



THE REPUBLIC OF UGANDA

A REPRINT OF VARIOUS TAX LAWS AND COMPENDIUM FOR DOMESTIC TAX LAWS OF UGANDA

AS OF JULY, 2021

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CHAPTER 340

THE INCOME TAX ACT

Commencement: 1st July 1997

An Act to consolidate and amend the law relating to income tax and for other connected purposes.

PART I – PRELIMINARY

1. Application of the Act

This Act applies to years of income commencing on or after 1st July, 1997.

2. Interpretation

In this Act, unless the context otherwise requires—

- (a) “amateur sporting association” means an association whose sole or main object is to foster or control any athletic sport or game and whose members consist only of amateur sports persons or affiliated associations, the members of which consist only of amateur sports persons;
- (b) “approved” means approved by the Minister under regulations made under Section 164;
- (c) “assessed loss” has the meaning in Section 38;
- (d) “assessment” means—
 - (i) the ascertainment of the chargeable income of, and the amount of tax payable on it, by a taxpayer for a year of income under this Act, including a deemed assessment under section 96;
 - (ii) the ascertainment of the rental income of, and the amount of tax payable on it by an

- individual for a year of income under this Act;
- (iii) the ascertainment of the amount of penal tax payable by a person under this Act; or
 - (iv) any decision of the Commissioner which, under this Act, is subject to objection and appeal;
- (e) “associate” has the meaning in Section 3;
- (ea) “beneficial owner”—
- (a) means a natural person who has final ownership or control of another person or a natural person on whose behalf a transaction is conducted, and includes a natural person who exercises absolute control over a legal person.
 - (b) in relation to trusts includes—
 - (i) the settlor;
 - (ii) the trustee;
 - (iii) the protector;
 - (iv) the beneficiaries; and
 - (v) any other natural person exercising absolute control of the trust;
 - (c) in relation to other legal person similar to trusts, means a natural person holding a position equivalent any of the positions referred to in subparagraph (b);
- (f) “building society” means a building society registered under the Building Societies Act;
- (g) “business” includes any trade, profession, vocation or adventure in the nature of trade, but does not include employment;
- (h) “business asset” means an asset which is used or held ready for use in a business, and includes any asset held for sale in a business and any asset of a partnership or company;
- (i) “business debt” means—
- (i) in the case of a debtor—
 - (A) a debt obligation, the proceeds of which are used to acquire a business asset or to incur an expense of a business;
 - (B) a debt obligation arising, as a result of being given time to pay, on the acquisition of a business asset or the incurring of an expense of a business;
 - or^[P]_[SEP](C) any debt obligation of a partnership or company; or
 - (ii) in the case of a creditor, any debt obligation owed to the creditor that was entered into or arose in the course of the creditor’s business;
- (j) “business income” has the meaning in Section 18;

- (k) “chargeable income” has the meaning in Section 15;
- (l) “chargeable trust income” has the meaning in Section 70;
- (la) “citizen” means—
 - (a) a natural person who is a citizen of a Partner State of East African Community;
 - (b) a company or a body of persons incorporated under the laws of a Partner State of the East African Community in which at least fifty-one percent of the shares are held by a person who is a citizen of a Partner State of East African Community;
- (laa) “Collective Investment Scheme” has the meaning assigned to it by section 3 of the Collective Investment Schemes Act, 2003.
- (m) “Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;
- (n) “company” means a body of persons corporate or unincorporated, whether created or recognised under the law in force in Uganda or elsewhere, and a unit trust, but does not include any other trust or a partnership;
- (na) “consideration” includes, the total amount in money or of payment in kind, paid or payable for the supply of goods, services or sale of land by any person, directly or indirectly, including any duties, levies, fees, and charges other than tax paid or payable on, or by reason of, the supply, reduced by any discounts or rebates allowed and accounted for at the time of the supply or sale;
- (o) “cost base”, in relation to an asset, has the meaning in Section 52;
- (p) “court” means a court of competent jurisdiction;
- (q) “currency point” represents the amount in Uganda Shillings prescribed in the Seventh Schedule to this Act;
- (r) “debenture” includes any debenture stock, mortgage, mortgage stock, loan, loan stock or any similar instrument acknowledging indebtedness, whether secured or unsecured;
- (s) “debt obligation” means an obligation to make a repayment of money to another person, including accounts payable and the obligations arising under promissory notes, bills of exchange and bonds;
- (t) “dependant”, in relation to a member of a retirement fund, means a spouse of the member, any child, including an adopted child of the member who is under the age of eighteen years, or any other relative of the member who the Commissioner is satisfied relies on the

member for support;

- (u) “depreciable asset” means any plant or machinery, or any implement, utensil or similar article, which is wholly or partly used, or held ready for use, by a person in the production of income included in gross income and which is likely to lose value because of wear and tear, or obsolescence;
- (v) “disposal” has the meaning in Section 51;
- (w) “dividend” includes—
 - (i) where a company issues debentures or redeemable preference shares to a shareholder—
 - (A) in respect of which the shareholder gave no consideration, an amount equal to the greater of the nominal or redeemable value of the debentures or shares; or
 - (B) in respect of which the shareholder gave consideration which is less than the greater of the nominal or redeemable value, an amount equal to the excess;
 - (ii) any distribution upon redemption or cancellation of a share, or made in the course of liquidation, in excess of the nominal value of the share redeemed, cancelled, or subject to liquidation;
 - (iii) in the case of a partial return of capital, any payment made in excess of the amount by which the nominal value of the shares was reduced;
 - (iv) in the case of a reconstruction of a company, any payment made in respect of the shares in the company in excess of the nominal value of the shares before the reconstruction; or
 - (v) the amount of any loan, the amount of any payment for an asset or services, the value of any asset or services provided, or the amount of any debt obligation released, by a company to, or in favour of, a shareholder of the company or an associate of a shareholder to the extent to which the transaction is, in substance, a distribution of profits, but does not include a distribution made by a building society;
 - (vi) the issue of bonus shares to shareholders. However, bonus shares shall only be taxable upon disposal.
- (x) “employee” means an individual engaged in employment;

- (y) “employer” means a person who employs or remunerates an employee;
- (z) “employment” means—
 - (i) the position of an individual in the employment of another person;
 - (ii) a directorship of a company;
 - (iii) a position entitling the holder to a fixed or ascertainable remuneration; or
 - (iv) the holding or acting in any public office;
- (aa) “employment income” has the meaning in Section 19;
- (bb) “exempt organisation” means any company, institution, or irrevocable trust—
 - (i) which is—
 - (A) an amateur sporting association;
 - (B) a religious, charitable or educational institution whose object is not for profit;
or
 - (C) a trade union, employees’ association, an association of employers registered under any law of Uganda or an association established for the purpose of promoting farming, mining, tourism, manufacturing, or commerce and industry in Uganda;
 - (D) a body established by law for the purpose of regulating the conduct of professionals; and
 - (ii) which has been issued with a written ruling by the Commissioner currently in force stating that it is an exempt organisation; and
 - (iii) none of the income or assets of which confers, or may confer, a private benefit on any person; or
 - (iv) the National Medical Stores
- (cc) “farming” means pastoral, agricultural, plantation, horticultural or other similar operations;
- (dd) “financial institution” means any person carrying on the business of receiving funds from the public or from members through the acceptance of money deposits repayable upon demand, after a fixed period, or after notice, or any similar operation through the sale or placement of bonds, certificates, notes or other securities, and the use of such funds either in whole or part for loans, investments or any other operation authorised either by law or by customary banking practices, for the account and at the risk of the person doing such business;
- (ee) “foreign-source income” means any income which is not derived from sources in Uganda;
- (ff) “gross income” has the meaning in Section 17;

- (gg) “gross turnover”, in relation to a resident taxpayer for a year of income, mean—
- (i) the amount shown in the recognised accounts of the taxpayer as the gross proceeds derived in carrying on a business or businesses during the year of income, including the gross proceeds arising from the disposal of trading stock, without deduction for expenditures or losses incurred in deriving that amount; and
 - (ii) the amount, if any, shown in the recognised accounts of the taxpayer as the amount by which the sum of the gains derived by the taxpayer during the year of income from the disposal of business assets, other than trading stock, exceeds the losses incurred by the taxpayer during the year in respect of the disposal of such assets;
- (hh) “incapacitated person” means a resident individual adjudged under a law in Uganda to be in a state of unsoundness of mind;
- (ii) “incapacitated person’s trust” means a trust established for the benefit of an incapacitated person;
- (jj) “industrial building” means any building which is wholly or partly used, or held ready for use, by a person in—
- (i) manufacturing operations;
 - (ii) research and development into improved or new methods of manufacture;
 - (iii) mining operations;
 - (iv) an approved hotel business;
 - (v) an approved hospital; or
 - (vi) approved commercial buildings.
- (kk) “interest” includes –
- (i) any payment, including a discount or premium, made under a debt obligation which is not a return of capital;
 - (ii) any swap or other payments functionally equivalent to interest;
 - (iii) any commitment, guarantee, or service fee paid in respect of a debt obligation or swap agreement; or
 - (iv) a distribution by a building society;
- (ll) “life insurance business” has the meaning in Section 16 (3);
- (mm) “listed institution” means an institution listed in the First Schedule to this Act;
- (nn) “local authority” means any public body established under a law of Uganda and having control over the expenditure of revenue derived from rates or taxes imposed by law upon the residents of the areas for which that body is established;

- (oo) “local council” has the same meaning as in the Local Governments Act;
- (pp) “manufacturing” means the substantial transformation of tangible movable property, including power generation and water supply;
- (qq) “mineral” has the same meaning as in the Mining Act;
- (rr) “mining operations” includes every method or process by which any mineral is won from the soil or from any substance or constituent of the soil;
- (ss) “Minister” means the Minister responsible for finance;
- (tt) “natural resource payment” means—
 - (i) a payment, including a premium or like payment, made as consideration for the right to take minerals or a living or non- living resource from the land; or
 - (ii) a payment calculated in whole or in part by reference to the quantity or value of minerals or a living or non-living resource taken from the land;
- (uu) “nominal value”, in relation to a share or debenture, means the paid- up amount of the share or face value of the debenture, including any premium paid in respect of the share or debenture;
- (vv) “non-resident person” has the meaning in Section 14;
- (ww) “partnership” means an association of persons carrying on business for joint profit;
- (xx) “payment” includes any amount paid or payable in cash or kind, and any other means of conferring value or benefit on a person;
- (yy) “person” includes an individual, a partnership, a trust, a company, a retirement fund, a government, a political subdivision of a government and a listed institution;
- (yya) “petroleum agreement” means an agreement for the grant of a licence for petroleum exploration, development and production between the Government and a contractor;
- (zz) “property income” has the meaning in Section 20;
- (aaa) “provisional taxpayer” means a person liable for provisional tax under Section 111;
- (bbb) “relative”, in relation to an individual, means –
 - (i) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or
 - (ii) a spouse of the individual or of any person specified in subparagraph (i) of this paragraph;
- (ccc) “rent” means any payment, including a premium or like amount, made as consideration for use or occupation of, or the right to use or occupy, land or buildings;

- (ddd) “rental income”, in relation to a person for a year of income, means the total amount of rent derived by the person for the year of income from the lease of immovable property in Uganda with the deduction of any expenditures and losses incurred in respect of the property;
- (eee) “resident company” has the meaning in Section 10;
- (fff) “resident individual” has the meaning in Section 9;
- (ggg) “resident partnership” has the meaning in Section 12;
- (hhh) “resident person” means a resident individual, resident company, resident partnership, resident trust, resident retirement fund, the Government of Uganda or a political subdivision of the Government of Uganda;
- (iii) “resident retirement fund” has the meaning in Section 13;
- (jjj) “resident taxpayer” means a taxpayer who is a resident person;
- (kkk) “resident trust” has the meaning in Section 11;
- (III) “retirement fund” means a pension or provident fund established as a permanent fund maintained solely for either or both of the following purposes—
 - (i) the provision of benefits for members of the fund in the event of retirement; or
 - (ii) the provision of benefits for dependants of members in the event of the death of the member;
- (mmm) “royalty” means—
 - (i) any payment, including a premium or like amount, made as consideration for—
 - (A) the use of, or the right to use, any patent, design, trademark, or copyright, or any model, pattern, plan, formula, or process, or any property or right of a similar nature;
 - (B) the use of, or right to use—
 - (I) any motion picture film;
 - (II) any video or audio material, whether stored on film, tape, disc, or other medium, for use in connection with television or radio broadcasting; or
 - (III) any sound recording or advertising matter connected with material referred to in sub- paragraph (i)(B)(I) or (II) of this paragraph;
 - (C) the use of, or the right to use, or the receipt of, or right to receive, any video or audio material transmitted by satellite, cable, optic fibre or similar technology for use in connection with television, internet or radio

- broadcasting;
- (D) the imparting of, or undertaking to impart, any scientific, technical, industrial or commercial knowledge or information;
 - (E) the use of, or the right to use, any tangible movable property;
 - (F) the rendering of, or the undertaking to render, assistance ancillary to a matter referred to in subparagraph (i) (A) to (E) of this paragraph; or
 - (G) a total or partial forbearance with respect to a matter referred to in subparagraphs (i) (A) to (F); or
- (ii) any gain on the disposal of any right or property referred to in subparagraph (i) of this paragraph;
- (nnn) “substituted year of income” has the meaning in Section 39;
 - (ooo) “swap agreement” means an arrangement between a person who has incurred a debt obligation with a floating interest rate and a person who has incurred a debt obligation with a fixed interest rate under which the persons agree to exchange their interest obligations;
 - (ppp) “swap payment” means a payment made under a swap agreement;
 - (qqq) “tax” means any tax imposed under this Act;
 - (rrr) “tax-exempt employer” means an employer whose income is exempt from tax;
 - (sss) “taxpayer” means any person who derives an amount subject to tax under this Act and includes—
 - (i) any person who incurs an assessed loss for a year of income; or
 - (ii) for the purposes of any provision relating to a return, any person required by this Act to furnish such a return;
 - (ttt) “trading stock” includes anything produced, manufactured, purchased, or otherwise acquired for manufacture, sale, or exchange, as well as consumable stores;
 - (uuu) “transitional year of income” has the meaning in Section 39;
 - (vvv) “trust” means any arrangement affecting property in relation to which there is a trustee;
 - (www) “trustee” includes –
 - (i) any person appointed or constituted as such by act of the parties, by will, by

- order or declaration of any court, or by operation of the law;
 - (ii) an executor, administrator, tutor, or curator;
 - (iii) a liquidator or judicial manager;
 - (iv) any person having the administration or control of property subject to a trust;
 - (v) any person acting in a fiduciary capacity;
 - (vi) any person having, either in a private or official capacity, the possession, direction, control or management of any property of a person under a legal disability;
 - (vii) any person who manages assets under a private foundation or other similar arrangement;
- (xxx) “underlying ownership”, in relation to a person other than an individual, means an interest held in, or over, the person directly or indirectly through interposed companies, partnerships, or trusts by an individual or by a person not ultimately owned by individuals;
- (yyy) “unit trust” means a unit trust registered or required to be registered as Parliament may by law prescribe; and
- (zzz) “year of income” means the period of twelve months ending on 30th June, and includes a substituted year of income and a transitional year of income.

3. Associate

(1) For the purposes of this Act, where any person, not being an employee, acts in accordance with the directions, requests, suggestions, or wishes of another person whether or not they are in a business relationship and whether those directions, requests, suggestions, or wishes are communicated to the first-mentioned person, both persons are treated as associates of each other.

(2) Without limiting the generality of subsection (1), the following are treated as an associate of a person—

- (i) a relative of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions, or wishes of the other person;
- (ii) a partner of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions, or wishes of the other person;
- (iii) a partnership in which the person is a partner where the person, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the rights to income or capital of the partnership;
- (iv) the trustee of a trust under which the person, or an associate under another application of

this Section, benefits or may benefit;

- (v) a company in which the person, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the voting power in the company either directly or through one or more interposed companies, partnerships, or trusts;
- (vi) where the person is a partnership, a partner in the partnership who, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the rights to income or capital of the partnership;
- (vii) where the person is the trustee of a trust, any other person who benefits or may benefit under the trust; or
- (viii) where the person is a company—
 - (i) a person who, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the voting power in the company, either directly or through one or more interposed companies, partnerships, or trusts; or
 - (ii) another company in which the person referred to in subparagraph (i) of this paragraph, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the voting power in that other company, either directly or through one or more interposed companies, partnerships, or trusts.

PART II—IMPOSITION OF TAX

4. Income tax imposed

(1) Subject to, and in accordance with this Act, a tax to be known as income tax shall be charged for each year of income and is imposed on every person who has chargeable income for the year of income.

(2) Subject to subsections (4) and (5), the income tax payable by a taxpayer for a year of income is calculated by applying the relevant rates of tax determined under this Act to the chargeable income of the taxpayer for the year of income and from the resulting amount are subtracted any tax credits allowed to the taxpayer for the year of income.

(3) Where a taxpayer is allowed more than one tax credit for a year of income, the credits shall be applied in the following order—

- (a) the foreign tax credit allowed under Section 81; then
- (b) the tax credit allowed under Section 128; then
- (c) the tax credit allowed under Section 111(8).

(4) Subject to subsection (6a), where the gross income of a taxpayer for a year of income consists exclusively of employment income derived from a single employer from which tax has been withheld as required under Section 116, the income tax payable by the taxpayer for the year of income is the amount equal to the sum of the amounts required to be withheld from such income under Section 116.

(5) Subject to subsection (7), where the gross turnover of a resident taxpayer for a year of income derived from carrying on a business or businesses is less than one hundred and fifty million shillings, the income tax payable by the taxpayer for the year of income shall be determined in accordance with the Second Schedule to this Act, unless the taxpayer elects by notice in writing to the Commissioner for subsection (2) to apply; and

- (a) the tax shall be a final tax on the business income of the taxpayer;
- (b) no deductions shall be allowed under this Act for expenditures or losses incurred in the production of the business income; and
- (c) no tax credits allowed under this Act shall be used to reduce the tax payable on the business income of the taxpayer, except as provided in the Second Schedule to this Act.

(6) An election under subsection (5) must be lodged with the Commissioner by the due date for the taxpayer's return for the year of income to which it relates.

(6a) Section 4(4) shall not apply to a taxpayer for a tax year if the employment income of that taxpayer for that year includes an amount under section 19(1) (h).

(7) Subsection (5) does not apply to a resident taxpayer who is in the business of providing medical, dental, architectural, engineering, accounting, legal, or other professional services, public entertainment services, public utility services, or construction services.

5. Rental tax imposed

(1) Subject to, and in accordance with this Act, a tax shall be charged for each year of income and is imposed on every person who has rental income for the year of income.

- (2) The tax payable by any person under this Section for a year of income is—
 - (a) where the person is an individual, calculated by applying the relevant rates of tax determined under section 6(2) to the rental income derived by the individual for the year;
 - (b) where the person is a company, calculated by applying the relevant rates of tax determined under section 7(2) to the rental income derived by the company for the year;

- (c) where the person is a trustee of a trust or a retirement fund, calculated by applying the relevant rates of tax determined under section 8(5) to the rental income derived by the trustee or retirement fund for the year;
 - (d) where the person is a partnership, calculated by applying the relevant rates of tax on the individual partners under section 6(2) to the rental income derived by the partnership for the year.
- (3) The tax imposed under this section on any person is separate from the tax imposed under section 4 and—
- (a) the rent derived by a person shall not be included in the gross income of the person which is subject to tax under this Act for any year of income;
 - (b) expenditures and losses incurred by the individual in the production of the rent shall be allowed as a deduction under this Act for any year of income only as provided for in section 22(1)(c);
 - (c) expenditures and losses incurred by a person, other than an individual, in the production of rent shall be allowed as a deduction under this Act for any year of income; and
 - (d) expenditures and losses incurred by a partnership in the production of rent shall be allowed as a deduction under this Act for any year of income only as provided for in section 22(1)(c).
- (4) For the purposes of assessing rental tax under this section, the Minister shall, by statutory instrument, prescribe estimates of rent based on the rating of the rental property in a specific location.
- (5) A Statutory Instrument made under subsection (4) shall only apply to a person who fails to file a return in accordance with subsection (1) or whose return is misleading on the face of it and has been contested by the Commissioner.
- (6) A Statutory Instrument made under this section shall come into force after approval by Parliament.
- (7) Notwithstanding the provisions of this section, all rental agreements shall be executed and effected in Uganda Shillings.

Rates of Tax

6. Rates of tax for individuals

- (1) The chargeable income of an individual for a year of income is charged to income tax at

the rates prescribed in Part I of the Third Schedule to this Act.

(2) The rental income of a resident individual for a year of income is charged to rental tax at the rate prescribed in Part VI of the Third Schedule.

7. Rate of Income tax for companies

(1) The chargeable income of a company for a year of income, is charged to income tax at the rate prescribed in Part II of the Third Schedule to this Act.

(2) The rental income of a company for a year of income is charged to income tax at the rate prescribed in Part II of the Third Schedule to this Act.

8. Rate of income tax for trustees and retirement funds

(1) Subject to subsections (2) and (3), a trustee of a trust is charged to tax at the rate prescribed in Part III of the Third Schedule to this Act on the chargeable trust income of the trust for a year of income.

(2) A trustee of a trust being the estate of a deceased taxpayer who, at the date of death, was a resident individual, is charged to tax on the chargeable trust income of the trust at the rates prescribed in Part I of the Third Schedule to this Act for—

- (a) the year of income in which death occurred; and
- (b) the following year of income.

(3) A trustee of an incapacitated person's trust is charged to tax at the rates prescribed in Part I of the Third Schedule to this Act on the chargeable trust income of the trust for a year of income.

(4) The chargeable income of a retirement fund for a year of income is charged to tax at the rate prescribed in Part III of the Third Schedule to this Act.

(5) Subject to subsections (6) and (7), the rental income of a trustee for a year of income is charged to tax at the rate prescribed in Part III of the Third Schedule.

(6) A trustee of a trust being the estate of a deceased taxpayer who, at the date of death, was a resident individual, is charged to tax on the rental income of the trust at the rates prescribed in Part I of the Third Schedule to this Act for—

- (a) the year of income in which death occurred; and
- (b) the following year of income.

(7) A trustee of an incapacitated person's trust is charged to tax on the rental income of the trust for a year of income at the rates prescribed in Part I of the Third Schedule to this Act.

(8) The rental income of a retirement fund for a year of income is charged to tax at the rate prescribed in Part III of the Third Schedule to this Act.

PART III—RESIDENTS AND NON-RESIDENTS

9. Resident individual

(1) Subject to subsections (2) and (3), an individual is a resident individual for a year of income if that individual—

- (a) has a permanent home in Uganda;
- (b) is present in Uganda—
 - (i) for a period of, or periods amounting in aggregate to, 183 days or more in any twelve-month period that commences or ends during the year of income; or
 - (ii) during the year of income and in each of the two preceding years of income for periods averaging more than 122 days in each such year of income; or
- (c) is an employee or official of the Government of Uganda posted abroad during the year of income.

(2) An individual who is a resident individual under subsection (1) for a year of income, in this Section referred to as the “current year of income”, but who was not a resident individual for the preceding year of income is treated as a resident individual in the current year of income only for the period commencing on the day on which the individual was first present in Uganda.

(3) An individual who is a resident individual for the current year of income but who is not a resident individual for the following year of income is treated as a resident individual in the current year of income only for the period ending on the last day on which the individual was present in Uganda.

10. Resident company

A company is a resident company for a year of income if it—

- (a) is incorporated or formed under the laws of Uganda;
- (b) has its management and control exercised in Uganda at any time during the year of income; or
- (c) undertakes the majority of its operations in Uganda during the year of income.

11. Resident trust

A trust is a resident trust for a year of income if—

- (a) the trust was established in Uganda;
- (b) at any time during the year of income, a trustee of the trust was a resident person; or
- (c) the trust has its management and control exercised in Uganda at any time during the year

of income.

12. Resident partnership

A partnership is a resident partnership for a year of income if, at any time during that year, a partner in the partnership was a resident person.

13. Resident retirement fund

A retirement fund is a resident retirement fund for a year of income if it—

- (a) is organised under the laws of Uganda;
- (b) is operated for the principal purpose of providing retirement benefits to resident individuals; or
- (c) has its management and control exercised in Uganda at any time during the year of income.

14. Non-resident person

(1) Subject to subsection (2), a person is a non-resident person for a year of income if the person is not a resident person for that year.

(2) Where Section 9(2) or (3) applies, an individual is a non-resident person for that part of the year of income in which the individual is not a resident individual.

PART I—CHARGEABLE INCOME

15. Chargeable income

Subject to Section 16, the chargeable income of a person for a year of income is the gross income of the person for the year less total deductions allowed under this Act for the year.

16. Chargeable income arising from insurance business

(1) The chargeable income of a person for a year of income arising from the carrying on of a short-term insurance business is determined in accordance with the Fourth Schedule to this Act.

(2) Where a person to whom subsection (1) applies derives income charged to tax other than income arising from the carrying on of a short-term insurance business for a year of income, the chargeable income determined under subsection (1) is added to that other income for the purposes of determining the person's total chargeable income for the year of income.

(3) In this Section—

- (a) “insurance business” means the business of, or in relation to the issue of, or the

undertaking of liability under, life policies, or to make good or indemnify the insured against any loss or damage, including liability to pay damages or compensation contingent upon the happening of a specified event;

- (b) “life insurance business” means business of any of the following classes—
- (i) effecting, carrying out, and issuing policies on human life or contracts to pay annuities on human life;
 - (ii) effecting, carrying out, and issuing contracts of insurance against the risk of the person insured sustaining injury or dying as the result of an accident or an accident of a specific class, or becoming incapacitated in consequence of disease or of diseases of specified classes, being contracts that are expressed to be in effect for a period of not less than five years or without limit of time and either are not expressed to be terminable by the insurer before the expiry of five years from taking effect or are expressed to be so terminable before the expiry of such period only in special circumstances specified in the contract; or
 - (iii) effecting, carrying out, and issuing of insurance whether effected by the issue of policies, bonds, endowment certificates, or otherwise, whereby, in return for one or more premiums paid to the insurer, an amount or series of amounts is to become payable to the insurer in the future, not being such contracts as fall within subparagraph (i) or (ii) of this paragraph; and
- (c) “short-term insurance business” means any insurance business which is not a life insurance business.

Gross Income

17. Gross income

(1) Subject to this Act, the gross income of a person for a year of income is the total amount of—

- (a) business income;
- (b) employment income; and
- (c) property income,

derived during the year by a person, other than income exempt from tax.

- (2) For the purposes of subsection (1)—
- (a) the gross income of a resident person includes income derived from all geographical sources; and
 - (b) the gross income of a non-resident person includes only income derived from sources in Uganda.

(3) Unless this Act provides otherwise, Part V of this Act, which deals with tax accounting principles, applies in determining when an amount is derived for the purposes of this Act.

18. Business income

(1) Business income means any income derived by a person in carrying on a business and includes the following amounts, whether of a revenue or capital nature—

- (a) the amount of any gain, as determined under Part VI of this Act which deals with gains and losses on disposal of assets, derived by a person on the disposal of a business asset, or on the satisfaction or cancellation of a business debt, whether or not the asset or debt was on revenue or capital account;
- (b) any amount derived by a person as consideration for accepting a restriction on the person's capacity to carry on business;
- (c) the gross proceeds derived by a person from the disposal of trading stock;
- (d) any amount included in the business income of the person under any other Section of this Act;
- (e) the value of any gifts derived by a person in the course of, or by virtue of, a past, present, or prospective business relationship; and
- (f) interest derived by a person in respect of trade receivables or by a person engaged in the business of banking or money lending.
- (g) *repealed*

(2) An amount included in business income under subsection (1) (f) or (g) retains its character as interest or rent for the purposes of any Section of this Act referring to such income.

(3) Where, as a result of any concession granted by, or a compromise made with, a taxpayer's creditors in the course of an insolvency, the taxpayer derives a gain on the cancellation of a business debt, Section 38(3) applies in lieu of including the gain in the business income of the taxpayer under subsection (1).

(4) In this Section, "business asset" does not include trading stock or a depreciable asset.

19. Employment income

(1) Subject to this Section, employment income means any income derived by an employee from any employment and includes the following amounts, whether of a revenue or capital nature—

- (a) any wages, salary, leave pay, payment in lieu of leave, overtime pay, fees, commission,

gratuity, bonus, or the amount of any travelling, entertainment, utilities, cost of living, housing, medical, or other allowance;

- (b) the value of any benefit granted;
- (c) the amount of any discharge or reimbursement by an employer of expenditure incurred by an employee, other than expenditure incurred by an employee on behalf of the employer which serves the proper business purposes of the employer;
- (d) any amount derived as compensation for the termination of any contract of employment, whether or not provision is made in the contract for the payment of such compensation, or any amount derived which is in commutation of amounts due under any contract of employment;
- (e) any amount paid by a tax-exempt employer as a premium for insurance on the life of the employee and which insurance is for the benefit of the employee or any of his or her dependants;
- (f) any amount derived as consideration for the employee's agreement to any conditions of employment or to any changes in his or her conditions of employment;
- (g) the amount by which the value of shares issued to an employee under an employee share acquisition scheme at the date of issue exceeds the consideration, if any, given by the employee for the shares including any amount given as consideration for the grant of a right or option to acquire the shares;
- (h) the amount of any gain derived by an employee on disposal of a right or option to acquire shares under an employee share acquisition scheme.

(2) Notwithstanding subsection (1), the employment income of an employee does not include—

- (a) the cost incurred by the employer of any passage to and from Uganda in respect of the employee's appointment or termination of employment where the employee—
 - (i) was recruited or engaged outside Uganda;
 - (ii) is in Uganda solely for the purpose of serving the employer; and
 - (iii) is not a citizen of Uganda; or
- (b) any reimbursement or discharge of the employee's medical expenses;
- (c) except where subsection (1)(e) applies, any amount paid as a premium for insurance on the life of the employee and which insurance is for the benefit of the employee or any of

his or her dependants;

- (d) any allowance given for, and which does not exceed the cost actually or likely to be incurred, or a reimbursement or discharge of expenditure incurred by the employee on—
 - (i) accommodation and travel expenses; or
 - (ii) meals and refreshment,while undertaking travel in the course of performing duties of employment;
- (e) the value of any meal or refreshment provided by the employer to the employee in premises operated by, or on behalf of the employer solely for the benefit of employees and which is available to all full-time employees on equal terms;
- (f) any benefit granted by the employer to the employee during a month, where the total value of the benefits provided by the employer to the employee for the month is less than ten thousand shillings;
- (g) any contribution or similar payment by the employer made to a retirement fund for the benefit of the employee or any of his or her dependants; or
- (h) the value of a right or option to acquire shares granted to an employee under an employee share acquisition scheme.

(3) For the purposes of this Section, the value of any benefit is determined in accordance with the Fifth Schedule to this Act.

(4) Where the amount to which subsection (1)(d) applies is paid by an employer to an employee who has been in the employment of the employer for ten years or more, the amount included in employment income is calculated according to the following formula –

$$A \times 75\%$$

where,

A is the total amount derived by the employee to which subsection (1)(d) applies.

(5) For the purposes of subsection (2), a director of a company is only a full-time employee of the company if the director—

- (a) is required to devote substantially the whole of his or her time to the service of the company in a managerial or technical capacity; and
- (b) does not have an interest of more than five per cent in the underlying ownership of the company.

(6) For the purposes of this Section, an amount or benefit is derived in respect of employment if it—

- (a) is provided by an employer or by a third party under an arrangement with the

- employer or an associate of the employer;
- (b) is provided to an employee or to an associate of an employee; and
- (c) is provided in respect of past, present, or prospective employment.

(7) An amount excluded from the employment income of an employee under subsection (2) or (4) is exempt income of the employee.

(8) In this Section—

- (a) “employee share acquisition scheme” means an agreement or arrangement under which
 -
 - (i) a company is required to issue shares in the company to employees of the company or of an associated company; or
 - (ii) a company is required to issue shares to a trustee of a trust and under the trust deed the trustee is required to transfer the shares to employees of the company or of an associated company; and
- (b) “medical expenses” includes a premium or other amount paid for medical insurance.

20. Property income

(1) Property income means—

- (a) any dividends, interest, annuity, natural resource payments, rents, royalties and any other payment derived by a person from the provision, use, or exploitation of property;
- (b) the value of any gifts derived by a person in connection with the provision, use, or exploitation of property;
- (c) the total amount of any contributions made to a retirement fund during a year of income by a tax exempt employer; and
- (d) any other income derived by a person including winnings derived from sports betting and pool betting, but does not include any amount which is business, employment or exempt income.

(2) An amount included in property income under subsection (1)(a) retains its character as dividends, interest, annuity, natural resource payment, rent, or royalties for the purposes of any section of the Act referring to such income.

Exempt Income

21. Exempt income

(1) The following amounts are exempt from tax—

- (a) the income of a listed institution;
- (b) the income of any organisation or person entitled to privileges under the Diplomatic Privileges Act to the extent provided in the regulations and orders made under that Act;

- (c) the official employment income derived by a person in the public service of the government of a foreign country if—
 - (i) the person is either a non-resident person or is a resident individual solely by reason of performing such service;
 - (ii) the income is payable from the public funds of that country; and
 - (iii) the income is subject to tax in that country;
- (d) any allowance payable outside Uganda to a person working in a Ugandan foreign mission;
- (e) the income of any local authority;
- (f) the income of an exempt organisation, other than –
 - (i) property income, except rent received by an exempt organisation in respect of immovable property and the rent is used by the lessor exclusively for the activities of the organisation specified in paragraph (bb)(i) of the definition of “exempt organisation” in Section 2; or
 - (ii) business income that is not related to the function constituting the basis for the organisation’s existence;
- (g) any education grant which the Commissioner is satisfied has been made bona fide to enable or assist the recipient to study at a recognised educational or research institution;
- (h) any amount derived by way of alimony or allowance under any judicial order or written agreement of separation;
- (i) repealed;
- (j) the value of any property acquired by gift, bequest, devise, or inheritance that is not included in business, employment, or property income;
- (k) any capital gain that is not included in business income, other than capital gains on the sale of shares in a private limited liability company or on the sale of a commercial building;
- (l) employment income derived by an individual to the extent provided for in a technical assistance agreement where—
 - (i) the individual is a non-resident or a resident solely for the purpose of performing duties under the agreement; and
 - (ii) the Minister has concurred in writing with the tax provisions in the agreement;

- (m) foreign-source income derived b—
 - (i) a short-term resident of Uganda;
 - (ii) a person to whom paragraph (c) or (l) of this subsection applies; or
 - (iii) a member of the immediate family of a person referred to in subparagraph (i) or (ii) of this paragraph;
- (n) a pension;
- (o) a lump sum payment made by a resident retirement fund to a member of the fund or a dependant of a member of the fund;
- (p) the proceeds of a life insurance policy paid by a person carrying on a life insurance business;
- (q) the official employment income of a person employed in the Uganda Peoples' Defence Forces, the Uganda Police Force, the External Security Organisation, the Internal Security Organisation or the Uganda Prisons Service, other than a person employed in a civil capacity;
- (qa) the employment income of a person employed as a Member of Parliament, except salary;
- (r) the income of the Government of the Republic of Uganda and the Government of any other country;
- (s) the income of the Bank of Uganda;
- (t) income of a collective investment scheme to the extent of which the income is distributed to participants in the collective investment scheme;
- (u) *Repealed*;
- (v) emoluments payable to employees of the East African Development Bank with effect from 1st July 1997;
- (w) the income of an Investor Compensation Fund established under Section 81 of the Capital Markets Authority Act;
- (wa) the income of the Deposit Protection Fund established under section 108 of the Financial Institutions Act, 2016;
- (x) the income of a person derived from the operation of aircraft in domestic and international traffic or the leasing of aircraft;
- (y) the income of a person derived from the exportation of finished consumer and capital

goods for a period of ten years, where the person—

- (i) in the case of a new investment, applies in writing to the Commissioner to be issued with a certificate of exemption at the beginning of his or her investment; or
- (ii) in the case of an existing investment, applies for a certificate from the Commissioner which is effective from 1st July 2007, and the person—
 - (aa) exports at least 80% of his or her production of goods;
 - (ab) has fulfilled such conditions as may be prescribed by Regulations made by the Minister; and
 - (ac) has been issued with a certificate of exemption prescribed by the Commissioner.
- (z) **Repealed**
- (za) For avoidance of doubt, a certificate of exemption issued under subsection (1)(z)(ii) shall be valid for one year and may be renewed annually.
- (aa) repealed;
- (ab) repealed;
- (aba) an award received by a sports person as a reward for winning or participating in a sports competition.
- (ac) the income of Bujagali Hydro Power Project up to 30th June, 2022.
- (ad) income of a Savings and Credit Cooperative Society up to 30th June 2027.
- (ae) the income derived by a person from letting or leasing facilities whose investment capital is at least fifty million United States Dollars in the case of a foreigner or ten million United States Dollars in the case of a citizen in an industrial park or free zone for a period of ten years from the date of commencement of construction or in the case of an existing developer, from the date on which the existing developer makes an additional investment equivalent to fifty million United States Dollars in the case of a foreigner or ten million United States Dollars in the case of a citizen;
- (af) the income of an operator in an industrial park or free zone or the income of any other person carrying on business outside the industrial park or free zone and the investment capital of that operator or that other person, over a period of at least ten years from the date of commencement of business, is at least ten million United States Dollars, in the case of a foreigner or three hundred thousand United States Dollars, in the case of a citizen or one hundred fifty thousand United States Dollars, for a citizen whose investment is

placed up country, or in the case of an existing operator or other person carrying on business outside the industrial park or free zone, from the date on which the operator makes an additional investment equivalent to ten million United States Dollars in the case of a foreigner or three hundred thousand United States Dollars in the case of a citizen, or one hundred fifty thousand United States Dollars, for a citizen whose investment is placed up country who, subject to availability, uses at least seventy percent of locally sourced raw materials and employs at least seventy percent of its employees being citizens earning an aggregate wage of at least seventy percent of the total wage bill and—

- (i) processes agricultural goods;
- (ii) manufactures or assembles medical appliances, medical sundries or pharmaceuticals, building materials, automobile or household appliances;
- (iii) manufactures furniture, pulp, paper, printing and publishing of instructional materials;
- (iv) establishes or operates vocational or technical institutes;
- (v) carries out business in logistics and ware housing, information technology or commercial farming;
- (vi) manufactures tyres, footwear, mattresses or toothpaste; or
- (vii) manufactures chemicals for agricultural use, industrial use, textiles, glassware, leather products, industrial machinery, electrical equipment, sanitary pads and for diapers.

(ag) repealed

(ah) interest paid on infrastructure bond.

(1a) An operator in an industrial park or free zone or other person carrying on business outside the industrial park or free zone who undertakes investment and seeks to benefit from the income tax exemption provided under **section 21 (1) (ae), (af) and (ai)** shall declare in their tax return for a year of income, the qualifying income and its related expenses.

(1b) The qualifying income referred to in subsection (1a), shall be the income attributable to the qualifying investment made in Uganda to be determined as follows—

$$I * A/B$$

Where:

I = the sum of gross income and exempt income of the person for the year of income, before accounting for the qualifying income;

A = the total amount of investment made by an investor from the beginning of the year of income in which the investment becomes a qualifying investment;

B = the sum of the amount of the qualifying investments and the total investment made before the commencement of the current year of income;

(1c) The expenses which are related to the qualifying income shall be determined as follows:

$$E * F/G \text{ Where:}$$

E = the total allowable deductions for the year of income as provided for under this Act;

F = qualifying income calculated under subsection (1b);

G = the sum of gross income and exempt income of the person for the year of income, before accounting for the qualifying income.

- (1d) For purposes of subsection (1) (af) **and (ai)**, the date of commencement of business of the investor shall be the later of the 1st day of the year of income or the first day during the year of income on which the qualifying investment generates income.
 - (1e) For purposes of subsection (1b), where a qualifying investment is still under construction or assembling, the amount in the qualifying investment shall be cumulated to the year of income in which the qualifying investment starts to generate income.
- (2) In this Section,
- (a) “short-term resident” means a resident individual, other than a citizen of Uganda, present in Uganda for a period or periods not exceeding two years; and
 - (b) “technical assistance agreement” means a grant agreement between the Government of Uganda and a foreign government or a listed institution for the provision of technical assistance to Uganda.
 - (c) “agro-processing” in relation to agricultural products of pastoral, agricultural, or other farming operations, means an industrial or manufacturing process that substantially transforms or converts raw agricultural produce in order to convert the produce into a different chemical or physical states and includes the activities that take place between slaughter or harvest of the raw product in order to change it or preserve it.

Deductions

22. Expenses of deriving income

- (1) Subject to this Act, for the purposes of ascertaining the chargeable income of a person for a year of income, there shall be allowed as a deduction—
- (a) all expenditures and losses incurred by the person during the year of income to the extent to which the expenditures or losses were incurred in the production of income included in gross income;
 - (b) the amount of any loss as determined under Part VI, which deals with gains and losses on the disposal of assets, incurred by the person on the disposal of a business asset during the year of income, whether or not the asset was on revenue or capital account;
 - (c) **in case of rental income, seventy five percent of the rental income as expenditure and losses incurred by a person in the production of such income, subject to verification by Uganda Revenue Authority;**
 - (ca) interest on a mortgage from a financial institution as expenditure incurred by an individual to acquire or construct premises that generate rental income;
 - (d) local service tax paid by an individual;

- (e) two percent of income tax payable under this Act by private employers who prove to Uganda Revenue Authority that five percent of their employees on full time basis are persons with disabilities; and
- (f) Section 17 of the Persons with Disabilities Act is repealed.
- (2) Except as otherwise provided in this Act, no deduction is allowed for –
 - (a) any expenditure or loss incurred by a person to the extent to which it is of a domestic or private nature;
 - (b) subject to subsection (1), any expenditure or loss of a capital nature, or any amount included in the cost base of an asset;
 - (c) any expenditure or loss which is recoverable under any insurance, contract, or indemnity;
 - (d) income tax payable in Uganda or a foreign country;
 - (e) any income carried to a reserve fund or capitalised in any way;
 - (f) the cost of a gift made directly or indirectly to an individual where the gift is not included in the individual's gross income;
 - (g) ***Repealed;***
 - (h) any fine or similar penalty paid to any government or a political subdivision of a government for breach of any law or subsidiary legislation;
 - (i) a contribution or similar payment made to a retirement fund by the employee either for the benefit of the employee or for the benefit of any other person;
 - (j) a premium or similar payment made to a person carrying on a life insurance business on the life of the person making the premium or on the life of some other person;
 - (k) the amount of a pension paid to any person; or
 - (l) any alimony or allowance paid under any judicial order or written agreement of separation;
 - (m) any expenditure above five million shillings in one transaction on goods and services from a supplier who does not have a taxpayer identification number;

- (n) expenses of a person who purchases goods or services from a supplier who is designated to use the e-invoicing system, unless the expenses are supported by e-invoices or e-receipts.

(3) In this Section, expenditure of a domestic or private nature incurred by a person includes—

- (a) the cost incurred in the maintenance of the person and the person’s family or residence;
 - (b) the cost of commuting between the person’s residence and work;
 - (c) the cost of clothing worn to work, except clothing which is not suitable for wearing outside of work; and
 - (d) the cost of education of the person not directly relevant to the person’s employment or business, and the cost of education leading to a degree, whether or not it is directly relevant to the person’s employment or business.
- (4) Unless this Act provides otherwise, Part V, which deals with tax accounting principles, applies for the purposes of determining when an expenditure or loss is incurred for the purposes of this Act.
- (5) In this Section, “business asset” does not include trading stock or a depreciable asset.
- (6) *Repealed.*

23. Meals, refreshment, and entertainment expenditure

A deduction is allowed for expenditure incurred by a person in providing meals, refreshment, or entertainment in the production of income included in gross income, but only where—

- (a) the value of the meals, refreshment, or entertainment is included in the employment income of an employee under Section 19(1)(b) or is excluded from employment income by Section 19(2)(d) or (e); or
- (b) the person’s business includes the provision of meals, refreshment, or entertainment and the persons to whom the meals, refreshment, or entertainment have been provided have paid an arm’s length consideration for them.

24. Bad debts

- (1) Subject to subsection (2), a person, is allowed a deduction for the amount of a bad debt

written off in the person's accounts during the year of income;

- (2) A deduction for a bad debt is only allowed—
 - (a) if the amount of the debt claim was included in the person's gross income in any year of income;
 - (b) if the amount of the debt claim was in respect of money lent in the ordinary course of a business carried on by a financial institution in the production of income included in gross income; or
 - (c) if the amount of the debt claim was in respect of a loan granted to any person by a financial institution for the purpose of farming, forestry, fish farming, bee keeping, animal and poultry husbandry or similar operations.
- (3) In this Section,
 - (a) "bad debt" means—
 - (i) a debt claim in respect of which the person has taken all reasonable steps to pursue payment and which the person reasonably believes will not be satisfied; and
 - (ii) in relation to a financial institution, a debt in respect of which a loss reserve held against presently identified losses or potential losses, and which is therefore not available to meet losses which subsequently materialise, has been made; and
 - (b) "debt claim" means a right to receive a repayment of money from another person, including deposits with financial institutions, accounts receivable, promissory notes, bills of exchange, and bonds.

25. Interest

(1) Subject to this Act, a person is allowed a deduction for interest incurred during the year of income in respect of a debt obligation to the extent that the debt obligation has been incurred by the person in the production of income included in gross income.

(2) In this Section, "debt obligation" includes an obligation to make a swap payment arising under a swap agreement and shares in a building society.

(3) The amount of deductible interest in respect of all debts owed by a taxpayer who is a member of a group, other than a financial institution or person carrying on insurance business, shall not exceed thirty percent of the tax earnings before interest, depreciation and amortisation.

(4) A taxpayer whose interest exceeds thirty percent of the tax earnings before interest, tax, depreciation and amortisation may carry forward the excess interest for not more than three years, and the excess interest shall be treated as incurred during the next year of income.

(5) In this section—

- (a) “tax earnings before interest, tax, depreciation and amortisation” means the sum of—
 - (i) gross income less allowable deductions, except a deduction under subsection (1);
 - (ii) depreciation; and
 - (iii) amortisation.
- (b) “group” means persons other than individuals, with common underlying ownership.”

26. Repairs and minor capital equipment

(1) A person is allowed a deduction for expenditure incurred during the year of income for the repair of property occupied or used by the person in the production of income included in gross income.

(2) A person is allowed a deduction for expenditure incurred during the year of income in acquiring a depreciable asset, except returnable containers, with a cost base of less than fifty currency points.

(2a) The Commissioner shall allow a deduction of an amount representing the diminution in value of returnable containers, not being machinery or plant, as a deduction for each year of income.

(3) Subsection (2) only applies to a depreciable asset if the asset normally functions in its own right and is not an individual item which forms part of a set.

27. Depreciable assets

(1) A person is allowed a deduction for the depreciation of the person’s depreciable assets, other than an asset to which Section 26(2) applies, during the year of income as calculated in accordance with this Section.

(2) Depreciable assets are classified into **three** classes as set out in Part I of the Sixth Schedule to this Act with depreciation rates applicable for each class as specified in that Part.

(3) A person’s depreciable assets shall be placed into separate pools for each class of asset, and the depreciation deduction for each pool is calculated according to the following formula -

$$A \times B$$

where—

A is the written down value of the pool at the end of the year of income; and

B is the depreciation rate applicable to the pool.

- (4) The written down value of a pool at the end of a year of income is the total of—
- (a) the written down value of the pool at the end of the preceding year of income after allowing for the deduction under subsection (3) for that year; and
 - (b) the cost base of assets added to the pool during the year of income,

reduced, but not below zero, by the consideration received from the disposal of assets in the pool during the year of income.

(5) Where the amount of consideration received by a person from the disposal during a year of income of any asset or assets in a pool exceeds the written-down value of the pool at the end of the year of income disregarding that amount, the excess is included in the business income of the person for that year.

(6) If the written down value of a pool at the end of the year of income, after allowing for the deduction under subsection (3), is less than fifty currency points, a deduction shall be allowed for the amount of that written down value.

(7) Where all the assets in a pool are disposed of before the end of a year of income, a deduction is allowed for the amount of the written down value of the pool as at the end of that year.

(8) Where a person has incurred non-deductible expenditures in more than one year of income in respect of a depreciable asset, this Section applies as if the expenditures incurred in different years of income were incurred for the acquisition of separate assets of the same class.

(9) The cost base of a depreciable asset is added to a pool in the year of income in which the asset is placed in service.

(10) Where a depreciable asset is only partly used during a year of income in the production of income included in gross income, the depreciation deduction allowed under this Section in relation to the asset shall be proportionately reduced.

(11) For the purposes of subsection (4)(b), the cost base of a road vehicle, other than a commercial vehicle, is not to exceed the amount set out in Part II of the Sixth Schedule.

(12) Where the cost base of a road vehicle for the purposes of subsection (4)(b) is limited under subsection (11), the person is treated as having acquired two assets—

- (a) a depreciable asset being a road vehicle with a cost base equal to the amount set out in Part II to the Sixth Schedule to this Act; and

- (b) a business asset that is not a depreciable asset with a cost base equal to the difference between the cost base of the asset not taking into account subsection (11), in this Section referred to as the “actual cost base”, and the amount set out in Part II of the Sixth Schedule.

(13) Where a road vehicle to which subsection (12) applies is disposed of, the person is treated as having disposed of each of the assets specified under that subsection and the consideration received on disposal is apportioned between the two assets based on the ratio of the cost base of each asset as determined under that subsection to the actual cost base of the asset.

(14) In calculating the amount of any gain or loss arising on disposal of an asset specified in subsection (12) (b), the cost base of the asset as determined under that paragraph is reduced by the depreciation deductions which would have been allowed to the person if the asset—

- (a) was a depreciable asset being a road vehicle; and
- (b) the asset was the only asset in the pool.

(15) In this Section, “commercial vehicle” means—

- (a) a road vehicle designed to carry loads of more than half a tonne or more than thirteen passengers; or
- (b) a vehicle used in a transportation or vehicle rental business.

(16) Subject to subsection (4), a deduction for the depreciation of an asset that qualifies for initial allowance under section 27A (1) shall be deferred to the next year of income.

27A. Initial allowance

(1) A person who places an item of eligible property into service for the first time outside a radius of fifty kilometres from the boundaries of Kampala, during a year of income is allowed a deduction for that year of an amount equal to fifty percent of the cost base of the property at the time it was placed into service.

(2) The cost base of an asset to which subsection (1) applies is reduced by the amount of the deduction allowed under that subsection for purposes of Section 27(4)(b).

(3) In this Section, “item of eligible property” means plant and machinery wholly used in the production of income included in gross income but does not include—

- (a) goods and passenger transport vehicles;
- (b) appliances of a kind ordinarily used for household purposes; or
- (c) office or household furniture, fixtures and fittings.

(4) A person who places a new industrial building in service for the first time during the year of income is allowed a deduction for that year of an amount equal to 20% of the cost base of the industrial building at the time it was placed in service.

(5) The cost base of an industrial building to which subsection (4) applies is reduced by the amount of deduction allowed under that subsection for the purposes of Section 29.

(6) Where a person has incurred capital expenditure on the extension of an existing industrial building, this Section applies as if the expenditure was capital expenditure incurred on the construction of a separate industrial building.

(7) For the purposes of subsections (4) and (6), a new industrial building or extension of an existing industrial building means a building on which construction was commenced on or after 1st July 2000.

(8) In this Section, “industrial building” does not include an approved commercial building.

28. Repealed

29. Industrial buildings

(1) Subject to this Section, where a person has incurred capital expenditure in any year of income on the construction of an industrial building and the building is used by the person during the year of income in the production of income included in gross income, the person is allowed a deduction for the depreciation of the building during the year of income as calculated according to the following formula—

$$A \times B \times C/D$$

where –

A is the depreciation rate applicable to the building as determined under Part III of the Sixth Schedule;

B is the capital expenditure incurred in the construction of the building;

C is the number of days in the year of income during which the asset was used or was available for use in the production of income included in gross income; and

D is the number of days in the year of income.

(1a) Subject to subsection (1), a deduction for the depreciation of an industrial building that qualifies for initial allowance under section 27A (4) shall be deferred to the next year of income.

(2) Subject to subsection (3), where an industrial building is only partly used by a person

during a year of income for prescribed uses, the amount of the depreciation deduction allowed under subsection (1) shall be proportionately reduced.

(3) Where an industrial building is only partly used by a person during a year of income for prescribed uses and the capital expenditure incurred in the construction of that part of the building used for other uses is not more than ten per cent of the total capital expenditure incurred on the construction of the building, the building is treated as wholly used for prescribed uses.

(4) Where a person has incurred expenditure in making a capital improvement to an industrial building in a year of income, this Section applies as if the expenditure was capital expenditure incurred in that year in the construction of a separate industrial building.

(5) Where an industrial building is purchased by a person, the person is deemed to have incurred the capital expenditure incurred by the person who constructed the building.

(6) The amount of the deduction allowed under this Section is not to exceed the amount which, apart from making the deduction, would be the residue of expenditure at the end of the year of income.

(7) Where an industrial building has been disposed of by a person during a year of income, the cost base of the building for the purposes of this Act is reduced by any deductions allowed to the person under this Section in respect of the building.

(8) Where an industrial building is bought and sold together with land, the value of the land shall be the difference between the total consideration and the value of the industrial building as defined in subsection (7).

(9) Where subsection (4) applies, the consideration received on disposal of an industrial building shall be reasonably apportioned among the separate industrial buildings identified under that subsection.

(10) In this Section,

(a) “capital expenditure” does not include—

(i) expenditure incurred in the acquisition of a depreciable asset installed in an industrial building; or

(ii) expenditure incurred in the acquisition of, or of any rights in or over, any land;

(b) “prescribed uses” means the uses specified in the definition of “industrial building” in Section 2; and

(c) “residue of expenditure” means the capital expenditure incurred on the construction of

an industrial building less any deductions allowed under this Section to any person and any amounts which would have been allowed as deductions if the building was solely used for prescribed uses at all times since construction was completed.

30. Start-up costs

(1) A person who has incurred expenditure in starting up a business to produce income included in gross income or in the initial public offering at the stock market shall be allowed a deduction of an amount equal to twenty-five per cent of the amount of the expenditure in the year of income in which the expenditure was incurred and in the following three years of income in which the business is carried on by the person.

(2) In this section, “expenditure in starting up a business” means—

- (a) in the case of initial public offering, costs incurred in listing the business with the Uganda Stock Exchange;
- (b) in any other case, non-recurring preliminary or pre-opening costs, which are associated with setting up a business such as fees of an accountant, registration charges, legal fees, costs for promotional and advertising activities, as well as costs for employee training.

31. Costs of intangible assets

(1) A person who has incurred expenditure in acquiring an intangible asset having an ascertainable useful life is allowed a deduction in each year of income during the useful life of the asset in which the person wholly uses the asset in the production of income included in gross income of an amount calculated according to the following formula—

$$A/B$$

where—

A is the amount of expenditure incurred; and

B is the useful life of the asset in whole years.

(2) Where an intangible asset has been disposed of by a person during the year of income, the cost base of the asset is reduced by any deductions allowed under this Section to the person in respect of the asset.

32. Scientific research expenditure

(1) A person is allowed a deduction for scientific research expenditure incurred during the year of income in the course of carrying on a business, the income from which is included in gross income.

(2) In this Section—

- (a) “scientific research” means any activities in the fields of natural or applied science for the development of human knowledge;
- (b) “scientific research expenditure”, in relation to a person carrying on business, means the cost of scientific research undertaken for the purposes of developing the person’s business, including any contribution to a scientific research institution which is used by the institution in undertaking research for the purposes of developing the person’s business, but does not include—
 - (i) expenditure incurred for the acquisition of a depreciable or intangible asset;
 - (ii) expenditure incurred for the acquisition of land or buildings; or
 - (iii) expenditure incurred for the purpose of ascertaining the existence, location, extent, or quality of a natural deposit; and
- (c) “scientific research institution” means an association, institute, college, or university which undertakes scientific research.

33. Training expenditure

(1) An employer is allowed a deduction for expenditure incurred during the year of income for the training or tertiary education, not exceeding in the aggregate five years, of a citizen or permanent resident of Uganda, other than an associate of the employer, who is employed by the employer in a business, the income from which is included in gross income.

(2) In this Section, “permanent resident” means a resident individual who has been present in Uganda for a period or periods in total of five years or more.

34. Charitable donations

(1) A person is allowed a deduction for a gift made during a year of income to an organisation within Section 2(bb) (i) (A) or (B) of the definition of “exempt organisation”.

- (2) For the purposes of subsection (1), the value of a gift of property is the lesser of—
 - (a) the value of the property at the time of the making of the gift; or
 - (b) the consideration paid by the person for the property.

(3) The amount of a deduction allowed under subsection (1) for a year of income shall not exceed five per cent of the person’s chargeable income, calculated before taking into account the deduction under this Section.

35. Farming

(1) Expenditure incurred by a person in acquiring farm works is included in the person’s pool for class 4 assets under Section 27 in the year of income in which the expenditure is incurred and is

depreciated accordingly.

(2) Subject to subsection (3), a person carrying on a business of horticulture in Uganda to produce income included in gross income, who has incurred expenditure of a capital nature on—

- (a) the acquisition or establishment of a horticultural plant; or
- (b) the construction of a greenhouse,

shall be allowed a deduction of an amount equal to twenty per cent of the amount of the expenditure in the year of income in which the expenditure was incurred and in the following four years of income in which the plant or greenhouse is used in the business of horticulture carried on by the person.

(3) Expenditure of a capital nature incurred on the establishment of a horticultural plant shall include expenditure incurred in draining or clearing land.

(4) In this Section,

- (a) "farm works" means any labour quarters and other immovable buildings necessary for the proper operation of a farm, fences, daps, drains, water and electricity supply works, windbreaks, and other works necessary for farming operations carried on to produce income included in gross income, but does not include:—
 - (i) farm houses; or
 - (ii) depreciable assets; and
 - (b) "horticulture" includes –
 - (i) propagation or cultivation of seeds, bulbs, spores, or similar things;
 - (ii) propagation or cultivation of fungi; or
 - (iii) propagation or cultivation in environments other than soil, whether natural or artificial.

36. *Repealed*

37. Apportionment of deductions

(1) A deduction relating to the production of more than one class of income shall be reasonably apportioned among the classes of income to which it relates.

(2) Where a person derives more than one class of income, the deduction allowed under Section 34 shall be allocated rateably to each class of income.

38. Carry forward losses

(1) Subject to this Section and Section 75, where, for any year of income, the total amount of income included in the gross income of a taxpayer is exceeded by the total amount of deductions allowed to the taxpayer, the amount of the excess, in this Act referred to as an "assessed loss", shall be carried forward and allowed as a deduction in determining the taxpayer's chargeable income in the following year of income.

(2) Where, for any year of income, the total farming income derived by a taxpayer who is an individual is exceeded by the total deductions allowed to the taxpayer relating to the production of that income, the amount of the excess, in this Act referred to as an “assessed farming loss”, may not be deducted against any other income of the taxpayer for the year of income, but shall be carried forward and allowed as a deduction in determining the chargeable farming income of the taxpayer in the following year of income.

(3) The amount of an assessed loss carried forward under this Section for a taxpayer shall be reduced by the amount or value of any benefit to the taxpayer from a concession granted by, or a compromise made with, the taxpayer’s creditors in the course of an insolvency whereby the taxpayer’s liabilities to those creditors have been extinguished or reduced, provided such liabilities were incurred in the production of income included in gross income.

(4) Where a taxpayer has more than one class of loss, the reduction in subsection (3) shall be applied rate ably to each class of loss.

(5) Subsection (1) shall apply separately to income derived from sources in Uganda and to foreign-source income.

(6) In this Section –

(a) “chargeable farming income” means the total farming income of a taxpayer for a year of income reduced by any deductions allowed under this Act for that year which relate to the production of such income; and

(b) “farming income” means the business income derived from the carrying on of farming operations.

PART V –TAX ACCOUNTING PRINCIPLES

39. Substituted year of income

(1) A taxpayer may apply, in writing, to use as the taxpayer’s year of income a substituted year of income being a twelve-month period other than the normal year of income and the Commissioner may, subject to subsection (3), by notice in writing, approve the application.

(2) A taxpayer granted permission under subsection (1) to use a substituted year of income may apply, in writing, to change the taxpayer’s year of income to the normal year of income or to another substituted year of income and the Commissioner, subject to subsection (3), may, by notice in writing, approve the application.

(3) The Commissioner may only approve an application under subsection (1) and (2) if the taxpayer has shown a compelling need to use a substituted year of income or to change the taxpayer’s

year of income and any approval is subject to such conditions as the Commissioner may prescribe.

(4) The Commissioner may, by notice in writing to a taxpayer, withdraw the permission to use a substituted year of income granted under subsection (1) or (2).

(5) A notice served by the Commissioner under subsection (1) takes effect on the date specified in the notice, and a notice under subsection (2) or (4) takes effect at the end of the substituted year of income of the taxpayer in which the notice was served.

(6) Where the year of income of a taxpayer changes as a result of subsections (1), (2), or (4), the period between the last full year of income prior to the change and the date on which the changed year of income commences is treated as a separate year of income, to be known as the “transitional year of income.

(7) In this Act, a reference to a particular normal year of income includes a substituted year of income or a transitional year of income commencing during the normal year of income.

(8) A taxpayer dissatisfied with a decision of the Commissioner under subsections (1), (2), or (4) may only challenge the decision under the objections and appeal procedure in this Act.

(9) In this Section, “normal year of income” means the period of twelve months ending on the 30th June.

40. Method of accounting

(1) A taxpayer’s method of accounting shall conform to generally accepted accounting principles.

(2) Subject to subsection (1) and unless the Commissioner prescribes otherwise in a particular case, a taxpayer may account for tax purposes on a cash or accrual basis.

(3) A taxpayer who intends to change the taxpayer’s method of accounting shall apply in writing to the Commissioner and the Commissioner may, by notice in writing, approve the application where he or she is satisfied that the change is necessary to clearly reflect the taxpayer’s income.

(4) A taxpayer dissatisfied with a decision under this Section may only challenge the decision under the objection and appeal procedure in this Act.

(5) If the taxpayer’s method of accounting is changed, adjustments to items of income, deduction, or credit or to other items shall be made in the year of income following the change, so that no item is omitted and no item is taken into account more than once.

41. Cash-basis taxpayer

A taxpayer who is accounting for tax purposes on a cash basis derives income when it is received or made available and incurs expenditure when it is paid.

42. Accrual-basis taxpayer

- (1) A taxpayer who is accounting for tax purposes on an accrual basis—
 - (a) derives income when it is receivable by the taxpayer; and
 - (b) incurs expenditure when it is payable by the taxpayer.

(2) Subject to this Act, an amount is receivable by a taxpayer when the taxpayer becomes entitled to receive it, even if the time for discharge of the entitlement is postponed or the entitlement is payable by instalments.

(3) Subject to this Act, an amount is treated as payable by the taxpayer when all the events that determine liability have occurred and the amount of the liability can be determined with reasonable accuracy, but not before economic performance with respect to the amount occurs.

- (4) For the purposes of subsection (3), economic performance occurs –
 - (a) with respect to the acquisition of services or property, at the time the services or property are provided;
 - (b) with respect to the use of property, at the time the property is used; or
 - (c) in any other case, at the time the taxpayer makes payment in full satisfaction of the liability.

43. Pre-payments

Where a deduction is allowed for expenditure incurred on a service or other benefit which extends beyond thirteen months, the deduction is allowed proportionately over the years of income to which the service or other benefit relates.

44. Claim of right

(1) A taxpayer who is accounting for tax purposes on a cash basis shall include an amount in gross income when received or claim a deduction for an amount when paid, notwithstanding that the taxpayer is not legally entitled to receive the amount or liable to make the payment, if the taxpayer claims to be legally entitled to receive, or legally obliged to pay the amount.

(2) Where subsection (1) applies, the calculation of the chargeable income of the taxpayer shall be adjusted for the year of income in which the taxpayer refunds the amount received or recovers the amount paid.

(3) A taxpayer who is accounting for tax purposes on an accrual basis shall include an amount in gross income when receivable or claim a deduction for an amount when payable notwithstanding that the taxpayer is not legally entitled to receive the amount or liable to make the payment, if the taxpayer claims to be legally entitled to receive, or to be legally obliged to pay the amount.

(4) Where subsection (3) applies, the calculation of the chargeable income of the taxpayer shall be adjusted for the year of income in which the taxpayer ceases to claim the right to receive the amount or ceases to claim an obligation to pay the amount.

45. Long-term contracts

(1) In the case of an accrual-basis taxpayer, income and deductions relating to a long-term contract are taken into account on the basis of the percentage of the contract completed during the year of income.

(2) The percentage of completion is determined by comparing the total costs allocated to the contract and incurred before the end of the year of income with the estimated total contract costs as determined at the time of commencement of the contract.

(3) Where, in the year of income in which the long-term contract is completed, it is determined that the contract has made a final year loss, the Commissioner may allow the loss to be carried back to the preceding years of income and applied against an amount in gross income over the period of the contract under subsection (1) for those years starting with the year immediately preceding the year in which the contract was completed.

(4) In this Section,

(a) “final year loss”, in relation to a long-term contract, occurs where both the following conditions are satisfied—

- (i) the profit estimated to be made under the contract for the purposes of subsection (1) exceeds the actual profit, including a loss, made under the contract; and
- (ii) the difference between the estimated profit and the actual profit exceeds the amount included in income under subsection (1) for the year of income in which the contract is completed,

and the amount of the excess referred to in subparagraph (ii) of this paragraph is the amount of the final year loss; and

(b) “long-term contract” means a contract for manufacture, installation, or construction, or, in relation to each, the performance of related services, which is not completed within the year of income in which work under the contract commenced, other than a contract estimated to be completed within six months of the date on which work under the contract commenced.

46. Trading stock

(1) A taxpayer is allowed a deduction for the cost of trading stock disposed of during a year of income.

(2) The cost of trading stock disposed of during a year of income is determined by adding to the opening value of trading stock for the year, the cost of trading stock acquired during the year, and subtracting the closing value of trading stock for the year.

(3) The opening value of trading stock for a year of income is –

(a) the closing value of trading stock at the end of the previous year of income; or

(b) where the taxpayer commenced business during the year of income, the market value, at the time of commencement of the business, of trading stock acquired prior to the commencement of the business.

(4) The closing value of trading stock is the lower of cost or market value of trading stock on hand at the end of the year of income.

(5) A taxpayer who is accounting for tax purposes on a cash basis may calculate the cost of trading stock on the prime-cost method or absorption-cost method; and a taxpayer who is accounting for tax purposes on an accrual basis shall calculate the cost of trading stock on the absorption-cost method.

(6) Where particular items of trading stock are not readily identifiable, a tax payer may account for that trading stock on the first-in-first-out method or the average cost method but, once chosen, a stock valuation method may be changed only with the written permission of the Commissioner.

(7) In this Section,

(a) “absorption-cost method” means the generally accepted accounting principle under which the cost of trading stock is the sum of direct material costs, direct labour costs, and factory overhead costs;

(b) “average-cost method” means the generally accepted accounting principle under which trading stock valuation is based on a weighted average cost of units on hand;

(c) “direct labour costs” means labour costs directly related to the production of trading stock;

(d) “direct material costs” means the cost of materials that become an integral part of the trading stock produced;

(e) “factory overhead costs” means the total costs of manufacturing except direct labour and direct material costs;

- (f) “first-in-first-out method” means the generally accepted accounting principle under which trading stock valuation is based on the assumption that trading stock is sold in the order of its receipt;
- (g) “prime-cost method” means the generally accepted accounting principle under which the cost of trading stock is the sum of direct material costs, direct labour costs, and variable factory overhead costs; and
- (h) “variable factory overhead costs” means those factory overhead costs which vary directly with changes in volume.

47. Debt obligations with discount or premium

(1) Subject to subsection (2), interest in the form of any discount, premium, or deferred interest shall be taken into account as it accrues.

(2) Where the interest referred to in subsection (1) is subject to withholding tax, the interest shall be taken to be derived or incurred when paid.

48. Foreign currency debt gains and losses

(1) Foreign currency debt gains are included in gross income and foreign currency debt losses are deductible only under this Section.

(2) A foreign currency debt gain derived by a taxpayer during the year of income is included in the business income of the taxpayer for that year.

(3) Subject to subsection (4) and (6), a foreign currency debt loss incurred by a taxpayer during a year of income is allowed as a deduction to the taxpayer in that year.

(4) A deduction is not allowed to a taxpayer for a foreign currency debt loss incurred by the taxpayer unless the taxpayer has notified the Commissioner in writing of the existence of the debt which gave rise to the loss by the due date for furnishing of the taxpayer’s return of income for the year of income in which the debt arose or by such later date as the Commissioner may allow.

(5) Subsection (4) does not apply to a financial institution.

(6) Where—

(a) a taxpayer has incurred a foreign currency debt loss under a transaction;

(b) the taxpayer or another person has derived a foreign currency debt gain under another transaction; and

(c) either—

(i) the transaction giving rise to the loss would not have been entered into, or might

reasonably be expected not to have been entered into, if the transaction giving rise to the gain had not been entered into; or

- (ii) the transaction giving rise to the gain would not have been entered into, or might reasonably be expected not to have been entered into, if the transaction giving rise to the loss had not been entered into,

no deduction is allowed to the taxpayer to the extent that the amount of the loss exceeds that part of the gain included in gross income.

- (7) Subject to subsection (9), a taxpayer derives a foreign currency debt gain if—
 - (a) where the taxpayer is a debtor, the amount in Shillings of the foreign currency debt incurred by the taxpayer is greater than the amount in Shillings required to settle the debt; or
 - (b) where the taxpayer is a creditor, the amount in Shillings of the foreign currency debt owed to the taxpayer is less than the amount in Shillings paid to the taxpayer in settlement of the debt.

- (8) Subject to subsection (9), a taxpayer incurs a foreign currency debt loss if:—
 - (a) where the taxpayer is a debtor, the amount in Shillings of the foreign currency debt incurred by the taxpayer is less than the amount in Shillings required to settle the debt; or
 - (b) where the taxpayer is a creditor, the amount in Shillings of the foreign currency debt owed to the taxpayer is greater than the amount in shillings paid to the taxpayer in settlement of the debt.

(9) In determining whether a taxpayer has derived a foreign currency debt gain or incurred a foreign currency debt loss, account shall be taken of the taxpayer's position under any hedging contract entered into by the taxpayer in respect of the debt.

(10) A foreign currency debt gain is derived or a foreign currency debt loss is incurred by a taxpayer in the year of income in which the debt is satisfied.

- (11) In this Section,
 - (a) “foreign currency debt” means a business debt denominated in foreign currency; and
 - (b) “hedging contract” means a contract entered into by the taxpayer for the purpose of eliminating or reducing the risk of adverse financial consequences which might result for the taxpayer under another contract from currency exchange rate fluctuation.

PART VI—GAINS AND LOSSES ON DISPOSAL OF ASSETS

49. Application of Part VI

This Part applies for the purposes of determining the amount of any gain or loss arising on the disposal of an asset where the gain is included in gross income or the loss is allowed as a deduction under this Act.

50. Gains and losses on disposal of assets

(1) The amount of any gain arising from the disposal of an asset is the excess of the consideration received for the disposal over the cost base of the asset at the time of the disposal.

(2) The amount of any loss arising from the disposal of an asset is the excess of the cost base of the asset at the time of the disposal over the consideration received for the disposal.

(3) Where as a result of the application of this Act, a gain or loss on disposal of an asset is subject to tax being a gain or loss, the cost base of the asset is calculated on the basis that each item of cost or expense included in the cost base shall be determined according to the following formula—

CB x CPID

CPIA

where—

CB is the amount of an item of cost or expense incurred determined in accordance with section 52 (2);

CPID is the Consumer Price Index number published for the calendar month of sale;
and

CPI A is the Consumer Price Index number published for the month immediately prior to the date on which the relevant item of cost or expense was incurred.

(4) Subsection (3) shall not apply to an asset that is sold within twelve months from the date of purchase.

51. Disposals

(1) A taxpayer is treated as having disposed of an asset when the asset has been—

- (a) sold, exchanged, redeemed, or distributed by the taxpayer;
- (b) transferred by the taxpayer by way of gift; or
- (c) destroyed or lost.

(2) A disposal of an asset includes a disposal of a part of the asset.

(3) Where the Commissioner is satisfied that a taxpayer —

- (a) has converted an asset from a taxable use to non-taxable use; or
- (b) has converted an asset from a non-taxable use to a taxable use,

the taxpayer is deemed to have disposed of the asset at the time of the conversion for an amount equal

to the market value of the asset at that time and to have immediately re-acquired the asset for a cost base equal to that same value.

(4) A non-resident person who becomes a resident person is deemed to have acquired all assets, other than taxable assets, owned by the person at the time of becoming a resident for their market value at that time.

(5) A resident person who becomes a non-resident person is deemed to have disposed of all assets, other than taxable assets, owned by the person at the time of becoming a non-resident for their market value at that time.

(6) Where a person to whom subsection (5) would otherwise apply-

(a) intends, in the future, to re-acquire status as a resident person; and

(b) provides the Commissioner with sufficient security to satisfy any tax liability which would otherwise arise under subsection (5),

the Commissioner may, by notice in writing, exempt the person from the application of subsection (5).

(7) In this Section, “taxable asset” means an asset the disposal of which would give rise to a gain included in the gross income of, or a loss allowed as a deduction to, a resident or non-resident taxpayer.

52. Cost base

(1) Subject to this Act, this Section establishes the cost base of an asset for the purpose of this Act.

(2) The cost base of an asset purchased, produced, or constructed by the taxpayer is the amount paid or incurred by the taxpayer in respect of the asset, including incidental expenditures of a capital nature incurred in acquiring the asset, and includes the market value at the date of acquisition of any consideration in kind given for the asset.

(3) Subject to subsection (4), the cost base of an asset acquired in a non-arm’s length transaction is the market value of the asset at the date of acquisition.

(4) The cost base of an asset acquired in a transaction described in Section 53(2) is the amount of the consideration deemed by that subsection to have been received by the person disposing of the asset.

(5) Where a part of an asset is disposed of, the cost base of the asset shall be apportioned between the part of the asset retained and the part disposed of in accordance with their respective market values at the time of acquisition of the asset.

(6) Unless otherwise provided in this Act, expenditures incurred to alter or improve an asset which have not been allowed as a deduction are added to the cost base of the asset.

(7) Where the acquisition of an asset by a taxpayer represents the derivation of an amount included in gross income, the cost base of the asset is the amount included in gross income plus any amount paid by the taxpayer for the asset.

(8) Where the receipt of an asset represents the derivation of an amount which is exempt from tax, the cost base of the asset is the amount exempt from tax plus any amount paid by the taxpayer for the asset.

53. Special rules for consideration received

(1) The consideration received on disposal of an asset includes the market value at the date of the disposal of any consideration received in kind.

(2) Where an asset is disposed of to an associate or in a non-arm's length transaction other than by way of transmission of the asset to a trustee or beneficiary on the death of a taxpayer, the person disposing of the asset, in this Section referred to as the "disposer", is treated as having received consideration equal to the greater of—

- (a) the cost base of the asset to the disposer at the time of disposal; or
- (b) the fair market value of the asset at the date of disposal.

(3) Where two or more assets are disposed of in a single transaction and the consideration paid for each asset is not specified, the total consideration received is apportioned among the assets disposed of in proportion to their respective market values at the time of the transaction.

(4) *Repealed*

54. Non-recognition of gain or loss

(1) No gain or loss is taken into account in determining chargeable income in relation to—

- (a) a transfer of an asset between spouses;
- (b) a transfer of an asset between former spouses as part of a divorce settlement or bona fide separation agreement;
- (c) an involuntary disposal of an asset to the extent to which the proceeds are reinvested in an asset of a like kind within one year of the disposal;
- (d) the transmission of an asset to a trustee or beneficiary on the death of a taxpayer; or
- (e) capital gains arising from the sale of investment interest of a registered venture capital fund if at least fifty percent of the proceeds on sale is reinvested within the year of income.

(1a) Notwithstanding subsection (1) (e), a registered venture capital fund shall be entitled to a non-recognition of a gain or loss equivalent to the percentage of reinvested proceeds.

(2) Where no gain or loss is taken into account as a result of subsection (1)(a), (b), or (d), the transferred or transmitted asset is deemed to have been acquired by the transferee, or trustee or beneficiary as an asset of the same character for a consideration equal to the cost base of the asset to the transferor or deceased taxpayer at the time of the disposal.

(3) The cost base of a replacement asset described in subsection (1)(c) is the cost base of the replaced asset plus the amount by which any consideration given by the taxpayer for the replaced asset exceeds the amount of proceeds received on the involuntary disposal.

PART VII—MISCELLANEOUS RULES FOR DETERMINING CHARGEABLE INCOME

55. Income of joint owners

(1) Income or deductions relating to jointly owned property are apportioned among the joint owners in proportion to their respective interests in the property.

(2) Where the interest of the joint owners in jointly-owned property cannot be ascertained, the interest of such joint owners in the property shall be deemed to be equal.

56. Valuation

(1) For the purposes of this Act and subject to Section 19(1)(b), the value of a benefit in kind is the fair market value of the benefit on the date the benefit is taken into account for tax purposes.

(2) The fair market value of a benefit is determined without regard to any restriction on transfer or to the fact that it is not otherwise convertible to cash.

56A. Other methods of allocating costs and revenue

In determining the chargeable income of a person, use of input-output ratios and other methods of allocating costs and revenue may be applied.

57. Currency conversion

(1) Chargeable income under this Act shall be calculated in Uganda Shillings.

(2) Where an amount taken into account under this Act is in a currency other than the Uganda Shilling, the amount shall be converted to the Uganda Shilling at the Bank of Uganda mid-exchange rate applying between the currency and the Uganda Shilling on the date that the amount is derived, incurred, or otherwise taken into account for tax purposes.

(3) With the prior written permission of the Commissioner, a taxpayer may use the average

rate of exchange during the year of income, or may keep books of account in a currency other than the Uganda Shilling.

58. Indirect payments and benefits

The income of a person includes—

- (a) a payment that directly benefits the person; and
- (b) a payment dealt with as the person directs,

which would have been income of the person if the payment had been made directly to the person.

59. Finance leases

(1) Where a lessor leases property to a lessee under a finance lease, for the purposes of this Act—

- (a) the lessee is treated as the owner of the property; and
- (b) the lessor is treated as having made a loan to the lessee, in respect of which payments of interest and principal are made to the lessor equal in amount to the rental payable by the lessee.

(2) The interest component of each payment under the loan is treated as interest expense incurred by the lessee and interest income derived by the lessor.

(3) A lease of property is a finance lease if—

- (a) the lease term exceeds seventy-five per cent of the effective life of the leased property;
- (b) the lessee has an option to purchase the property for a fixed or determinable price at the expiration of the lease; or
- (c) the estimated residual value of the property to the lessor at the expiration of the lease term is less than twenty per cent of its fair market value at the commencement of the lease.

(4) For the purposes of subsection (3), the lease term includes any additional period of the lease under an option to renew.

60. Exclusion of doctrine of mutuality

(1) A company which carries on a member's club, a trade association, or a mutual insurance company is treated for the purposes of this Act as carrying on a business subject to tax.

(2) The business income of a company to which subsection (1) applies includes entrance fees and subscriptions paid by members.

(3) Where a company referred to in subsection (1) is operated primarily to furnish goods or services to members, deductions attributable to the furnishing of goods or services to members are allowed only to the extent of the total income derived from the members, with any excess carried forward and allowed as a deduction in the following year of income.

(4) In this Section, “member’s club” means a club or similar institution, all the assets of which are owned by or are held in trust for the members of the club or institution.

61. Compensation receipts

A compensation payment derived by a person takes the character of the item that is compensated.

62. Recouped expenditure

(1) Where a previously deducted expenditure, loss, or bad debt is recovered by the taxpayer, the amount recovered is deemed to be income derived by the taxpayer in the year of income in which it is recovered and takes the character of the income to which the deduction related.

(2) For the purposes of subsection (1), a deduction is considered recovered upon the occurrence of an event which is inconsistent with the basis for the deduction.

PART VIII—PERSONS ASSESSABLE

Taxation of Individuals

63. Taxation of individuals

The chargeable income of each taxpayer who is an individual is determined separately.

64. Income splitting

(1) Where a taxpayer attempts to split income with another person, the Commissioner may adjust the chargeable income of the taxpayer and the other person to prevent any reduction in tax payable as a result of the splitting of income.

(2) A taxpayer is treated as having attempted to split income where—

(a) the taxpayer transfers income, directly or indirectly, to an associate; or

(b) the taxpayer transfers property, including money, directly or indirectly, to an associate with the result that the associate receives or enjoys the income from that property,

and the reason or one of the reasons for the transfer is to lower the total tax payable upon the income of the transferor and the transferee.

(3) In determining whether the taxpayer is seeking to split income, the Commissioner shall consider the value, if any, given by the associate for the transfer.

Taxation of Partnerships and Partners

65. Principles of taxation for partnerships

(1) The income and losses arising from activities conducted by a partnership is taxed in accordance with this Act.

(2) The presence or absence of a written partnership agreement is not decisive in determining whether a partnership relationship exists between persons.

(3) A partnership shall be liable to furnish a partnership return of income in accordance with Section 92, but shall not be liable to pay tax on that income.

(4) Any election, notice, or statement required to be filed in relation to a partnership's activities shall be filed by the partnership.

(5) Unless the context otherwise requires, partnership assets are treated as owned by the partnership and not the partners.

66. Calculation of partnership income or loss

(1) The partnership income for a year of income i—

(a) the gross income of the partnership for that year calculated as if the partnership were a resident taxpayer; less

(b) the total amount of deductions allowed under this Act for expenditures or losses incurred by the partnership in deriving that income, other than the deduction allowed under Section 38.

(2) A partnership loss occurs for a year of income where the amount in subsection (1)(b) exceeds the amount in subsection (1)(a) for that year; and the amount of the excess is the amount of the loss.

(3) Where the partnership is a non-resident partnership for a year of income, Section 87 applies in calculating partnership income or partnership loss of the partnership for that year.

67. Taxation of partners

(1) The gross income of a resident partner for a year of income includes the partner's share of partnership income for that year.

(2) The gross income of a non-resident partner for a year of income includes the partner's share of partnership income attributable to sources in Uganda.

(3) A resident partner is allowed a deduction for a year of income for the partner's share of a partnership loss for that year.

(4) A non-resident partner is allowed a deduction for a year of income for the partner's share of a partnership loss, but only to the extent that the activity giving rise to the loss would have given rise to partnership income attributable to sources in Uganda if a loss had not been incurred.

(5) Income derived, or expenditure or losses incurred, by a partnership retain their character as to geographic source and type of income, expenditure, or loss in the hands of the partners, and are deemed to have been passed through the partnership on a pro rata basis unless the Commissioner permits otherwise.

(6) Subject to subsection (7), a partner's share of partnership income or loss is equal to the partner's percentage interest in the income of the partnership as set out in the partnership agreement.

(7) Where the allocation of income in the partnership agreement does not reflect the contribution of the partners to the partnership's operations, a partner's share of partnership income or loss shall be equal to the partner's percentage interest in the capital of the partnership.

68. Formation, reconstitution, or dissolution of a partnership

(1) A contribution to a partnership by a partner of an asset owned by the partner is treated as a disposal of the asset by the partner to the partnership for a consideration equal to—

- (a) the cost base of the asset to the partner at the date on which the contribution was made where all the following conditions are satisfied—
 - (i) the asset was a business asset of the partner immediately before its contribution to the partnership;
 - (ii) the partner and partnership are residents at the time of contribution;
 - (iii) the partner's interest in the capital of the partnership after the contribution is twenty-five per cent or more;
 - (iv) an election for this paragraph to apply has been made by the partners jointly;
 - (v) the interest in the partnership received by the partner in return for the contribution equals the market value of the asset contributed at the time of the contribution; or
- (b) in any other case, the market value of the asset at the date the contribution was made.

(2) Where subsection (1) (a) applies, the asset retains the same character in the hands of the partnership as it did in the hands of the partner.

(3) Where there is a change in the constitution of a partnership or a partnership is dissolved, the former partnership is treated as having disposed of all the assets of the partnership to the reconstituted partnership or to the partners in the case of dissolution for a consideration equal to—

- (a) the cost base of the asset to the former partnership at the date of the change in constitution where all the following conditions are satisfied—
 - (i) the former partnership and the reconstituted partnership are resident partnerships at

- the time of the change;
- (ii) twenty-five per cent or more of the interests in the capital of the reconstituted partnership are held for twelve months after the change by persons who were partners in the former partnership immediately before the change; and
- (iii) an election for this paragraph to apply has been made by the partners of the reconstituted partnership jointly; or
- (b) in any other case, the market value of the asset at the date of the change in constitution or dissolution, as the case may be.

(4) Where subsection (3) (a) applies, the asset retains the same character in the hands of the reconstituted partnership as it did in the hands of the former partnership.

(5) An election under this Section shall be made in the partnership return of income for the year of income in which the contribution was made or the constitution of the partnership changed.

69. Cost base of partner's interest

(1) A partner's interest in a partnership is treated as a business asset of the partner for all purposes of this Act.

- (2) Subject to subsection (3) and (4), the cost base of a partner's interest in a partnership is—
 - (a) in the case of an interest acquired by contribution of property (including money) to the partnership, the amount of any such money contributed plus:—
 - (i) the cost base of an asset contributed to the partnership by the partner where Section 68(1)(a) applies; and
 - (ii) the market value of any asset contributed to the partnership by the partner where Section 68(1)(b) applies; or
 - (b) in any other case, the price paid for the interest.

(3) The cost base of a partner's interest in a partnership determined under subsection (2) is increased by the sum of the partner's share for the year of income and prior years of income of —

- (a) partnership income; and
- (b) income of the partnership exempt from tax under this Act.

(4) The cost base of a partner's interest in a partnership determined under subsection (2) is reduced, but not below zero, by distributions by the partnership and by the sum of the partner's share for the year of income and prior years of income of partnership losses and expenditures of the partnership not deductible in computing its chargeable income and not properly chargeable to capital account.

Taxation of Trusts and Beneficiaries

70. Interpretation of provisions relating to taxation of trusts and beneficiaries

In this Section and Sections 71, 72, and 73—

- (a) “chargeable trust income”, in relation to a year of income, means:—
 - (i) the gross income of the trust (other than an amount to which Section 72(1) or 73(1) applies) for that year calculated as if the trust is a resident taxpayer; less
 - (ii) the total amount of deductions allowed under this Act for expenditures or losses incurred by the trust in deriving that income;
- (b) “non-resident trust”, in relation to a year of income, means a trust that is not a resident trust for that year;
- (c) “qualified beneficiary” means a person referred to in paragraph (d)(i) or (ii) of this Section of the definition of “qualified beneficiary trust”;
- (d) “qualified beneficiary trust” means—
 - (i) a trust in relation to which a person, other than a settlor, has a power solely exercisable by that person to vest the corpus or income of the trust in that person; or
 - (ii) a trust whose sole beneficiary is an individual or an individual’s estate or appointees,
 but does not include a trust whose beneficiary is an incapacitated person;
- (e) “settlor” means a person who has transferred property to, or conferred a benefit on, a trust for no consideration or for a consideration which is less than the market value of the property transferred or benefit conferred at the date of the transfer or conferral; and
- (f) “settlor trust” means a trust in relation to a whole or part of which, the settlor has—
 - (i) the power to revoke or alter the trust so as to acquire a beneficial entitlement in the corpus or income of the trust; or
 - (ii) a reversionary interest in the corpus or income of the trust.

71. Principles of taxation for trusts

- (1) Subject to subsection (5), the income of a trust is taxed either to the trustee or to the beneficiaries of the trust, as provided in this Act.
- (2) Separate calculations of chargeable trust income shall be made for separate trusts regardless of whether they have the same trustee.
- (3) Income derived, or expenditure or losses incurred by a trust retain their character as to geographic source and type of income, expenditure, or loss in the hands of the beneficiary.
- (4) A trust is required to furnish a trust return of income in accordance with Section 92.
- (5) A settlor trust or a qualified beneficiary trust —
 - (a) is not treated as an entity separate from the settlor or qualified beneficiary, respectively; and
 - (b) the income of such a trust is taxed to the settlor or qualified beneficiary and the property owned by the trust is deemed to be owned by the settlor or qualified beneficiary, as the case may be.

(6) The trustee of an incapacitated person's trust is liable for tax on the chargeable trust income of the trust.

(7) Trustees are jointly and severally liable for a tax liability arising in respect of chargeable trust income that is not satisfied out of the assets of the trust.

(8) Where a trustee has paid tax on the chargeable trust income of the trust under Sections 72 or 73, that income shall not be taxed again in the hands of the beneficiary.

72. Taxation of trustees and beneficiaries

(1) Any amount derived by a trustee for the immediate or future benefit of any ascertained beneficiary, other than an incapacitated person, with a vested right to such amount is treated as having been derived by the beneficiary for the purposes of this Act.

(2) Where a beneficiary has acquired a vested right to any amount referred to in subsection (1) as a result of the exercise by the trustee of a discretion vested in the trustee under a deed of trust, an arrangement, or a will of a deceased person, such amount is deemed to have been derived by the trustee for the immediate benefit of the beneficiary.

(3) For subsection (2) to apply to a beneficiary for a year of income, a trustee must have exercised the discretion by the end of the second month after the end of the year of income.

(4) Where subsections (1) or (2) applies, the beneficiary is treated as having derived the amount at the time the amount was derived by the trustee.

(5) Where any amount to which subsection (1) applies is included in the gross income of the beneficiary for a year of income, the beneficiary shall be allowed a deduction in accordance with this Act for any expenditure or losses incurred in that year by the trustee in deriving that income.

(6) A trustee of a trust that is a resident trust for a year of income is liable for tax on the chargeable trust income of the trust for that year.

(7) A trustee of a trust that is a non-resident trust for a year of income is liable for tax on so much of the chargeable trust income of the trust for that year as is attributable to sources in Uganda.

(8) This Section is subject to Section 73.

73. Taxation of estates of deceased persons

(1) Any amount derived by a trustee as executor of the estate of a deceased person shall, to the extent that the Commissioner is satisfied that such amount has been derived for the immediate or future benefit of any ascertained heir or legatee of the deceased, be treated as having been derived by

such heir or legatee for the purposes of this Act.

(2) Where any amount to which subsection (1) applies is included in the gross income of the heir or legatee for a year of income, the heir or legatee shall be allowed a deduction in accordance with this Act for any expenditure or losses incurred in that year by the trustee in deriving that income.

(3) The trustee of an estate of a deceased person that is a resident trust for a year of income is liable for tax on the chargeable trust income of the estate for that year.

(4) The trustee of an estate of a deceased person that is a non- resident trust for a year of income is liable for tax on so much of the chargeable trust income of that year attributable to sources in Uganda.

(5) The trustee of an estate of a deceased person is responsible for the tax liability of the deceased taxpayer arising for any year of income prior to the year of income in which the taxpayer died.

Taxation of Companies and Shareholders

74. Principles of taxation for companies

(1) A company is liable to tax separately from its shareholders.

(2) Subject to subsection (3), a dividend paid to a resident company, other than an exempt organisation, by another resident company is exempt from tax where the company receiving the dividend controls, directly or indirectly, twenty-five per cent or more of the voting power in the company paying the dividend.

(3) Subsection (2) does not apply to—

- (a) a dividend paid to a financial institution by virtue of its ownership of redeemable shares in the company paying the dividend; or
- (b) a dividend to which Section 76 applies.

75. Change in control of companies

(1) Where, during a year of income, there has been a change of fifty per cent or more in the underlying ownership of a company, as compared with its ownership one year previously, the company is not permitted to deduct an assessed loss in the year of income or in subsequent years, unless the company, for a period of two years after the change or until the assessed loss has been exhausted if that occurs within two years after the change—

- (a) continues to carry on the same business after the change as it carried on before the change; and
- (b) does not engage in any new business or investment after the change, where the primary

purpose of the company or the beneficial owners of the company is to utilise the assessed loss so as to reduce the tax payable on the income arising from the new business or investment.

(2) For the purposes of section 79 (ga), a person other than an individual, a government, a political subdivision of a government and a listed institution, that changes its ownership by fifty percent or more, within a period of three years shall be treated as—

- (a) realising all its assets and liabilities immediately before the change;
- (b) having parted with ownership of each asset and deriving an amount in respect of the realisation equal to the market value of the asset at the time of the realisation;
- (c) re-acquiring the asset and incurring expenditure of the amount referred to in paragraph (b) for the acquisition;
- (d) realising each liability; and is deemed to have spent the amount equal to the market value of that liability at the time of the realisation; and
- (e) re-stating the liability for the amount referred to in paragraph (d).

76. Dividend stripping

(1) Where a company takes part in a transaction in the nature of dividend stripping and receives a dividend from a resident company in the transaction, the company receiving the dividend shall include the dividend in its gross income to the extent to which the Commissioner considers necessary to offset any decrease in the value of shares in respect of which the dividend is paid or in the value of any other property caused by the payment of the dividend.

(2) In any such transaction, the Commissioner may also reduce the amount of any deduction arising to the extent to which it represents the decrease in value of the shares or other property.

- (3) In this Section, “dividend stripping” includes an arrangement under which—
- (a) a company, referred to as the “target company”, has accumulated or current-year profits, or both, represented by cash or other readily realisable assets;
 - (b) another company, referred to as the “acquiring company”, acquires the shares in the target company for an amount that reflects the profits of the target company;
 - (c) the disposal of the shares in the target company gives rise to a tax- free capital gain to the shareholders in the target company;
 - (d) after the acquiring company has acquired the shares in the target company, the target company pays a dividend to the acquiring company, which in the absence of Section 74(3)(b) would be exempt from tax in the hands of the target company; and
 - (e) after the dividend is declared, the acquiring company sells the shares for a loss.

77. Roll-over relief

(1) Where a resident person, in this subsection referred to as the “transferor”, transfers a business asset, with or without any liability not in excess of the cost base of the asset, to a resident

company other than an exempt organisation, in this subsection referred to as the “transferee”, in exchange for a share in the transferee and the transferor has a fifty per cent or greater interest in the voting power of the transferee immediately after the transfer—

- (a) the transfer is not treated as a disposal of the asset by the transferor but is treated as the acquisition by the transferee of a business asset;
- (b) the transferee’s cost base for the asset is equal to the transferor’s cost base for the asset at the time of transfer; and
- (c) the cost base of a share received by the transferor in exchange for the asset is equal to the cost base of the asset transferred, less any liability assumed by the transferor in respect of the asset.

(2) Where, as part of the liquidation of a resident company, in this subsection referred to as the “liquidated company”, a business asset is transferred to a shareholder being a resident company other than an exempt organisation, in this subsection referred to as the “transferee company”, and, immediately prior to the transfer, the transferee company held a fifty per cent or greater interest in the voting power of the liquidated company—

- (a) the transfer is not treated as a disposal of the asset by the liquidated company, but is treated as the acquisition of a business asset by the transferee company;
- (b) the transferee’s cost base for the asset is equal to the liquidated company’s cost base for the asset at the time of transfer;
- (c) the transfer of the asset is not a dividend; and
- (d) no gain or loss is taken into account on the cancellation of the transferee’s shares in the liquidated company.

(3) Where a resident company or a group of resident companies is reorganised without any significant change in the underlying ownership or control of the company or group, the Commissioner may—

- (a) permit any resident company involved in the reorganisation to treat the reorganisation as not giving rise to the disposal of any business asset or the realisation of any business debt, as the case may be; and
- (b) determine the cost base of any business asset held, or business debt undertaken, by the resident company after the reorganisation in order to reflect the fact that no disposal or realisation is treated as having occurred.

(4) For purposes of this section reorganisation means—

- (a) a transaction in which a company transfers its assets to another company that is controlled by the transferor or its shareholders following which the stock of the transferee is distributed; or
- (b) a transaction in which a person whether for payment or not is allotted shares in or debentures of a company in respect of and in proportion to, or as nearly as may be in proportion to, their holdings of shares in the company and in any case which there is more than one class of shares and the rights attached to shares of any class are altered;
- (c) a merger or amalgamation where all or substantially all the assets and liabilities of one or

more transferor companies are transferred to a single transferee company, whereby the transferor company cease to exist by operation of law;

- (d) a transaction in which two or more companies transfer their assets and liabilities to a single newly established company;
- (e) corporate division; through which all or substantially all the assets of one company are transferred in exchange for shares to at least two or more newly established or pre-existing companies, except where the assets are already in the hands of a subsidiary;

(5) For the avoidance of doubt, a sale of a share from one person to another does not constitute a re-organisation for the purposes of this Act.

PART IX—INTERNATIONAL TAXATION

78. Interpretation of Part IX

In this Part,

- (a) “branch” means a place where a person carries on business, and includes:—
 - (i) a place where a person is carrying on business through an agent, other than a general agent of independent status acting in the ordinary course of business as such;
 - (ii) a place where a person has, is using, or is installing substantial equipment or substantial machinery for ninety days or more;
 - (iii) a place where a person is engaged in a construction, assembly, or installation project for ninety days or more, including a place where a person is conducting supervisory activities in relation to such a project; or
 - (iv) the furnishing of services, including consultancy services, by a person through employees or other personnel engaged by the person for such purpose, but only if activities of that nature continue for the same or a connected project for a period aggregating more than ninety days in any twelve- month period.
- (aa) “immovable property” includes a mining right, petroleum right, mining information, petroleum information, any intangible asset which is a business asset or any part of the business;
- (b) “management charge” means any payment made to any person, other than a payment of employment income, as consideration for any managerial services, however calculated.
- (c) “mining information”, “mining right”, “petroleum information”, and “petroleum right” have the meanings in section 89A.”

79. Source of income

Income is derived from sources in Uganda to the extent to which it is:

- (a) derived by—
 - (i) a resident person in carrying on a business except to the extent that it is attributable to a business carried on by the person through a branch outside Uganda;
 - (ii) a non-resident person in carrying on a business through a branch in Uganda;

- (b) derived by a resident person in carrying on a business as owner or charterer of a vehicle, ship, or aircraft, wherever such vehicle, ship, or aircraft may be operated;
- (c) employment income or a fee for the provision of services—
 - (i) derived from employment or services exercised or rendered in Uganda;
 - (ii) paid by a resident person, other than as an expenditure of a business carried on by a person outside Uganda through a branch; or
 - (iii) paid by non-resident person as an expenditure of a business carried on by a person through a branch in Uganda;
- (d) **Repealed;**
- (e) derived by a resident individual from any employment exercised or services rendered as a driver of a vehicle, or an officer or member of a crew of any vehicle, ship, or aircraft, wherever the vehicle, ship, or aircraft may be operated;
- (f) derived from the rental of immovable property located in Uganda;
- (g) derived from the disposal of an interest in immovable property located in Uganda or from the disposal of a share in a company the property of which consists directly or indirectly principally of an interest or interests in such immovable property, where the interest or share is a business asset;
- (ga) derived from the direct or indirect change of ownership by fifty percent or more of a person other than an individual, a government, a political subdivision of a government and a listed institution located in Uganda;
- (h) derived from the disposal of movable property, other than goods, under an agreement made in Uganda for the sale of the property, wherever the property is to be delivered;
- (i) an amount—
 - (i) included in the business income of a taxpayer under Section 27(5) in respect of the disposal of a depreciable asset used in Uganda; or
 - (ii) treated as income under Section 62, where the deduction was allowed for an expenditure, loss, or bad debt incurred in the production of income sourced in Uganda;
- (j) a royalty—
 - (i) paid by a resident person, other than as an expenditure of a business carried on by the person outside Uganda through a branch;
 - (ii) paid by a non-resident person as an expenditure of a business carried on by the person through a branch in Uganda; or
 - (iii) arising from the disposal of industrial or intellectual property used in Uganda.
- (k) interest where—
 - (i) the debt obligation giving rise to the interest is secured by immovable property located, or movable property used, in Uganda;
 - (ii) the payer is a resident person; or
 - (iii) the borrowing relates to a business carried on in Uganda;
- (l) a dividend or director's fee paid by a resident company;
- (m) a pension or annuity where—

- (i) the pension or annuity is paid by the Government of Uganda or by a resident person; or
- (ii) the pension or annuity is paid in respect of an employment exercised or services rendered in Uganda;
- (n) a natural resource payment in respect of a natural resource taken from Uganda;
- (o) a foreign currency debt gain derived in relation to a business debt which has arisen in the course of carrying on a business in Uganda;
- (p) a contribution to a retirement fund made by a tax-exempt employer in respect of an employee whose employment is exercised in Uganda;
- (q) a management charge paid by a resident person;
- (r) taxable in Uganda under an international agreement; or
- (s) attributable to any other activity which occurs in Uganda, including an activity conducted through a branch in Uganda.

80. Foreign employment income

(1) Foreign-source employment income derived by a resident individual is exempt from tax if the individual has paid foreign income tax in respect of the income.

(2) A resident individual is treated as having paid foreign income tax on foreign-source employment income if tax has been withheld and paid to the revenue authority of the foreign country by the employer of the individual.

81. Foreign tax credit

(1) A resident taxpayer is entitled to a credit, in this Section referred to as a “foreign tax credit”, for any foreign income tax paid by the taxpayer in respect of foreign-source income included in the gross income of the taxpayer.

(2) The amount of the foreign tax credit of a taxpayer for a year of income shall not exceed the Ugandan income tax payable on the taxpayer’s foreign-source income for that year, calculated by applying the average rate of Ugandan income tax of the taxpayer for that year to the taxpayer’s net foreign-source income for that year.

(3) The calculation of the foreign tax credit of a taxpayer for a year of income is made separately for foreign-source business income and other income derived from foreign sources by the taxpayer during the year.

- (4) Foreign income tax paid by—
 - (a) a partnership is treated as paid by the partners;
 - (b) a trustee is treated as paid by the beneficiary where the income on which foreign income tax has been paid is included in the gross income of the beneficiary under this Act; or
 - (c) a beneficiary is treated as paid by the trustee where the income on which foreign income tax has been paid is taxed to the trustee under this Act.

- (5) For the purposes of this Section,
- (a) “average rate of Ugandan income tax”, in relation to a taxpayer for a year of income, means the percentage that the Ugandan income tax, before the foreign tax credit, is of the chargeable income of the taxpayer for the year and, in the case of a taxpayer with both foreign-source business income and other income derived from foreign sources, the average rate of tax is to be calculated separately for both classes of income;
- (b) “foreign income tax” includes a foreign withholding tax, but does not include a foreign tax designed to raise the level of the tax on the income so that the taxation by the country of residence is reduced; and
- (c) “net foreign-source income” means the total foreign-source income included in the gross income of the taxpayer, less any deductions allowed to the taxpayer under this Act that—
- (i) relate exclusively to the derivation of the foreign-source income; and
 - (ii) in the opinion of the Commissioner, may appropriately be related to the foreign-source income.

82. Taxation of branch profits

(1) A tax shall be charged for each year of income and is imposed on every non-resident company carrying on business in Uganda through a branch which has repatriated income for the year of income.

(2) The tax payable by a non-resident company under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the repatriated income of the branch of the non-resident company for the year of income.

(3) The repatriated income of a branch for a year of income is calculated according to the following formula—

$$A + (B - C) - D$$

where –

- A is the total cost base of assets, net of liabilities, of the branch at the commencement of the year of income;
- B is the net profit of the branch for the year of income calculated in accordance with generally accepted accounting principles;
- C is the Ugandan tax payable on the chargeable income of the branch for the year of income; and
- D is the total cost base of assets, net of liabilities, of the branch at the end of the year of income.

(4) In calculating the repatriated income of a branch, the total cost base of assets at the end of a year of income is the total cost base of assets at the commencement of the next year of income.

(5) The tax imposed under this Section is in addition to any tax imposed by this Act on the

chargeable income of the branch under section 4, but is otherwise treated for all purposes of this Act as a tax on chargeable income.

83. Tax on international payments

(1) Subject to this Act, a tax is imposed on every non-resident person who derives any dividend, interest, royalty, rent, natural resource payment, or management charge from sources in Uganda.

(2) The tax payable by a non-resident person under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the gross amount of the dividend, interest, royalty, rent, natural resource payment, or management charge derived by a non-resident person.

(3) Notwithstanding Section 79(1), a dividend derived by a non-resident person is only treated as income derived from sources in Uganda for the purposes of this Section to the extent to which the dividend is paid out of profits sourced in Uganda.

(4) For the purposes of subsection (3), where a resident company has profits sourced both within and outside Uganda, the company is treated as having paid a dividend out of the profits sourced in Uganda first.

(5) Interest paid by a resident company in respect of debentures is exempt from tax under this Act where the following conditions are satisfied—

- (a) the debentures were issued by the company outside Uganda for the purpose of raising a loan outside Uganda;
- (b) the debentures were widely issued for the purpose of raising funds for use by the company in a business carried on in Uganda or the interest is paid to a bank or a financial institution of a public character; and
- (c) the interest is paid outside Uganda.

(6) Subsection (1) does not apply to an amount attributable to the activities of a branch of the non-resident in Uganda and such amount is subject to the operation of Section 17.

84. Tax on payments to non-resident public entertainers or sports persons

(1) Subject to this Act, a tax is imposed on every non-resident entertainer, sports person, or theatrical, musical, or other group of non-resident entertainers or sports persons who derive income from any performance in Uganda.

(2) The tax payable by a non-resident person under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the gross amount of —

- (a) remuneration derived by a non-resident public entertainer or sports person; or

(b) receipts derived by any theatrical, musical, or other group of non-resident public entertainers or sports persons.

(3) Tax is imposed under this Section on any group regardless of whether or not the performance is conducted for the joint account of all or some members of the group.

(4) Every member of a group shall be jointly and severally liable for payment of the tax imposed under this Section and, subject to Section 87(1) (c), shall remit to the Commissioner the tax due before leaving Uganda.

85. Tax on payments to non-resident contractors or professionals

(1) Subject to this Act, a tax is imposed on every non-resident person deriving income under a Ugandan-source services contract.

(2) The tax payable by a non-resident person under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the gross amount of any payment to a non-resident under a Ugandan-source services contract.

(3) Subsection (1) does not apply to a royalty or management charge charged to tax under Section 83.

(4) In this Section, “Ugandan-source services contract” means a contract, other than an employment contract, under which—

- (a) the principal purpose of the contract is the performance of services which gives rise to income sourced in Uganda; and
- (b) any goods supplied are only incidental to that purpose.

86. Taxation of non-residents providing shipping, air transport or tele-communications services in Uganda

(1) Subject to this Act, a tax is imposed on every non-resident person carrying on the business of ship operator, charterer, or air transport operator who derives income from the carriage of passengers who embark, or cargo or mail which is embarked in Uganda and on a road transport operator who derives income from the carriage of cargo or mail which is embarked in Uganda.

(2) The tax payable by a non-resident person under subsection (1) is calculated by applying the rate of tax prescribed in Part VII of the Third Schedule to this Act to the gross amount derived by the person from the carriage and is treated for all purposes of the Act as a tax on chargeable income.

(3) Subsection (1) does not apply to any income derived from the carriage of passengers who embark, or cargo or mail which is embarked, solely as a result of trans-shipment.

(4) Where a non-resident person carries on the business of transmitting messages by cable, radio, optical fibre, or satellite communication, or the business of providing internet connectivity services, the tax payable by the person shall be five per cent of the gross amount derived by the person in respect of —

- (a) the transmission of messages by apparatus established in Uganda;
- (b) the provision of direct-to-home pay services to subscribers in Uganda; or
- (c) the provision of internet connectivity services to subscribers in Uganda.

87. General provisions relating to taxes imposed under sections 83, 84, 85 and 86

(1) The tax imposed on a non-resident person under Sections 83, 84, 85, 86(1) and 86(4) is a final tax on the income on which the tax has been imposed and—

- (a) that income is not included in the gross income of the non-resident person who derives the income;
- (b) no deduction is allowed for any expenditure or losses incurred by the non-resident person in deriving that income; and
- (c) the liability of the non-resident person is satisfied if the tax payable has been withheld by a withholding agent under Section 120 and paid to the Commissioner under Section 123.

(2) In this Section, “withholding agent” has the meaning in Section 115.

88. International agreements

(1) An international agreement entered into between the Government of Uganda and the government of a foreign country or foreign countries shall have effect as if the agreement was contained in this Act.

(2) To the extent that the terms of an international agreement to which Uganda is a party are inconsistent with the provisions of this Act, apart from subsection (5) of this Section and Part X which deals with tax avoidance, or any other law of Uganda dealing with matters covered by this agreement, the terms of the international agreement prevail over the provisions of this Act and any other law of Uganda dealing with matters covered by this agreement.

(3) Where an international agreement provides for reciprocal assistance in the collection of taxes and the Commissioner has received a request from the competent authority of another country pursuant to that agreement for the collection from any person in Uganda of an amount due by that person under the income tax laws of that other country, the Commissioner may, by notice in writing, require the person to pay the amount to the Commissioner by the date specified in the notice for transmission to the competent authority of that other country.

(3a) Where an international agreement provides for automatic exchange of information for tax

purposes, the Commissioner shall facilitate the automatic exchange of information, as may be prescribed.

(3b) For the purposes of subsection (3a), the Minister may make regulations to provide for the automatic exchange of information for tax purposes.

(4) If a person fails to comply with a notice under subsection (3), the amount in question may be recovered for transmission to the competent authority of that other country as if it were tax payable by the person under this Act.

(5) Except for a public listed company, where an international agreement concluded by the Government of Uganda with another contracting state provides that income derived by a person resident in such other contracting state from sources in Uganda is exempt from Ugandan tax or is subject to a reduction in the rate of, Ugandan tax, the benefit of that exemption or reduction shall not be available to any person who –

- (a) receives the income in a capacity which is other than that of a beneficial owner, who does not have full and unrestricted ability to enjoy that income and to determine its future uses; and
- (b) does not possess economic substance in the country of residence.

(6) In this Section, “international agreement” means—

- (a) an agreement with a foreign government providing for the relief of international double taxation and the prevention of fiscal evasion;
- (b) a bilateral or multilateral agreement with a foreign government or foreign governments or foreign organisation providing for administrative assistance in tax matters; or
- (c) the Inter-Governmental Agreement on the East African Crude Oil Pipe Line.

89. Repealed

PART IXA—SPECIAL PROVISIONS FOR THE TAXATION OF PETROLEUM OPERATIONS

89A. Interpretation

(1) In this Part, unless the context otherwise requires—

“commercial production” means—

- (a) for mining operations, the first period of thirty (30) consecutive days during which the average level of production of the twenty-five (25) highest production days in the thirty-day period reaches a production level deemed to be commercial as determined by the Minister responsible for mining operations;
- (b) for petroleum operations, the production of crude oil or natural gas, or both, and delivery of the crude oil or natural gas at the delivery point under a program of regular production and sale.

“contract area” means the area described and shown in a petroleum agreement on the effective date of the agreement; and where any part of the area is relinquished under the petroleum agreement, the whole or any part of such area which at any particular time remains subject to the petroleum agreement;

“contractor” means a person supplying services or goods other than as an employee, to the following—

- (a) a licensee in respect of mining operations undertaken by the licensee;
- (b) a licensee in respect of petroleum operations undertaken by the licensee;”.

“cost oil” means a licensee’s entitlement to production as cost recovery under a petroleum agreement;

“delivery point” means the point at which petroleum passes through the intake valve of the pipeline, vessel, vehicle or craft at a terminal or refinery in Uganda;

“farm-out agreement” is an agreement to which section 89GE applies;

“gross income of a licensee” includes cost oil, licensee’s share of profit oil and any credits earned by the licensee from petroleum operations;

“licence area” means the area that is the subject of a mining right;

“licensee” means a person who has been granted a mining right or a person with whom the Government has entered into a petroleum agreement as defined in the Petroleum (Exploration, Development and Production) Act, 2013 or a person licensed under the Petroleum (Refining, Conversion, Transmission and Midstream) Act, 2013;

“Mining Act” means the Mining Act, 2003;

“mining exploration expenditure” means expenditure incurred by a licensee in undertaking mining exploration operations, and includes the following—

- (a) expenditure incurred in acquiring—
 - (i) an interest in a mining exploration right from the Government or under a farm-out agreement; or
 - (ii) Mining exploration information from the Government or under a farm-out agreement;
- (b) Social infrastructure expenditure incurred in accordance with a mining exploration right;
- (c) expenditure incurred to acquire a depreciable asset that is first used in mining exploration operations;

“mining extraction expenditure” means capital expenditure incurred by a licensee in undertaking operations authorised under a mining lease, other than expenditure incurred to acquire a depreciable asset, and includes the following—

- (a) expenditure whenever incurred in acquiring—
 - (i) an interest in a mining right, other than an interest referred to in paragraph (a)(i) of the definition of “mining exploration expenditure”; or
 - (ii) mining information, other than information referred to in paragraph (a)(ii) of the definition of “mining exploration expenditure;
- (b) Social infrastructure expenditure incurred in accordance with a mining lease;

“mining exploration information” means information relating to the search for minerals under a mining exploration right;

“mining exploration operations” means authorised operations under a mining exploration right;

“mining extraction operations” means authorised operations under a mining lease;

“mining exploration right” means a prospecting, exploration, or retention licence granted under the Mining Act;

“mining information” means information relating to mining operations;

“mining operations” means authorised operations under a mining right;

“mining revenues” means signature and other bonuses, surface rentals, royalties, and any other duties or fees payable to the Government under the Mining Act or a mining right granted under that Act;

“mining right” means a mining exploration right, or a mining lease;

“non-resident associate”, in relation to a licensee, means an associate of the licensee that is a non-resident person;

“non-resident contractor” means a contractor that is not a resident person;

“participation dividend” in relation to a resident licensee, means a dividend paid by the licensee to a non-resident company that has a 10% or greater voting interest in the voting power of the licensee;

“petroleum agreement”, means an agreement entered into by the Government of Uganda with another person in accordance with the Petroleum (Exploration, Development and Production) Act, 2013, or the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act 2013;

“petroleum development expenditure” means expenditure incurred by a licensee in undertaking operations authorised under a petroleum production licence;

“petroleum development operations” means authorised operations under a petroleum production licence;

“petroleum exploration expenditure” means expenditure incurred by a licensee in undertaking exploration operations authorized under a petroleum exploration right;

definition “petroleum exploration information” repealed

“petroleum exploration operations” means an authorised operation under a petroleum exploration right;

definition “petroleum exploration right” *repealed*;

“petroleum operation” means a petroleum activity as defined in the Petroleum (Exploration, Development and Production) Act;

“petroleum revenues” has the meaning assigned to it in section 3 of the Public Finance Management Act, 2015;

“petroleum right” means a reconnaissance permit, petroleum exploration right, or a petroleum production licence;

“prescribed licensee” means—

- (a) a person who has been granted a mining right and, in respect of whom, the Commissioner has notified in writing to be a prescribed licensee; or
- (b) a person with whom the Government has entered into a petroleum agreement.

“resident licensee” means a licensee that is a resident company;

“service fee” includes an amount treated as a royalty in section 2(mmm) (i) (E);

“social infrastructure expenditure” means capital expenditure that a licensee is required to incur under a mining right or petroleum agreement on the construction of a public school, public hospital, public road, or similar social infrastructure.

(2) Unless the context otherwise requires, any term that is not defined in this Act but is defined in the Mining Act, 2003 or the Petroleum (Exploration, Development and Production) Act, 2013 as the case may be, has the same meaning as in the Mining Act or Petroleum (Exploration, Development and Production) Act, 2013.

(3) If more than one person has signed a petroleum agreement, each person is treated as a licensee for the purposes of this Part.

(4) An amount is not treated as “mining exploration expenditure”, “mining extraction expenditure”, “petroleum exploration expenditure”, or “petroleum development expenditure” to the extent that the amount is not allowed as a deduction under section 22(3) or 23.

Mining Operations

89B. Taxation of mining licensee

(1) This Act applies to a licensee in relation to mining operations subject to the modifications in this Part.

(2) Where there is any inconsistency in the taxation of a licensee referred to in subsection (1), between this Part, other parts of this Act and any agreement, the provisions of this Part shall prevail.

(3) The rate of income tax applicable to a licensee in respect of mining operations is the rate specified under paragraph 1 of Part IX of the Third Schedule.

89C. Limitations on deductions relating to mining operations

(1) Subject to subsection (5), an amount that a licensee may deduct under this Act in relation to mining operations undertaken by the licensee in a licence area in a year of income shall be allowed as a deduction only against the gross income derived by the licensee from the operations in the licence area for that year.

(2) If an amount allowed as a deduction relates partly to mining operations in a licence area and partly to mining operations in another licence area or to some other activity, the deduction shall be apportioned accordingly.

(3) If, in any year of income, the total deductions of a licensee in relation to mining operations undertaken in a licence area exceeds the total gross income arising from those operations in the licence area, the excess is carried forward to the following year of income and shall be deducted in that year against gross income arising from the mining operations in the licence area, until the excess is fully deducted or the mining operations in the licence area cease.

(4) If a licensee has a loss carried forward for a licence area under subsection (3) for more than one year of income, the loss of the earliest year shall be allowed as a first deduction.

(5) In this section, the licence area for a mining lease includes the area of a mining exploration

right provided the licence area for the mining lease is wholly within the area covered by the mining exploration right.

89D. Mining exploration expenditure

(1) If the cost of acquiring a depreciable asset is treated as mining exploration expenditure, section 27 applies to the asset on the following basis—

- (a) the asset is treated as belonging to a separate pool of depreciable assets; and
- (b) the depreciation rate applicable to the pool is 100%.

(2) If the cost of acquiring an intangible asset is treated as mining exploration expenditure, section 31 applies to the asset on the basis that the useful life of the asset is one year.

(3) A licensee shall be allowed a deduction for mining exploration expenditure to which subsection (1) or (2) do not apply in the year of income in which the expenditure is incurred.

89E. Mining extraction expenditure

(1) Subject to subsection (4), if the cost of acquiring an intangible asset is mining extraction expenditure, the useful life of the asset is the lesser of:—

- (a) the expected life of the mining extraction operations to which the asset relates; or
- (b) six years.

(2) Subject to subsection (4), a licensee shall be allowed a deduction on a straight line basis for mining extraction expenditure to which subsection (1) does not apply over the lesser of –

- (a) the expected life of the mining extraction operations to which the expenditure relates; or
- (b) six years.

(3) Subject to subsection (5), if a depreciable asset for use in mining extraction operations is acquired or constructed by a licensee before the commencement of commercial production, section 27 applies to the asset as if it was acquired or constructed at the time of commencement of commercial production.

(4) Subject to subsection (5), if mining extraction expenditure is incurred before the commencement of commercial production, subsection (2) or section 31, as the case may be, applies to the expenditure as if it was incurred at the time of commencement of the commercial production.

(5) The amount of a deduction for a depreciable asset referred to in subsection (3) or a mining extraction expenditure referred to in subsection (4) for the year of income in which the commencement of commercial production occurs is computed according to the following formula—

$$A \times B/C$$

where –

- A is the amount of the cost of the asset or the amount of the expenditure;
- B is the number of days in the period beginning on the date of commencement of commercial production and ending on the last day of the year of income in which commercial production commenced; and
- C is the number of days in the year of income in which commercial production commenced.

(6) If a licensee disposes of an interest in a mining right (other than under a farm-out agreement), any gain arising on the disposal shall be reduced by any mining extraction expenditure incurred by the licensee to which subsection (2) applies that has not been deducted by the licensee at the time of the disposal.

89F. Rehabilitation expenditure

(1) A contribution made by a licensee to a rehabilitation fund in accordance with an approved rehabilitation plan in relation to mining operations shall be allowed as a deduction in the year of income in which the contribution was made.

(2) An expenditure incurred by a licensee in carrying out work required by an approved rehabilitation plan in respect of the licensee's mining operations shall be allowed as a deduction in the year of income in which the expenditure is incurred provided that the work is not paid for, directly or indirectly, from money made available out of the licensee's rehabilitation fund for the mining operations.

(3) An amount accumulated in a rehabilitation fund, or an amount withdrawn from a rehabilitation fund to meet expenditure incurred under an approved rehabilitation plan, shall be exempt income.

- (4) The following amounts shall be included in the gross income of a licensee: –
- (a) an amount withdrawn from a rehabilitation fund and returned to the licensee;
 - (b) any surplus in a rehabilitation fund of a licensee at the time of completion of rehabilitation that is returned to the licensee.

(5) For purposes of this section—

“approved rehabilitation plan” means a plan for rehabilitation of a mine site approved by the Minister responsible for mining operations; and

“rehabilitation fund” means a fund or account required to be established under a mining right to provide for the future payment of remedial work to the licence area covered by the mining right and that is managed jointly by the licensee and the Minister responsible for mining operations.

Petroleum Operations

89G. Taxation of petroleum licensees

(1) This Act applies to a licensee in relation to a petroleum operation subject to the modifications in this Part.

(2) Where there is any inconsistency in the taxation of a licensee referred to in clause (1) between this Part, other parts of this Act, and any petroleum agreement, the provisions of this Part shall prevail.

(3) The rate of income tax applicable to a licensee in relation to a petroleum operation is the rate specified under paragraph 2 of Part IX of the Third Schedule.

(4) If a licensee has a loss carried forward for a contract area under subsection (3) for more than one year of income, the loss of the earliest year shall be allowed as a first deduction.

(5) In this section, a contract area that is a development area includes an exploration area provided the development area is wholly within the exploration area.

89GA. Limitations of deductions relating to petroleum operations

(1) An amount that a licensee may deduct under this Act in relation to petroleum operations undertaken by a licensee in a contract area in a year of income shall not exceed the cost oil derived by the licensee from those operations in the contract area for that year.

(2) Where, in any year of income, the total deductions of a licensee in relation to petroleum operations undertaken in a contract area exceed the cost oil for that year of income arising from those operations in the contract area, the excess shall be carried forward to the next following year of income and is deductible for that year of income against the cost oil for that year of income arising from the petroleum operations in the contract area, until the excess is fully deducted or the petroleum operations in the contract area cease.

(3) If a licensee has a loss carried forward from a contract area under subsection (2) for more than one year of income, the loss of the earliest year shall be allowed as a first deduction.

(4) *Repealed.*

(5) *Repealed.*

(6) In case of a licensee granted a petroleum exploration license after 31st December 2015, the allowable deductions shall be subject to the limitations on deductions specified in the Production Sharing Agreement.

89GB. Petroleum exploration expenditure

(1) If the cost of acquiring a depreciable asset is treated as petroleum exploration expenditure, section 27 applies to the asset on the following basis—

- (a) the asset is treated as belonging to a separate pool of depreciable assets; and
- (b) the depreciation rate applicable to the pool is 100%.

(2) If the cost of acquiring an intangible asset is treated as petroleum exploration expenditure, section 31 applies to the asset on the basis that the intangible asset is amortised at the same rate as the assets of the petroleum exploration.

(3) A licensee shall be allowed a deduction for petroleum exploration expenditure to which subsection (1) and (2) do not apply in the year of income in which the expenditure is incurred.

89GC. Petroleum development expenditure

(1) Subject to subsection (4), if the cost of acquiring an intangible asset is petroleum development expenditure, the useful life of the asset is the lesser of —

- (a) the expected life of the petroleum development operations to which the asset relates; or
- (b) six years.

(2) Subject to subsection (4), a licensee shall be allowed a deduction on a straight-line basis for petroleum development expenditure to which subsection (1) does not apply over the lesser of —

- (a) the expected life of the petroleum development operations to which the expenditure relates; or
- (b) six years.

(3) Subject to subsection (5), if a depreciable asset for use in petroleum development operations is acquired or constructed by a licensee before the commencement of commercial production, section 27 shall apply to the asset as if it was acquired or constructed at the time of commencement of the commercial production.

(4) Subject to subsection (5), if petroleum development expenditure is incurred before the commencement of commercial production, subsection (2) or section 27, as the case may be, shall apply to the expenditure as if it was incurred at the time of commencement of the commercial production.

(5) The amount of a deduction for a depreciable asset referred to in subsection (3) or petroleum development expenditure referred to in subsection (4) for the year of income in which the commencement of commercial production occurs shall be computed according to the following formula —

$$A \times B/C$$

where

A is the amount of the cost of the asset or the amount of the expenditure;

- B is the number of days in the period beginning on the date of commencement of commercial production and ending on the last day of the year of income in which commercial production commenced; and
- C is the number of days in the year of income in which the commercial production commenced.

(6) In this section, “commencement of commercial production” means the first day of the period of thirty consecutive days during which production is not less than the level of regular production delivered for sale as determined by Government as part of the approval of, or amendment to a development plan, averaged over not less than twenty-five days in the period.

89GD. Decommissioning expenditure

(1) A contribution made by a licensee to a decommissioning fund in accordance with an approved decommissioning plan in relation to petroleum operations shall be allowed as a deduction in the year of income in which the contribution was made.

(2) An expenditure incurred by a licensee in carrying out work required by an approved decommissioning plan in respect of the licensee’s petroleum operations shall be allowed as a deduction in the year of income in which the expenditure is incurred provided that the work is not paid for, directly or indirectly, from money made available out of the licensee’s decommissioning fund for the petroleum operations.

(3) An amount accumulated in a decommissioning fund, or an amount withdrawn from a decommissioning fund to meet expenditure incurred under an approved decommissioning plan, shall be exempt income.

- (4) The following amounts are included in the gross income of a licensee—
 - (a) an amount withdrawn from a decommissioning fund and returned to the licensee;
 - (b) *Repealed.*

(5) For purposes of this section—

“approved decommissioning plan” means a decommissioning plan approved under the Petroleum (Exploration, Development and Production) Act; and

“decommissioning fund” means a decommissioning fund established under an approved decommissioning plan.

Common Rules applicable to Mining and Petroleum Operations

89GE. Farm-outs

(1) This section shall apply where the following conditions are satisfied—

- (a) a licensee (referred to as the “transferor”) has entered into an agreement (referred to as a “farm-out agreement”) with a person (referred to as the “transferee”) for the transfer of the whole or part of the interest of the transferor in a mining right or petroleum agreement;
 - (b) the consideration given by the transferee for the transferred interest wholly or partly includes the transferee undertaking some or all of the work commitments of the transferor in respect of the part of the interest retained by the transferor.
- (2) If this section applies—
- (a) the value of any work undertaken by the transferee in relation to the part of the interest retained by the transferor shall be included in—
 - (i) the consideration received by the transferor for the transferred interest; or
 - (ii) the gross income of the transferor; and
 - (b) the following applies to any amount of money received or receivable by the transferor for the transferred interest—
 - (i) section 62 applies to the amount of money on the basis that it is a recoupment by the transferor of any deductions allowed for expenditure incurred by the transferor in respect of the transferred interest;
 - (ii) if the amount of money exceeds the amount of deducted expenditure to which section 62 applies, the excess shall be treated as consideration received for the transferred interest.

89GF. Indirect transfers of interest

(1) If there is a change in the underlying ownership of a licensee, the licensee shall immediately notify the Commissioner, in writing, of the change.

(2) If the person disposing of the interest to which a notice under subsection (1) relates is a non-resident person, the licensee shall be liable, as agent for the non-resident person, for any tax payable under this Act by the non-resident person in respect of the disposal.

(3) The interest referred to in subsection (2) is a business asset for the purposes of this Act.

89GG. Taxation of contractors

(1) Subject to subsection (3), a non-resident contractor who derives a fee for the provision of services (referred to as a “service fee”) to a licensee or licensee in respect of mining or petroleum operations is liable to pay non-resident contractor tax at the rate prescribed in Part IX of the Third schedule.

(2) The tax payable under subsection (1) shall be computed by applying the rate prescribed in Part IX of the Third Schedule to the gross amount of the service fee.

(3) A licensee paying a service fee to a non-resident contractor that is subject to non-resident contractor tax shall withhold tax on the gross amount paid at the rate specified in subsection (1).

- (4) A licensee to whom subsection (3) applies shall withhold tax at the earlier of—
 - (a) at the time the licensee credits the service fee to the account of the non-resident contractor; or
 - (b) at the time that the fee is actually paid.

(5) A non-resident contractor tax imposed under this section shall be a final tax on the service fee and the fee shall not be included in the gross income of the contractor.

(6) Sections 123 – 128 of the Act and the Tax Procedures Code Act apply to a non-resident contractor on the basis that—

- (a) the tax is a tax withheld under Part XIII;
- (b) the contractor is a payee; and
- (c) the licensee is a withholding agent.

(7) This section shall apply as if the associate is a non- resident contractor providing services to the licensee if the following conditions are satisfied:—

- (a) a non-resident contractor provides services to a licensee;
- (b) the service fee is paid to the contractor by a non- resident associate of the licensee;
- (c) the fee is recharged by the associate to the licensee.

(8) If a non-resident contractor provides services for the benefit of a licensee and the fee for the services is paid to the non-resident contractor by a non-resident associate of the licensee, this section applies to any recharge of the fee by the associate to the licensee as if the associate provided the services to the licensee.

89H. Withholding tax

(1) The tax payable for the purposes of Section 83(3) applicable to a participation dividend paid by a resident licensee to a company is calculated by applying the rate prescribed in Part IXA of the Third Schedule to this Act.

(2) *Repealed*

(3) *Repealed*

(4) A licensee is treated as a designated person for the purposes of Section 119 in respect of payments made to a resident contractor.

(5) Section 119 applies to an amount treated as a royalty in section 2(mmm)(i)(E), if it is paid by a licensee to any contractor in Uganda in respect of the use of property in Uganda.

(6) For the purposes of this section, “resident contractor” means a contractor that is a resident person.

89I. Tax accounting principles

- (1) A licensee shall account on an accrual basis.
- (2) Except as may be otherwise agreed in writing between the Government and a licensee, all transactions shall be accounted for at arm's-length prices, and a licensee shall disclose all non-arm's-length transactions in a return for a specified period if required to do so by the Commissioner.
- (3) A prescribed licensee shall, for purposes of taxation—
 - (a) maintain accounts for a contract area in Uganda Shillings and in United States Dollars, and in the case of any conflict, the accounts maintained in United States Dollars shall prevail; and
 - (b) use the exchange rates prescribed for conversion of currencies as follows—
 - (i) the Government or a prescribed licensee shall not experience an exchange gain or loss at the expense of, or to the benefit of, the other; and any gain or loss resulting from the exchange of currency will be credited or charged to the accounts;
 - (ii) amounts received and costs and expenditures made in Uganda shillings, United States Dollars or any other currency shall be converted into Uganda Shillings or United States Dollars, as the case may be, on the basis of the average of the buying and selling exchange rates between the currencies in question as published by the Bank of Uganda, prevailing on the last business day of the calendar month preceding the calendar month in which the amounts are received, and costs and expenditures are paid.
 - (iii) in the event of an increase or decrease, one time or accumulative, of ten per cent (10%) or more in the rates of exchange between the Ugandan Shilling, the United States Dollar or the currency in question during any given calendar month, the following rates will be used—
 - (aa) for the period from the first of the calendar month to the day when the increase or decrease is first reached, the average of the official buying and selling exchange rates between the United States Dollar, the Uganda Shilling or the currency in question as issued on the last day of the previous calendar month.
 - (ab) for the period from the day on which the increase or decrease is first reached to the end of the calendar month, the average of the official buying and selling exchange rates between the United States Dollar, the Uganda Shilling or the currency in question as issued on the last day on which the increase or decrease is reached.
- (4) A prescribed licensee shall maintain a record of the exchange rates used in converting Uganda Shillings, United States Dollars or any other currency.

89J. Allocation of costs and expenses

- (1) *Repealed*

(2) Any petroleum exploration expenditure or petroleum expenditure or petroleum development expenditure associated with a unit development involving a discovery area which extends into a neighbouring country or licence or both shall be allocated on the basis of the petroleum reserves attributable to that portion of the discovery area located in Uganda or licence or both.

89K. Repealed

89KA. Valuation and measurement of petroleum

For the purposes of determining the value of petroleum derived from petroleum operations from a contract area, petroleum shall be valued and measured in accordance with the regulations prescribed by the Minister which shall be laid before Parliament.

89L. Repealed

89M. Repealed

89MA. Application of sections 111 to 113 of the Act and the Tax Procedures Code Act

Sections 111 to 113 of this Act and the Tax Procedures Code Act apply subject to the modifications in this Part, to a licensee in respect of —

- (a) mining and petroleum revenues and for that purpose—
 - (i) such revenues are a “tax”; and
 - (ii) a consolidated mining revenue return and a consolidated petroleum revenue return required under section 89O are a “tax return”;
- (b) taxes payable to the Government not included in mining or petroleum revenues, in this Part referred to as “other taxes”.

89N. Repealed

89O. Returns

(1) Section 93 of the Act and sections 16 and 19 of the Tax Procedures Code Act apply to a licensee subject to the following modifications—

- (a) a licensee shall furnish a return not later than seven (7) days after the end of every month in respect of the provisional payments required under section 89P(b);
- (b) not less than thirty days before the beginning of a year of income, a licensee shall furnish a return, including particulars for each calendar quarter of the year, estimated to the best of the licensee’s judgement, and shall furnish updates of the return within 7 days after the end of each of the first three calendar quarters in the year;
- (c) the Commissioner may require a duly appointed agent or trustee of the licensee, whether

taxable or not, to furnish a return on the licensee's behalf or as an agent or trustee of the licensee;

- (d) in addition to a return furnished on a licensee's own behalf, the Commissioner may require a licensee acting as an operator in a contract area, to furnish a return in respect of that area on behalf of all licensee's with an interest in the petroleum agreement;
- (e) a return required under this section shall include particulars of mining or petroleum revenues and other taxes prescribed by the Commissioner;
- (f) a return required for any period shall be furnished, whether mining or petroleum revenues or other taxes are payable for the period or not;
- (g) the Commissioner may make provision permitting or requiring a licensee to submit returns electronically.

(2) In addition to a return required under subsection (1), a licensee shall file an annual consolidated mining or petroleum revenue return with the Commissioner at the end of each year of income, not later than ninety days after the expiry of the year of income.

(3) *Repealed*

89OA. Assessments, objections and appeal

(1) Part VI of the Tax Procedures Code Act applies to a licensee subject to the following modifications—

- (a) an assessment made by the Commissioner on a licensee may relate to mining or petroleum revenues and not only to chargeable income;
- (b) **Repealed;**
- (c) **Repealed.**

(2) Objections and appeals relating to mining or petroleum revenues shall be determined in accordance with Part VII of the Tax Procedures Code Act, 2014.

89P. Collection and recovery

Sections 111 to 113 of this Act and Part VIII of the Tax Procedures Code Act shall apply to licensees with the following modifications—

- (a) mining or petroleum revenues and other taxes charged in any assessment shall be payable within 7 days after the due date for furnishing a return;
- (b) a licensee shall, in each calendar quarter, make a provisional payment consisting of —
 - (i) in the case of income tax, one quarter of the licensee's estimated income tax for the year; and
 - (ii) in the case of mining or petroleum revenues other than income tax, the amounts payable for the quarter under the Mining Act or mining right, or petroleum agreement.
 - (iii) unless otherwise agreed between the Government and a prescribed licensee, all

- payments or refunds of mining or petroleum revenues other than those payable in kind and other taxes shall be made in United States Dollars;
- (iv) all mining or petroleum revenues shall be payable to the Uganda Revenue Authority;
 - (v) subject to paragraph (f), section 113 shall apply to refunds of mining or petroleum revenues and other taxes payable to the Government;
- (c) late payment, or refunds of mining or petroleum revenues and other taxes payable to the Government shall, for each day on which the sums are overdue during any month, bear interest compounded daily at an annual rate equal to the average rates published by the Bank of Uganda plus five percentage points;
 - (d) where a licensee has paid mining or petroleum revenues in kind and the amount payable subsequently requires to be adjusted for any reason, the adjustment will be made in cash unless otherwise agreed between the Government and a licensee;
 - (e) a payment of mining or petroleum revenues made by a licensee shall be allocated by the Commissioner against amounts payable in the order in which they become due and in such a way as to minimise any interest or penalties payable by a contractor.

89Q. Repealed

89QA. Failure to furnish returns

(1) A licensee who fails to furnish a return or any other document within the time prescribed by this Act is liable to a fine of not less than 50,000 United States Dollars and not exceeding 500,000 United States Dollars.

(2) *Repealed.*

(3) Where a licensee convicted of an offence under subsection (1) fails to furnish the return or document to which the offence relates within a period specified by the court, or furnishes false or inaccurate returns, that licensee is liable to a fine not exceeding 100,000 United States Dollars.

89QB. Making false or misleading statements

A prescribed licensee or person in relation to a prescribed licensee who is convicted of an offence under section 58 of the Tax Procedures Code Act shall be liable—

- (a) when the statement or omission was made knowingly or recklessly, to a fine not less than 1,000,000 United States Dollars or imprisonment for a term not exceeding five years, or both; or
- (b) in any other case, to a fine not less than 50,000 United States dollars and not exceeding 500,000 United States dollars.”

89QC. Penal tax and tax offences

Part XIV and sections 59, 60, 63, 64, 65, 67 of the Tax Procedures Code Act apply to a licensee in respect of mining or petroleum revenues and other taxes subject to the following modifications—

- (a) interest under section 89P (f) and not penal tax under section 51 of the Tax Procedures Code Act shall be charged where provisional tax is understated;
- (b) a licensee shall not be prosecuted or fined under these sections if prosecuted or fined for the same offence under the Mining Act, 2013, Petroleum (Exploration, Development and Production) Act, 2013 or the petroleum agreement.

89QD. Right of Commissioner to undertake audit

Nothing in a mining right, petroleum agreement or in any law shall be construed as limiting the right of the Commissioner to execute his or her mandate for purposes of this Act.

PART X—ANTI-AVOIDANCE

90. Transactions between associates

(1) In any transaction between associates or persons who are in an employment relationship, the Commissioner may distribute, apportion, or allocate income, deductions, or credits between the associates or persons who are in an employment relationship, as the case may be, as is necessary to reflect the chargeable income realised by the taxpayer in an arm's length transaction.

(2) The Commissioner may adjust the income arising in respect of any transfer or licence of intangible property between associates so that it is commensurate with the income attributable to the property.

(3) In making any adjustment under subsections (1) or (2), the Commissioner may determine the source of income and the nature of any payment or loss as revenue, capital, or otherwise.

91. Re-characterisation of income and deductions

- (1) For the purposes of determining liability to tax under this Act, the Commissioner may—
 - (a) re-characterise a transaction or an element of a transaction that was entered into as part of a tax avoidance scheme;
 - (b) disregard a transaction that does not have substantial economic effect; or
 - (c) re-characterise a transaction the form of which does not reflect the substance.

(2) A “tax avoidance scheme” in subsection (1) includes any transaction, one of the main purposes of which is the avoidance or reduction of liability to tax.

PART XI—PROCEDURE RELATING TO INCOME TAX

Returns

92. Repealed

92A. Furnishing of return of income

(1) Subject to section 93, every taxpayer shall furnish a return of income for each year of income not later than six months after the end of that year.

(2) A return of income shall be in the form prescribed by the Commissioner and shall be furnished in the manner prescribed by the Commissioner.

(3) Where a taxpayer is legally incapacitated, the legal representative of the taxpayer shall sign the return.

(4) A return of income of a taxpayer who is carrying on business shall be accompanied by a statement of income and expenditure and a statement of assets and liabilities of the taxpayer.

(5) A person, other than an employee of the taxpayer, who, for remuneration, prepares or assists in the preparation of a return of income, a balance sheet, a statement of income and expenditure or any other document submitted in support of a return, shall sign the return certifying that the person has examined the books of accounts and all other relevant documentation of the taxpayer, and that, to the best of the person's knowledge, the return or document correctly reflects the data and transactions to which it relates.

(6) Where a person refuses to sign a certificate referred to in subsection (5), that person shall furnish the taxpayer with a statement in writing of the reasons for the refusal and the taxpayer shall include that statement with the return of income to which the refusal relates.

93. Cases where return of income not required

Unless requested by the Commissioner by notice in writing, no return of income shall be furnished under this Act for a year of income—

- (a) by a non-resident person where Section 4(4) or Section 87(1)(c) or both apply to all the income derived from sources in Uganda by the person during the year of income; or
- (b) by a resident individual—
 - (i) to whom Section 4(4) applies, except persons employed by diplomatic missions and prescribed organisations on which diplomatic immunities and privileges are conferred; or
 - (ii) whose total chargeable income for the year of income is subject to the zero rate of tax under Part I of the Third Schedule to this Act.

93A. Due date for payment of tax

The tax due under this Act shall be payable—

- (a) in the case of a taxpayer subject to section 20 of the Tax Procedure Code Act, 2014, on the due date for furnishing of the return of income to which the assessment relates; and

(b) in any other case, within forty-five days from the date of service of the notice of assessment.

94. Repealed

Assessments

95. Repealed

96. Repealed

97. Repealed

98. Repealed

Objections and Appeals

99. Repealed

100. Repealed

101. Repealed

102. Repealed

Collection and Recovery of Tax

103. Repealed

104. Repealed

105. Repealed

106. Repealed

107. Repealed

108. Repealed

109. Repealed

110. Repealed

Provisional Tax

111. Payment of provisional tax

(1) A person who derives or expects to derive any income during a year of income which is not or will not be subject to withholding tax at the source under Section 116, 117, or 118 is liable or subject to pay provisional tax under this section.

(2) A provisional taxpayer, other than an individual, is liable to pay two instalments of provisional tax, on or before the last day of the sixth and twelfth months of the year of income, in respect of the taxpayer's liability for income tax for that year.

(3) For the purposes of subsection (2), the amount of each instalment of provisional tax for a year of income is calculated according to the following formula –

$$(50\% \times A) - B$$

where—

- A is the estimated tax payable by the provisional taxpayer for the year of income; and
- B is the amount of any tax withheld under this Act, prior to the due date for payment of the instalment, from any amounts derived by the taxpayer during the year of income which will be included in the gross income of the taxpayer for that year.

(4) A provisional taxpayer who is an individual is liable to pay four instalments of provisional tax, on or before the last day of the third, sixth, ninth, and twelfth months of the year of income, in respect of the taxpayer's liability for income tax for that year.

(5) For the purposes of subsection (4), the amount of each instalment of provisional tax for a year of income is calculated according to the following formula –

$$(25\% \times A) - B$$

Where

- A is the estimated tax payable by the provisional taxpayer for the year of income; and
- B is the amount of any tax withheld under this Act, prior to the due date for payment of the instalment, from any amounts derived by the taxpayer during the year of income which will be included in the gross income of the taxpayer for that year.

(6) Upon written application by the taxpayer, the Commissioner may, where good cause is shown, extend the due date for payment of an instalment of provisional tax or allow for payment of such an instalment in equal or varying amounts.

(7) An instalment of provisional tax, when it becomes due and payable, is a debt due to the Government and the provisions of this Act shall apply for the purposes of the collection and recovery of provisional tax by the Commissioner.

(8) Each instalment of provisional tax shall be credited against the income tax assessed to the provisional taxpayer for the year of income to which the instalment relates.

(9) Where the total of the instalments credited under subsection (8) exceeds the taxpayer's income tax assessed for that year, the excess shall be dealt with by the Commissioner in accordance with Section 113(3).

(10) No instalment of provisional tax paid by a provisional taxpayer shall be refunded to the taxpayer other than in accordance with subsection (9).

(11) In this Section, "estimated tax payable" has the meaning in Section 112;

112. Estimated tax payable

- (1) A provisional taxpayer's estimated tax payable for a year of income is—
 - (a) in the case of a taxpayer to whom Section 4(5) applies, the amount determined under the Second Schedule to this Act for that year as the tax payable on the gross turnover of the taxpayer estimated for that year under subsection (2); or

- (b) in any other case, the amount calculated by applying the rates of tax in force for that year against the amount estimated under subsection (3) by the taxpayer as the chargeable income of the tax payer for the year.

(2) Every provisional taxpayer to whom Section 4(5) applies shall furnish an estimate of the gross turnover of the taxpayer for each year of income and shall include with the estimate for a year of income, a statement of the actual gross turnover of the taxpayer for the previous year of income.

(3) Every provisional taxpayer, other than a taxpayer to whom Section 4(5) applies, shall furnish an estimate of the chargeable income to be derived by the taxpayer for a year of income in respect of which provisional tax is or may be payable by the taxpayer.

(4) A provisional taxpayer's estimate under subsection (2) or (3) shall be in the form prescribed by the Commissioner and shall be furnished to the Commissioner by the due date for payment of the first instalment of provisional tax for the year of income.

(5) A provisional taxpayer's estimate under subsection (2) or (3) shall remain in force for the whole of the year of income unless the taxpayer furnishes a revised estimate to the Commissioner which revised estimate shall only apply to the calculation of the provisional tax payable by the taxpayer after the date the revised estimate was furnished to the Commissioner.

(6) Where a provisional taxpayer fails to furnish an estimate of gross turnover or chargeable income as required by subsection (2) or (3), the estimated gross turnover or chargeable income of the taxpayer for the year of income shall be such amount as estimated by the Commissioner.

Refund of Tax

113. Refunds

(1) A taxpayer may apply to the Commissioner for a refund, in respect of any year of income, of any tax paid by withholding, instalments, or otherwise in excess of the tax liability assessed to or due by the taxpayer for that year.

(2) An application for a refund under this Section shall be made to the Commissioner in writing within five years of the later of—

- (a) the date on which the Commissioner has served the notice of assessment for the year of income to which the refund application relates; or
- (b) the date on which the tax was paid.

(3) Where the Commissioner is satisfied that tax has been over paid, the Commissioner shall—

- (a) apply the excess in reduction of any other tax due from the taxpayer;
- (b) apply the balance of the excess, if any, in reduction of any outstanding liability of the taxpayer to pay other taxes not in dispute or to make provisional tax payments during the

- year of income in which the refund is to be made; and
- (c) refund the remainder, if any, to the taxpayer.
- (4) Where the Commissioner is required to refund an amount of tax to a person as a result of
 - (a) an application made to him or her under this Act;
 - (b) a decision under section 99;
 - (c) a decision of the High Court or Tribunal under section 100; or
 - (d) a decision of the Court of Appeal under section 101,

the Commissioner shall pay simple interest at a rate of two per cent per month for the period commencing on the date the person made the application for refund and ending on the last day of the month in which the refund is made.

(4a) A taxpayer shall be deemed to have submitted an application for refund referred to in subsection (4), on the date on which the application is received by the Commissioner.

(4b) Notwithstanding the provisions of subsection (4a), where the Commissioner requests for additional information, the application for refund shall be deemed to have been submitted on the date on which the additional information is received by the Commissioner.

(4c) Notwithstanding subsection (4), a refund shall be paid by the Commissioner to a taxpayer within a period of six months from the date on which the application by the tax payer is received by the Commissioner.

(5) The Commissioner shall, within thirty days of making a decision on a refund application under subsection (1), serve on the person applying for the refund a notice in writing of the decision.

(6) A person dissatisfied with a decision referred to in subsection (5) may only challenge the decision under the objection and appeal procedure in this Act.

PART XII—PROCEDURE RELATING TO RENTAL TAX

114. Rental Tax

(1) An individual charged to tax under Section 5 shall furnish a return of rental income for each year of income not later than six months after the end of that year.

(2) Sections 92, 94 to 110 and 113 apply, with the necessary changes made, to the tax imposed under section 5.

(3) For the avoidance of doubt, the Commissioner shall prescribe the form for return of rental income under this section.

PART XIII—WITHHOLDING OF TAX AT THE SOURCE

115. Interpretation of Part XIII

In this Part—

- (a) “payee” means a person receiving payments from which tax is required to be withheld under this Part; and
- (b) “withholding agent” means a person obliged to withhold tax under this Part.

116. Withholding of tax by employers

(1) Every employer shall withhold tax from a payment of employment income to an employee as prescribed by regulations made under Section 164.

(2) The obligation of an employer to withhold tax under subsection (1) is not reduced or extinguished because the employer has a right, or is otherwise under an obligation, to deduct and withhold any other amount from such payments.

(3) The obligation of an employer to withhold tax under subsection (1) applies notwithstanding any other law which provides that the employment income of an employee shall not be reduced or subject to attachment.

117. Payment of interest to resident persons

(1) Subject to subsection (2), a resident person who pays interest to another resident person shall withhold tax on the gross amount of the payment at the rate prescribed in Part V of the Third Schedule to this Act.

(2) This Section does not apply to—

- (a) interest paid by a natural person;
- (b) interest, other than interest from government securities, paid to a financial institution;
- (c) interest paid by a company to an associated company; or
- (d) interest paid which is exempt from tax in the hands of the recipient.

(3) In this Section, “associated company”, in relation to a company, in this subsection referred to as the “payer company”, means—

- (a) a company in which the payer company controls fifty per cent or more of the voting power in the company either directly or through one or more interposed companies;
- (b) a company which controls fifty per cent or more of the voting power in the payer company either directly or through one or more interposed companies; or
- (c) a company, in this subsection referred to as the “payee company”, where another company controls fifty per cent of the voting power in the payee and payer companies either directly or through one or more interposed companies.

118. Payment of dividends to resident shareholders

(1) A resident company which pays a dividend to a resident shareholder shall withhold tax on the gross amount of the payment at the rate prescribed in Part V of the Third Schedule to this Act.

(2) This Section does not apply where the dividend income is exempt from tax in the hands of the shareholder.

118A. Withholding tax from professional fees

(1) A resident person who pays management or professional fees to a resident person shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule.

(2) This Section does not apply to a resident person who the Commissioner is satisfied has regularly complied with the obligations imposed on that person under this Act.

118B. Withholding of tax by the purchaser of an asset

(1) A resident person who purchases an asset from a non-resident person shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule.

(2) A resident person who purchases a business or business asset shall withhold at a rate specified in Part VIII of the Third Schedule.

118C. Withholding of tax on payments for winnings of betting or gaming

A person who makes payment for winnings of betting or gaming shall withhold tax on the gross amount of the payment at the rate prescribed in Part X of the Third Schedule to this Act.

118D Withholding tax on payments of re-insurance premiums

(1) A resident person who makes a payment of premium for re-insurance services to a non-resident person shall withhold tax on the gross amount of the payment at a rate prescribed in Part XI of the Third Schedule.

(2) Subsection (1) does not apply to re-insurance services provided by—

- (a) Uganda Reinsurance Company Limited;
- (b) African Reinsurance Corporation;
- (c) PTA Reinsurance Company.

118E. Repealed

118F. Withholding tax on commission paid by telecom service providers on airtime distribution and mobile money

A telecommunications service provider who makes a payment of a commission for airtime distribution or provision of mobile money services shall withhold tax on the gross amount of the payment at the rate prescribed in Part XII of the Third Schedule.

“118G. Withholding of tax on commission paid to an insurance agent

An insurance service provider who makes a payment of a commission to an insurance agent shall withhold tax on the gross amount of the payment at the rate prescribed in Part XIII of the Third Schedule.

118H. Withholding of tax on commission paid to an advertising agent

A person who makes payment for a commission to an advertising agent shall withhold tax on the gross amount of the payment at the rate prescribed in Part XIII of the Third Schedule.

119. Payment for goods and services

(1) Where the Government of Uganda, a Government institution, a local authority, any company controlled by the Government of Uganda, or any person designated in a notice issued by the Minister, in this Section referred to as the “payer”, pays an amount or amounts in aggregate exceeding one million shillings to any person in Uganda—

- (a) for a supply of goods or materials of any kind; or
- (b) for a supply of any services,

the payer shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule to this Act, and the payer shall issue a receipt to the payee.

(2) Where –

- (a) there are separate supplies of goods or materials, or of services and each supply is made for an amount that is one million shillings or less; and
- (b) it would reasonably be expected that the goods or materials, or services would ordinarily be supplied in a single supply for an amount exceeding one million shillings,

subsection (1) applies to each supply.

(3) Every person who imports goods into Uganda is liable to pay tax at the time of importation on the value of the goods at the rate prescribed in Part VIII of the Third Schedule to this Act.

(4) The value of goods under subsection (3) shall be the value of the goods ascertained for the purposes of customs duty under the laws relating to customs.

- (5) This Section does not apply to—
 - (a) *Repealed*;
 - (b) *Repealed*;
 - (c) *Repealed*;
 - (d) *Repealed*;
 - (e) importations by organisations within the definition of “exempt organisation” in Section 2(bb)(i)(B);
 - (f) a supplier or importer—
 - (i) who is exempt from tax under this Act; or
 - (i) who the Commissioner is satisfied has regularly complied with the obligations imposed on the supplier or importer under this Act; or
 - (g) Repealed;
 - (h) agricultural supplies.

(6) The tax paid under subsections (1) and (3) is treated as tax withheld for the purposes of Section 128.

120. International payments

(1) Any person making a payment of the kind referred to in Section 83, 85 or 86 shall withhold from the payment the tax levied under the relevant Section.

(2) Any promoter, agent, or similar person—

- (a) paying remuneration to a non-resident entertainer or sports person; or
- (b) responsible for collecting the gross receipts from a performance in Uganda by a theatrical, musical, or other group of non-resident entertainers or sports persons,

shall withhold from the remuneration or receipts the tax levied under Section 84.

(3) This Section does not apply where the payment is exempt from tax.

121. Non-resident services contract

(1) Every person who enters into an agreement with a non-resident for the provision of services by the non-resident which services give rise to income sourced in Uganda shall, within thirty days of the date of entering into such agreement, notify the Commissioner in writing of—

- (a) nature of such agreement;
- (b) the likely duration of the agreement;
- (c) the name and postal address of the non-resident person to whom payments under the agreement are to be made; and
- (d) the total amount estimated to be payable under the agreement to the non-resident person.

(2) The Commissioner may, by notice in writing served on the person who has notified the Commissioner under subsection (1), require that person to withhold tax from any payment made under the agreement at the rate specified by the Commissioner in the notice.

(3) Subsection 2 does not apply to a contract to which Section 85 applies.

(4) A person who fails to notify the Commissioner in accordance with subsection (1) is personally liable to pay to the Commissioner the amount of tax that the non-resident is liable for on the income arising under the contract, but the person is entitled to recover this amount from the non-resident.

(5) The provisions of this Act relating to collection and recovery of tax apply to the liability imposed by subsection (1) as if it were tax.

122. Withholding as a final tax

Where—

- (a) tax has been withheld under Section 117 on a payment of interest on treasury bills or other Government securities by the Bank of Uganda to any person or by a financial institution to a resident individual, other than in the capacity of trustee, resident retirement fund, or to an exempt organisation;
- (ab) tax has been withheld under section 118F on a payment of commission for airtime distribution and provision of mobile money services to a resident individual; or
- (b) tax has been withheld under section 118 on a payment of dividends to a resident individual; the withholding tax is a final tax and—
- (c) no further tax liability is imposed upon the taxpayer in respect of the income to which the tax relates;
- (d) that income is not aggregated with the other income of the taxpayer for the purposes of ascertaining chargeable income;
- (e) no deduction is allowed for any expenditure or losses incurred in deriving the income; and
- (f) no refund of tax shall be made in respect of the income.

123. Payment of tax withheld

(1) Subject to subsection (2), a withholding agent shall pay to the Commissioner any tax that has been withheld or that should have been withheld under this Part within fifteen days after the end of the month in which the payment subject to withholding tax was made by the withholding agent.

(2) Where a person withholds or should have withheld tax as required under Section 120(2), the tax shall be paid to the Commissioner within five days of the performance or by the day before the date the non-resident leaves Uganda, whichever is the earlier.

(3) The provisions of this Act relating to the collection and recovery of tax apply to any amount withheld under this Part as if it were tax.

123A. Advance tax for transport services

(1) A taxpayer who provides a passenger transport service or a freight transport service where the goods vehicle used has a loading capacity of at least two tonnes shall pay an advance tax at the rates specified in Part III of the Second Schedule.

(2) A taxpayer who provides a passenger transport service or a freight transport service under subsection (1), shall be required to obtain a tax clearance certificate from the Commissioner in accordance with section 43 of the Tax Procedures Code Act, 2014 before renewal of operational licences.

124. Failure to withhold tax

(1) A withholding agent who fails to withhold tax in accordance with this Act is personally liable to pay to the Commissioner the amount of tax which has not been withheld, but the withholding agent is entitled to recover this amount from the payee.

(2) The provisions of this Act relating to the collection and recovery of tax apply to the liability imposed by subsection (1) as if it were tax.

125. Tax credit certificates

(1) Subject to subsection (3), a withholding agent shall deliver to the payee a tax credit certificate setting out the amount of payments made and tax withheld during a year of income.

(2) A payee who is required to furnish a return of income shall attach to the return the tax credit certificate or certificates supplied to the payee for the year of income for which the return is filed.

(3) A withholding agent shall at the end of each year of income deliver to the employee to which Section 4(4) applies a certificate setting out the amount of tax withheld during a year of income.

126. Record of payments and tax withheld

(1) A withholding agent shall maintain, and keep available for inspection by the Commissioner, records showing, in relation to each year of income—

- (a) payments made to a payee; and
- (b) tax withheld from those payments.

(2) The records referred to in subsection (1) shall be kept by the withholding agent for five years of income after the end of the year of income to which the records relate.

(3) The Commissioner may call upon a withholding agent to allow an auditor to examine the agent's records to verify their accuracy against the agent's tax credit certificates.

127. Priority of tax withheld

- (1) Tax withheld by a withholding agent under this Act—
 - (a) is held by the withholding agent in trust for the Government of Uganda; and
 - (b) is not subject to attachment in respect of a debt or liability of the withholding agent,

and in the event of the liquidation or bankruptcy of the withholding agent, an amount withheld under this Act does not form a part of the estate in liquidation, assignment, or bankruptcy; and the Commissioner shall have a first claim before any distribution of property is made.

(2) Every amount which a withholding agent is required under this Act to withhold from a payment—

- (a) a first charge on that payment; and
- (b) withheld prior to any other deduction which the withholding agent may be required to make by virtue of an order of any court or any other law.

128. Adjustment on assessment and withholding agent's indemnity

(1) The amount of tax withheld under this Part is treated as income derived by the payee at the time it was withheld.

(2) A withholding agent who has withheld tax under this Part and remitted the amount withheld to the Commissioner is treated as having paid the withheld amount to the payee for the purposes of any claim by that person for payment of the amount withheld.

(3) Tax withheld from a payment under this Part is deemed to have been paid by the payee and, except in the case of a tax that is a final tax under this Act, is credited against the tax assessed on the payee for the year of income in which the payment is made.

(4) Where the tax withheld under this Part for a year of income, together with any provisional tax paid under Section 111 for that year, exceeds the liability under an assessment of the taxpayer for that year, the excess shall be dealt with by the Commissioner in accordance with Section 113(3).

(5) Where a person who pays tax in accordance with Section 119(3) is an individual whose only source of income is employment income, the tax shall be refunded on application by that person in accordance with Section 113.

PART XIV—RECORDS AND INFORMATION COLLECTION

129. Repealed

130. Business information returns

(1) Every person carrying on business in Uganda who makes a payment of income sourced in Uganda, being services income, interest, royalties, management fees, other income specified by

the Commissioner shall furnish a return of such payments, in this section referred to as a “business information return”, to the Commissioner within sixty days after the end of the year of income in which the payment was made.

(2) A business information return shall be in the form specified by the Commissioner and shall state the information required.

(3) Subsection (1) does not apply to the payment of any income subject to withholding of tax at the source under Part XIII, other than employment income.

(4) Despite subsection (1), a person required to withhold tax under section 116 shall furnish a withholding tax return for every month in the form specified by the Commissioner, not later than fifteen days after the end of the month to which the withholding tax relates for all employees liable to tax.

(5) A withholding agent who makes a payment subject to withholding tax under sections 83 to 86 and 117 to 119 shall furnish a return of withholding tax for every month in the Form specified by the Commissioner, not later than fifteen days after the end of every month to which the withholding tax relates.

131. *Repealed*

132. *Repealed*

133. *Repealed*

Tax Clearance Certificate

134. *Repealed*

Taxpayer Identification Number

135. *Repealed*

PART XV—OFFENCES AND PENALTIES

Interest

136. Interest on unpaid tax

- (1) A person who fail—
 - (a) to pay any tax, including provisional tax;
 - (b) to pay any penal tax; or
 - (c) to pay to the Commissioner any tax withheld or required to be withheld by the person from a payment to another person,

on or before the due date for payment is liable for interest at a rate equal to two per cent per month on the amount unpaid calculated from the date on which the payment was due until the date on which

payment is made.

(2) Interest paid by a person under subsection (1) shall be refunded to the person to the extent that the tax to which the interest relates is found not to have been due and payable.

(3) Where good cause is shown, in writing, by the person liable for payment of interest, the Minister may, on the advice of the Commissioner, remit, in whole or in part, any interest charged under this Section.

(4) Interest charged in respect of a failure to comply with Section 123 is borne personally by the withholding agent and no part of it is recoverable from the person who received the payment from which tax was or should have been withheld under Part XIII which deals with withholding of tax.

(5) Interest charged under this Section shall be simple interest.

(6) The provisions of this Act relating to the collection and recovery of tax apply to any interest charged under this Section as if it were tax due.

(7) The interest due and payable under subsection (1) which exceeds the aggregate of the principal tax and the penal tax shall be waived.

(8) For the avoidance of doubt, where interest due and payable as at 30th June 2017 exceeds the aggregate of the principal tax and the penal tax, the interest in excess of the aggregate shall be waived.

Offences and Penalties

- 137. *Repealed*
- 138. *Repealed*
- 139. *Repealed*
- 140. *Repealed*
- 141. *Repealed*
- 142. *Repealed*
- 143. *Repealed*
- 144. *Repealed*
- 145. *Repealed*
- 146. *Repealed*
- 147. *Repealed*
- 148. *Repealed*
- 149. *Repealed*
- 150. *Repealed*

Penal Tax

- 151. *Repealed*
- 152. *Repealed*
- 153. *Repealed*

154. *Repealed*
155. *Repealed*

PART XVI – ADMINISTRATION

156. *Repealed*
157. *Repealed*

Forms and Notices

158. *Repealed*
158A. *Repealed*
158B. *Repealed*
158C. *Repealed*
159. *Repealed*

Rulings

160. *Repealed*
161. *Repealed*

Remission of Tax

162. *Repealed*

PART XVII—MISCELLANEOUS

163. Interpretation of Part XVII

In this Part, “repealed legislation” means the Income Tax Decree, 1974, amendments to it and subsidiary legislation made under it and Section 25 of the Investment Code, 1991.

164. Regulations

- (1) The Minister may, by statutory instrument, make regulations for better carrying into effect the purposes of this Act.
- (2) Without prejudice to the general effect of subsection (1), regulations made under that subsection may—
- (a) contain provisions of a saving or transitional nature consequent on the making of this Act; or
 - (b) prescribe penalties for the contravention of the regulations not exceeding a fine of twenty-five currency points or imprisonment not exceeding six months or both, and may prescribe, in the case of continuing offences, an additional fine not exceeding five currency points in respect of each day on which the offence continues.

165. Amendment of monetary amounts and schedules

The Minister may, with the approval of Parliament, by statutory instrument, amend—

- (a) any monetary amount set out in this Act; or
- (b) the Schedules.

166. Transitional

(1) The repealed legislation continues to apply to years of income prior to the year of income in which this Act comes into force.

(2) All appointments made under the repealed legislation and subsisting at the date of commencement of this Act are deemed to be appointments made under this Act.

(3) Any arrangement between the Government of Uganda and the Government of a foreign country with a view to affording relief from double taxation made under Section 47 of the Income Tax Decree 1974 or its predecessor and which is still in force at 1st July 1997 continues to have effect under this Act.

(4) All forms and documents used in relation to the repealed legislation may continue to be used under this Act, and all references in those forms and documents to provisions of, and expressions appropriate to, the repealed legislation are taken to refer to the corresponding provisions and expressions of this Act.

(5) A reference in this Act to a previous year of income includes, where the context requires, a reference to a year of income under the repealed legislation.

(6) Section 3(1)(d) of the Income Tax Decree 1974 continues to apply to an amount referred to in Section 21(1)(h) of this Act if the payer of the alimony, allowance, or maintenance has obtained a deduction for the payment under the Income Tax Decree 1974 prior to the commencement of this Act.

(7) Section 18(1)(a) and 22(1)(b) do not apply to business assets of a capital nature disposed of before 1st April 1998 or to business debts of a capital nature cancelled or satisfied before 1st April 1998.

(8) Where, as a result of the application of this Act, a gain or loss on realisation of a liability is subject to tax being a gain or loss which would not otherwise have been subject to tax, the value of the liability on 31st March 1998 shall be used in the calculation of any income or deduction as from that date.

(9) Subject to subsection (10) and (11), where, as a result of the application of this Act, a gain or loss on disposal of an asset is subject to tax being a gain or loss that would not otherwise have been subject to tax, the cost base of the asset is calculated on the basis that each item of cost or expense included in the cost base and which was incurred prior to that date is determined according to the following formula—

CB x CPID

CPIA

where—

CB is the amount of an item of cost or expense incurred on or before 31st March 1998 included in the cost base of the asset;

CPID is the Consumer Price Index number published for the month ending on 31st March 1998; and

CPIA is the Consumer Price Index number published for the month immediately prior to the date on which the relevant item of cost or expense was incurred.

(10) Where the taxpayer is able to substantiate the market value of an asset on 31st March 1998, the taxpayer may substitute that value for the cost base determined under subsection (9).

(11) Where the asset referred to in subsection (10) is immovable property, the cost base of the property as at 31st March 1998 is equal to the market value of the property as determined by the Chief Government Valuer.

(12) Section 27(4)(b) shall apply to depreciable assets acquired by a taxpayer before 1st July 1997 and held by the taxpayer at that date on the basis that the cost base of the asset is the cost of the asset less any depreciation deductions allowed under the repealed legislation in respect of that cost.

(13) For the purposes of Section 29(6), the “residue of expenditure” of an industrial building at 30th June 1997, shall be the residue of expenditure as determined under the Income Tax Decree 1974, at that date.

(14) The amount of a deduction allowed to a taxpayer under Section 38 for the year of income commencing on 1st July 1997, shall be determined under Section 14(4) of the Income Tax Decree 1974.

(15) The amount of a deduction allowed under Sections 30 and 31 in respect of start-up costs incurred or intangible assets acquired before this Act comes into force shall be calculated on the assumption that those Sections had always applied.

(16) For the purpose of applying subsections (7) to (14) to a taxpayer permitted to use a substituted year of income for the first year of income under this Act—

- (a) the reference in those subsections to 31st March 1998 is treated as a reference to the day immediately preceding the commencement of the first year of income of the taxpayer under this Act; and
- (b) the reference in those subsections to 1st April 1998 is treated as a reference to the first day of the first year of income of the taxpayer under this Act.

(17) A taxpayer entitled to use a substituted year of income under the Income Tax Decree 1974 is permitted to continue to use that period as the taxpayer's substituted year of income under this Act until the Commissioner decides otherwise by notice in writing to the taxpayer.

(18) Where a taxpayer subject to tax under this Act but who was not subject to tax under the Income Tax Decree 1974 is entitled to use a substituted year of income, the taxpayer is treated for the purposes of Section 39(6) of this Act as having a transitional year of income for the period 1st July 1997, to the end of the day immediately preceding the start of the first substituted year of income after that date.

(19) Finance leases, as defined in Section 59 of this Act, entered into before 1st July 1997 shall be dealt with in terms of the Income Tax Decree, 1974.

(20) A reference in Section 62 to a previously deducted expenditure, loss or bad debt includes a reference to an expenditure, loss or bad debt deducted under the repealed legislation.

(21) Notwithstanding the repeal of Section 25 of the Investment Code 1991, the holder of a certificate of incentives which is valid at the commencement of this Act may make an election in writing to the Commissioner by 31st December 1997 for the exemption from tax on corporate profits and the exemption from withholding tax paid on dividends and interest paid to resident persons as provided under Section 25 of the Investment Code 1991 to continue until the exemption expires in accordance with that Section, as if that Section had not been repealed.

(22) Notwithstanding the exemption referred to in subsection (21), a holder of a certificate of incentives validly in force at 30th June 1997, and who has made an election under subsection (21) shall furnish a return of income in accordance with Section 92 prepared on the basis that the holder is not exempt from tax for each year of income for which the exemption applies under this Act.

(23) Where an exemption referred to in subsection (21) expires, the following provisions apply to the holder of the certificate of incentives –

- (a) subsections (7) to (10) apply to the person on the basis that the reference in those subsections to 31st March 1998 is treated as a reference to the day on which the exemption expired;
- (b) the amount of the deduction allowed under Sections 27, 29, 30 and 31 in respect of depreciable assets, industrial buildings, or intangible assets acquired, or start-up costs incurred, before the exemption expired shall be calculated on the assumption that those Sections had always applied; and
- (c) the amount of any assessed loss to be deducted in the first year of income after the exemption has expired is calculated on the basis that this Act and its predecessor has always applied to the person.

(24) Notwithstanding the repeal of Section 25 of the Investment Code 1991, and without prej-

udice to other relevant provisions of this Section, an investor who, immediately before the commencement of this Act, holds a valid investment licence under the Investment Code 1991, and who but for this Act would be eligible for the grant of a certificate of incentives and whose application had been approved for a certificate of incentives shall be issued with the certificate in accordance with the Investment Code 1991, as if Section 25 of the Code had not been repealed.

(25) Where a person, but for the repeal of Section 25 of the Investment Code 1991, would have been issued with a certificate of incentives under the Investment Code 1991, and the person had placed an item of eligible property, as defined in Section 28(3) into service during the year of income immediately preceding the person's first year of income under this Act, the person shall be treated as having placed the item of eligible property into service during the person's first year of income under this Act.

(26) Subject to subsection (27), where the income of a person is wholly or partly exempt from tax under—

- (a) a notice published in the Gazette under Section 12(2) of the Income Tax Decree 1974; or
 - (b) a provision in any agreement,
- the notice or provision shall have no effect under this Act unless the Minister has concurred in writing by 31st December 1997 with the exemption provided for in the notice or provision.

(26) Subsection (26) does not apply where the exemption is provided for in an agreement between the Government of Uganda and a foreign government or the United Nations or a specialised agency of the United Nations.

FIRST SCHEDULE

Section 2

Listed Institutions

African Development Bank
African Development Fund
African Export – Import Bank
African Trade Insurance Agency
Aga Khan Foundation
Austrian Development Agency (ADA)
Belgian Technical Cooperation (BTC)
Danish International Development Agency (DANIDA)
Department for International Development (DFID)
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)
East African Development Bank
Eastern and Southern African Trade and Development Bank
European Development Fund

European Investment Bank
 European Union
 Food and Agriculture Organisation
 French Development Agency (AFD)
 Global Fund for AIDS, Malaria and Tuberculosis
 Icelandic International Development Agency (ICEADA)
 International Bank for Reconstruction and Development
 International Centre for Research in Agroforestry (ICRAF)
 International Civil Aviation Organisation
 International Development Association
 International Finance Corporation
 International Labour Organisation
 International Monetary Fund
 International Potato Centre
 International Telecommunications Union
International Union for Conservation of Nature
 Islamic Development Bank
 Japan International Cooperation Agency (JICA)
 Korea International Cooperation Agency (KOICA)
 Kreditanstalt für Wiederaufbau (KfW)
 Norwegian Agency for Development Cooperation (NORAD)
 Swedish International Development Agency (SIDA)
 United Nations related Agencies and Specialised Agencies

SECOND SCHEDULE

Small Business Taxpayers Tax Rates

Section 4

Part I

1. The amount of tax payable for purposes of Section 4(5) is –

Gross turnover	Tax rates without records	Tax rates with records
Where the gross turnover of the taxpayer does not exceed ten million shillings per annum	Nil	Nil
Where the gross turnover of the taxpayer exceeds ten million shillings but does not exceed thirty million shillings per annum	Eighty thousand shillings	0.4 % of the annual turnover in excess of ten million shillings
Where the gross turnover of the taxpayer exceeds thirty million shillings but does not exceed fifty	Two hundred thousand shillings	Eight thousand shillings plus 0.5% of the annual turnover in excess of thirty million shillings

million shillings per annum		
Where the gross turnover of the taxpayer exceeds fifty million shillings but does not exceed eighty million shillings per annum	Four hundred thousand shillings	One hundred and eighty thousand plus 0.6% of the annual turnover in excess of fifty million shillings
Where the gross turnover of the taxpayer exceeds Eighty million shillings but does not exceed one hundred and fifty million shillings per annum	Nine hundred thousand shillings	Three hundred and sixty thousand shillings plus 0.7% of the annual turnover in excess of eighty million shillings.

2. The tax payable by a tax payer under section 4 (5) is reduced by—
- (a) any credit allowed under section 128 (3) for withholding tax paid in respect of the amounts included in the gross turnover of the tax payer; or
 - (b) any credit allowed under section 111 (8) for provisional tax paid in respect of amounts included in the gross turnover of the tax payer.

Part II—Repealed

Part III

The rate of advance tax under section 123A shall be—

- (a) for goods vehicles: fifty thousand shillings per ton per year;
- (b) for passenger service vehicles: twenty thousand shillings per seat per year.

THIRD SCHEDULE

Sections .6, 7, 8, 83, 84, 85, 86, 117, 118,119

Rates of Tax

Part I

Income Tax Rates for Individuals

1. The income tax rates applicable to resident individuals are –

CHARGEABLE INCOME	RATE OF TAX
Not exceeding Ushs.2,820,000	Nil
Exceeding Ushs.2,820,000 but not exceeding Ushs.4,020,000	10% of the amount by which Chargeable income exceeds Ushs.2, 820,000.
Exceeding Ushs. 4,020,000 but not exceeding Ushs.4,920,000	UShs.120, 000 plus 20% of the amount by which chargeable income exceeds Ushs.4, 020,000.
Exceeding Ushs.4, 920,000	(a) UShs. 300,000 plus 30% of the amount by which chargeable income exceeds Ushs. 4,920,000; and (b) Where the chargeable income of an individual exceeds Ushs.120, 000,000 an additional 10% charged on the amount by which chargeable income exceeds Ushs.120, 000,000.

2. The income tax rates applicable to non-resident individuals are –

CHARGEABLE INCOME	RATE OF TAX
Not exceeding Ushs. 4,020,000	10%
Exceeding Ushs. 4,020,000 but not exceeding Ushs. 4,920,000	Ushs.402, 000 plus 20% of the amount by which chargeable income exceeds Ushs. 4, 020,000.
Exceeding Ushs. 4,920,000	(a) Ushs.582, 000 plus 30% of the amount by which chargeable income exceeds Ushs. 4,920,000; and

	(b) Where the chargeable income of an individual exceeds shs.120, 000,000 an additional 10% charged on the amount by which chargeable income exceeds Ushs.120, 000,000.
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Part II
Income Tax Rate for Companies

Section 7

1. The income tax rate applicable to companies, other than mining companies, for the purposes of Section 7 is 30%.
2. Subject to paragraphs 3 and 4, the income tax rate applicable to mining companies is calculated according to the following formula –

$$70 - 1500/X$$

where X is the number of the percentage points represented by the ratio of the chargeable income of the mining company for the year of income to the gross revenue of the company for that year.

3. If the rate of tax calculated under paragraph 2 exceeds 45%, then the rate of tax shall be 45%.
4. If the rate of tax calculated under paragraph 2 is less than 25%, then the rate of tax shall be 25%.
5. In this Part—
 - (a) “gross revenue”, in relation to a mining company for a year of income, means –
 - (i) the amount shown in the recognised accounts of the company as the gross proceeds derived in carrying on of mining operations during the year of income, including the gross proceeds arising from the disposal of trading stock, without deduction for expenditures or losses incurred in deriving that amount; and
 - (ii) the amount, if any, shown in the recognised accounts of the taxpayer as the amount by which the sum of the gains derived by the taxpayer during the year of income from the disposal of business assets used or held ready for use in mining operations, other than trading stock, exceeds the sum of losses incurred by the taxpayer during the year in respect of the disposal of such assets; and
 - (c) “mining company” means a company carrying on any mining operations in Uganda.

Section 8

Part III
Income Tax Rate for Trustees and Retirement Funds

The income tax rate applicable to trustees and retirement funds for the purposes of Section 8 is 30%.

Part IV

Income Tax Rate for Non-Resident Persons

1. The income tax rate applicable to a non-resident person under Section 82, 83, 84 or 85 excluding interest on government securities is 15 per cent.
2. The withholding tax rate for interest payments on government securities to a non-resident person under section 83—
 - (a) is 20 per cent for government securities whose period of maturity does not exceed ten years; and
 - (b) 10 percent for government securities whose period of maturity is at least ten years.

Sections.117 & 118

Part V

Withholding tax rate for interest and dividends for resident persons

- (a). The withholding tax rate applicable for interest and dividend payments to a resident person under Sections 117 and 118, excluding interest on government securities, is 15%.
- (b). The withholding tax rate applicable for dividend payments from companies listed on the stock exchange to individuals under Section 118 is 10%.
- (c). The withholding tax rate for interest payments on government securities to a resident person under section 117 is V
 - (i). 20 percent for government securities whose period of maturity does not exceed ten years; and
 - (ii). 10 percent for government securities whose period of maturity is at least ten years.

Part VI

Section.6 (2)

Rate of Rental Tax

The tax rate applicable to a person for purposes of section 6 (2) is 30% of the chargeable income.

Part VII

Section 86 (2)

Rate of tax applicable to shipping and aircraft income

The rate of tax applicable to shipping and aircraft income under Section 86(2) is 2%.

Sections 118A, 118B & 119

Part VIII

Withholding tax rate for goods and services transactions

1. The withholding tax rate applicable for goods and services transactions and for imported goods under

sections 118A and 119 is 6%.

2. The withholding tax rate for purposes of section 118B (2) is 6% of the gross payment.
3. The Withholding tax rate for purposes of section 118(2) is 6% of the gross payments.

Sections 89B, 89G, 89GG

Part IX

Tax Rates for Licensees and Contractors

1. The income tax rate applicable to a licensee under section 89B is 30%.
2. The income tax rate applicable to a licensee under section 89G is 30%.
3. The rate of non-resident contractor tax under section 89GG is 10%”;

Section 89H (1)

Part IX A

Income Tax Rate for Resident Contractors

The income tax rate payable on a participation dividend paid by a resident contractor to a non-resident company is 15%.

Section.89H (2)

Part IX B

Income Tax Rate for Non-Resident Subcontractors

The income tax rate payable by a non-resident subcontractor deriving income under a Uganda sourced services contract is 15%.

Part X

Section 118C

Withholding tax rate for winnings from of betting or gaming

The withholding tax rate applicable to winnings from betting or gaming is 15%.

Part XI

Section118D

Withholding tax on payments of re-insurance premiums

The withholding tax rate for purposes of section 118D is 10%

Section 118F

Part XII

Rate of withholding tax on payments of agricultural supplies and commission paid by telecom service providers on airtime distribution and mobile money

1. The rate of withholding tax on payment of agricultural supplies is 1% of the gross amount of the payment.
2. The rate of withholding tax on payment of commission paid by telecommunications service providers on airtime distribution and mobile money services is 10% of the gross amount of the payment.

Sections 118G & 118H

Part XIII

Withholding tax rate on insurance and advertising agents

The tax rate applicable to withholding tax for purposes of sections 118G and 118H is 10% of the gross amount of the payment.

FOURTH SCHEDULE

Section 16

Chargeable Income arising from short-term Insurance Business

1. The chargeable income of a resident person for a year of income arising from the carrying on of a short-term insurance business is determined according to the following formula –

$$A - B$$

where —

A is the total income derived by the resident person for the year of income in carrying on a short-term insurance business as determined under paragraph 2; and

B is the total deduction allowed for the year of income in the production of income referred to in A as determined under paragraph 3.

2. The total income derived by a resident person for a year of income in carrying on a short-term insurance business is the sum of —
 - (a) the amount of the gross premiums, including premiums on reinsurance, derived by the person during the year of income in carrying on such a business in respect of the insurance of any risk, other than premiums returned to the insured;
 - (b) the amount of any other income derived by the person during the year of income in carrying on such a business, including any commission or expense allowance derived from reinsurers, any income derived from investments held in connection with such a business and any gains derived on disposal of assets of the business; and

- (c) the amount of any reserve deducted in the previous year of income under paragraph 3(d).
3. The total deduction allowed for a year of income in the production of income from the carrying on of a short-term insurance business is the sum of—
- (a) the amount of the claims admitted during the year of income in the carrying on of such a business, less any amount recovered or recoverable under any contract of reinsurance, guarantee, security or indemnity;
 - (b) the amount of agency expenses incurred during the year of income in the carrying on of such a business;
 - (c) the amount of expenditures and losses incurred by the person during the year of income in carrying on that business which are allowable as a deduction under this Act, other than expenditures or losses referred to in paragraphs (a) and (b); and
 - (d) the amount of a reserve for unexpired risks referable to such a business at the percentage adopted by the company at the end of the year of income.
4. Where, for any year of total income, the total deduction allowed to a person under paragraph 3 exceeds the income derived by the person as determined under paragraph 2, the excess may not be deducted against any other income of the person for the year of income, but shall be carried forward and deducted in determining the chargeable income of the person arising from the carrying on of a short-term insurance business in the next year of income.
5. The chargeable income of a non-resident person for a year of income arising from the carrying on of a short-term insurance business in Uganda is determined according to the following formula—
- $$A - B$$
- where —
- A is the total income derived by the person for the year of income in carrying on a short-term insurance business as determined under paragraph 6; and
- B is the total deduction allowed for the year of income in the production of income referred to in A as determined under paragraph 7.
6. The total income derived by a non-resident person for a year of income in carrying on a short-term insurance business in Uganda is the sum of—
- (a) the amount of the gross premiums, including premiums on reinsurance, derived by the person during the year of income in carrying on such a business in respect of the insurance of any risk in Uganda, other than premiums returned to the insured;
 - (b) the amount of any other income derived by the person during the year of income in carrying on such a business in Uganda including—
 - (i) any commission or expense allowance derived from reinsurance of risks accepted in Uganda;
 - (ii) any income derived from investment of the reserves referable to such business carried on in Uganda; and
 - (iii) any gains derived on disposal of assets of the business, and

- (c) the amount of any reserve deducted in the previous year of income under paragraph 7(d).
7. The total deduction allowed for a year of income in the production of income from the carrying on of a short-term insurance business in Uganda by a non-resident person is the sum of—
- (a) the amount of the claims admitted during the year of income in the carrying on of such a business, less any amount recovered or recoverable under any contract of reinsurance, guarantee, security or indemnity;
 - (b) the amount of agency expenses incurred during the year of income in the carrying on of such a business;
 - (c) the amount of expenditures and losses incurred by the person during the year of income in carrying on that business which are allowable as a deduction under this Act, other than expenditures or losses referred to in paragraphs (a) and (b); and
 - (d) the amount of a reserve for unexpired risks in Uganda referable to such a business at the percentage adopted by the company at the end of the year of income.
8. Where, for any year of total income, the total deduction allowed to a person under paragraph 7 exceeds the income derived by the person as determined under paragraph 6, the excess may not be deducted against any other income of the person for the year of income, but shall be carried forward and deducted in determining the chargeable income of the person arising from the carrying on of a short-term insurance business in Uganda in the next year of income.

FIFTH SCHEDULE

Section 19 (3)

Valuation of Benefits

1. The valuation of benefits for the purposes of Section 19(3) of this Act shall be determined in accordance with this schedule.
2. For the purposes of this Schedule, a benefit provided by an employer to an employee means a benefit that—
 - (a) is provided by an employer, or by a third party under an arrangement with the employer or an associate of the employer;

- (b) is provided to an employee or to an associate of an employee; and
- (c) is provided in respect of past, present or prospective employment.

3. Where a benefit provided by an employer to an employee consists of the use, or availability for use, of a motor vehicle wholly or partly for the private purposes of the employee, the value of the benefit is calculated according to the following formula –

$$(20\% \times A \times B/C) - D$$

where –

- A is the market value of the motor vehicle at the time when it was first provided for the private use of the employee, depreciated on a reducing balance basis at a rate of 35% per annum for the subsequent years;
- B is the number of days in the year of income during which the motor vehicle was used or available for use for private purposes by the employee for all or a part of the day;
- C is the number of days in the year of income; and
- D is any payment made by the employee for the benefit.

4. Where a benefit provided by an employer to an employee consists of the provision of a housekeeper, chauffeur, gardener or other domestic assistant, the value of the benefit is the total employment income paid to the domestic assistant in respect of services rendered to the employee, reduced by any payment made by the employee for the benefit.

5. Where a benefit provided by an employer to an employee consists of the provision of any meal, refreshment or entertainment, the value of the benefit is the cost to the employer of providing the meal, refreshment or entertainment, reduced by any consideration paid by the employee for the meal, refreshment or entertainment.

6. Where a benefit provided by an employer to an employee consists of the provision of utilities in respect of the employee's place of residence, the value of the benefit is the cost to the employer of providing the utilities reduced by any consideration paid by the employee for the utilities.

7. Where a benefit provided by an employer to an employee consists of a loan or loans in total exceeding one million shillings at a rate of interest below the statutory rate, the value of the benefit is the difference between the interest paid during the year of income, if any, and the interest which would have been paid if the loan had been made at the statutory rate for the year of income.

8. Where a benefit provided by an employer to an employee consists of a waiver by an employer of an obligation of the employee to pay or repay an amount owing to the employer or to any other person, the value of the benefit is the amount waived.

9. Where a benefit provided by an employer to an employee consists of the transfer or use of property or the provision of services, the value of the benefit is the market value of the property or services at the time the benefit is provided, reduced by any payment made by the employee for the benefit.

10. Where a benefit provided by an employer to an employee consists of the provision of accommodation or housing, other than where Section 19(1)(a) or (c) applies, the value of the benefit is the lesser of –

- (a) the market rent of the accommodation or housing reduced by any payment made by the employee for the benefit; or
 - (b) 15% of the employment income, including the amount referred to in paragraph (a), paid by the employer to the employee for the year of income in which the accommodation or housing was provided.
11. The value of any benefit provided by an employer to an employee which is not covered by the above clauses is the market value of the benefits, at the time the benefit is reduced by any payment made by the employee for the benefit.
 12. Paragraph 11 does not apply to any benefit expressly covered by Section 19(1) (a) or (c) to (h).
 13. In this Schedule, “statutory rate”, in relation to a year of income, means the Bank of Uganda discount rate at the commencement of the year of income.

SIXTH SCHEDULE

Sections. 27, 28, 29

Depreciation Rates and Vehicle Depreciation Ceiling

Part I

Declining Balance Depreciation Rates for Depreciable Assets

CLASS	ASSETS INCLUDED	RATE
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1	Computers and data handling	40%
2	Plant and machinery used in farming, manufacturing and mining.	30%
3	Automobiles; buses, minibuses, goods vehicles, construction and earth moving equipment, specialised trucks, tractors, trailers and trailer mounted containers, rail cars, locomotives and equipment; vessels, barges, tugs and similar water transportation equipment; aircraft; specialised public utility plant, equipment and machinery; office furniture, fixtures and equipment; any depreciable asset not included in another class.”	20%

Part II

Vehicle Depreciation Ceiling

The amount for the purposes of Section 27(11) is shs. 60,000,000

Part III

Straight-line Depreciation Rate for Industrial Buildings

The depreciation rate for the purposes of Section 29 is 5%.

Part IV

Prescribed Areas

The following areas are prescribed for the purposes of Section 28: - Kampala, Entebbe, Namanve, Jinja and Njeru.

SEVENTH SCHEDULE

Currency Point

Section. 2

One currency point is equivalent to twenty thousand (20,000) Uganda shillings.

EIGHTH SCHEDULE

Repealed

Cross References

Building Societies Act, Cap. 108 Constitution, 1995

Diplomatic Privileges Act, Cap. 201 Income Tax Decree, Decree 1/1974 Investment Code, Statute 1/1991
Local Governments Act, Cap. 243 Magistrates Courts Act, Cap.16 Mining Act, Cap. 148
Petroleum (Exploration & Production) Act, Cap.150
Petroleum (Exploration, Development & Production) Act, 2013 Petroleum (Refining, Conversion, Transmission & Midstream) Act, 2013 Uganda Revenue Authority Act, Cap. 196

THE INCOME TAX ACT.

Statutory Instrument 340—1.

The Income Tax (Withholding Tax) Regulations.

Arrangement of Regulations.

Regulation

1. Citation.
2. Interpretation.
3. Amount of tax to be withheld.
4. Employee declaration.
5. Secondary employment form.
6. Declarations and secondary employment forms.
7. Change of employment certificate.
8. Tax credit and employee withholding certificates.
9. Offences and penalties.

THE INCOME TAX ACT.

Statutory Instrument 340—1.

The Income Tax (Withholding Tax) Regulations.

(Under sections 116(1) and 164 of the Act.)

1. Citation.

These Regulations may be cited as the Income Tax (Withholding Tax) Regulations.

2. Interpretation.

(1) In these Regulations, “Act” means the Income Tax Act.

(2) Terms and expressions used in these Regulations have, unless the contrary intention appears, the same meanings as they have in the Act.

3. Amount of tax to be withheld.

(1) Every employer obliged under section 116 of the Act to withhold tax from a payment of employment income to an employee shall withhold tax in accordance with this regulation.

(2) Subject to subregulation (10) of this regulation, where employment income is paid monthly by an employer to an employee and the employee has furnished the employer with an employee declaration, the amount of tax to be withheld from the payment for a month (referred to as the “current month”) is calculated according to the following formula—

$$(A-B)/C$$

where—

A is the amount of tax payable calculated—

- (a) in the case of an employee who is a resident individual, in accordance with paragraph 1 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with subregulation (3) of this regulation; and
- (b) in the case of an employee who is a nonresident person, in accordance with paragraph 2 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with subregulation (3) of this regulation;

B is the amount of tax withheld from payments made to the employee in the previous months of the year of income; and

C is the number of months remaining in the year of income, including the current month.

(3) The annualised employment income of an employee for the purposes of component A of the formula in subregulation (2) of this regulation is calculated in accordance with the following formula—

$$(D + E) \times 12/F$$

where—

- D is the amount of employment income paid by the employer to the employee in the current month;
- E is the amount of employment income paid by the employer to the employee in the previous months of the year of income; and
- F is the number of completed months in the year of income, including the current month.

(4) Subject to subregulation (10) of this regulation, where employment income is paid fortnightly by an employer to an employee and the employee has furnished the employer with an employee declaration, the amount of tax to be withheld from a payment for a fortnight (referred to as the “current fortnight”) is calculated according to the following formula—

$$(A-B)C$$

where—

- A is the amount of tax payable calculated—
 - (a) in the case of an employee who is a resident individual, in accordance with paragraph 1 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with subregulation (5) of this regulation; or
 - (b) in the case of an employee who is a nonresident individual, in accordance with paragraph 2 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with subregulation (5) of this regulation;
- B is the amount of tax withheld from payments made to the employee in the previous fortnights of the year of income; and
- C is the number of remaining fortnights in the year of income, including the current fortnight.

(5) The annualised employment income of an employee for the purposes of component A of the formula in subregulation (4) of this regulation is calculated in accordance with the following formula—

$$(D + E) \times 26/F$$

where—

- D is the amount of employment income paid by the employer to the employee in the current fortnight;
- E is the amount of employment income paid by the employer to the employee in the previous fortnights of the year of income; and

F is the number of completed fortnights in the year of income, including the current fortnight.

(6) Subject to subregulation (10) of this regulation, where employment income is paid weekly by an employer to an employee and the employee has furnished the employer with an employee declaration, the amount of tax to be withheld from a payment for a week (referred to as the “current week”) is calculated according to the following formula—

$$(A-B)/C$$

where—

A is the amount of tax payable calculated—

- (a) in the case of an employee who is a resident individual, in accordance with paragraph 1 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with subregulation (7) of this regulation; or
- (b) in the case of an employee who is a nonresident individual, in accordance with paragraph 2 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with subregulation (7) of this regulation;

B is the amount of tax withheld from payments made to the employee in the previous weeks of the year of income; and

C is the number of remaining weeks in the year of income, including the current week.

(7) The annualised employment income of an employee for the purposes of component A of the formula in subregulation (6) of this regulation is calculated in accordance with the following formula—

$$(D + E) \times 52/F$$

where—

D is the amount of employment income paid by the employer to the employee in the current week;

E is the amount of employment income paid by the employer to the employee in the previous weeks of the year of income; and

F is the number of completed weeks in the year of income, including the current week.

(8) An employer shall notify the commissioner, in writing, where the employer pays employment income to an employee on a basis other than monthly, fortnightly or weekly.

(9) An employer shall notify the commissioner, in writing, of any change, during a year of income, to the period of payment of employment income to an employee who has furnished an

employee declaration to the employer.

(10) Where a notification has been made under subregulation (8) or (9) of this regulation, the commissioner shall advise the employer, by notice in writing, of the amount of tax to be withheld by the employer from the employment income paid by the employer to the employee.

(11) Subject to subregulation (13) of this regulation, where an employee has not furnished an employer with an employee declaration under regulation 4 of these Regulations, the amount of tax to be withheld from a payment of employment income for any period shall be the standard withholding amount.

(12) An employee who has not furnished an employer with an employee declaration may apply, in writing, to the commissioner for a statement of the amount of tax to be withheld by the employer from the employment income paid by the employer to the employee.

(13) After considering the application under subregulation (12) of this regulation, the commissioner may, if he or she considers it appropriate, issue the employee with a statement of the amount of tax to be withheld by the employer from the employment income paid by the employer to the employee, and the employee shall furnish the statement to his or her employer; and the employer shall withhold tax from payments of employment income to the employee in accordance with the statement.

(14) Where a change occurs in the circumstances affecting the amount of withholding tax specified in a statement referred to in subregulation (13) of this regulation, the employee to whom the statement has been issued shall, by notice in writing within seven days of the change occurring, notify the commissioner of the change occurring and the commissioner shall issue a new statement accordingly.

(15) In this regulation—

- (a) a fortnight is a “completed fortnight”, “previous fortnight”, or “remaining fortnight”, in relation to a year of income, if the pay day for the fortnight occurs during the year of income;
- (b) a week is a “completed week”, “previous week”, or “remaining week”, in relation to a year of income, if the pay day for the week occurs during the year of income; and
- (c) “standard withholding amount”, in relation to a payment of employment income to an employee, means

A x B

where—

A is the highest marginal rate specified in the rates of tax in the relevant paragraph of Part I of the Third Schedule to the Act; and

B is the amount of employment income paid to the employee.

4. Employee declaration.

(1) Subject to subregulation (2) of this regulation, an employee shall furnish an employee declaration to his or her employer for each year of income.

(2) Where an employee has more than one employer at any time during a year of income, the employee shall furnish an employee declaration to only one employer.

(3) An employee declaration shall be—

(a) in the form prescribed by the commissioner;

(b) signed and dated by the employee; and

(c) furnished to the employer—

(i) unless the commissioner provides otherwise, by 1st July of the year of income to which the declaration relates; or

(ii) where the employee takes up employment during the year of income, within seven days after the date on which the employment commenced.

5. Secondary employment form.

(1) Where an employee has more than one employer at any time during a year of income, the employee shall furnish a secondary employment form to each employer other than the employer to whom an employee declaration has been furnished under regulation 4 of these Regulations.

(2) A secondary employment form shall be—

(a) in the form prescribed by the commissioner; and

(b) signed and dated by the employee.

(3) A secondary employment form shall be furnished to the employer—

(a) unless the commissioner provides otherwise, by 1 July of the year of income to which the form relates; or

(b) where the employee takes up employment during the year of income, within seven days after the date on which the employment commenced.

6. Declarations and secondary employment forms.

(1) An employee declaration or a secondary employment form applies only to amounts of tax to be withheld after the date on which the declaration or form is furnished to the employer and continues in force until—

(a) withdrawn by the employee by notice in writing to the employer;

(b) the end of the year of income to which the declaration or form relates; or

(c) the employee ceases to be in the employment of the employer to whom the declaration or form has been furnished, whichever is the earlier.

(2) Where, after furnishing an employee declaration to an employer, a change occurs in the circumstances affecting the amount of withholding tax calculated under regulation 3 of these Regulations, the employee shall, by notice in writing within seven days after the change occurring, withdraw the declaration and furnish the employer with a new declaration.

(3) An employer shall maintain and keep available for five years, employee declarations and secondary employment forms furnished by employees under regulations 4 and 5 of these Regulations for inspection by the commissioner.

7. Change of employment certificate.

(1) An employer shall issue to each employee who leaves the employer's employment during the year of income, a change of employment certificate setting out—

- (a) the amount of employment income paid by the employer to the employee during the year of income;
- (b) the amount of tax withheld under section 116 of the Act by the employer from that income; and
- (c) the period of the year of income that the employee was employed by the employer.

(2) A change of employment certificate shall be issued to the employee at the time that the employee leaves the employer's employment.

(3) An employee who receives a change of employment certificate shall furnish the certificate to his or her new employer within seven days after he or she commences the new employment.

(4) An employer who has been furnished with a certificate under subregulation (3) of this regulation shall take the amounts set out in the certificate into account in applying regulation 3 of these Regulations to the employment income paid to the employee for the year of income to which the certificate relates.

8. Tax credit and employee withholding certificates.

(1) This regulation applies to the issue of tax credit certificates under section 125(1) of the Act and employee withholding certificates under section 125(3) of the Act.

(2) A withholding agent who is required to issue a tax credit certificate or employee withholding certificate to a payee shall sign the certificate and shall issue it by—

- (a) causing it to be delivered to the payee personally; or
- (b) posting it by prepaid letter addressed to the payee's last known postal address.

(3) Where a tax credit certificate or employee withholding certificate which has been posted

in accordance with this regulation is returned to the withholding agent undelivered, the withholding agent shall forward the certificate to the commissioner within seven days after the date on which the certificate was returned to the withholding agent.

(4) A payee whose tax credit certificate or employee withholding certificate has been lost, stolen or destroyed may request in writing that the withholding agent issue a duplicate certificate.

(5) Where a request has been made under subregulation (4) of this regulation, the withholding agent shall comply with the request and the certificate so issued shall be clearly marked “duplicate”.

(6) The personal representative of a payee who dies during the year of income may apply, in writing, to the withholding agent of the deceased payee for a tax credit certificate or employee withholding certificate in respect of that part of the year of income prior to the death of the payee.

(7) A payee who intends to cease to be a resident person may apply in writing, to his or her withholding agent for a tax credit certificate or employee withholding certificate in respect of that part of the year of income prior to the payee ceasing to be a resident person.

(8) Where an application has been made under subregulation (6) or (7) of this regulation, the withholding agent shall issue the personal representative or payee with the certificate within seven days after the application is made.

(9) A withholding agent who ceases to carry on business shall issue a tax credit certificate or employee withholding certificate to each payee prior to ceasing business.

9. Offences and penalties.

(1) An employee who fails to notify any change in circumstances as required by regulation 3(14) of these Regulations commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points.

(2) An employee who furnishes an employee declaration to an employer in contravention of regulation 4(2) of these Regulations commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points.

(3) An employee who fails to maintain employee declarations and secondary employment forms as required under regulation 6(3) of these Regulations commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points.

(4) An employer who fails to issue a change in employment certificate as required by regulation 7 of these Regulations commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points.

(5) A withholding agent who fails to issue a tax credit certificate or employee withholding certificate as required by regulation 8 of these Regulations commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points.

History: S.I. 52/2000.

THE INCOME TAX ACT.
Statutory Instrument 340—2.

The Income Tax (Distraint) Rules.

Arrangement of Rules.

Rule

1. Citation.
2. Interpretation.
3. Appointment of distraint agent.
4. Distraint agent to give security.
5. Execution of warrant.
6. Service of warrant.
7. Entry into house and rooms.
8. Receipts and reports.
9. Sale by public auction.
10. Returns to commissioner.
11. Payment or security.
12. Attachment of livestock.
13. Costs and expenses.
14. Remuneration of distraint agent.
15. Auctioneer's commission.
16. Remuneration to cover all expenses.

Schedule

Schedule - Charges.

THE INCOME TAX ACT.

The Income Tax (Distraint) Rules.

(Under section 107(8) of the Act.)

1. Citation.

These Rules may be cited as the Income Tax (Distraint) Rules.

2. Interpretation.

In these Rules, unless the context otherwise requires—

- (a) “distrainor” means an officer in the service of the Uganda Revenue Authority authorised to levy distress under a warrant;
- (b) “distrain agent” means a person appointed a distraint agent under rule 3 of these Rules;
- (c) “distress” means a distress levied under a warrant;
- (d) “distress debt” means the amount of any tax and penalties specified in a warrant;
- (e) “goods” means all movable property (other than growing crops and goods which are liable to perish within ten days of attachment) of the distrainee which is liable under the laws of Uganda to attachment and sale in execution of a decree of a court of Uganda;
- (f) “warrant” means a warrant issued by the commissioner under section 107 of the Act.

3. Appointment of distraint agent.

(1) The commissioner may appoint distraint agents to assist distrainors in the execution of warrants for the purposes of section 107 of the Act.

(2) No person shall be appointed a distraint agent unless he or she satisfies the commissioner—

- (a) that he or she is of good repute and financial standing;
- (b) that he or she is qualified under the laws of Uganda to levy distress (by way of attachment of movable property) in execution of a decree of a court of Uganda;
- (c) that he or she has adequate and secure facilities for the storage of goods; and
- (d) that he or she has contracted a policy of insurance in an adequate sum against theft, damage, or destruction by fire of any goods which may be placed in his or her custody by reason of the performance of his or her duties as a distraint agent.

4. Distraint agent to give security.

(1) A person appointed a distraint agent shall furnish the commissioner with security by means of a deposit, or such other security as the commissioner may approve, of a sum of five hundred thousand shillings and that security shall be refunded or cancelled on the termination of the appointment, unless it is deemed to be forfeited under this rule.

(2) Where a distraint agent is convicted of an offence involving fraud or dishonesty in connection with any functions performed by him or her as a distraint agent, the court by which he or she is convicted may make an order for the forfeiture of his or her security or part of his or her security deposited with the commissioner under subrule (1) of this rule.

(3) Section 83 of the Magistrates Courts Act and section 21 of the Trial on Indictments Act, insofar as they relate to forfeiture of recognisance, shall apply, with the necessary modifications, to the forfeiture of any security under this rule.

5. Execution of warrant.

(1) A warrant may be executed at any time between 6.00 a.m. and 6.00 p.m., after it has been served on the distrainee in the manner provided by rule 6 of these Rules.

(2) A warrant shall be executed by attachment of such goods of the distrainee as, in the opinion of the distrainor, are of a value which would, on sale by public auction, realise a sum sufficient to meet the distress debt and the costs and expenses of the distress incurred by the distrainor.

6. Service of warrant.

(1) Service of a warrant to an individual shall be effected—

- (a) by service by the distrainor of a copy of the warrant on the distrainee in person; or
- (b) if, after using all due and reasonable diligence, the distrainee cannot be found, by service of a copy of the warrant on an agent of the distrainee empowered to accept service or an adult member of the family of the distrainee who is residing with him or her.

(2) Service of a warrant to a company shall be effected by delivering it to the principal officer, company secretary, general manager or a director of the company.

(3) A person served with a copy of a warrant under this rule shall endorse and acknowledge service on the original warrant stating the time, date and place of service.

(4) Where a person served with a warrant under subrule (3) of this rule refuses to endorse the warrant, the distrainor shall leave the copy of the warrant stating—

- (a) that the person upon whom he or she served the warrant refused to sign the acknowledgement; and
- (b) that he or she left, at the time, date and place stated in the warrant, a copy of the warrant with that person and the name and address of the person (if any) by whom the person on whom the warrant was served was identified, and thereupon the warrant shall be deemed to have been duly served.

7. Entry into house and rooms.

(1) In executing any distress under these Rules, the outer door of a dwelling house shall not be broken open unless that dwelling house is occupied by the distrainee and he or she refuses, or in

any way prevents access to it.

(2) When the distrainor executing distress under these Rules has duly gained access to a dwelling house, he or she may break open the door of any room in which he or she has reason to believe any goods of the distrainee to be.

(3) Where a room in a dwelling house is in the actual occupancy of a woman who, according to her religion or local custom does not appear in public, the distrainor shall give notice to her that she is at liberty to leave the room.

(4) After allowing reasonable time for a woman to leave the room under subrule (3) of this rule and giving her reasonable facility for leaving, the distrainor may enter that room for the purpose of attaching any goods in it, using at the same time every precaution consistent with these Rules to prevent their clandestine removal.

8. Receipts and reports.

As soon as practicable after the attachment of any goods, the distrainor shall—

- (a) issue a receipt in respect of the goods distrained; and
- (b) forward to the commissioner a report containing—
 - (i) an inventory of all the items attached;
 - (ii) the value of each item as estimated by the distrainor;
 - (iii) the address of the premises at which the goods are being kept, pending sale;
 - (iv) the name and address of the distraint agent in whose custody the goods have been placed; and
 - (v) the arrangements, if any, made or to be made for the sale by public auction of the goods on the expiration of ten days after the date of attachment.

9. Sale by public auction.

(1) The goods distrained under rule 8 of these Rules shall be sold by public auction, and the distrainor shall cause the sale to be stopped when the sale has realised a sum equal to or exceeding the distress debt and the cost and expenses incurred by the distrainor.

(2) Any unsold goods shall, at the cost of the distrainee, be restored to the distrainee, and the proceeds of the sale shall be applied in the manner prescribed under section 107(5) of the Act.

10. Returns to commissioner.

Immediately after the completion of the sale by public auction of goods attached under these Rules, the distrainor shall make a return to the commissioner specifying—

- (a) the items which have been sold;
- (b) the amount realised by the sale; and
- (c) the manner in which the proceeds of the sale were applied.

11. Payment or security.

(1) Where a distrainee has, within ten days after attachment of his or her goods, paid or given security accepted by the commissioner for the whole of the tax due from him or her together with the whole of the costs and expenses incurred by the distrainor in executing the distress, the distrainor shall, at the cost of the distrainee, immediately restore the attached goods to the distrainee and return the warrant to the commissioner who shall cancel it.

- (2) Any sum paid by a distrainee under this rule shall be applied by the commissioner—
- (a) first in settlement of the costs and expenses incurred by the distrainor; and
 - (b) the balance, if any, in settlement of the distress debt or such part of the debt as the commissioner shall direct.

12. Attachment of livestock.

Where any goods attached under these Rules comprise or include livestock, the distrainor may make appropriate arrangements for the transport, safe custody and feeding of the livestock, and any costs and expenses incurred in doing so shall be recoverable from the distrainee under rule 9 or 11 of these Rules, as the case may be, as costs and expenses incurred by the distrainor.

13. Costs and expenses.

In addition to a claim for any other costs and expenses which may be incurred by the commissioner or the distrainor in levying any distress under these Rules, there may be claimed by the distrainor and recovered under rule 9 or 11 of these Rules, as the case may be, costs at the rate specified in the Schedule to these Rules.

14. Remuneration of distraint agent.

The maximum rates of remuneration which a distraint agent is entitled to demand from the distrainor for the distraint agent's assistance in executing a distress under these Rules, and which may be recovered by the distrainor under rule 11 of these Rules are specified in the Schedule to these Rules.

15. Auctioneer's commission.

(1) The maximum rate of commission which an auctioneer is entitled to demand from the distrainor as remuneration for the auctioneer's services for the sale by public auction of any goods attached under these Rules, and which may be recovered by the distrainor under rule 9 of these Rules, is 2 percent of the amount realised on sale.

(2) Where an auctioneer has rendered services as a distraint agent, he or she is entitled, in addition to any commission under subrule (1) of this rule, to remuneration for those services as

provided by rule 14 of these Rules.

16. Remuneration to cover all expenses.

The rates of remuneration specified in the Schedule to these Rules shall be deemed to include all expenses of advertisements, inventories, categories, catalogues and insurance and necessary charges for safeguarding any goods attached under these Rules.

—

Schedule.

Charges.

rules 13, 14, 16.

1. Distraint charges.

(1) Where no distress is levied and the distress debt and any costs and expenses incurred by the distrainor are paid by the distrainee on demand or within thirty minutes thereafter, the distrainee shall pay the distrainor one hundred thousand shillings.

(2) The distrainee shall, in addition to the payment under subparagraph (1) of this paragraph, pay the distrainee costs incurred in serving or executing a warrant.

2. Distraint agent charges.

(1) Where no distress is levied and the distressed debt and any costs and expenses incurred by the distrainor are paid by the distrainee on demand or within thirty minutes thereafter, the distraint agent is entitled to remuneration of one hundred thousand shillings.

(2) For attaching goods or attaching and keeping possession of goods pending sale or for sale of the goods—

Tax recovered or amount realised on sale	Charges
Up to 50,000,000 shillings	3% of tax recovered or amount realised on sale
Exceeding 50,000,000 shillings but not exceeding 100,000,000 shillings	1,500,000 shillings plus 2% of the amount by which tax recovered or amount realised on sale exceeds 50,000,000 shillings
Exceeding 100,000,000 shillings	2,500,000 shillings plus 1% of the amount by which tax recovered or amount realised on sales exceeding 100,000,000 shillings

3. Charges on auction.

Where the goods or part of them have been sold by public auction, the distraint agent's charges shall be calculated by reference to the amount realised on sale after deduction of the auctioneer's commission under

rule 15 of these Rules.

History: S.I. 53/2000.

Cross References

Magistrates Courts Act, Cap. 16.

Trial on Indictments Act, Cap. 23.

STATUTORY INSTRUMENTS

SUPPLEMENT No. 6

14th March, 2003

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S T A T U T O R Y I N S T R U M E N T S

2003 No. 9.

The Income Tax (Approved Industrial Buildings) Regulations, 2003.

(Under section 30 and 165 of the Income Tax, 1997, Act No. 11 of 1997).

IN EXERCISE of the powers conferred upon the Minister by section 165 of the Income Tax Act, 1997, these Regulations are made this 31st day of October 2002.

1. Citation

These Regulations may be cited as the Income Tax (Approved Industrial Buildings) Regulations, 2003.

2. Commencement and application

(1) Regulations 4 and 5 shall be deemed to have come into force on 1st July, 1997 and apply to an approved hotel or approved hospital whose construction commenced on or after 1st July, 1997.

(2) Regulation 6 shall be deemed to have come into force on 1st July, 2000 and applies to an approved commercial building whose construction commenced on or after 1st July, 2000.

3. Approval of industrial buildings

For the purposes of section 30 of the Act, the industrial buildings referred to in regulations 4, 5 and 6 are approved for the purposes specified in those regulations.

4. Approval hotel

An approved hotel is an industrial building licensed by the appropriate authorities for use, at a price, for boarding and lodging with at least—

- (a) ten bedrooms with minimum facilities of bed and bedding, toilet and bath or shower room; and
- (b) restaurant or dining room for provision of food and beverages.

5. Approved hospital

An approved hospital is a specialised institutional industrial building manned by a fully registered specialist and general practitioner for the purpose of treating general patients as outpatients or inpatients, or both, for medical, paediatric, surgical and obstetric or gynaecologic conditions, providing treatment and nursing care and equipped with equipment and facilities for specialised establishment.

6. Approved commercial building

(1) An approved commercial building is an industrial building which is primarily used by the owner or let out for rent—

- (a) for the purpose of carrying on a business, trade or profession;
- (b) as an office;
- (c) as a warehouse or commercial storage facility; or
- (d) as a workshop.

(2) For the avoidance of doubt, an approved commercial building does not include a building let out or used for residential accommodation.

GERALD M. SSENDAULA,
Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 33 Volume CII dated 10th July, 2009

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S T A T U T O R Y I N S T R U M E N T S

2009 No. 34.

**THE INCOME TAX (TAX INCENTIVES FOR EXPORTERS OF
FINISHED CONSUMER AND CAPITAL GOODS) REGULATIONS, 2009**

ARRANGEMENT OF REGULATIONS

Regulation

1. Title
2. Commencement and application
3. Interpretation
4. Application and grant of Certificate of Entitlement to Exemption
5. Validity of Certificate of Entitlement to Exemption
6. Conditions for grant of Certificate of Entitlement to Exemption
7. Obligations of certificate holder
8. Revocation of the Certificate of Entitlement to Exemption
9. Appeals
10. Records

11. Filing of returns
12. Register

SCHEDULE

FORMS

S T A T U T O R Y I N S T R U M E N T S

2009 No. 34.

The Income Tax (Tax Incentives for Exporters of Finished Consumer and Capital Goods) Regulations, 2009.

(Under sections 21(1) (y) (ab) and 164 of the Income Tax Act, Cap. 340)

IN EXERCISE of the powers conferred upon the Minister by sections 21(1) (y) (ab) and 164 of the Income Tax Act, Cap. 340, these Regulations are made this 11th day of May, 2009.

1. Title

These Regulations may be cited as the Income Tax (Tax Incentives for Exporters of Finished Consumer and Capital Goods) Regulations, 2009.

2. Commencement and application

These Regulations shall be deemed to have come into force on 1st July 2007 and shall apply to persons engaged in the exportation of finished consumer goods and finished capital goods.

3. Interpretation

In these Regulations, unless the context otherwise requires—

“Authority” means the Uganda Revenue Authority;

“Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;

“existing investment” means an investment that was in existence as at 1st July 2007;

“export” means to take or cause to be taken out of the Partner States;

“finished capital goods” means goods other than finished consumer goods that may be used in the production process;

“finished consumer goods” means finished consumer products ready for consumption without the need for further processing; and in the case of flower exports includes potted plants and chrysanthemum cuttings;

“goods” includes all kinds of articles, wares, merchandise, livestock, and currency;

“investment” means the creation of new business assets and includes the expansion, restructuring or rehabilitation of an existing business enterprise;

“manufacturing” means the substantial transformation of tangible movable property, including power generation and water supply;

“manufacturing under bond” means a facility extended to manufacturers to import plant, machinery, equipment and raw materials tax free, exclusively for use in the manufacture of goods for export;

“Minister” means the Minister responsible for finance;

“new investment” means an investment that did not exist as at 1st July 2008;

“production” means a process involving the use of inputs to derive outputs including manufacturing, growing or extraction.

4. Application and grant of Certificate of Entitlement to Exemption

(1) A person seeking tax exemption on income derived from the export of finished consumer goods and finished capital goods under section 21(1) (y) of the Act shall apply for a Certificate of Entitlement to Exemption in Form 1 set out in the schedule to the Regulations.

(2) The applicant under subregulation (1) shall state in the application—

(a) his or her name and address;

(b) the description of the goods;

(c) the Tax Identification Number;

(d) telephone and e-mail contact;

(e) the details of directors;

(f) a declaration that the applicant will export or intends to export at least eighty percent (80%) percent of his or her production of finished consumer goods and finished capital goods during the year, whether or not the raw materials are from within Uganda;

(g) details of the manufacturing or production of goods process including graphic presentation of the manufacturing process where applicable.

(3) The Commissioner may request for additional information to ascertain whether a person qualifies for a grant of a Certificate of Entitlement to Exemption, to verify the existence of the investment.

(4) The Commissioner shall, based on the information provided whether or not to grant a Certificate of Entitlement to Exemption, and on ascertainment of the existence of an investment, make a decision within thirty working days.

(5) A person who qualifies under subregulation (4) shall be issued with a certificate of entitlement to exemption in Form 2 set out in the schedule to these Regulations.

(6) A certificate of entitlement to exemption under these Regulations shall be specific to a

person and the income derived from activities resulting in exports.

(7) Where the Commissioner refuses to grant a certificate of entitlement to exemption, the Commissioner shall state in writing the reasons for the refusal.

5. Validity of Certificate of Entitlement to Exemption

(1) Subject to subsection (2), a certificate of entitlement to exemption is valid for a period of ten years starting from the date on which it is issued.

(2) Notwithstanding subsection (1), an exporter is only eligible for the tax exemption in any year in which the exporter fulfills the conditions for the tax exemption specified in regulation 6.

(3) Where the exporter fails to fulfill the conditions for the tax exemption for a particular year, the tax exemption shall not be granted for that year.

6. Conditions for grant of Certificate of Entitlement to Exemption

A certificate of entitlement to exemption on income derived from export of finished consumer goods and finished capital goods shall not be granted to an applicant unless the applicant—

- (a) keeps proper books of accounts and records required under regulation 10; and
- (b) exports at least eighty percent (80%) of his or her production of finished consumer goods and finished capital goods of goods during the year, whether or not the raw materials are from within Uganda.

7. Obligations of a certificate holder

The holder of the Certificate of Entitlement to Exemption shall, during the period of the tax incentives—

- (a) comply with the obligations imposed by the Income Tax Act, Cap. 340;
- (b) keep proper books of accounts and records as required by regulation 7;
- (c) export eighty percent (80%) of the finished consumer goods or finished capital goods produced by him or her;
- (d) not transfer the Certificate of Entitlement to Exemption to another person.

8. Revocation of Certificate of Entitlement to Exemption

(1) The Commissioner may revoke a Certificate granted under these Regulations where he or she is satisfied that—

- (a) there has been a breach of the terms under which the certificate is granted;
- (b) there has been a breach of a condition attached to the certificate;
- (c) the application for the Certificate of Entitlement to Exemption was defective in that the holder misrepresented himself or herself and failed to rectify the defect within forty five days after being requested to do so;
- (d) the holder is bankrupt;

- (e) the holder has failed to submit the required information for two years consecutively;
- (f) the holder knowingly or negligently gives false or misleading information to the Authority;
- (g) the holder refuses or neglects to provide information which the Authority may reasonably require for the purposes of the enforcement of these Regulations;
- (h) the holder refuses or neglects to keep proper books of accounts; or
- (i) the holder refuses without lawful excuse to admit an officer or an agent of the Authority after being given reasonable notice into the premises of his or her business enterprise or otherwise obstructs any inspection by an officer or agent of the Authority in the discharge of its monitoring function.

(2) The Commissioner shall before revoking a certificate under subsection (1) give not less than thirty days' written notice of the intention to revoke the certificate to the holder of the certificate and shall consider any written representations made by the holder of the certificate to the Commissioner within that time.

9. Appeals

(1) A person aggrieved by a decision of the Commissioner may appeal to the Minister by giving written notice to the Authority against—

- (a) the refusal of the Authority to grant a certificate under these Regulations;
- (b) the attaching of a condition to a certificate; or
- (c) the revocation of the certificate.

(2) An appeal under this Regulation shall be in writing to the Minister within thirty days after the receipt of the decision of the Authority and the appellant shall give notice of the appeal to the Authority.

(3) The Minister shall consider an appeal under this regulation and may—

- (a) dismiss the appeal;
- (b) require the Authority to issue a certificate to the appellant;
- (c) quash the revocation of a certificate; or
- (d) permit the appellant to make a fresh application for a certificate notwithstanding that the period prescribed for applications has expired and the Authority shall give effect to the determination of the Minister.

10. Records

(1) The holder of a Certificate of Entitlement to Exemption shall maintain records of—

- (a) inputs for the exports business;
- (b) export sales;
- (c) export documents;
- (d) goods that have been warehoused;
- (e) goods that have been produced;

- (f) local sales; and
- (g) any other records as may be required by the Commissioner.

11. Filing of returns

(1) The holder of a Certificate of Entitlement to Exemption shall submit an annual return to the Authority, showing a summary of receipts and exports and the return shall contain the following information—

- (a) stock at hand at the beginning of the year;
- (b) total receipts into the company warehouse;
- (c) total annual production;
- (d) stock carried forward to the next year; and
- (e) total sales in the local market and total sales exported.

(2) The return shall be submitted annually together with the final return of income.

12. Register

(1) The Authority shall maintain a register of all the certificates granted under these Regulations.

- (2) The Authority shall cause to be entered in the register in respect of each certificate—
- (a) the name of the business enterprise to which the certificate was granted;
 - (b) the principal place of business of the certificate holder; and
 - (c) the activities to which the certificate relates.

SCHEDULE

Regulation 4(1)

FORMS

FORM 1

Application for a Certificate of Entitlement to Exemption
(Under sections 21 and 164 of the Income Tax Act, Cap. 340)

Please enter the information requested in the spaces provided. Any additional information should be attached to this application form.

Business Details:

Name (company or individual)

TIN

Parent company (If applicable)

Address (postal and physical)

Contact telephone number

E-mail address

Director's details (names and contacts)

Nature of goods to be manufactured for export

DECLARATION:

I declare that I am exporting or intend to export at least eighty percent (80%) of my production of finished capital goods or finished consumer goods during the year.

Completed by:

Name..... Title.....

Signature..... Date.....

Official Comments.

Details of Verifications and Recommendations:

Verification officer’s Signature Date

Supervisor’s Signature

Date

FORM 2

Regulation 4(5)

Certificate of Entitlement to Exemption

This Certificate of Entitlement to Exemption is issued under sections 21 and 164 of the Income Tax Act, Cap. 340.

Name of Business:

Address:

Physical location:

Nature of business:

Tax incentives:

**Exemption from Corporation Tax and
Withholding Tax.**

The certificate is valid from to

Note:

1. The holder of this Certificate of Entitlement to Exemption shall comply with the requirements of section 21 of the Income Tax Act Cap. 340 and these Regulations.
2. The Commissioner may revoke the Certificate if satisfied that there has been a breach of the terms under which the certificate is granted or on a breach of a condition attached to the certificate or if the holder of the certificate is convicted of an offence under the Income Tax Act or other relevant law.

.....
Commissioner

SYDA N M BBUMBA,
Minister of Finance, Planning and Economic Development.

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SUPPLEMENT No. 168

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S T A T U T O R Y I N S T R U M E N T S

2011 No. 30.

THE INCOME TAX (TRANSFER PRICING) REGULATIONS 2011

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title and commencement
2. Application of regulations
3. Interpretation

PART II—COMPATIBILITY FACTORS, BRANCH PERSON AND OECD DOCUMENTS

4. Compatibility factors

5. Branch person and headquarter person
6. Application of OECD documents

PART III—CONSISTENCY WITH ARM’S LENGTH PRINCIPLE,
DOCUMENTATION, ADVANCED PRICING AGREEMENTS AND
CORRESPONDING ADJUSTMENTS

7. Consistency with arm’s length principles
8. Documentation
9. Advanced pricing agreements
10. Corresponding adjustments

S T A T U T O R Y I N S T R U M E N T S

2011 No. 30.

The Income Tax (Transfer Pricing) Regulations 2011
(Under sections 90 and 164 of the Income Tax Act cap 340)

IN EXERCISE of the powers conferred upon the Minister by section 164 of the Income Tax Act, Cap. 340, these Regulations are made this 20th day of June, 2011.

PART I—PRELIMINARY

1. Title and commencement

These Regulations may be cited as the Income Tax (Transfer Pricing) Regulations 2011, and shall come into force on the 1st day of July 2011.

2. Application of Regulations

The Regulations shall apply to a controlled transaction if a person who is a party to the transaction is located in and is subject to tax in Uganda and the other person who is a party to the transaction is located in or outside Uganda.

3. Interpretation

In these Regulations, unless the context otherwise requires—

“Act” means the Income Tax Act;

“arm’s length principle” in relation to a controlled transaction, means the results of the transaction are consistent with the results that would have been realised in a transaction

between independent persons dealing under the same conditions;

“associate” has the meaning given to it in section 3 of the Act;

“branch” in relation to a person—

- (a) where there is a tax treaty applicable to the person, means a permanent establishment as defined in the treaty; or
- (b) in any other case, has the meaning given to it in section 78 of the Act;

“comparability factors” means the factors specified in regulation 4;

“comparable uncontrolled price method” means comparing the price charged in a controlled transaction with the price charged in a comparable uncontrolled transaction;

“comparable uncontrolled transaction” in relation to the application of a transfer pricing method to a controlled transaction, means an uncontrolled transaction which, after taking account of the comparability factors, satisfies the differences, if any, between the two transactions or between the persons undertaking the transactions which do not materially affect the financial indicator applicable under the method or where the differences do materially affect the financial indicator applicable under the method, then reasonably accurate adjustments can be made to eliminate the effects of the differences;

“controlled transaction” means a transaction between associates;

“cost plus method” means comparing the mark up on the costs directly and indirectly incurred in the supply of property or services in a controlled transaction with the mark up on those costs directly or indirectly incurred in the supply of property or services in a comparable uncontrolled transaction;

“financial indicator” means—

- (a) in relation to the comparable uncontrolled price method, the price;
- (b) in relation to the cost plus method, the mark up on costs;
- (c) in relation to the resale price method, the resale margin;
- (d) in relation to the transaction net margin method, the net profit margin; or
- (e) in relation to the transactional profit split method, the division of profit and loss;

“person” has the meaning given to it in the Act and includes a “branch person” and “headquarters person” referred to in regulation 5;

“resale price method” means comparing the resale margin that a purchaser of property in a controlled transaction earns from reselling the property in an uncontrolled transaction with the resale margin that is earned in a comparable uncontrolled purchase and resale

transaction;

“transaction” includes an arrangement, understanding, agreement, or mutual practice whether or not legally enforceable or intended to be legally enforceable, and includes a dealing between a branch of a person and another part of the person;

“transactional net margin method” means comparing the net profit margin relative to the appropriate base including costs, sales or assets that a person achieves in a controlled transaction with the net profit margin relative to the same basis achieved in a comparable uncontrolled transaction;

“transactional profit split method” means comparing the division of profit and loss that a person achieves in a controlled transaction with the division of profit and loss that would be achieved when participating in a comparable uncontrolled transaction;

“transfer pricing method” means—

- (a) the comparable uncontrolled price method;
- (b) the resale price method;
- (c) the cost plus method;
- (d) the transaction net margin method; or
- (e) the transactional profit split method;

“uncontrolled transaction” means a transaction that is not a controlled transaction.

PART II—COMPARABILITY FACTORS, BRANCH PERSONS AND OECD DOCUMENTS

4. Comparability factors

In determining whether two or more transactions are comparable the following factors shall be considered to the extent that they are economically relevant to the facts and circumstances of the transactions—

- (a) the characteristics of the property or services transferred or supplied;
- (b) the functions undertaken by the person entering into the transaction taking account of assets used and risks assumed;
- (c) the contractual terms of the transactions;
- (d) the economic circumstances in which the transactions take place; and
- (e) the business strategies pursued by the associate to the controlled transaction.

5. Branch person and headquarter person

For the purposes of these Regulations—

- (a) a branch shall be deemed to be a separate and distinct person referred to as the “branch

person” from the person in respect of whom it is a branch referred to as the “headquarters person”;

- (b) a branch person and headquarters person shall be deemed to be associates; and
- (c) a branch person and a headquarter person are located where their activities are located.

6. Application of OECD documents

(1) Subject to sub regulation (2), these Regulations shall be applied in a manner consistent with—

- (a) the arm’s length principle in Article 9 of the OECD Model Tax Convention on Income and Capital; and
- (b) the OECD Transfer Pricing Guidelines for Multi-national Enterprises and Tax Administrations approved by the Council of the OECD for publication on 13 July 1995 (C(95)126/FINAL) as supplemented and updated from time to time.

(2) Where there is any inconsistency between the Act, these Regulations and the OECD documents referred to in sub regulation (1), the Act shall prevail.

PART III—CONSISTENCY WITH ARM’S LENGTH PRINCIPLE, DOCUMENTATION, ADVANCED PRICING AGREEMENTS AND CORRESPONDING ADJUSTMENTS

7. Consistency with the arm’s length principle

(1) Where a person has entered into a transaction or a series of transactions to which these Regulations apply, the person shall determine the income and expenditures resulting from the transaction or transactions in a manner that is consistent with the arm’s length principle.

(2) Where a person fails to comply with sub regulation (1), the Commissioner may make the necessary adjustments to ensure that the income and expenditures resulting from the transaction or transactions are consistent with the arm’s length principle.

(3) In determining whether the result of a transaction or series of transactions is consistent with the arm’s length principle, the most appropriate transfer pricing method shall be used taking into account—

- (a) the respective strengths and weaknesses of the transfer pricing methods in the circumstances of the case;
- (b) the appropriateness of a transfer pricing method having regard to the nature of the controlled transaction determined, in particular, through an analysis of the functions undertaken by each person that is a party to the controlled transaction;
- (c) the availability of reliable information needed to apply the transfer pricing methods; and
- (d) the degree of comparability between controlled and uncontrolled transactions, including the reliability of adjustments, if any, that may be required to eliminate differences.

(4) Where a person has used an appropriate transfer pricing method in accordance with sub regulation (3), the Commissioner's examination as to whether income and expenditures resulting from the person's transaction or transactions are consistent with the arm's length principle shall be based on the transfer pricing method used by the person.

(5) A person may apply a transfer pricing method other than those listed in the definition of transfer pricing method under regulation 3, if the person can establish that—

- (a) none of the listed methods can reasonably be applied to determine whether a controlled transaction is consistent with the arm's length principle; and
- (b) the method used gives rise to a result that is consistent with that between independent persons engaging in comparable uncontrolled transactions in comparable circumstances.

(6) A person who contravenes this regulation is liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding twenty five currency points or both.

8. Documentation

(1) A person shall record, in writing, sufficient information and analysis to verify that the controlled transactions are consistent with the arm's length principle.

(2) The documentation referred to in sub regulation (1) for a year of income shall be in place prior to the due date for filing the income tax return for that year.

(3) The Commissioner may, by notice, specify the items of documentation that a person is required to keep for the purposes of this regulation.

(4) A person who fails to comply with this regulation is liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding twenty five currency points or both.

9. Advance pricing agreements

(1) A person may request that the Commissioner enter into an advance pricing agreement to establish an appropriate set of criteria for determining whether the person has complied with the arm's length principle for certain future controlled transactions undertaken by the person over a fixed period of time.

(2) A request under sub regulation (1) shall be accompanied by—

- (a) a description of the person's activities, controlled transactions, and the proposed scope and duration of the advanced pricing agreement;
- (b) a proposal by the person for the determination of the transfer prices for the transactions to be covered by the advanced pricing agreement setting out the comparability factors, the selection of the most appropriate transfer pricing method to the circumstances of the

controlled transactions; and the critical assumptions as to future events under which the determination is proposed;

- (c) the identification of any other country or countries that the person wishes to participate in the advanced pricing agreement; and
- (d) any other information which the Commissioner may require as specified in a practice note on transfer pricing.

(3) The Commissioner shall consider a request made by a person under sub regulation (1) and, after taking account of the matters specified in the request and the expected benefits from an advance pricing agreement in the circumstances of the case, the Commissioner may decide to enter into an advance pricing agreement or to reject the request.

(4) Where the Commissioner agrees to enter into an advance pricing agreement with a person, the Commissioner may—

- (a) accept the person's proposal under sub regulation (2)(b);
- (b) reject the proposal; or
- (c) modify the proposal with the person's consent.

(5) The Commissioner may enter into an advance pricing agreement with the person either alone or together with the competent authorities of the country or countries of the person's associate or associates identified under sub regulation (2)(c).

(6) Where the Commissioner approves a proposal under sub regulation (4)(a) or modifies it with the person's consent under sub regulation (4)(c), the Commissioner shall enter into an advance pricing agreement that will provide confirmation to the person that no transfer pricing adjustment will be made under regulation 7(2) to controlled transactions covered by the agreement where the transactions are consistent with the terms of the agreement.

(7) An advance pricing agreement entered into under sub regulation (6) shall apply to the controlled transactions specified in the agreement that are entered into on or after the date of the agreement and the agreement shall specify the years of income for which the agreement applies.

(8) The Commissioner may cancel an advanced pricing agreement with a person by notice in writing if—

- (a) the person has failed to materially comply with a fundamental term of the agreement;
- (b) there has been a material breach of one or more of the critical assumptions underlying the agreement;
- (c) there is a change in the tax law that is materially relevant to the agreement; or
- (d) the agreement was entered into based on a misrepresentation, mistake or omission by the person.

(9) Cancellation of an advance pricing agreement under sub regulation (8) takes effect—

- (a) in the case of sub regulation (8)(a) and (c), from the date of the notice of cancellation specified by the Commissioner in the notice of cancellation
- (b) in the case of sub regulation (8)(b), from the date that the material breach occurred; and
- (c) in the case of sub regulation (8)(d), from the date the agreement was entered into.

(10) The Commissioner shall treat as confidential any trade secrets or other commercially sensitive information or documentation provided to the Commissioner in the course of negotiating an advance pricing agreement.

10. Corresponding adjustments

Where—

- (a) an adjustment is made by a competent authority of another country with which Uganda has a double tax treaty to the taxation of a transaction or transactions of a person subject to tax in Uganda; and
- (b) the adjustment results in taxation in another country of income or profits that are also taxable in Uganda, the Commissioner shall, upon request by the person subject to tax in Uganda, determine whether the adjustment is consistent with the arm's length principle and where it is determined to be consistent, the Commissioner shall make a corresponding adjustment to the amount of tax charged in Uganda on the income or profits so as to avoid double taxation.

Cross references

Income Tax Act Cap 340

MARIA KIWANUKA,
Minister of Finance, Planning and Economic Development.

LEGAL NOTICES SUPPLEMENT

to The Uganda Gazette No. 33, Volume CXI, dated 29th June, 2018.
Printed by UPPC, Entebbe, by Order of the Government.

Legal Notice No.13 of 2018.

THE INCOME TAX ACT CAP. 340

The Income Tax (Designation of Payers) Notice, 2018.
(Under sections 118E and 119(1) of the Income Tax Act, Cap.340)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by sections 118E and 119(1) of the Income Tax Act, this Notice is issued this 28th day of June, 2018.

1. Title.

This Notice may be cited as the Income Tax (Designation of Payers) Notice, 2018.

2. Commencement.

This Notice shall come into force on the 1st day of July 2018.

3. Designation of persons as payers.

The persons specified in the Schedule to this Notice are designated as payers for purposes of sections 118E and 119(1) of the Income Tax Act.

4. Payment for agricultural products.

Where any person designated in the Schedule to this Notice as a payer pays an amount exceeding one million shillings to any person, for agricultural supplies, the payer shall withhold tax on the gross amount of the payment at the rate prescribed in Part XII of the Third Schedule to the Income Tax Act, and the payer shall issue a receipt to the payee.

5. Payment for goods and services.

(1) Where any person designated in the Schedule to this Notice as a payer pays an amount or amounts in aggregate exceeding one million shillings to any person in Uganda—

- (a) for a supply of goods or materials of any kind; or
- (b) for a supply of any services,

the payer shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule to the Income Tax Act, and the payer shall issue a receipt to the payee.

- (2) Where—
 - (a) there are separate supplies of goods or materials, or of services and each supply is made for an amount that is one million shillings or less; and
 - (b) it would reasonably be expected that the goods or materials, or services would ordinarily be supplied in a single supply for an amount exceeding one million shillings, subparagraph (1) applies to each supply.

6. Revocation of Legal Notice No. 9 of 2013

The Income Tax (Designation of Payers) Notice, 2013, Legal Notice No. 9 of 2013 is revoked.

SCHEDULE

LIST OF DESIGNATED PAYERS

Paragraph 3, 4 and 5.

S/N	TIN	NAME
1	1001170560	1962BET LIMITED
2	1001305221	20 CUBE LOGISTICS (U) LIMITED
3	1006878789	21 NAUTICA LOGISTICS LIMITED
4	1000027365	23rd METALLURGICAL CONST'N OF NON-FERROUS METALS
5	1001780003	256BET LIMITED

6	1000253413	2K RESTAURANT
7	1006795483	2M CAPITAL LTD
8	1001311876	2M TECHNOLOGIES LIMITED
9	1002141226	32 EAST/UGANDAN ARTS TRUST LTD
10	1003247192	360 BETS LTD
11	1000380928	3R AGRO INDUSTRIES LIMITED
12	1001181665	3WM UGANDA LIMITED
13	1010122162	5.POINT INVESTMENTS LIMITED
14	1000042336	A & J. INVESTMENTS LIMITED
15	1000069596	A & M EXECUTIVE CLEANING SERVICES CO. LIMITED
16	1000053082	A & S ELECTRONICS LIMITED
17	1009797502	A BETTER PLACE LIMITED
18	1001837868	A GLOBAL HEALTH CARE PUBLIC FOUNDATION
19	1002169446	A LITTLE BIT OF HOPE UGANDA
20	1000042930	A.J. PRINTING AND PACKAGING LIMITED
21	1000025632	A.K. OILS AND FATS (U) LIMITED
22	1000024648	A.K. PLASTICS (U) LTD.
23	1000023592	A.K. TRANSPORTERS LTD.
24	1000083625	A.S. ALI PETROLEUM LIMITED
25	1000030299	A1 ELECTRICALS LIMITED
26	1000408309	A2Z INFRA ENGINEERING LIMITED

27	1002580567	AAR HEALTH CARE UGANDA LIMITED
28	1000029802	AAR HEALTH SERVICES (U) LIMITED
29	1000039747	AARON PHARMACEUTICALS LIMITED
30	1000465332	AARYAN UGANDA LTD
31	1007313332	AAVOM ENTERPRISES LIMITED
32	1000057901	AB MATRA (U) LIMITED
33	1007082627	ABA SPORTS BET (U) LTD
34	1002633441	ABAANA'S HOPE
35	1000025839	ABACUS PARENTERAL DRUGS LIMITED
36	1000025715	ABACUS PHARMA (AFRICA) LIMITED
37	1007824746	ABAMWE ACHIEVERS LTD
38	1000436522	ABASI BALINDA TRANSPORTERS LIMITED
39	1000029602	ABB LIMITED
40	1000024265	ABC CAPITAL BANK LIMITED
41	1000117844	ABC CHILDREN'S AID UGANDA
42	1007714432	ABC IMPEX AFRICA LTD
43	1000061132	ABDULLAH TRADING CO. LIMITED
44	1000270683	ABEAT ASSOCIATES UGANDA LIMITED
45	1001428611	ABERCROMBIE & KENT TOURS AND TRAVEL LIMITED
46	1000062323	ABI FINANCE LIMITED
47	1007367096	ABIDE FAMILY CENTER INTERNATIONAL

48	1001762308	ABIRIAMBATI CHILD DEVELOPMENT CENTRE
49	1000073314	ABT ASSOCIATES INC
50	1000059344	ABUBAKER TECHNICAL SERVICES AND GENERAL SUPP
51	1000474642	ABUJHAD CONTRACTORS LIMITED
52	1004991079	ABUR BRIGHT FUTURES PROGRAM
53	1007716296	ACAMANAROS YOUTH BUSINESS PRODUCE GROUP
54	1000038401	ACCESS I.T. LIMITED
55	1000117530	ACCESS INVESTMENTS LIMITED
56	1000125245	ACDI/VOCA-USAID PL480 TITLE II PROGRAM
57	1000033330	ACE GLOBAL UGANDA LIMITED
58	1000653139	ACHELIS RENTAL UGANDA LIMITED
59	1000144766	ACHELIS UGANDA LIMITED
60	1000904956	ACHOLI CHILD AND FAMILY PROGRAMME
61	1000030382	ACLAIM AFRICA LIMITED
62	1000192831	ACME SOLUTIONS LIMITED
63	1000239308	ACT (U) LIMITED
64	1001110634	ACT 4 AFRICA
65	1000527788	ACTION AFRICA HELP UGANDA
66	1000473893	ACTION AGAINST HUNGER (ACF-USA)
67	1000042267	ACTION AID INTERNATIONAL UGANDA LIMITED
68	1006656231	ACTION FOR BEHAVIOURAL CHANGE (ABC)

69	1000449484	ACTION FOR CHILDREN
70	1002664550	ACTION FOR COMMUNITY DEVELOPMENT (ACOD) UGANDA LIMITED.
71	1001036396	ACTION FOR COMMUNITY DEVELOPMENT (ACODEV)
72	1001933829	ACTION FOR COMMUNITY TRANSFORMATION (ACT)
73	1000502216	ACTION FOR DEVELOPMENT
74	1002683777	ACTION FOR DISADVANTAGED PEOPLE
75	1000094112	ACTION FOR HEALTH HUMAN RIGHTS AND HIV/AIDS
76	1008090340	ACTION FOR PEACE AND DEVELOPMENT UGANDA
77	1001830885	ACTION FOR POVERTY REDUCTION AND LIVESTOCK MODERNI-SATION IN KARAMOJA
78	1008071095	ACTION FOR RELIEF AND DEVELOPMENT
79	1004784238	ACTION FOR REPRODUCTIVE HEALTH
80	1002426727	ACTION FOR RURAL WOMEN’S EMPOWERMENT
81	1001705489	ACTION FOR THE EMANICIPATION OF THE VULNERABLE PER-SONS (AFOPE)
82	1006781147	ACTION FOR WOMEN AND AWAKENING IN RURAL ENVIRON-MENT
83	1005245996	ACTION FOR WOMEN CHILDREN AND YOUTH
84	1000418078	ACTION INTERNATIONAL MINISTRIES UGANDA
85	1001156590	ACTION LINE FOR DEVELOPMENT LLIMITED AKA ALFRD
86	1000083794	ACTION ON DISABILITY & DEVELOPMENT
87	1000085220	ACTOGETHER UGANDA
88	1000084312	AD CONCEPTS LIMITED
89	1008243983	ADAM SMITH INTERNATIONAL UGANDA LIMITED

90	1000674783	ADAPT TECHNICAL SERVICES LIMITED
91	1002576211	ADARA DEVELOPMENT (UGANDA)
92	1003088526	ADH GROUP UGANDA LIMITED
93	1000822699	ADINA FOUNDATION UGANDA LTD
94	1001534845	ADJUMANI SERVICE STATION LTD
95	1000124955	ADMAN SOURCE & CONTACTS LIMITED
96	1001198935	ADOL HEALTHCARE INITIATIVE
97	1000858886	ADOLESCENT DEVELOPMENT SUPPORT NETWORK LIMITED
98	1000497121	ADONAI FAMILY - UGANDA
99	1000337092	ADRA UGANDA
100	1002665520	ADRIFT EAST AFRICA LIMITED
101	1006381224	ADT AFRICA LIMITED
102	1002296730	ADULT LITERACY AND BASIC EDUCATION CENTRE
103	1001673203	ADUSI CHILD DEVELOPMENT CENTRE
104	1000024258	ADVANCE ONE LIMITED
105	1000078195	ADVANCE UGANDA MICRO FINANCE LIMITED
106	1000310988	ADVOCACY THROUGH FILMING AND SCREENING UGANDA (AFSU)
107	1000031925	ADVOCATES COALITION FOR DEVELOPMENT AND ENVIR
108	1000293314	ADVOCATES FOR PUBLIC INTERNATIONAL LAW UGANDA LIMITED
109	1006625253	ADVOCATES FOR RESEARCH IN DEVELOPMENT
110	1002805179	AECOM UGANDA LIMITED

111	1001405759	AEROLINK UGANDA LIMITED
112	1000296711	AF MPANGA ADVOCATES
113	1002548854	AFGRI-KAI LIMITED
114	1000722924	AFRAH DEVELOPMENT AND RELIEF AGENCY
115	1002346224	AFRI FRESH ENTERPRISES LIMITED
116	1000051028	AFRIASIA ENTERPRISES LTD
117	1000117088	AFRICA 2000 NETWORK - UGANDA
118	1001116088	AFRICA AGRO SOLUTIONS LIMITED
119	1007963950	AFRICA ATTROCITIES WATCH
120	1000132767	AFRICA BROADCASTING UGANDA LIMITED
121	1000514702	AFRICA CENTRE FOR APOLOGETICS RESEARCH
122	1001649008	AFRICA COMMUNITY DEVELOPMENT NETWORK
123	1001730947	AFRICA COMMUNITY TECHNICAL SERVICE ACTS
124	1002904844	AFRICA CONNECTION UGANDA
125	1000111054	AFRICA EMS MPANGA LIMITED
126	1000034300	AFRICA F.M. LIMITED
127	1001962263	AFRICA FOR GOD
128	1002154378	AFRICA FOUNDATION FOR GLOBAL CHRISTIAN MISSIONS
129	1000879971	AFRICA FUELS AND LUBRICANTS LIMITED
130	1001375451	AFRICA HARVEST MISSION
131	1001118622	AFRICA HUMANITARIAN ACTION

132	1000165588	AFRICA INLAND MISSION
133	1000428879	AFRICA INSTITUTE FOR ENERGY GOVERNANCE
134	1000047248	AFRICA JAPAN MOTORS LIMITED
135	1003368397	AFRICA LOVES
136	1000305396	AFRICA OIL (U) LTD
137	1000033223	AFRICA POLYSACK INDUSTRIES LIMITED
138	1007481563	AFRICA RENEWAL MINISTRIES
139	1007323805	AFRICA RENEWAL MINISTRIES-KASAKA CDP
140	1000031804	AFRICA-ASIA LINK LIMITED
141	1000091430	AFRICAN ALLIANCE (UGANDA) LIMITED
142	1000451838	AFRICAN CENTRE FOR TREATMENT OF TORTURE VICTIMS
143	1000212628	AFRICAN CHILDRENS MISSION
144	1000266047	AFRICAN CONMAT INDUSTRIES LIMITED
145	1000219007	AFRICAN DEVELOPMENT BANK
146	1005020017	AFRICAN DREAM INITIATIVES UGANDA
147	1000566633	AFRICAN EVANGELISTIC ENTERPRISE
148	1000482081	AFRICAN FIELD EPIDEMIOLOGY NETWORK LTD
149	1007521920	AFRICAN FRIENDS IN NEED NETWORK
150	1003108865	AFRICAN HEARTS COMMUNITY ORGANISATION
151	1000179458	AFRICAN HUMANTARIAN ACTION
152	1000189258	AFRICAN INITIATIVES FOR RELIEF AND DEVELOPMENT UGANDA PROJECT

153	1000933086	AFRICAN INTERNATIONAL CHRISTIAN MINISTRY (AICM)
154	1000091547	AFRICAN LEADERSHIP AND RECONCILLIATION MINIST
155	1000144683	AFRICAN MINERALS LIMITED
156	1006624076	AFRICAN NETWORK FOR STRATEGIC COMMUNICATION IN HEALTH AND DEVELOPMENT (AFRICOMNET)
157	1000033216	AFRICAN PALLIATIVE CARE ASSOCIATION LIMITED BY GUARANTE
158	1006247302	AFRICAN PANTHER RESOURCES 'U' LTD
159	1000034835	AFRICAN PEARL SAFARIS LTD
160	1000428403	AFRICAN PRISONS PROJECT
161	1007637160	AFRICAN PSYCARE RESEARCH ORGANISATION LIMITED
162	1008211576	AFRICAN QUEEN NO.1 DISTRIBUTOR LIMITED
163	1000159164	AFRICAN RENEWAL MINISTRIES
164	1001433699	AFRICAN RESEARCH AID FOR DEVELOPMENT UGANDA
165	1000319597	African Risk & Insurance Services Ltd
166	1000034576	AFRICAN SKIES LIMITED
167	1002551329	AFRICAN TRADE WINDS LTD
168	1000225214	AFRICAN VENDING SYSTEMS (AVS) LIMITED
169	1001112543	AFRICAN WILDLIFE FOUNDATION
170	1000409386	AFRICAN WOMENS ECONOMIC POLICY NETWORK
171	1001011570	AFRICAN YOUTH DEVELOPMENT LINK
172	1000985380	AFRICAN YOUTH INITIATIVE NETWORK
173	1000065005	AFRICANA TOURS AND TRAVEL LTD.

174	1000193825	AFRICARE UGANDA LTD
175	1000097526	AFRICELL UGANDA LIMITED
176	1000020026	AFRICOOL (UGANDA) LIMITED
177	1000421651	AFRICOT TRADING CO. LIMITED
178	1000254711	AFRI-FRESH (U) LIMITED
179	1000033178	AFRIMAX UGANDA LIMITED
180	1000440554	AFRI-PADS UGANDA LTD.
181	1000124020	AFRO JAPAN TRADING CO. LIMITED
182	1000411754	AFRO-KAI LIMITED
183	1000166299	AFROPLAST ENTERPRISES LIMITED.
184	1000020392	AFYA LIMITED
185	1000212673	AGA KHAN FOUNDATION, UGANDA
186	1000038097	AGAKHAN EDUCATON SERVICE UGANDA
187	1002931707	AGAPE COMMUNITY TRANSFORMATION (ACT) MUKO UGANDA
188	1000145881	AGE CONCERN UGANDA LIMITED
189	1001089418	AGENCY FOR ACCELERATED REGIONAL DEVELOPMENT LIMITED
190	1002029669	AGENCY FOR CAPACITY BUILDING - ACB
191	1007302786	AGENCY FOR COMMUNITY EMPOWERMENT
192	1000072313	AGENCY FOR CO-OPERATION AND RESEARCH (ACORD)
193	1000537471	AGENCY FOR INTERGRATED RURAL DVEOPMENT (AFIRD)
194	1002770718	AGENCY FOR NATIONAL DEVELOPMENT

195	1001387443	AGENCY FOR PROMOTING SUSTAINABLE DEVELOPMENT INITIATIVE (ASDI) LIMITED BY GUARANTEE)
196	1001674746	AGENCY FOR SUSTAIANBLE RURAL TRANSFORMATION
197	1000160500	AGENCY FOR TECHNICAL COOPERATION AND DEVELOPMENT (ACTED)
198	1002649351	AGENCY FOR TRANSFORMATION LIMITED
199	1000689716	AGILE TRADERS LIMITED
200	1000090156	AGILITY LOGISTICS LIMITED
201	1000361794	AGMA HOLDINGS LIMITED
202	1006115582	AGRI EXIM LIMITED
203	1000337934	AGRICULTURAL BUSINESS INITIATIVE TRUST
204	1000785042	AGRISCOPE (AFRICA) LIMITED
205	1000508509	AGRO DEVELOPMENT ENTERPRISE LIMITED
206	1000034507	AGRO SOKONI LTD
207	1000287228	AGRO TECH ORGANISATION SOCIETY
208	1000025649	AGRO VALUE LIMITED
209	1000368028	AGROWAYS U LIMITED
210	1000042719	AGS FRASERS INTERNATIONAL REMOVALS UGANDA LIMITED
211	1007743328	AGULE YOUTH LIVELIHOOD PIGGERY PROJECT
212	1003054231	AHLUL BAIT A S ISLAMIC FOUNDATION UGANDA LIM-ITED
213	1000177815	AHMED RAZA FOODS INDUSTRIES LIMITED
214	1000247724	AID AFRICA ORGANISATION
215	1001296646	AID CHILD LIMITED

216	1000495875	AIDS CARE, EDUCATION AND TRAINING UGANDA LIMITED
217	1000035743	AIDS HEALTHCARE FOUNDATION
218	1000039295	AIDS INFORMATION CENTRE
219	1001300174	AIDS ORPHANS EDUCATION TRUST UGANDA
220	1002514300	AIDS WIDOWS ORPHANS FAMILY SUPPORT (AWOFS)
221	1000029312	AIG Uganda Limited
222	1000071605	AILA MOTORS (U) LIMITED
223	1000021134	AIM COFFEE LIMITED
224	1000145608	AIM DISTRIBUTORS LIMITED
225	1000384166	AINUSHAMSI ENERGY (U) LIMITED
226	1000035591	AIR SERV LIMITED
227	1000437868	AIRCOM SYSTEMS LTD
228	1000084536	AIRMAC LIMITED
229	1000027779	AIRTEL UGANDA LIMITED
230	1000105103	AISHA INFOSYS LIMITED
231	1000561217	AISRGD
232	1000273517	AIVEEN (U) LIMITED
233	1007992494	AJANTA INVESTMENTS U LTD
234	1000058871	AJEMUKE GENERAL MERCHANDISE LIMITED
235	1000341165	AKA CONSTRUCTION UGANDA LIMITED
236	1000030406	AKASA IMPEX LIMITED

237	1000020195	AKHCOM LIMITED
238	1000480493	AKINA MAMA WA AFRICA
239	1000086628	AKSHAR CONCRETE PRODUCTS LIMITED
240	1002049839	AL MAKTOUM FOUNDATION LIMITED
241	1007711477	ALAKAROS YOUTH AGRO PROCESSING AND VALUE ADDITION
242	1007120250	ALAKNANDA INVESTMENTS LIMITED
243	1000024448	ALAM GROUP LTD
244	1001326951	ALCATEL- LUCENT SOUTH AFRICA (PROPRIETARY LIMITED)
245	1006902031	ALEBTONG WOMEN INITIATIVE
246	1002717658	ALEXANDER FORBES RETIREMENT FUND
247	1004561214	ALFIL MILLERS UGANDA LTD
248	1000068336	ALGA (AFRICA) LIMITED
249	1000033071	ALI MOTORS (U) LIMITED
250	1000059406	ALINYIKIRA GENERAL ENTERPRISES LIMITED
251	1007013664	AL-ISTIQAMAH INTERNATIONAL -UGANDA
252	1000021193	ALIVE MEDICAL SERVICES
253	1000034400	ALIYZECO INDUSTRIES LIMITED
254	1000896478	ALL NATIONS CHRISTIAN CARE
255	1008085683	ALLAH MUNENEN GENERAL HARDWARES LTD
256	1006776052	ALLIANCE FOR AFRICAN ASSISTANCE
257	1002152062	ALLIANCE FOR RURAL DEVELOPMENT AND DEVELOPMENTAL CONSERVATION

258	1002464371	ALLIANCE FOR YOUTH ACHIEVEMENTS UGANDA LTD
259	1007767972	ALLIANCE IN MOTION GLOBAL (UGANDA) LIMITED
260	1000073117	ALLIANCE MEDIA (U) LTD
261	1006947293	ALLIANCE ONE TOBACCO (UGANDA) LIMITED
262	1000034483	ALLIAZ PHARMACY
263	1009241015	ALLIED BEVERAGES COMPANY LIMITED
264	1006540825	ALLIED MOBILE COMMUNICATIONS LIMITED
265	1000020447	ALLIED PLUMBERS UGANDA LIMITED
266	1000035453	ALLWIN DISTRIBUTORS (U) LTD
267	1000154338	ALLYZ PHARMA (U) LTD
268	1002090852	ALO GROUP LIMITED
269	1000183963	ALPHA WOOLLENS (U) LTD
270	1006541795	ALTERNATIVE CARE INITIATIVES
271	1002060523	ALUCLAD LIMITED
272	1000020430	ALUMINIUM HOLLOW-WARE MANUFACTURER (UGANDA)
273	1000855455	AM AND ML INVESTMENT LIMITED
274	1007640888	AMAANYI HARDWARE LIMITED
275	1008476662	AMAANYI HOLDINGS LIMITED
276	1001696438	AMAGARA CAFE BISTRO LIMITED
277	1008165047	AMAHORO COMMUNITY DEVELOPMENT INITIATIVE
278	1000991614	AMAI COMMUNITY HOSPITAL

279	1000742103	AMARI COMMUNITY DEVELOPMENT
280	1003161818	AMATHEON AGRI UGANDA LIMITED
281	1000525220	AMAZIMA MINISTRIES INTERNATIONAL
282	1002187051	AMAZING GRACE SELF HELP WOMENS PROJECT LTD
283	1001498085	AMAZING REVEALED GLORY MINISTRIES INTERNATIONAL
284	1000333212	AMAZON WIDE INVESTMENTS LIMITED
285	1000240192	AMBASSADORS OF HOPE
286	1000042626	AMBITIOUS CONSTRUCTION CO. LTD.
287	1000498719	AMBRECO HOLDINGS LIMITED
288	1000022059	AMBROSOLI LIMITED
289	1002161641	AMCO TRADING HOUSE UGANDA LTD
290	1000416107	AMERICAN REFUGEE COMMITTEE
291	1000060186	AMFRI FARMS LIMITED
292	1000134234	AMI SERVICES LIMITED
293	1001473932	AMICI VOLONTARI ESPERTI SANITARI PER L'UGANDA
294	1000501864	AMIGOS WORLDWIDE LTD
295	1000391443	AMORE INVESTMENTS LIMITED
296	1000993012	AMOS DAIRIES LIMITED
297	1000143033	AMREF HEALTH AFRICA IN UGANDA
298	1001548677	AMUDAT HOSPITAL
299	1004896910	AMUDAT INTERRELIOUS DEVELOPMENT INITIATIVE

300	1000194757	AMUGOLI GENERAL ENTERPRISES LIMITED
301	1000930428	AMURIA FARMERS AND TRANSPORTERS LIMITED
302	1004250983	AMURU DISTRICT FORUM FOR PEOPLE LIVING WITH HIV AIDS
303	1000285844	AN OPEN DOOR UGANDA
304	1000912861	ANAND AUTOMOBILES LIMITED
305	1006545858	ANDIJES TELECOM LIMITED
306	1006587416	ANDIJES VENTURES LIMITED
307	1002872185	ANDYCO IMPORTERS LTD
308	1000994517	ANDYCO PHARMACY (UGANDA) LTD
309	1002026628	ANGAL ST LUKE HOSPITAL
310	1007658103	ANGANYA AMORA ICAN YOUTH EVENTS MANAGEMENT
311	1007940984	ANGELS CENTER FOR CHILDREN WITH SPECIAL NEEDS
312	1000019971	ANIK INDUSTRIES UGANDA LIMITED
313	1000027137	ANISUMA TRADERS LIMITED
314	1000161294	ANKOLE COFFEE PROCESSORS
315	1000427143	ANKOLE COFFEE PRODUCERS CO-OPERATIVE UNION LIMITED
316	1000976971	ANKOLE ORIGINAL TRADERS LIMITED
317	1006880194	ANOINTED HEALING MINISTRIES
318	1001968121	ANOTHER HOPE CHILDRENS MINISTRIES
319	1000270193	ANPPCAN UGANDA CHAPTER
320	1000205434	ANTI CORRUPTION COALITION UGANDA

321	1000480676	ANTIOCH MINISTRIES INTERNATIONAL UGANDA
322	1000090646	A-ONE ELECTRONICS (U) LIMITED
323	1000859566	A-ONE MANUFACTURING INDUSTRY LIMITED
324	1000139757	APA INSURANCE UGANDA LIMITED
325	1001207475	APAC MOIL SERVICE STATION LIMITED
326	1001882968	APALA WOMEN GROUP
327	1000069603	A-PLUS FUNERAL MANAGEMENT LIMITED
328	1000055619	APO GENERAL AGENCIES LIMITED
329	1000468860	APOJUST DISTRIBUTORS (U) LIMITED
330	1002299112	APOLLO TTG EAST AFRICA LIMITED
331	1000028580	APOLO HOTEL CORPORATION LIMITED
332	1000023485	APONYE (U) LTD
333	1002116814	APOOLO NA ANGOR
334	1000025846	APPLIANCE WORLD LIMITED
335	1003956769	APPROPRIATE REVIVAL INITIATIVES FOR STRATEGIC EMPOWERMENT (ARISE)
336	1008036565	APYENNYANG CHILD AND FAMILY PROGRAMME
337	1000034317	AQUA COOLERS LIMITED
338	1003692156	AQUA PERCH LIMITED
339	1000030192	AQUVA INTERNATIONAL LIMITED
340	1000023754	ARAB CONTRACTORS (UGANDA) LIMITED
341	1000724864	ARAMEX UGANDA LIMITED

342	1000060970	ARBEITER-SAMARITER-BUND
343	1000894462	ARCH' AFRICA INTERNATIONAL
344	1000075019	ARCH APARTMENTS LIMITED
345	1000029819	ARCH DESIGN LIMITED
346	1000033620	ARCH FORUM LIMITED
347	1000422766	ARIDLAND DEVELOPMENT PROGRAMME
348	1000557123	ARISE AND SHINE MISSON
349	1000024493	ARISTOC BOOKLEX LIMITED
350	1000226871	ARMAJARO UGANDA LIMITED
351	1006910126	ARMOURS OF GLORY MINISTRIES
352	1000021127	ARMPASS TECHNICAL SERVICES LIMITED
353	1000073369	ARNOLD BROOKLYN & COMPANY LTD
354	1003561779	ARPE LIMITED
355	1000143741	ARRIVE ALIVE UGANDA
356	1000024486	ARROW CENTRE (U) LTD
357	1001708651	ARS CONSTRUCTION (U) LTD
358	1000520066	ARUA CASINO LIMITED
359	1001865639	ARUA CHILD DEVELOPMENT CENTRE
360	1001048654	ARUA DISTRICT FARMERS ASSOCIATION
361	1000218013	ARUA RURAL COMMUNITY DEVELOPMENT (ARCOD) LIMITED
362	1000378933	ARUA SHAF SERVICES (U) LIMITED

363	1008620298	ARYAN NDEEBA SERVICE STATION LIMITED
364	1001321100	ASANTE BUREAU DE CHANGE LIMITED
365	1000085727	ASE SOLAR ENERGY CO.,LTD
366	1000039371	ASEEL IMPEX LIMITED
367	1002024640	ASHILLAFU INVESTMENTS LTD
368	1000103087	ASHINAGA LIMITED
369	1007027772	ASHLAND MOTORS AFRICA LIMITED
370	1000078357	ASHOKA INTERNATIONAL LTD
371	1000033713	ASIA AGRO INDUSTRIES (U) LIMITED
372	1000433450	ASIAFRICA COMMODITIES LIMITED
373	1000029657	ASIATIC SPORTS LIMITED
374	1004029433	ASIKA OBULAMU POSTIVE GROUP NGONBERE
375	1000034997	ASIIMA AGRI CONCERN LIMITED
376	1006927624	ASINGA TRADING (E.A) LIMITED
377	1000231448	ASK PRODUCTS LIMITED
378	1000511671	ASKAR INVESTMENT (U) LTD
379	1001375741	ASL HARDWARE LTD
380	1001149206	ASOBORA CHILD DEVELOPMENT CENTRE
381	1000917504	ASSOCIATIO CENTRO AIUTI VOLUNTARI
382	1000172644	ASSOCIATION CENTRO AIUTI VOLUNTARI - ITALY
383	1000862183	ASSOCIATION FOR COOPERATION BETWEEN TICINO AND UGANDA

384	1002062953	ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA WITH LOVE
385	1000460313	ASSOCIATION OF MICROFINANCE INSTITUTIONS OF UGANDA
386	1000133271	ASSOCIATION OF OBSTETRICIANS AND GYNAECOLOGISTS OF UGANDA
387	1000401878	ASSOCIATION OF UGANDA PROFESSIONAL WOMEN IN AGRICULTURE AND ENVIRONMENT (AUPWAE)
388	1000705243	ASSURED ENGINEERING SERVICES LTD
389	1000100429	ASTEL DIAGNOSTICS (U) LIMITED
390	1000024210	ASTRA PHARMA (U) LIMITED
391	1000820152	ASURET CHILD DEVELOPMENT CENTRE
392	1000559170	ASWT INDUSTRIES UGANDA LTD
393	1000905505	ATC UGANDA LIMITED
394	1000034583	ATOM OUTDOOR LIMITED
395	1000746922	ATOTTI RURAL DISTRIBUTORS AND CONTRACTORS LIMITED
396	1001121342	ATUTUR CHILD DEVELOPMENT CENTRE
397	1000029633	ATX TECHNOLOGY LIMITED
398	1000298240	ATYAM AND BROTHERS 1994 LTD
399	1000035508	AUDLEY LIMITED
400	1000103439	AUM LIMITED
401	1000373700	AURECON UGANDA LIMITED
402	1001134266	AUROMEERA INDUSTRIES LIMITED
403	1000030061	AURUM ROSES LIMITED
404	1000029640	AUTO SHAH NEEL LIMITED

405	1000144438	AUTO SOKONI (U) LIMITED
406	1000029664	AUTO TUNE AND ENGINEERING LIMITED
407	1002795037	AVE MARIA EVANGELIZATION MISSION(AMEM)
408	1000677427	AVENUE CARGO ENTERPRISES (U) LTD
409	1000040389	AVICENNA PHARMACEUTICALS LIMITED
410	1000039236	AVSI FOUNDATION
411	1001502041	AWAKE DEVELOPMENT INITIATIVES
412	1000662470	AWICO ENGINEERING COMPANY LTD
413	1001761659	AWINDIRI CHILD DEVELOPMENT CENTRE
414	1000841112	AWINJO MINISTRIES-UGANDA
415	1001714226	AWOTID UGANDA
416	1007025632	AY INTERNATIONAL DEVELOPMENT COMPANY LIMITED
417	1003182585	AYA ENTERPRISES LIMITED
418	1000621150	AYAGO AGRO INDUSTRIES LIMITED
419	1000073000	AYDEN PHARMACEUTICALS LIMITED
420	1000431634	AYONA GENERAL ENTERPRISES LIMITED
421	1000086887	A-Z CHILDREN'S CHARITY UGANDA LIMITED
422	1000020737	AZAAN TRADING LIMITED
423	1002694799	AZAM MEDIA (U) LIMITED
424	1000069137	AZU PROPERTIES LIMITED
425	1000805619	AZUR CHRISTIAN HEALTH CENTRE

426	1006806091	AZURE GROUP (UGANDA) LIMITED
427	1000579340	B AND E INVESTMENTS UGANDA LIMITED
428	1000335887	B AND H ELECTRICAL MART LIMITED
429	1000030054	B.D.H LABORATORY SUPPLIES (U) LTD
430	1000069106	B.M. TAMALE ESTABLISHMENT
431	1000021393	B.P.C. CHEMICALS LTD.
432	1000042657	B.V.S. CONSTRUCTION LIMITED
433	1007219176	BAASHE ENTERPRISES LIMITED
434	1000041014	BABCON (U) LIMITED
435	1006443235	BABWA ENTERPRISES LIMITED
436	1001933874	BAGUMA AND K.I. AUTO DEALERS LIMITED
437	1001453358	BAINA OMUGISA INTERGRATED DEVELOPMENT ORGANIZATION LIMITED
438	1000025259	BAJABER MILLERS LIMITED
439	1007773754	BAJAJ STEEL INDUSTRIES (U) LIMITED
440	1000154994	BAKALUBA TECHNICAL SERVICES LIMITED
441	1000469098	BAKALUMBA ENTERPRISES LTD
442	1000025687	BAKER HUGHES EHO LIMITED
443	1001869961	BAKHITA TWASE PRODUCE LIMITED
444	1000025753	BAKHRESA GRAIN MILLING UGANDA LIMITED
445	1000476958	BAKHSONS TRADING CO. (U) LIMITED
446	1001831924	BAKIGA COMMUNITY PROJECT

447	1000405209	BAKRI INTERNATIONAL ENERGY COMPANY UGANDA LIMITED
448	1000117958	BAKWANYE TRADING CO. LTD
449	1000526891	BALAAM MARKETING & PROMOTIONS AGENCY LIMITED
450	1000108945	BALAJI GROUP EA LIMITED
451	1000844367	BALAJI INDUSTRIAL AND AGRICULTURAL CASTINGS
452	1000028252	BALTON (U) LIMITED
453	1000317043	BALYA STINT HARDWARE LIMITED
454	1000455166	BAM INVESTMENTS LIMITED
455	1000048653	BAMANYA DISTRIBUTORS (U) LIMITED
456	1007695025	BAMASHA HOLDINGS LIMITED
457	1000067014	BAMICO HOLDINGS LIMITED
458	1001334538	BAMZEE ELECTRICAL COMPANY LIMITED
459	1000027693	BANANA BOAT LIMITED
460	1006936095	BANANA PHONE WORLD LIMITED
461	1007268712	BANG CHENG INVESTMENT COMPANY LIMITED
462	1000025663	BANK OF AFRICA - UGANDA LTD
463	1006389916	BANK OF AFRICA STAFF PROVIDENT FUND
464	1000025701	BANK OF BARODA (U) LIMITED
465	1000997113	BANK OF INDIA UGANDA LIMITED
466	1000028435	BANK OF UGANDA
467	1000339132	BANK OF UGANDA DEFINED BENEFITS SCHEME

468	100030047	BANKSHIRE TECHNOLOGIES (U) LIMITED
469	1000591974	BANODA PETROLEUM UGANDA LIMITED
470	1000798508	BANYANKOLE KWETERANA CO-OPERATIVE UNION LIMITED
471	1002057309	BAPTIST BIBLE MISSION OF EAST AFRICA
472	1000399196	BAPTIST INTERNATIONAL MISSION OF UGANDA LIMITED
473	1000337057	BAPTIST MISSION OF UGANDA
474	1000027755	BARCLAYS BANK (U) LTD.
475	1000028169	BARCLAYS BANK STAFF PENSION FUND
476	1000066593	BAREFOOT POWER UGANDA LTD
477	1000030344	BAROQUE PUBLISHERS (U) LIMITED
478	1000173348	BARWAQO PETROLEUM COMPANY LIMITED
479	1000076721	BASCO PRODUCTS (UGANDA) LIMITED
480	1000050127	BASELINE AFRICA LIMITED
481	1000824263	BASIC NEEDS FOUNDATION UGANDA
482	1000086666	BASIC NEEDS UK IN UGANDA
483	1000023609	BATA SHOE CO. UGANDA LIMITED
484	1001193253	BATES ENTERPRISES (U) LTD
485	1000072437	BATTERY MASTERS (U) LIMITED
486	1000030178	BATTERY PLUS LIMITED
487	1001869823	BAU INVESTMENTS LTD
488	1002990715	BAVIMA STEEL LIMITED

489	1000098610	BAYLOR COLLEGE OF MEDICINE CHILDRENS FOUNDATION UGANDA
490	1000039357	BAYPORT FINANCIAL SERVICES UGANDA LIMITED
491	1000650671	BBULI AJJ ENTERPRISES LIMITED
492	1000517284	BCR GENERAL LIMITED
493	1000166175	BEAD FOR LIFE LIMITED
494	1001143904	BEATRICE TIERNEY HEALTH CENTRE
495	1007408492	BECAUSE JESUS LIVES MINISTRIES
496	1001600681	BEGA KWA BEGA LIMITED
497	1001392286	BELLAGIO CASINO LIMITED
498	1000040593	BEMUGA FORWARDERS LIMITED
499	1000438234	BENCHER INVESTMENTS & TRADING COMAPNY LTD
500	1000557254	BENEDICTINE FATHERS
501	1000362978	BENGAL INVESTMENTS (AFRICA) LIMITED
502	1000073873	BENICO INVESTMENTS LIMITED
503	1000665749	BENTUEX STORES LIMITED
504	1006609809	BERACAH FOUNDATION UGANDA
505	1001707833	BESMARK COFFEE COMPANY LTD
506	1001121435	BEST CUTS UGANDA LIMITED
507	1000245943	BEST HOLDINGS LIMITED
508	1001797570	BESTBUY SUPERMARKETS LIMITED
509	1001927930	BESTEVEER PAPER INDUSTRIES LIMITED

510	1001720374	BESTPACK UGANDA LIMITED
511	1001566306	BET 24X7(U)LIMITED
512	1002048755	BET ZONE SPORTS BETTING LIMITED
513	1000020644	BETA HEALTHCARE UGANDA LIMITED
514	1000338569	BETHESDA MISSION HOSPITAL
515	1007714860	BETTER COMRADES 2010
516	1004085921	BETTER WORLD UGANDA
517	1007114323	BEYOND UGANDA MINISTRIES
518	1008540520	BHAKTI INTERNATIONAL LIMITED
519	1000030275	BHOOMI SUPPLY LIMITED
520	1004139233	BIBLE GOSPEL MINISTRIES
521	1000519469	BICYCLE SPONSORSHIP PROJECT AND WORKSHOP
522	1000026105	BIDCO UGANDA LIMITED
523	1003618923	BIGBETS SPORTS BETTING LIMITED
524	1000296162	BIIRA UDEAR COMPANY LIMITED
525	1001817367	BILEN GENERAL TRADING LIMITED
526	1002179094	BIMEDA UGANDA LIMITED
527	1000021034	BIOFRESH LIMITED
528	1002884695	BIOMASS SUPPLIERS CO-OPERATIVE SOCIETY LIMITED
529	1009873521	BIONILE U LIMITED
530	1000030116	BIPLOUS (U) LTD

531	1000746960	BIRYA UNITED AGENCIES LIMITED
532	1001237918	BISHOP CAESARASILI HEALTH CENTRE IV
533	1001376321	BISHOP MASEREKA CHRISTIAN FOUNDATION
534	1001040276	BISHOP STUART UNIVERSITY MBARARA (U) LIMITED
535	1000040624	BIYINZIKA ENTERPRISES LTD
536	1002240249	BIYINZIKA POULTRY INTERNATIONAL LIMITED
536	1002240249	BIYINZIKA POULTRY INTERNATIONAL LIMITED
537	1003894993	BLESS THE CHILDREN MINISTRIES
538	1006833879	BLIND FAITH MINISTRIES
539	1000358204	BLOCK TECHNICAL SERVICES
540	1000076034	BLU-CRUISE LIMITED
541	1000181160	BLUE CUBE LTD
542	1000051111	BLUE EMPLOYEE BENEFITS LIMITED
543	1000039754	BLUE NILE DISTILLERIES LIMITED
544	1000202555	BLUE NILE DISTRIBUTORS LIMITED
545	1000187194	BLUE SKY COMMODITIES LIMITED
546	1001983789	BLUE SOLITAIRE INVESTMENTS LTD
547	1000034452	BLUE WAVE BEVERAGES LIMITED
548	1001024587	BLUE WORLD TRADING LTD
549	1000119836	BOC UGANDA LTD
550	1000158605	BOCHASANWASI SHRI AKSHAR PURUSHOTTAM SWAMINA RAYAN SANSTHA, UGANDA

551	1000637181	BOK PETROLEUM LIMITED
552	1000026050	BOLLORE TRANSPORT & LOGISTICS UGANDA LIMITED
553	1000433971	BOMAH HOTEL LIMITED
554	1000030123	BON APPETIT RESTUARANT LTD
555	1000030130	BON HOLDINGS LIMITED
556	1003022138	BONATH U LIMITED
557	1000753163	BONGOILS COMPANY LIMITED
558	1007089607	BONNY'S AGENCIES LIMITED
559	1008815603	BOONA ELECTRICAL AND GENERAL DISTRIBUTORS UGANDA LIMITED
560	1002965015	BORN AGAIN FAITH FEDERATION ACHOLI SUB- REGION
561	1006755254	BOSAFWE FOUNDATION INTIATIVE LIMITED BY GUARANTEE
562	1000594884	BOSCENO ENTERPRISES LTD
563	1000033896	BOY LONDON ENTERPRISES LIMITED
564	1000432017	BRAC UGANDA LIMITED
565	1000363499	BRAC UGANDA MICROFINANCE LIMITED
566	1001961769	BRAIN INJURY SUPPORT ORGANISATION OF UGANDA
567	1000021821	BRAND ACTIVE LIMITED
568	1006971909	BRAVO-BRAVO GAMING INTERNATIONAL LIMITED
569	1000076186	BRAZAFRIC ENTERPRISES (UGANDA) LIMITED
570	1001770310	BREAD OF LIFE AFRICAN MINISTRIES UGANDA
571	1000862207	BREAD OF LIFE EVANGELISTIC ASSOCIATION

572	1000242729	BRIGADE DISTILLERIES LIMITED
573	1008204420	BRILLIANT YOUTH ORGANISATION
574	1001363179	BRINGING HOPE TO THE FAMILY
575	1000359229	BRITAM INSURANCE COMPANY UGANDA LIMITED
576	1000027182	BRITANIA ALLIED INDUSTRIES LIMITED
577	1000025670	BRITISH AMERICAN TOBACCO UGANDA
578	1000027817	BRITISH AMERICAN TOBACCO UGANDA LTD - STAFF PROVIDENT F
579	1001292635	BROADWAY PRINTERS LIMITED
580	1000355739	BROOD UGANDA LIMITED
581	1000034324	BROOKSIDE DAIRY UGANDA LIMITED
582	1000028611	BROOKSIDE LIMITED
583	1010328637	BROS COFFEE U LIMITED
584	1007973187	BROTHERS CONSTRUCTION GROUP LIMITED
585	1000056534	BRUSSELS AIRLINES
586	1001018843	BUBIRABI CHILD DEVELOPMENT CENTRE
587	1001048188	BUBULO CHILD DEVELOPMENT CENTRE
588	1001247335	BUDAKA CHILD DEVELOPMENT CENTRE
589	1000299621	BUDDO DISTILLERS LIMITED
590	1007012380	BUDDO SECONDARY SCHOOL
591	1000186058	BUDDU BROADCASTING SERVICES LIMITED
592	1000254155	BUDDU SOCIAL DEVELOPMENT ASSOCIATION

593	1001339005	BUDIMO CHILD DEVELOPMENT CENTE
594	1001266300	BUDONGO CONSERVATION FIELD STATION
595	1001143980	BUDUDA CHILD DEVELOPMENT CENTRE
596	1001289960	BUDUMA SIDODO CHILD DEVELOPMENT CENTRE
597	1000981617	BUFUMBO CHILD DEVELOPMENT CENTRE
598	1009596256	BUFUMBO ORGANIC FARMERS ASSOCIATION
599	1001118059	BUFUMIRA ISLANDS DEVELOPMENT ASSOCIATION
600	1001082573	BUGAMBA CDP
601	1008261643	BUGANDA LAND BOARD LIMITED
602	1001039762	BUGANDA TEA AND TEA ESTATES LIMITED
603	1000955082	BUGIRI DISTRICT UNION OF PEOPLE WITH DISABILITIES
604	1001324966	BUGIRI NGO FORUM NETWORK (BUNGOF - NET)
605	1001304703	BUGISU CIVIL SOCIETY NETWORK BUCINET
606	1000155988	BUGISU COOPERATIVE UNION LTD
607	1000034331	BUGOLOBI SERVICE STATION
608	1001054498	BUGOLOBI VILLAGE MALL LIMITED
609	1000075637	BUGOYE HYDRO LIMITED
610	1008029551	BUGWERI INTEGRATED AGRIBUSINESS INITIATIVES
611	1000371104	BUHWEJU TEA FACTORY LIMITED
612	1000469181	BUILD AFRICA UGANDA
613	1000781131	BUILDERS YARD LIMITED

614	1006957038	BUILDING TOMORROW UGANDA
615	1001114217	BUJAGA CHILD DEVELOPMENT CENTRE
616	1000026067	BUJAGALI ENERGY LIMITED
617	1000123985	BUJAGALI HOLDING POWER COMPANY LTD
618	1000597269	BUJAGALI TRUST UGANDA
619	1000441655	BUKATIRA CHILD DEVELOPMENT CENTRE
620	1000966967	BUKAYA COMMUNITY MULTI-PURPOSE PROJECT
621	1000876070	BUKIGAI CHILD DEVELOPMENT CENTRE
622	1001068016	BUKOMERO DEVELOPMENT FOUNDATION (FORMERLY ONE WORLD FOUNDATION)
623	1000513411	BUKONZO JOINT COOPERATIVE UNION LTD
624	1003869390	BUKONZO ORGANIC FARMERS COOPERATIVE UNION LIMITED
625	1002514507	BUKONZO UNITED TEACHERS COOP & SAVINGS & CREDIT SOCIETY LTD
626	1000051943	BUKOOLA GENERAL ENTERPRISES
627	1002742250	BUKOOLI ISLANDS WOMEN INTEGRATED HEALTH INITIATIVE (BIWIHI)
628	1000084298	BUKOTO CENTRAL ENTERPRISES LIMITED
629	1003099265	BUKWO CHILD DEVELOPMENT CENTRE
630	1000198437	BULA CHILDRENS HOME
631	1003159343	BULAMU COFFEE BUYERS PROCESSORS & EXPORT LIMITED
632	1000884876	BULEGENI CHILD DEVELOPMENT CENTRE
633	1008630136	BULENGA HARDWARE SUPPLIES LIMITED
634	1007365070	BULIKIMU KISOBOKA

635	1001112308	BULIMBALE CDC
636	1000838323	BULOBA COMMUNITY CHURCH
637	1000090881	BULOBA HIGH SCHOOL LTD
638	1000254970	BULWANYI TRADERS LIMITED
639	1000919889	BUMADANDA CHILD DEVELOPMENT CENTRE
640	1001359855	BUNALWENYI CHILD DEVELOPMENT CENTRE
641	1007799730	BUNDIBUGYO IMPROVED COCOA FARMERS COOPERATIVE SOCIETY LTD
642	1000074163	BUNYONYI SAFARIS LIMITED
643	1000883906	BUNYONYI SERVICE STATION LTD
644	1006959061	BURANGA CHILD DEVELOPMENT CENTRE
645	1001123441	BURUNGA CHILD DEVELOPMENT CENTRE
646	1008036489	BUSABI CHILD DEVELOPMENT CENTRE
647	1000120233	BUSENVI ENTERPRISES LIMITED
648	1000025211	BUSHENYI COTTON LIMITED
649	1001309905	BUSHENYI DAIRY INDUSTRY CO-OPERATIVE UNION LTD
650	1002437984	BUSHENYI MEDICAL CENTRE
651	1007912961	BUSHENYI MUNICIPAL FARMERS SOCIETY
652	1010595163	BUSHENYI SUGAR LIMITED
653	1001135640	BUSHIKORI CHILD DEVELOPMENT CENTRE
654	1006437249	BUSIA MILK TRADERS ASSOCIATION LIMITED
655	1001150977	BUSIA SUGAR AND ALLIED LTD.

656	1001289597	BUSIA TOWN CHILD DEVELOPMENT CENTRE
657	1000450157	BUSIKI GENERAL STORES LIMITED
658	1001597481	BUSINYWA CHILD DEVELOPMENT CENTRE
659	1001243500	BUSIRO CHILD DEVELOPMENT CENTRE
660	1000358960	BUSIRO ENTERPRISES LIMITED
661	1001223123	BUSIULA CHILD DEVELOPMENT CENTRE
662	1000069282	BUSOGA COTTON CO LIMITED
663	1000094388	BUSOGA FORESTRY COMPANY LIMITED
664	1000954854	BUSOGA INTERGRATED DEVELOPMENT AND CARE FOUNDATION LTD BY GUARANTEE
665	1007857146	BUSOLWE CHILD DEVELOPMENT CENTRE
666	1001342388	BUTEBA CHILD DEVELOPMENT CENTRE
667	1001272082	BUTEMA CHILD DEVELOPMENT CENTRE
668	1000970374	BUTIRU CHRISCO HOSPITAL OF UGANDA
669	1001858404	BUWATE YOUTH SPORTS ACADEMY
670	1000135684	BUWEMBE BREWERS AND DISTILLERS LIMITED
671	1002737676	BUWENGE HOSPITAL AND MEDICAL CENTRE
672	1000484725	BUWI INVESTMENTS LTD
673	1001894708	BUYOBO CHILD DEVELOPMENT CENTRE
674	1001231142	BUYONDO CHILD DEVELOPMENT CENTRE
675	1000293152	BWAMA ENTERPRISES LIMITED
676	1001350880	BWANGU INVESTMENTS LIMITED

677	1001236185	BWANIHA CHILD DEVELOPMENT CENTRE
678	1000387228	BWENDERO DAIRY FARM LIMITED
679	1002444895	BWERANYANGI PARISH OVC
680	1000061070	BWIK PETROLEUM LIMITED
681	1000056979	BWINDI HIGHLAND TEA PACKERS LIMITED
682	1000034431	C & A. PHARMACEUTICALS LTD
683	1000099535	C AND A PRINTING AND PUBLISHING LTD
684	1000153510	C AND G ANDIJES GROUP LTD
685	1001955956	C SQUARED LIMITED
686	1003042287	C.B WORLD INVESTMENT LIMITED
687	1000041442	C.C.CHANDRAN & ASSOCIATES LIMITED
688	1001934088	C.C.L.E. RUBBER CO.LIMITED
689	1000159202	C.K. AND COMPANY LIMITED
690	1000025463	C.N. COTTON LIMITED
691	1001472009	C.N. HARDWARE LTD
692	1001442764	CA BIKES UGANDA LTD
693	1000025722	CABLE CORPORATION LTD.
694	1000655193	CAFE JAVAS LIMITED
695	1002509764	CAFESSERIE UGANDA LIMITED
696	1000028925	CAIRO INTERNATIONAL BANK
697	1000036478	CALMEL GROUP OF COMPANIES LIMITED

698	100023578	CALTEX OIL (U) LIMITED - PROVIDENT FUND
699	1000269551	CALVARY CHAPEL KAMPALA
700	1001676434	CALVARY CHAPEL OF MIDIGO
701	1000785173	CALVARY CHAPEL OUT REACH MINISTRIES
702	1006651809	CALVARY CHARISMATIC CENTRE (U) LTD (BY GUARANTEE)
703	1000181757	CALVARY INTERNATIONAL MINISTRIES INCORPORATED -UGANDA
704	1001178458	CAMEO TECHEDGE SERVICES LIMITED
705	1006747725	CAMP OF GOD
706	1000163976	CAMUSAT UGANDA LIMITED
707	1003046647	CAN OPWONYA WIDOWS AND ORPHANS SUB PROJECT
708	1000631951	CANAAN CHILDREN'S TRANSIT CENTRE
709	1007282316	CANAAN CHRISTIAN CENTRE
710	1000126657	CANAANSITES LIMITED
711	1000272202	CANAANZE CONSTRUCTION LIMITED
712	1001133631	CANADA AFRICA SCHOOLS PARTNERSHIP (CAPS) LTD
713	1007027848	CANADIAN COOPERATIVE ASSOCIATION
714	1000566754	CANADIAN FEED THE CHILDREN
715	1000790403	CANON JOSELINE KEMIREMBE
716	1000953180	CANON WORLD (U) LIMITED
717	1000458473	CANPWONYI ENTERPRISES LTD
718	1000065326	CAP AIDS UGANDA LIMITED

719	1001544155	CAPE SUPPLIERS U LTD
720	1000042350	CAPITAL AUTO PARTS LIMITED
721	1002778095	CAPITAL FRIENDLY WHOLESALERS AND DISTRIBUTORS UGANDA LIMITED
722	1000066141	CAPITAL PUB LIMITED
723	1008913148	CAPITAL RADIO 2015 LIMITED
724	1000032277	CAPITAL RADIO LIMITED
725	1000036171	CAPITAL REEF UGANDA LIMITED
726	1000027051	CAPITAL SHOPPERS LIMITED
727	1000021897	CAPTAIN INVESTMENT (U) LTD
728	1000028918	CAR & GENERAL (UGANDA) LTD.
729	1002176443	CAR NET LIMITED
730	1001698316	CARD UGANDA
731	1000201378	CARDNO SDS PROGRAMME
732	1001029047	CARE ASSOCIATION DEVELOPMENT UGANDA
733	1007234886	CARE FOR UGANDA LTD
734	1000119791	CARE INTERNATIONAL IN UGANDA
735	1000090194	CARETECH ASSOCIATES (U) LIMITED
736	1000330785	CARING HANDS
737	1002409495	CARING HANDS ORPHANAGE UGANDA
738	1007989829	CARITAS KABALE DIOCESE
739	1001010151	CARITAS KOTIDO

740	1002421363	CARITAS LIRA
741	1006759921	CARITAS MADDO
742	1001451639	CARITAS MOROTO
743	1001561197	CAROIL SAS
744	1000028960	CARRIERS (UGANDA) LIMITED
745	1000035170	CASE MEDICAL CENTRE LIMITED
746	1000026395	CASEMENTS (AFRICA) LTD.
747	1000245532	CASINO GOLDEN CITY LIMITED
748	1008342060	CASINO SLOT LIMITED
749	1000050034	CASSIA LIMITED
750	1000042757	CATHOLIC RELIEF SERVICES
751	1000396548	CAVENDISH UNIVERSITY UGANDA LIMITED
752	1000353958	CAYMAN CONSULTS LIMITED
753	1000042526	CCS UGANDA LIMITED
754	1000027900	CELLULAR SERVICES LOGISTICS (U) LIMITED
755	1000027565	CEMENTERS LIMITED
756	1000024548	CENTENARY RURAL DEVELOPMENT BANK LIMITED
757	1000349667	CENTENARY STAFF DEFINED CONTRIBUTION SCHEME
758	1000263396	CENTER FOR DOMESTIC VIOLENCE PREVENTION
759	1002129524	CENTER FOR ENTREPRENEURSHIP IN INTERNATIONAL HEALTH AND DEVELOPMENT
760	1000823645	CENTER FOR REPARATION AND REHABILITATION

761	1007826783	CENTRAL COFFEE FARMERS ASSOCIATION
762	1002751750	CENTRAL EASTERN PRIVATE SECTOR ENTERPRISE LTD
763	1000021486	CENTRAL ELECTRICALS INTERNATIONAL LIMITED
764	1002502363	CENTRE FOR ADVANCEMENT OF RURAL ADVANCEMENT OF RURAL DEVELOPMENT (CARD)
765	1000083497	CENTRE FOR BASIC RESEARCH
766	1000668414	CENTRE FOR BATWA MINORITIES
767	1000100902	CENTRE FOR CONFLICT RESOLUTION
768	1001263214	CENTRE FOR EVANGELISM
769	1001168316	CENTRE FOR INDIGENOUS DEVELOPMENT EFFORTS
770	1000130637	CENTRE FOR INTERGRATED DEVELOPMENT LIMITED (B
771	1001426046	CENTRE FOR LAND,ECONOMY & RIGHTS OF WOMEN (CLEAR) UGANDA
772	1008217458	CENTRE FOR RURAL DEVELOPMENT INITIATIVES
773	1000137983	CENTRE FOR WOMEN IN GOVERNANCE (CEWIGO)
774	1000481815	CENTRE OF AFRICAN CHRISTIAN STUDIES FOR ADVANCEMENT
775	1000024303	CENTURY BOTTLING COMPANY LIMITED
776	1006675072	CEREAL INDUSTRIES UGANDA LIMITED
777	1000053037	CESVI COOPERAZIONE SVILUPPO
778	1000360700	CEYLEX ENGINEERING (Pvt.) LTD
779	1000889308	CHAIN FOUNDATION UGANDA
780	1000136005	CHALLENGER UGANDA LTD
781	1005390039	CHAMPIONS CHRISTIAN PRIMARY SCHOOL

782	1000726576	CHANDARIA FOUNDATION REGISTERED TRUSTEES
783	1007245297	CHANGE AFRICAN CHILD INTERNATIONAL(CACI)
784	1006998748	CHANGING LIFE THROUGH THE WORD OF GOD MINISTRIES.
785	1000024341	CHANNEL TELEVISION LIMITED
786	1000111099	CHANT AGENCIES LIMITED
787	1000030078	CHAPA GENERAL ENTERPRISES LIMITED
788	1000769287	CHARITY FOR PEACE FOUNDATION
789	1000615230	CHARITY FOR RURAL DEVELOPMENT
790	1001169162	CHARITY PALLISA CHILD DEVELOPMENT CENTRE
791	1000096770	CHARMS (UGANDA) LIMITED
792	1001414106	CHARMY TRADING COMPANY LIMITED
793	1000023585	CHATHA INVESTMENTS (U) LIMITED
794	1007816641	CHAWOA
795	1000247907	CHEAP GENERAL HARDWARE LTD
796	1000118248	CHEEMA MOTORS LIMITED
797	1000115666	CHEFETTE CATERING LIMITED
798	1003835678	CHEKWIR CHILD DEVELOPMENT CENTRE
799	1000033827	CHEMIPHAR (U) LIMITED
800	1001167674	CHEMWANIA CHILD DEVELOPMENT CENTRE
801	1000810286	CHERISH UGANDA
802	1000163303	CHESOWER CHILD DEVELOPMENT CENTRE

803	1000070956	CHIEF DISTILLERIES UGANDA LIMITED
804	1002983438	CHILD ADVOCACY AFRICA
805	1000599834	CHILD AFRICA
806	1000603721	CHILD AID UGANDA (CHAU) LIMITED
807	1001610360	CHILD AND FAMILY FOUNDATION UGANDA
808	1002212647	CHILD CARE AND YOUTH EMPOWERMENT FOUNDATION
809	1007579305	CHILD CONCERN INITIATIVE ORGANISATION
810	1000846052	CHILD EVANGELISM FELLOWSHIP OF UGANDA
811	1003082637	CHILD FIRST FOUNDATION
812	1007461804	CHILD FRIENDLY ORGANISATION UGANDA
813	1006985444	CHILD HOLISTIC EMPOWERMENT AND RIGHTS AFRICA
814	1002613095	CHILD RESTORATION OUTREACH MASAKA
815	1002846865	CHILD RIGHTS EMPOWERMENT AND DEVELOPMENT ORGANISATION
816	1001467991	CHILD2 YOUTH FOUNDATION
817	1000042564	CHILDFUND INTERNATIONAL, USA
818	1000111061	CHILDHEALTH ADVOCACY INTERNATIONAL - UGANDA
819	1002306506	CHILDLINE UGANDA
820	1000257041	CHILDREN AID INTERNATIONAL (C.A.I) LIMITED BY GUARANTEE
821	1007969635	CHILDREN ALIVE MINISTRY
822	1000590462	CHILDREN AND WIVES OF DISABLED SOLDIERS ASSOCIATION (COWODISA) LIMITED BY GUARANTEE
823	1002531325	CHILDREN AND WOMEN CHRISTIAN SUPPORT FOUNDATION UGANDA

824	1001017514	CHILDREN AT RISK ACTION NETWORK
825	1001786983	CHILDREN AT RISK NATIONAL COLLABORATION OF CHRISTIAN AGENCIES IN UGANDA
826	1002839716	CHILDREN DEVELOPMENT CO-OPERATION (CHEDCO)
827	1000954685	CHILDREN IN NEED CHILDREN INDEED
828	1000661386	CHILDREN INTERNATIONAL IN UGANDA
829	1002766010	CHILDREN JUSTICE INITIATIVE MINISTRIES
830	1000364414	CHILDREN OF GRACE (UGANDA)
831	1001314793	CHILDREN OF HOPE UGANDA
832	1000920997	CHILDREN OF THE NATIONS UGANDA
833	1007731695	CHILDREN OF THE WORLD FOUNDATION
834	1000583175	CHILDREN OF UGANDA (COU) LIMITED
835	1001469658	CHILDREN SUPPORT SPORTS TALENTS PROGRAMME
836	1004376617	CHILDREN YOUTH AS PEACE BUILDERS
837	1000144255	CHILDREN'S AIDS FUND
838	1000614774	CHILDREN'S RIGHTS ADVOCACY AND LOBBY MISSION-AFRICA
839	1000098085	CHILDRENS WELFARE MISSION
840	1000863056	CHILDS I FOUNDATION
841	1000470496	CHILDVOICE INTERNATIONAL
842	1000691587	CHIMPANZEE SANCTUARY & WILDLIFE CONSERVATION TRUST.
843	1000028152	CHINA CIVIL ENGINEERING CONSTRUCTION CORPORATION
844	1000471528	CHINA COMMUNICATIONS CONSTRUCTION CO. LTD

845	1000036271	CHINA GEO-ENGINEERING CO (U) LIMITED
846	1000999039	CHINA HENAN INTERNATIONAL COOPERATION GROUP COMPANY LIMITED
847	1000054556	CHINA HUANGPAI FOOD MACHINES (UGANDA) LIMITED
848	1000740170	CHINA INTERNATIONAL WATER & ELECTRIC CORP.
849	1000083459	CHINA JIANGXI INTERNATIONAL UGANDA LIMITED
850	1008563510	CHINA MERCHANTS UGANDA LIMITED
851	1000020292	CHINA NANJING INTERNATIONAL LIMITED
852	1000493869	CHINA NATIONAL AERO TECHNOLOGY INTERNATIONAL ENGINEERING CORPORATION
853	1008683317	CHINA NATIONAL COMPLETE PLANT IMPORT AND EXPORT CORPORATION
854	1003214816	CHINA NEW ERA GROUP CORPORATION
855	1000186638	CHINA NORTH MACHINE CO.LIMITED
856	1000536228	CHINA PETROLEUM ENGINEERING & CONSTRUCTION CORPORATION (CPECC) UGANDA LIMITED
857	1006309710	CHINA RAILWAY NO.3 ENGINEERING GROUP CO. (UGANDA) LTD
858	1009806263	CHINA RAILWAY NO.3 ENGINEERING GROUP CO. LIMITED
859	1008941247	CHINA RAILWAY SEVENTH GROUP CO., LIMITED
860	1000400549	CHINA RAILWAY SEVENTH GROUP COMPANY (UGANDA) LIMITED
861	1002090120	CHINA RAILWAY WUJU GROUP CORPORATION
862	1000060614	CHINA ROAD & BRIDGE CORPORATION
863	1002124833	CHINA STEEL UGANDA LIMITED
864	1006913816	CHINA WU YI COM.LIMITED
865	1000090705	CHOBE SAFARI LODGES LIMITED

866	1000150648	CHONGQING INTERNATIONAL CONSTRUCTION CORPORATION
867	1007069282	CHOSEN GENERATION MINISTRY UGANDA
868	1000929368	CHRISCO FELLOWSHIP OF CHURCHES OF UGANDA
869	1001111832	CHRIST AID ASSOCIATION UGANDA
870	1008196705	CHRIST CHURCH CHILD DEVELOPMENT PROJECT
871	1007951264	CHRIST EVANGELISTIC AND DEVELOPMENT AGENCY UGANDA MISSION
872	1002863158	CHRIST SANCTUARY INTERNATIONAL MINISTRIES LIMITED
873	1003126691	CHRIST SHINE VICTORY MINISTRIES (CSVM)
874	1001395417	CHRIST THE CENTER MINISTRIES
875	1001240804	CHRISTALIS INC UGANDA
876	1000778918	CHRISTIAN CHILD CARE PROGRAMME
877	1000453937	CHRISTIAN COMMUNICATION CENTRE
878	1001220800	CHRISTIAN COUNSELLING FELLOWSHIP
879	1001743792	CHRISTIAN FAMILY CHURCH INTERNATIONAL
880	1002217649	CHRISTIAN FELLOWSHIP MINISTRIES UGANDA
881	1001382234	CHRISTIAN HIV /AIDS PREVENTION AND SUPPORT
882	1000880851	CHRISTIAN INTERNATIONAL PEACE SERVICE
883	1000842890	CHRISTIAN MISSION FOR THE UNREACHED
884	1000479288	CHRISTIAN OUTREACH MISSION AND EVANGELISM
885	1003446432	CHRISTIAN WOMEN CONCERN
886	1000844008	CHURCH COMMISSIONERS HOLDING COMPANY LIM-ITED

887	1001026589	CHURCH OF THE NAZARENE
888	1000707984	CHURCH OF UGANDA KISIIZI HOSPITAL
889	1000804770	CHURCH OF UGANDA SOROTI DIOCESE
890	1007219052	CIC AFRICA LIFE ASSURANCE LIMITED
891	1007219152	CIC GENERAL INSURANCE UGANDA LIMITED
892	1000094333	CIPLA QUALITY CHEMICAL INDUSTRIES LIMITED
893	1008111828	CIRCLE OF FRIENDS IN ACTION UGANDA
894	1000111023	CIRCULAR SUPPLY (U) LIMITED
895	1010107477	CISCO PETROLEUM LIITED
896	1000028566	CITIBANK UGANDA LIMITED
897	1006552341	CITIZEN RIGHTS BUREAU LIMITED
898	1000118448	CITY DESIGNS AND SIGN MEDIA COMPANY LIMITED
899	1001694743	CITY GENERAL AGENCIES LIMITED
900	1000059092	CITY LUBES (UGANDA) LIMITED
901	1000026312	CITY OIL (U) LIMITED
902	1000024410	CIVICON LIMITED
903	1000023516	CIVIL AVIATION AUTHORITY
904	1000310971	CIVIL-TECH CONSTRUCTION LTD
905	1002287924	CLASSIC OIL (U) LIMITED
906	1000030444	CLAY TRADERS (U) LIMITED
907	1001276152	CLEAN AIR ACTION CORPORATION

908	1000087864	CLEAN OIL UGANDA LIMITED
909	1000134600	CLEAR MEDIA UGANDA LIMITED
910	1000170421	CLIDO COMPANY LTD
911	1004978179	CLIMATE CHANGE CONCERN
912	1001002284	CLINTON HEALTH ACCESS INITIATIVE UGANDA
913	1004312079	CLONAL TEA SEEDLINGS COMPANY LIMITED
914	1007385329	CLUB WIN U LIMITED
915	1000482968	CMA CGM UGANDA LIMITED
916	1000181543	CNFA LIMITED
917	1000491360	CNOOC UGANDA LTD
918	1004353251	COALITION FOR HUMAN RIGHTS EDUCATION
919	1000978431	COEF LIMITED
920	1000060607	COFFEE WORLD LIMITED
921	1000079807	COGEF IMPEX LIMITED
922	1002273060	COHU
923	1000024524	COIL LIMITED
924	1000021455	COIN LTD
925	1000163586	COLLINE HOTEL LIMITED
926	1000117523	COM FOAM (U) LIMITED
927	1003037109	COMBINED MASONRY AND SANITARY ASSOCIATION (COMAS)
928	1000511657	COMBONI SAMARITANS OF GULU

929	1007416169	COMBRID FRIENDS OF DISABILITY
930	1000516521	COME LET'S DANCE
931	1002248185	COMMAT HEALTH INITIATIVES
932	1001187461	COMMERCIAL BANK OF AFRICA UGANDA LIMITED
933	1001018698	COMMISSION INTERNATIONAL
934	1000497435	COMMODITY SOLUTIONS (U) LIMITED
935	1000351086	COMMUNICATION FOR DEVELOPMENT FOUNDATION UGANDA
936	1001892737	COMMUNITY ACTION FUND FOR WOVEN IN AFRICA
937	1000268902	COMMUNITY AID NETWORK UGANDA CANU
938	1000933780	COMMUNITY AIDS CARE
939	1001202494	COMMUNITY AWARENESS AND RESPONSE ON AIDS
940	1007419766	COMMUNITY BASED HEALTH ALERT- LUWEERO
941	1000198451	COMMUNITY BASED REHABILITATION ALLIANCE LIMITED (COMBRA)
942	1007376316	COMMUNITY CONCERNS UGANDA
943	1001398983	COMMUNITY DEVELOPMENT AND CHILD WELFARE INITIATIVES (CODI)
944	1000363796	COMMUNITY DEVELOPMENT AND CONSERVATION AGENCY
945	1001160235	COMMUNITY DEVELOPMENT INCORPORATED
946	1000092348	COMMUNITY DEVELOPMENT RESOURCE NETWORK
947	1000465646	COMMUNITY DEVELOPMENT THROUGH SPORT. (C.D.T.S.) UG.
948	1000247441	COMMUNITY EMPOWERMENT FOR RURAL DEVELOPMENT
949	1000613963	COMMUNITY EMPOWERMENT INITIATIVE(COMEI) LIMITED

950	1007060279	COMMUNITY EMPOWERMENT INITIATIVES CES UGANDA
951	1001011466	COMMUNITY EMPOWERMENT NETWORK
952	1000873374	COMMUNITY ENTERPRISES DEVELOPMENT ORGANISATION
953	1000110595	COMMUNITY HEALTH AND INFORMATION NETWORK (CHAIN)
954	1000433550	COMMUNITY INITIATIVE FOR THE PREVENTION OF HIV AND AIDS IN UGANDA
955	1000505713	COMMUNITY INTEGRATED DEVELOPMENT INITIATIVE LIMITED
956	1007112245	COMMUNITY JUSTICE AND ANTI-CORRUPTION FORUM
957	1004983685	COMMUNITY MANAGED WATERSHED DEVELOPMENT ORGANIZATION
958	1004283017	COMMUNITY POVERTY ALLEVIATION UGANDA
959	1000194595	COMMUNITY SHELTERS UGANDA
960	1001348598	COMMUNITY SUPPORT FOR CAPACITY DEVELOPMENT -CSCD
961	1003033909	COMMUNITY SUPPORT SERVICES INITIATIVE
962	1007530346	COMMUNITY TRANSFORMATION EFFORTS ORGANIZATION
963	1000480455	COMMUNITY TRANSFORMATION MINISTRIES
964	1007409196	COMMUNITY UPLIFT AND WELFARE DEVELOPMENT (CUWEDE)
965	1000478546	COMMUNITY VISION UGANDA
966	1001529360	COMMUNITY VOLUNTEER INITIATIVE FOR DEVELOPMENT
967	1000104913	COMPANION SHIP OF WORKS ASSOCIATION
968	1000036164	COMPASSION INTERNATIONAL
969	1000028335	COMPLANT ENGINEERING & TRADE (UGANDA) LIMITED
970	1000289976	COMPREHENSIVE REHABILITATION SERVICES FOR PEOPLE WITH DISABILITIES IN UGANDA (CORSU) LTD

971	1000111009	COMPULYNX (U) LIMITED
972	1000035684	COMPUSCAN CRB LTD
973	1000114734	COMPUSTORE (U) LIMITED
974	1000030244	COMPUTECH UGANDA LIMITED
975	1000034928	COMPUTER EMPIRE LIMITED
976	1000033316	COMPUTER PLAZA LIMITED
977	1000038363	COMPUTER REVOLUTION AFRICA (UGANDA) LIMITED
978	1000040724	COMPUTER VISION LIMITED
979	1000039533	COMPUTER XPRESS LIMITED
980	1000053831	COMTEL INTEGRATORS AFRICA LIMITED
981	1000099238	CONCERN FOR CHILDREN AND WOMEN EMPOWERMENT (C
982	1000087512	CONCERN WORLDWIDE
983	1002640417	CONCERNED CHILDREN AND YOUTH ASSOCIATION (CCYA)
984	1000760519	CONCERNED PARENTS ASSOCIATION
985	1000020989	CONCRETE CONSTRUCTION LIMITED
986	1000090028	CONFLICT RESOLUTION BY YOUTH (CRY) UGANDA LIMITED
987	1000300943	CONNECT AFRICA MINISTRIES
988	1001043666	CONSERVATION EFFORTS FOR COMMUNITY DEVELOPMENT LIMITED
989	1000322131	CONSERVATION THROUGH PUBLIC HEALTH
990	1002430079	CONSERVEUGANDA
991	1004271919	CONSORTIUM FOR COMMUNITY DEVELOPMENT

992	1000358128	CONSORTIUM OF LTL PROJECTS MURINGA AND POWER AND CITY CONTRACTORS
993	1000479033	CONTACT TELECOM LIMITED
994	1000044086	CONTINENTAL EXCEL TRADERS (U) LIMITED
995	1000092141	CONTINENTAL TOBACCO (UGANDA) LIMITED
996	1000162516	CONTINUUM ENGINEERING LIMITED
997	1002138741	CO-OPERATION FOR REGIONAL DEVELOPMENT
998	1000330878	COOPI - COOPERATION INTERNATIONAL
999	1000190532	CORAL CONSTRUCTION LIMITED
1000	1000083756	CORINYA (U) LIMITED
1001	1002716481	CORNERSTONE HOME
1002	1000137700	COSEKE (U) LTD
1003	1000053700	COSTA CONSTRUCTION SERVICES LIMITED
1004	1000362764	COTTON DEVELOPMENT ORGANISATION
1005	1010422047	COTTON FLOWERS TRADING COMPANY LIMITED
1006	1008306774	COTTON KIKI INTERNATIONAL LIMITED
1007	1004241825	COTTON ON FOUNDATION UGANDA
1008	1000748023	COUNTRY OILS COMPANY LIMITED
1009	1000201133	COURSE VIEW LTD
1010	1003046754	COVENANT GLOBAL MINISTRIES
1011	1002719353	COVENANT HARDWARE
1012	1001263086	COWI A/S

1013	1000039661	COWI LIMITED
1014	1000181250	CPAR UGANDA LTD
1015	1000024821	CRANE BANK LIMITED
1016	1000034262	CRANE PAPER BAGS LIMITED
1017	1000043979	CREAM OF UGANDA LIMITED
1018	1000938402	CREATIVE DEVELOPMENTS LIMITED
1019	1005387609	CREATIVE STRATEGIES INDIGENOUS (CSI)
1020	1000023530	CREST FOAM LTD
1021	1000023899	CRESTANKS LIMITED
1022	1000327485	CRIPPLED CHILDRENS UNITED REHABILITATION EFFORT
1023	1002290351	CRJE (EAST AFRICA) LIMITED
1024	1008121152	CROSS RIVER INTERNATIONAL PHONES LIMITED
1025	1002356411	CROWING COCKS LIMITED
1026	1000035867	CROWN BERGER (U) LIMITED
1027	1000023623	CROWN BEVERAGES LIMITED
1028	1000610535	CROWN BEVERAGES LIMITED STAFF RETIREMENT BENEFIT SCHEME
1029	1008195293	CROWN CASINO LIMITED
1030	1000062330	CROWN HEALTHCARE (U) LIMITED
1031	1000613535	CROWN PAPERS E.A LIMITED
1032	1001455267	CROWN SPORTS BETTING U CO LIMITED
1033	1001257556	CRUSADES INTERNATIONAL AFRICA OURREACH MINISTRIES

1034	1000056275	CRYSTAL CLEAR SOFTWARE LIMITED
1035	1000215058	CRYSTAL CONSULT LTD
1036	1000020423	CTM UGANDA LIMITED
1037	1001526857	CUBIC LOGISTICS AND SERVICES LIMITED
1038	1000111182	CUMIKA INVESTMENTS LIMITED
1039	1000172416	CUSTOMER THE KING ENTERPRISES LTD
1040	1000257552	CWG UGANDA LIMITED
1041	1006710551	CYAN INTERNATIONAL
1042	1000553336	CYBER SCHOOLS TECHNOLOGY SOLUTIONS LIMITED
1043	1008150573	CYCLING OUT OF POVERTY FOUNDATION LIMITED
1044	1000129460	CYNIBEL GENERAL TRADING LIMITED
1045	1000051180	D & A INVESTMENT (U) LIMITED
1046	1000055985	D.L. PROPERTIES LIMITED
1047	1001400115	DABANI HOSPITAL
1048	1000073345	DAFFODILS EDUCATION SERVICES LIMITED
1049	1006704241	DAHABLE LIMITED
1050	1000043147	DAHABSHIIL MONEY TRANSFER SERVICES (UGANDA) LIMITED
1051	1000401312	DAILY LOAF BAKERY LIMITED
1052	1000411906	DAJ COMMUNICATIONS LIMITED
1053	1002349607	DAKABELA RURAL WOMENS DEVELOPMENT ASSOCIATION (DARWODA)
1054	1000041183	DAKS COURIERS LIMITED

1055	1000033285	DAMANICO PROPERTIES LIMITED
1056	1000027762	DAMCO LOGISTICS UGANDA LIMITED
1057	1000326677	DAMFLOB ENTERPRISES LIMITED
1058	1000714653	DAN CHURCH AID
1059	1000102697	DANATA INVESTMENTS LIMITED
1060	1000042633	DANEX LIMITED
1061	1002827993	DANI FOODS AFRICA LIMITED
1062	1000476154	DANISH REFUGEE COUNCIL
1063	1000210222	DANJO HOLDINGS LIMITED
1064	1002528850	DAO MARBLE LIMITED
1065	1000292565	DAS HANDLING LTD
1066	1005031564	DASHELL INVESTMENTS LIMITED
1067	1002779552	DASHEN CONSTRUCTION LIMITED
1068	1000595350	DATAMINE TECHNICAL BUSINESS SCHOOL
1069	1000030865	DATANET.COM LLC
1070	1000066631	DATPO INVESTMENTS LIMITED
1071	1001618945	DATTANI DISTRIBUTORS LIMITED
1072	1000093449	DAVAKAM COLLECTIONS LIMITED
1073	1000237931	DAVAR GENERAL CONTRACTORS LIMITED
1074	1000050652	DAVID ENGINEERING LIMITED
1075	1000028625	DAVIS & SHIRTLIFF INTERNATIONAL LIMITED

1076	1000437516	DAWSON SERVICES LIMITED
1077	1000098817	DAYALBHAI MADANJI & CO INVESTMENTS LTD
1078	1000411999	DDEMBELYO TELCOMS LTD
1079	1000106525	DEACONS UGANDA LIMITED
1080	1000090256	DECASE CHEMICAL UGANDA LIMITED
1081	1000040762	DECCAN LIMITED
1082	1000044970	DEEP & GOPI ENTERPRISES LIMITED
1083	1003400376	DEEP ROOTS UGANDA
1084	1002291079	DEEPER CHRISTIAN LIFE MINISTRY
1085	1001117966	DEFENCE FOR CHILDREN INTERNATIONAL UGANDA
1086	1002857214	DEFENDERS PROTECTION INITIATIVE(DPI)
1087	1000022791	DELEPH PROPERTIES LIMITED
1088	1000073414	DELMAW ENTERPRISES LIMITED
1089	1002596743	DELNET SERVICES UGANDA LTD
1090	1010115565	DELOITTE & TOUCHE
1091	1000023561	DELOITTE UGANDA LIMITED
1092	1000359433	DELTA INDUSTRIAL EQUIPMENT LIMITED
1093	1000026564	DELTA PETROLEUM LIMITED
1094	1000061391	DELUXE INVESTMENTS CO LIMITED
1095	1007393110	DELUXE TELECOM LIMITED
1096	1000039302	DEMA TRADE LIMITED

1097	1000029350	DEMBE TRADING ENTERPRISES LTD
1098	1000069610	DE-NOVO BREAD BAKERY LIMITED
1099	1000039440	DERMA INTERNATIONAL LIMITED
1100	1000024372	DESBRO (U) LIMITED
1101	1007931836	DESCIPLESHIP MISSIONS ITERNATIONAL LIMITED
1102	1000034538	DESIRE BEAUTY PRODUCTS LIMITED
1103	1007908715	DESTINY COMMUNITY DEVELOPMENT INITIATIVE
1104	1000040921	DESTINY CONSULTANTS LIMITED
1105	1000030986	Deutsche Gesellschaft fuer Internationale Zusammenarbeit (GIZ) GmbH
1106	1000389175	DEVELOPMENT ALTERNATIVES LIMITED
1107	1002122993	DEVELOPMENT AND RELIEF INITIATIVE UGANDA
1108	1001777542	DEVELOPMENT FOUNDATION FOR RURAL AREAS
1109	1000287073	DEVELOPMENT INITIATIVES INTERNATIONAL
1110	1000394163	DEVELOPMENT NETWORK OF INDIGENOUS VOLUNTARY ASSOCIATIONS (DENIVA)
1111	1001401831	DEVELOPMENT PATH FOR COMMUNITY TRANSFORMATION (DEPCOT)
1112	1002172908	DEVELOPMENT TRAINING AND RESEARCH CENTRE
1113	1001784684	DEVELOPPEMENT INTERNATIONAL DESJARDINS INC (DID)
1114	1000027917	DFCU BANK LIMITED
1115	1000028342	DFCU LIMITED
1116	1000338997	DFCU LIMITED STAFF PROVIDENT FUND
1117	1000030399	DHL GLOBAL FORWARDING (UGANDA)LIMITED

1118	1000028656	DHL INTERNATIONAL (U) LTD
1119	1000028107	DHL SUPPLY CHAIN INTERNATIONAL LIMITED
1120	1002442551	DHRUVI TRADING SHOP LIMITED
1121	1000127872	DIAKONIA SWEDEN
1122	1000068730	DIAL A GAS LIMITED
1123	1000026526	DIAMOND JUBILEE INVESTMENT TRUST (U) LTD.
1124	1001065465	DIAMOND STARS LIMITED
1125	1000029336	DIAMOND TRUST BANK UGANDA LIMITED
1126	1000144607	DIGIPRINT SYSTEM UGANDA LTD
1127	1000288609	DIGIT X UGANDA LIMITED
1128	1000145201	DIGITAL SOLUTIONS PROVIDENT FUND LTD
1129	1000502934	DIMENSION DATA (UGANDA) LIMITED
1130	1006881768	DIOCESE OF KIGEZI KABAHEZI CDC
1131	1006872458	DIOCESE OF KIGEZI KAMURONKO CDC
1132	1006943948	DIOCESE OF KIGEZI KIHANGA CHILD DEVELOPMENT CENTRE
1133	1006880712	DIOCESE OF KIGEZI KISAASA CDC
1134	1006881751	DIOCESE OF KIGEZI KIZINGA CDC
1135	1006872410	DIOCESE OF KIGEZI RUGARAMA CDC
1136	1003211167	DIOCESE OF KITGUM
1137	1000059323	DIPPSI CONCRETE PRODUCTS LIMITED
1138	1000522648	DIRECT AID AFRICA MUSLIM AGENCY

1139	1007385281	DIRECTORATE OF COMMUNITY BASED SERVICES
1140	1002621121	DISABLED PEOPLES ORGANISATIONS DENMARK - DPOD UGANDA
1141	1005945442	DISCIPLES FELLOWSHIP CHURCHES
1142	1007000536	DISCOVERY TRADING LIMITED
1143	1002044019	DISTRICT NGO FORUM LIRA
1144	1000037907	DIVERSEY EASTERN AND CENTRAL AFRICA LTD
1145	1006350063	DIVINE BUILDERS LIMITED
1146	1000941419	DIVINE HOLISTIC MINISTRIES
1147	1002108253	DIVINE SUPERMARKET LTD
1148	1000652373	DIVINE WATERS UGANDA
1149	1002196644	DLM SOCIAL CARE
1150	1000030710	D-MARK COMPANY LIMITED
1151	1002861950	DOCTORS OF THE WORLD
1152	1002692514	DODOTH COMMUNITY ANIMAL HEALTH WORKERS ASSOCIATION
1153	1000038549	DOLLAR HOUSE FOREX BUREAU D'CHANGE LIMITED
1154	1000117140	DOLLY HARDWARE LIMITED
1155	1000055046	DOLPHIN PHARMACEUTICALS (U) LIMITED
1156	1000083176	DON (U) LIMITED
1157	1001175838	DON HOLDINGS UGANDA LIMITED
1158	1004233354	DONAHUE CHARITABLE FOUNDATION
1159	1007023050	DONG YA COMPANY LIMITED

1160	1000031055	DOOBA ENTERPRISES LIMITED
1161	1000085734	DOSHI HARDWARE (U) LTD
1162	1000024365	DOTT SERVICES LIMITED
1163	1000039878	DOUBLE B INTERNATIONAL TRADING COMPANY (U) LIMITED
1164	1000039340	DOVE TOURS AND TRAVEL LIMITED
1165	1002629012	Dr. LIVINGSTONE DDUNGU
1166	1000030810	DRACO (U) LIMITED
1167	1000361787	DRAKERS UGANDA LIMITED
1168	1001080433	DRD CONSTRUCTION AND ENGINEERING LIMITED
1169	1000217509	DREAM CENTER UGANDA LTD
1170	1000143758	DROP IN THE BUCKET
1171	1006971398	DRUCILLA BALABA HANDICRAFT DIOCESE OF KIGEZI
1172	1000095099	DSV AIR AND SEA LIMITED
1173	1000086221	DUALE PETROLEUM LIMITED
1174	1000042619	DURA MOTORS LIMITED
1175	1000970236	DYERE TEK ORGANISATION
1176	1001853302	DYNACO LIMITED
1177	1002809722	E - SPORT BET LIMITED
1178	1007218013	E.A FISH BLADDER PROCESSING UGANDA LTD
1179	1000117040	E.AFRICA HEAVY MACHINERY LIMITED
1180	1000054984	EAGLE HOLDINGS LIMITED

1181	1000094861	EAGLE INVESTMENTS LIMITED
1182	1000020972	EAST AFRICA GLASS WAREMART (U) LTD
1183	1000042205	EAST AFRICAN BASIC FOODS LIMITED
1184	1000660133	EAST AFRICAN COMMUNITY DEVELOPMENT ASSOCIATION
1185	1000036219	EAST AFRICAN CRANES LIMITED
1186	1000025166	EAST AFRICAN DEVELOPMENT BANK
1187	1000026557	EAST AFRICAN DISTRIBUTORS LIMITED
1188	1000025235	EAST AFRICAN GLASS WORKS (1995) LTD
1189	1000293994	EAST AFRICAN MALTINGS (UGANDA) LIMITED
1190	1000027151	EAST AFRICAN MOTOR SUPPLIES LIMITED
1191	1000025197	EAST AFRICAN PACKAGING SOLUTIONS LIMITED
1192	1006996656	EAST AFRICAN PILING COMPANY LIMITED
1193	1000165488	EAST AFRICAN POLE COMPANY UGANDA LIMITED
1194	1000620456	EAST AFRICAN PORTLAND CEMENT UGANDA LIMITED
1195	1000042191	EAST AFRICAN ROOFING SYSTEMS (EARS) LIMITED
1196	1000034124	EAST AFRICAN SEED (U) LIMITED
1197	1000087612	EAST AND HORN OF AFRICA HUMAN RIGHTS DEFENDER
1198	1000438072	EAST CONSTRUCTION INVESTMENTS LIMITED
1199	1000027976	EAST HIGH SCHOOL-NTINDA LIMITED
1200	1013224629	EAST NILE SUGAR COMPANY LTD
1201	1001387450	EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS FORUM

1202	1000020872	EASTERN BUILDERS & ENGINEERS LTD.
1203	1001140735	EASTERN PRIVATE SECTOR DEVELOPMENT CENTRE LIMITED
1204	1000535883	EASTERNROCK LIMITED
1205	1000068343	EASY BAKERS & CONFECTIONERY (U) LIMITED
1206	1001029285	EATON TOWERS UGANDA LIMITED
1207	1000143026	EAZY CHARGE LIMITED
1208	1000653567	EBOWA INVESTMENTS LIMITED
1209	1000633815	ECLIPSES INVESTMENTS (U) LIMITED
1210	1000194726	ECO ENERGY SOLUTIONS (U) LTD
1211	1003508871	ECO HARDWARE LIMITED
1212	1000036233	ECO PETRO (U) LIMITED
1213	1000115079	ECO POWER UGANDA LIMITED
1214	1000073352	ECOBANK UGANDA LIMITED
1215	1000121158	ECOLAB EAST AFRICA (UGANDA) LIMITED
1216	1000826348	ECOLOGICAL CHRISTIAN ORGANISATION LTD BY GUARANTEE
1217	1000485726	ECOTECH LIMITED
1218	1002055880	EDEMA HARDWARE LIMITED
1219	1001360321	EDEN COMMUNITY HEALTH FOUNDATION
1220	1000109991	EDEN REVIVAL CHURCH
1221	1000751903	EDMARK DIRECT MARKETING UGANDA LIMITED
1222	1000283286	EDPET ENTERPRISES LTD

1223	1001111414	EDUCATE
1224	1000923890	EDUCATION LOCAL EXPERTISE CENTRE UGANDA
1225	1001034194	EFC UGANDA LIMITED (MDI)
1226	1000069151	EFICON CONSULTING LIMITED
1227	1000379506	EFRA LIMITED
1228	1000286258	EGISS ENGINEERING CONTRACTORS LTD
1229	1000228155	EGY TRADING AND ENGINEERING PROJECTS LIMITED
1230	1002551619	EKISA MINISTRIES AND CHILDREN'S HOME
1231	1007242622	EKUBO MINISTRIES
1232	1008458560	EL NASR COMPANY FOR CIVIL WORKS/DOTT SERVICES JV
1233	1000101285	ELAAB LIMITED
1234	1001383266	ELDORADO COMPANY LIMITED.
1235	1000048294	ELECTRICAL CONTROLS & SWITCHGEAR LIMITED
1236	1000085092	ELECTRICAL EXCELLENCE LIMITED
1237	1000026992	ELECTRICITY REGULATORY AUTHORITY
1238	1000031338	ELECTRO CENTRE LIMITED
1239	1000086773	ELECTRO-MAXX (U) LIMITED
1240	1001076525	ELGON HYDRO SITI (PVT) LIMITED
1241	1000039761	ELGON LEATHER CO. (U) LIMITED
1242	1000163579	ELGON TERRACE HOTEL LTD
1243	1000377918	ELIANA JUNIOR SCHOOL LIMITED

1244	1002334622	ELIM PENTECOSTAL EVANGELISTIC FELLOWSHIP OF UGANDA
1245	1000034842	ELITE COMPUTERS (U) LIMITED
1246	1001121839	ELITE ENTEPRISES LIMITED
1247	1002017753	ELITEBET BOOKMARKERS LIMITED
1248	1000039364	ELIZABETH GLASER PEDIATRIC AIDS FOUNDATION
1249	1000183580	ELMAH TECHNOLOGIES LTD
1250	1002705086	EL-RHEMA FAITH MINISTRIES INTERNATIONAL
1251	1000060079	EMARAT IMPORT & EXPORT COMPANY LIMITED
1252	1006709184	EMBASSY OF GOD MINISTRIES
1253	1000193121	EMBASSY OF IRELAND
1254	1000042533	EMBASSY SUPERMARKET(U) LTD
1255	1000381263	EMCO WORKS LTD
1256	1000076690	EMJAC UGANDA LIMITED
1257	1002222865	EMMA AND THERESE CHILDREN'S PROJECT
1258	1001069673	EMMA OILS (U) LTD
1259	1002416682	EMMANUEL INTERNATIONAL
1260	1000419269	EMMAUS GENERAL WORKSHOP COMPANY UGANDA LTD
1261	1001772129	EMPAJO ENTERPRISES LIMITED
1262	1009881688	EMPIRE AGRICULTURAL COFFEE SERVICES LIMITED
1263	1001288610	EMPOWER A CHILD UGANDA
1264	1000927770	EMPOWERING HANDS

1265	1000173355	ENDEAVOUR AFRICA UGANDA LIMITED
1266	1000025297	ENDESHA ENTERPRISES LTD.
1267	1000615002	ENDIRO LIMITED
1268	1000027120	ENERGO (UGANDA) COMPANY LIMITED
1269	1000028304	ENERGO PROJEKT
1270	1000026664	ENGAANO MILLERS LIMITED
1271	1000020865	ENGENDER HEALTH LIMITED
1272	1000268239	ENGEYE HEALTH PROJECT LIMITED
1273	1000021355	ENGINEERING SOLUTIONS (U) LIMITED
1274	1007074639	ENGINEERS IN GREEN ACTION-AFRICA
1275	1000041152	ENGINEERS INVESTMENTS LIMITED
1276	1000023761	ENJOY (U) LIMITED
1277	1000041373	ENSCON LIMITED
1278	1006579632	ENTEBBE AIRWAYS LIMITED
1279	1000098924	ENTEBBE DISTRIBUTORS LIMITED
1280	1000794290	ENTEBBE FULL GOSPEL CHILD DEVELOPMENT CENTRE
1281	1000028183	ENTEBBE HANDLING SERVICES LIMITED
1282	1000031283	ENTITY (U) LIMITED
1283	1000790886	ENTRY VIEW GUEST HOUSE AND GENERAL SUPPLIERS LIMITED
1284	1003769939	ENVIROMROMETAL WOMEN IN ACTION FOR DEVELOPMENT
1285	1000065067	ENVIRONMENTAL ALERT (U)

1286	1002902928	ENVIRONMENTAL CONSERVATION AND AGRICULTURAL ENHANCEMENT UGANDA
1287	1001021242	ENVIRONMENTAL MANAGEMENT FOR LIVELIHOOD IMPROVEMENT BWAISE FACILITY (EMLI BWAISE FACILITY)
1288	1002717282	ENVIROSERV UGANDA LIMITED
1289	1000110181	EPICENTRE / MSF
1290	1000286707	EPILEPSY SUPPORT ASSOCIATION UGANDA
1291	1000063065	EPISCOPAL CHURCH SUPPORT OFFICE
1292	1000020903	EPSILON (UGANDA) LIMITED
1293	1000026571	EQUATA - TOBACCO LIMITED
1294	1000020516	EQUATOR CATERING LTD
1295	1000916727	EQUATOR SEEDS LIMITED
1296	1000205762	EQUATOR WATER WELL DRILLING LIMITED
1297	1002673114	EQUIPPING WITH TRUTH MINISTRIES
1298	1000020544	EQUITY BANK UGANDA LIMITED
1299	1000026602	ERAM UGANDA LIMITED
1300	1000114575	ERICSSON AB UGANDA BRANCH
1301	1000050690	ERIMU COMPANY LIMITED
1302	1000033447	ERIS LTD
1303	1000025311	ERNST AND YOUNG
1304	1002065214	ERRI GENERAL INVESTMENT LTD
1305	1000028825	ESCO UGANDA LIMITED
1306	1000035767	ESCORTS PHARMACEUTICALS LIMITED

1307	1000105241	ESELLA COUNTRY HOTEL LIMITED
1308	1000027793	ESKOM UGANDA LIMITED
1309	1000095983	ESS KAY TRADERS
1310	1000164501	ETATS LTD.
1311	1000312486	ETERNAL LIFE ORGANISATION INTERNATIONAL MINISTRIES LIMITED
1312	1000538410	ETHIOPIAN AIRLINES S.C.
1313	1007345542	ETIHAD AIRWAYS PJSC
1314	1000021448	EURALUMIN LIMITED
1315	1001830757	EUREKA ELECTROSOFT SOLUTIONS PRIVATE LIMITED
1316	1000028038	EURO AMERICAN GROCERS U LTD
1317	1000024921	EUROFLEX LIMITED
1318	1000088475	EUROVISION INVESTMENTS CO. LTD
1319	1007741913	EVANGELICAL LIFE CHANGING MINISTRY
1320	1000561935	EVANGELICAL PRESBYTERIAN CHURCH
1321	1007478560	EVANGELICALS OF THE BODY OF CHRIST CHURCH MINISTRIES
1322	1002966182	EVANGILICAL AND HEALTH CRUSADERS UGANDA
1323	1000024241	EVEREST DISTRIBUTORS LIMITED
1324	1000956014	EVEREST INTERNATIONAL LTD
1325	1000096725	EVEREST INVESTMENTS LIMITED
1326	1000030841	EVERGREEN INTERNATIONAL (U) LTD
1327	1000129543	EVERVICTORY LIMITED

1328	1003156526	EVERY CHILD MINISTRIES UGANDA
1329	1000515955	EVERY VILLAGE
1330	1001558608	EWALDI CHILDREN EDUCATION FUND
1331	1000074643	EXALO DRILLING S.A.
1332	1000025173	EXCEL CONSTRUCTION LTD.
1333	1001258005	EXCEL ENERGY LIMITED
1334	1000295682	EXCEL INSURANCE COMPANY LIMITED
1335	1001498147	EXCELLENT ASSORTED MANUFACTURERS LIMITED
1336	1000050973	EXECUTIVE INVESTMENTS LIMITED
1337	1000331938	EXIM BANK UGANDA LIMITED
1338	1000021431	EXP. MOMENTUM UGANDA LIMITED
1339	1000073711	EXPORT TRADING COMPANY (U) LIMITED
1340	1000104157	EXPRESS AIR SERVICES LIMITED
1341	1000031214	EXPRESS AUTOMATION (UGANDA) LIMITED
1342	1001464518	EXPRESS ONLINE BET RUB 90 SPORT BETTING LIMITED
1343	1000050745	EXQUISITE SOLUTION LIMITED
1344	1001842939	EXTENDED HANDS UGANDA
1345	1003037727	EXXOR FUELS LIMITED
1346	1000109525	EYE CARE CENTRE LIMITED
1347	1009088463	EYE SUGAR COMPANY U LIMITED
1348	1006666925	EZRA GENERAL TRADING COMPANY SOUTH SUDAN LIMITED

1349	1000080784	FABRICATIONS SYSTEMS (U) LTD
1350	1009778340	FACE TECHNOLOGIES (PTY) LTD
1351	1007105731	FACILITATION FOR INNOVATIONS AND SUSTAINABLE PRODUCTIVITY
1352	1000592747	FACILITATION FOR PEACE AND DEVELOPMENT(FAPAD)
1353	1003002776	FAHAAB ENERGY LIMITED
1354	1002237339	FAIR BETTING LIMITED
1355	1000314951	FAIR WORLD DISTRIBUTORS 2009 LIMITED
1356	1001013993	FAIRLAND FOUNDATION
1357	1000030924	FAIRWAY HOTEL LTD
1358	1002059287	FAISAL OILS U LIMITED
1359	1000946224	FAITH ACTION DEVELOPMENT ORGANISATION - TESO
1360	1001807964	FAITH ALIVE FOUNDATION LIMITED
1361	1002748681	FAITH MISSION OF UGANDA INC/UGANDA
1362	1001102736	FAITH MULIRA HEALTH CARE CENTRE, MASOLI
1363	1000110533	FALCON ESTATES LIMITED
1364	1008926932	FALCON SPORTS BETTING (U)LTD
1365	1002712622	FALCON TELECOM LIMITED
1366	1001533999	FALKAN INVESTMENTS LIMITED
1367	1006780215	FAMILY CARE HOSPITAL
1368	1000208206	FAMILY BAKERY LTD
1369	1001058057	FAMILY CARE GIVERS ASSOCIATION FOR THE AGED GROUP

1370	1001099094	FAMILY CONCEPTS CENTRE
1371	1000286010	FAMILY HEALTH INTERNATIONAL
1372	1000784531	FAMILY LIFE SURVIVAL
1373	1004311199	FAMILY OF AFRICA
1374	1000659553	FAMOUS 2009 LIMITED
1375	1003166844	FAMOUS TRADING COMPANY LIMITED
1376	1005996500	FAR REACHING MINISTRIES
1377	1000025180	FARM ENGINEERING INDUSTRIES LIMITED
1378	1000041280	FARM INPUTS CARE CENTRE(FICA) LIMITED
1379	1003800420	FARM RADIO INTERNATIONAL
1380	1002547808	FATHER'S HEART MOBILITY MINISTRY
1381	1000349695	FAUNA AND FLORA INTERNATIONAL
1382	1000752811	FAVOUR OF GOD MINISTRIES
1383	1000041069	FAZE 2 LIMITED
1384	1000329211	FAZE 3 LIMITED
1385	1000131286	FBW UGANDA LIMITED
1386	1000099956	FEED THE CHILDREN OF UGANDA INC.
1387	1003093659	FEED THE CHILDREN UGANDA
1388	1006504369	FEED THE CHILDREN UGANDA LARRY JONES INTERNATIONAL MINISTRIES INC
1389	1006854646	FEED THE HUNGRY EAST AFRICA
1390	1000052043	FELISTAR UGANDA LIMITED

1391	1001460835	FELLOWSHIP OF BORN AGAIN PENTECOSTAL CHURCHES OF UGANDA
1392	1002611124	FENIX INTERNATIONAL UGANDA LIMITED
1393	1000021165	FENON ENTERTAINMENT LIMITED
1394	1000033889	FERDSULT ENGINEERING SERVICES LIMITED
1395	1000025159	FFP (U) LIMITED
1396	1000036630	FIDODIDO INDUSTRIES LIMITED
1397	1000028176	FIDUGA LIMITED
1398	1000024655	FINANCE TRUST BANK LIMITED
1399	1000025266	FINCA - UGANDA
1400	1002665834	FINCA NETWORK SUPPORT B.V.
1401	1000392582	FINE SPINNERS UGANDA LTD
1402	1003410504	FINN CHURCH AID UGANDA
1403	1000129253	FINNISH REFUGEE COUNCIL
1404	1000035898	FIRE MASTERS LIMITED
1405	1002846941	FIRE OF GOD EVANGLISTIC MINISTRY
1406	1000120226	FIREWORKS ADVERTISING UGANDA LIMITED
1407	1000121210	FIRMA PROFIT INTERNATIONAL (PTY) LIMITED
1408	1003303407	FIRST AFRICAN BICYCLE INFORMATION ORGANISATION
1409	1000031086	FIRST INSURANCE COMPANY LIMITED
1410	1000100246	FISHWAYS UGANDA LIMITED
1411	1002513247	FITIDIS GROUP OF COMPANIES UGANDA LIMITED

1412	1000481318	FIVE TALENTS UGANDA LIMITED
1413	1001669989	FLAMA UGANDA
1414	1000072420	FLEET OILS LIMITED
1415	1000070932	FLEMINGO INTERNATIONAL LIMITED
1416	1000041190	FLITLINKS INTERNATIONAL LIMITED
1417	1006717814	FOCUS ON COMMUNITY EMPOWERMENT
1418	1007625544	FOCUS ON NORTHERN UGANDA DEVELOPMENT INITIATIVE (FONUDI-UGANDA)
1419	1002787053	FOL LOGISTICS UGANDA LIMITED
1420	1000023806	FONE PLUS LIMITED
1421	1000104882	FONEXPRESS UGANDA LIMITED
1422	1000025242	FONTANA AUTO PARTS (U) LTD
1423	1000131200	FONTES FOUNDATION UGANDA
1424	1000903299	FOOD AND AGRICULTURE RESEARCH MANAGEMENT AFRICA (FARM)
1425	1000137558	FOOD FOR THE HUNGRY INTERNATIONAL UGANDA
1426	1001559530	FOODTOWN SUPERMARKET LIMITED
1427	1000050959	FOOTSTEPS FURNITURE COMPANY LIMITED
1428	1000143154	FOREVER LIVING PRODUCTS UGANDA LIMITED
1429	1000246074	FORIS TELECOM UGANDA LIMITED
1430	1002100669	FORMER SEMINARIANS INITIATIVE FOR DEVELOPMENT-FOSID
1431	1000680765	FORT TRADING CO.LIMITED
1432	1007359550	FORTRESS KIDS FOUNDATION

1433	1000122701	FORTUNA LIMITED
1434	1007680313	FORTUNE DISTRIBUTORS LIMITED
1435	1001409608	FORUM FOR COMMUNITY TRANSFORMATION, ANAKA
1436	1001170001	FORUM FOR KALONGO PARISH WOMEN ASSOCIATION
1437	1000676402	FORUM FOR WOMEN IN DEMOCRACY
1438	1001111214	FOSTERING CREATIVE ECONOMIC EMPOWERMENT
1439	1000030789	FOTOGENIX LIMITED
1440	1000493127	FOUNDATION FOR AFRICAN DEVELOPMENT (FAD)
1441	1002936150	FOUNDATION FOR COMMUNITY RELIEF AND DEVELOPMENT
1442	1000060673	FOUNDATION FOR HUMAN RIGHTS INITIATIVE
1443	1003296503	FOUNDATION FOR INTEGRATED RURAL DEVELOPMENT
1444	1008109412	FOUNDATION FOR SOCIAL AND ECONOMIC DEVELOPMENT LIMITED
1445	1001262368	FOUNDATION FOR URBAN AND RURAL ADVANCEMENT (FURA)
1446	1001408265	FOUNDATION FOR WOMEN AFFECTED BY CONFLICTS
1447	1007395561	FOUNDATION OF PEOPLE WITH DISABILITIES
1448	1000333205	FOUNDATION PIERO AND LUCILLE CORTI
1449	1006519744	FOUNT OF MERCY LTD
1450	1000025280	FOUNTAIN PUBLISHERS LTD
1451	1000051877	FOUR STAR BEVERAGES LIMITED
1452	1000878248	FR. BASH FOUNDATION (FBF)
1453	1004344842	FRAZS INDUSTRIES LIMITED

1454	1000647623	FREBA INTERNATIONAL LIMITED
1455	1000021065	FREE CONSTRUCTION LIMITED
1456	1002978619	FREE HEARTS UGANDA
1457	1002471261	FREIDIS REHABILITATION AND DISABLED CENTRE
1458	1000066462	FREIGHT IN TIME (U) LIMITED
1459	1000742500	FREIGHT REACH SERVICES LIMITED
1460	1000436929	FRES UGANDA LIMITED
1461	1000328058	FRESH PERCH LIMITED
1462	1000051059	FRESH CUTS (U) LIMITED
1463	1000028932	FRESH HANDLING LIMITED
1464	1000028145	FRESH WATER FISH EXPORTERS LIMITED
1465	1000041176	FRIECCA PHARMACY
1466	1000050876	FRIENDLY BOMBEKA HARDWARE LTD
1467	1001239896	FRIENDS FOR THE NEEDY IN UGANDA
1468	1003669908	FRIENDS IN NEED FOUNDATION
1469	1001116706	FRIENDS IN SERVICE INTERNATIONAL
1470	1000718105	FRIENDS OF CANON GIDEON FOUNDATION
1471	1002957355	FRIENDS OF CHRIST ASSEMBLY INTERNATIONAL
1472	1001304796	FRIENDS OF CHRIST REVIVAL MIMISTRIES LTD
1473	1002014018	FRIENDS OF ORPHANS
1474	1000257638	FRIENDS OF PEOPLE WITH DISABILITIES

1475	1007750153	FRIENDS OF STREET KIDS AND ORPHANS FOUNDATION
1476	1000020485	FRIENDSHIP CONTAINER MANUFACTURERS (UGANDA) LTD
1477	1000405606	FROLI INVESTMENTS (U) LIMITED
1478	1001276635	FRONTIER TECHNOLOGIES LIMITED
1480	1000026371	FUELEX (U) LIMITED
1481	1000116598	FUJI MOTORS (U) LIMITED
1482	1000127803	FULL GOSPEL CHURCHES OF UGANDA - GLAD TIDINGS BIBLE COL
1483	1003007305	FUNCTIONAL ADULT LITERACY AND INCOME GENERATION AC-TIVITIES
1484	1001133006	FUSION AFRICA LIMITED
1485	1000517840	FUTURE DEVELOPMENT EAST AFRICA UGANDA LIMITED
1486	1000332038	FUTURE ELECTRONIC COMPANY LIMITED
1487	1000163265	FUTURE GROUP COMPANY LIMITED
1488	1000035035	FUTURE TECHNOLOGIES LIMITED
1489	1001415390	FUTURES ENERGY COMPANY LIMITED
1490	1000477714	FXB UGANDA
1491	1000038235	G & C TOURS LIMITED
1492	1000024203	G.5. LIMITED
1493	1000711184	G.B.K DAIRY PRODUCTS (U) LIMITED
1494	1000041428	G.M. SUGAR LIMITED
1495	1000053779	G.M. TUMPECO LIMITED
1496	1000024037	G4S SECURE SOLUTIONS UGANDA LIMITED

1497	1000278429	GAAGAA ENTERPRISES LTD
1498	1000064432	GAKOU & BROTHERS ENTERPRISES LIMITED
1499	1000165657	GAL CHIZAR PALACE INVESTMENTS LIMITED
1500	1000563126	GAL SPORTS BETTING LIMITED
1501	1000031566	GALAXY AGRO TECH (U) LIMITED
1502	1009701085	GALAXY INTERNATIONAL CASINO UGANDA COMPANY LTD
1503	1001772633	GALAXY INTERNATIONAL SCHOOL
1504	1000237009	GALOO LI UGANDA LIMITED
1505	1000556764	GALOT PACKAGING LIMITED
1506	1000537136	GAMA DISTILLERS LTD
1507	1002953282	GAME CONCEPTS LTD
1508	1000029733	GAME DISCOUNT WORLD (UGANDA) LIMITED
1509	1009402929	GAME PROS UGANDA LIMITED
1510	1009594482	GAMING EAST AFRICA AND ENTERTAINMENT LIMITED (SIN-GLE)
1511	1000205075	GAMING INTERNATIONAL LIMITED
1512	1000099887	GAMUT INVESTMENTS LTD
1513	1000817960	GANDA FASHION LIMITED
1514	1000029381	GAPCO UGANDA LTD.
1515	1000106356	GARDEN CITY INVESTMENTS LIMITED
1516	1000229028	GARDEN PUB TRADING COMPANY LIMITED
1517	1000720632	GAS ENERGY U LIMITED

1518	1001435156	GASCO ENERGY UGANDA LTD
1519	1000241997	GASCO UNITED LTD
1520	1000584566	GAT CONSULTS LTD
1521	1001548228	GATE OF HOPE INTERNATIONAL MISSION
1522	1000557230	GATEWAY BUS SERVICES LTD
1523	1009582317	GATEWAY GAMING LIMITED
1524	1001208466	GATEWAY INTERNATIONAL MISSIONS LIMITED
1525	1000031221	GATHANI (U) LIMITED
1526	1002029959	GATKOM UGANDA LIMITED
1527	1000076638	GATSBY MICROFINANCE LIMITED
1528	1000026692	GAUFF CONSULTANTS UGANDA LIMITED
1529	1000510038	GAWATEX COMPANY (U) LIMITED
1530	1000930770	GCC SERVICES(UGANDA)LTD
1531	1000349957	GEETA CONSTRUCTION & HARDWARE LIMITED
1532	1000343440	GEMEX (UGANDA) LIMITED
1533	1001685171	GEMS EDUCATION UGANDA LIMITED
1534	1000289182	GEMURU ENTERPRISES LTD
1535	1000815823	GEN RWOT FAMILY CARE ASSOCIATION(GEFCA)
1536	1000024013	GENERAL AGENCIES UGANDA LIMITED
1537	1000028528	GENERAL AND ALLIED LTD.
1538	1000021462	GENERAL LUBE OIL LIMITED

1539	1000026388	GENERAL MACHINERY LIMITED
1540	1000031321	GENERAL MOULDINGS (U) LTD
1541	1000027879	GENERAL NILE COMPANY FOR ROADS & BRIDGES & DOTT SERVICE
1542	1002244426	GENERATION WITH A MISSION - GWAM
1543	1000210964	GENEROUS TRADING AND INVESTMENTS LIMITED
1544	1000026626	GENTEX ENTERPRISES LTD.
1545	1000024289	GEOLODGES UGANDA LIMITED
1546	1000310767	GERMAN FOODS LTD
1547	1007073735	GERMAN MISSIONARY MEDICAL TEAM UGANDA
1548	1000090270	GERMANY LEPROSY RELEIF ASSOCIATION
1549	1000065578	GHANSHYAM INVESTMENT LIMITED
1550	1000224275	GHANSHYAM HARDWARE LIMITED
1551	1000082631	GIANT UGANDA COMPANY LIMITED
1552	1001067688	GIBBUN WOORI WORLD
1553	1000168612	GIRIRAJ SERVICES LIMITED
1554	1000079234	GITTOES PHARMACEUTICALS LIMITED
1555	1000400038	GIVE A GOAT-AFRICA
1556	1000143161	GIVE AND TAKE MASE GENERAL HARDWARES LIMITED
1557	1003858040	GIVE DIRECTLY
1558	1003052122	GIVE HOPE MINISTRIES LIMITED
1559	1000574155	GIVE US WINGS UGANDA

1560	1001953129	GIVING CHILDREN HOPE INITIATIVE
1561	1000142146	GLACIER PRODUCTS UGANDA LIMITED
1562	1006797592	GLASGOW GREEN INVESTMENTS LIMITED
1563	1000718623	GLENS INVESTMENTS (U) LIMITED
1564	1008079283	GLOBAL AROMA NETWORK
1565	1000495585	GLOBAL BETS EAST AFRICA LIMITED
1566	1006980463	GLOBAL CARE (UGANDA)-RUKUNGIRI BRANCH
1567	1000811967	GLOBAL CARE UGANDA LIMITED
1568	1002011046	GLOBAL COACHES LTD
1569	1002774536	GLOBAL COMMUNITIES
1570	1000221831	GLOBAL COMPANY UGANDA LIMITED
1571	1001519639	GLOBAL FLUIDS INTERNATIONAL (U) LIMITED
1572	1001066497	GLOBAL HEALTH CORPS
1573	1000217271	GLOBAL LINK ASSOCIATES LIMITED
1574	1007658289	GLOBAL MISSION IN UGANDA
1575	1006663366	GLOBAL MISSION VOLUNTEERS 300-UGANDA HOMELAND PI-ONEERS
1576	1000128659	GLOBAL NETWORKS LIMITED
1577	1001364087	GLOBAL ORPHANS EDUCATION TRUST
1578	1000184705	GLOBAL OUTREACH UGANDA LIMITED
1579	1000020309	GLOBAL PAPER PRODUCTS LTD
1580	1000121448	GLOBAL PS LOTTO INVESTMENT (U) CO. LTD

1581	1000884586	GLOBAL REFUGE INTERNATIONAL LTD
1582	1000375657	GLOBAL RIGHTS
1583	1001392842	GLOBAL RIGHTS ALERT
1584	1003057386	GLOBAL SUPER OILS LTD
1585	1000039274	GLOBAL VET (U) LIMITED
1586	1000042733	GLOBE TROTTERS LIMITED
1587	1000096670	GLORE INTERNATIONAL LIMITED
1588	1000133357	GLORRIE INDUSTRIES LIMITED
1589	1007378194	GLORY OF CHRIST MINISTRIES
1590	1002374599	GM OILS (U) LTD
1591	1000134517	GOAL RELIEF AND DEVELOPMENT ORGANISATION
1592	1001410630	GOAL SPORTS BETTING LIMITED
1593	1001687394	GOD RESCUING AFRICAN CHILDREN FROM EVIL(G.R.A.C.E)
1594	1001355150	GOD'S CARE MINISTRIES
1595	1000024127	GOLD STAR INSURANCE CO. LIMITED
1596	1000031093	GOLDEN INDUSTRIES LTD.
1597	1000670568	GOLDEN LOTUS LIMITED
1598	1010318737	GOLDEN TRIPOD (U) LIMITED
1599	1001666758	GOLDSTAR BATTERY (UGANDA) LIMITED
1600	1000026640	GOLF COURSE GROUP LIMITED
1601	1000024082	GOLF COURSE HOLDINGS LIMITED

1602	1000026619	GOMBA FISHING INDUSTRIES LIMITED
1603	1000180787	GOOD AFRICAN COFFEE LIMITED
1604	1000052609	GOOD DAY PHARMACY LIMITED
1605	1001413053	GOOD HOPE FOUNDATION FOR RURAL DEVELOPMENT
1606	1001309408	GOOD LIFE AMBASSADORS
1607	1007751841	GOOD NEIGHBORS INTERNATIONAL
1608	1006691151	GOOD NEWS MINISTRY (GONEM)
1609	1000772494	GOOD NEWS MISSION -UGANDA
1610	1008122474	GOOD PEOPLE INTERNATIONAL
1611	1000731395	GOOD SHEPHERD'S FOLD
1612	1000075216	GOODFOOD (EAST AFRICA) LIMITED
1613	1000989218	GOODLORD HARDWARES COMPANY (U) LIMITED
1614	1000030893	GOODMAN INTERNATIONAL LTD
1615	1001661090	GOODNEWS MINISTRIES
1616	1000076103	GOOGLE (UGANDA) LIMITED
1617	1000042664	GORILLA FOREST CAMP LIMITED
1618	1002696194	GORILLA SUMMIT COFFEE DEVELOPMENT LIMITED
1619	1000348987	GORILLA TOURS LIMITED
1620	1000485212	GORTA UGANDA
1621	1000125435	GOS STORES LIMITED
1622	1001480304	GOSPEL OUTBOUND UGANDA

1623	1002805859	GOTV UGANDA LIMITED
1624	1006720013	GOVERNANCE LINKS
1625	1000752880	GRACE CHILD DEVELOPMENT CENTRE
1626	1001988408	GRACE CHRISTIAN CENTRE
1627	1001405652	GRACE FORRURAL ORPHANS AND WIDOWS(GROW)
1628	1000856708	GRACE GLOBAL IMPACT MINISTRIES
1629	1007057407	GRACE MISSION TO THE NATIONS LIMITED
1630	1003170310	GRACE REDEEMED MINISTRIES
1631	1002036280	GRAIN BULK HANDLERS LIMITED
1632	1000138138	GRAMEEN FOUNDATION UGANDA
1633	1002408235	GRAND BET AFRICA LIMITED
1634	1001471291	GRAND VICTORIA LIMITED
1635	1000094357	GRANT THORNTON
1636	1000143323	GRAPES CONSTRUCTION LIMITED
1637	1000024196	GRAPHIC SYSTEMS (U) LIMITED
1638	1000406262	GRASSROOTS RECONCILIATION GROUP
1639	1000084923	GREASE IT UP LIMITED
1640	1002851204	GREAT COMMISSION ACTION MINISTRIES
1641	1000377338	GREAT KAMPALA TRADING LIMITED
1642	1000734985	GREAT LAKES BRANDS LIMITED
1643	1000257355	GREAT LAKES CARRIERS LIMITED

1644	1000026633	GREAT LAKES COFFEE COMPANY LIMITED
1645	1002217190	GREAT LAKES PETROLEUM UGANDA LIMITED
1646	1000052181	GREAT LAKES SAFARIS LIMITED
1647	1002003652	GREAT STEEL LIMITED
1648	1000058764	GREATBET (U) LIMITED
1649	1000294049	GREATLAKES REGIONAL DISTRIBUTORS LTD
1650	1000026685	GREEN FIELDS UGANDA LIMITED
1651	1001638559	GREEN FLAG INVESTMENTS LIMITED
1652	1001978394	GREEN HOME ORGANISATIONFOR WOMENDEVELOPMENT (GHOWD)
1653	1000065357	GREEN HOUSE CHEMICALS LIMITED
1654	1008045875	GREEN MANAGEMENT INITIATIVE
1655	1002706253	GREEN VISION UGANDA LIMITED
1656	1000137862	GREENHILL HOLDINGS LTD
1657	1002221063	GREENSTONE RESOURCES LIMITED
1658	1000035936	GREENWAY (U) LIMITED
1659	1001071568	GREY STONE INVESTMENTS LIMITED
1660	1000093487	GROW MORE SEEDS AND CHEMICALS LIMITED
1661	1002067223	GUANGDONG HAO HE ENGINEERING AND CONSTRUCTION COMPANY (U) LIMITED
1662	1003157624	GUANGZHOU DONGSONG ENERGY GROUP (U)CO.,LTD
1663	1000073407	GUARANTY TRUST BANK (UGANDA) LIMITED
1664	1000031290	GULF AFRICA LIMITED

1665	1002780104	GULF AFRICAN GENERAL TRADING LTD
1666	1003964398	GULF COTTON LIMITED
1667	1000024455	GULFSTREAM INVESTMENTS UGANDA LIMITED
1668	1000315593	GULU AGRICULTURAL DEVELOPMENT COMPANY LIMITED
1669	1001376179	GULU BIBLE COMMUNITY CHURCH
1670	1002482611	GULU DEVELOPMENT AGENCY
1671	1001086581	GULU DISABLED PERSONS UNION LIMITED
1672	1001339012	GULU DISTRICT FARMERS ASSOCIATION
1673	1000730839	GULU DISTRICT NGO FORUM
1674	1001131522	GULU SUPPORT THE CHILDREN ORGANISATION
1675	1000831823	G) GULU WOMEN ECONOMIC DEVELOPMENT AND GLOBALISATION. (GWED-
1676	1002369528	GULU WOMEN WITH DISABILITIES UNION
1677	1002743800	GULU YOUTH DEVELOPMENT ASSOCIATION
1678	1007677786	GUMIKIRIZA INVESTMENTS LIMITED
1679	1000539428	GUMUTINDO COFFEE COOPERATIVE ENTERPRISES LTD
1680	1000079921	GUNMA INVESTMENTS LIMITED
1681	1000033720	GUSTRO LIMITED
1682	1004451949	GUU FOUNDATION COMMUNITY BASED REHABILITATION
1683	1000755155	GWOKKE BER RURAL FOCUS ORGANIZATION
1684	1001717657	H J OILS (U) LTD
1685	1000031559	H.L. INVESTMENT LTD

1686	1000734764	H.N TPO. REGIONAL OFFICE
1687	1000041328	HAANDI RESTAURANT (U) LTD
1688	1000117171	HABARI DISTRIBUTORS LIMITED
1689	1003028034	HABI JOHN FOUNDATION
1690	1000332373	HABIBOIL LIMITED
1691	1000066555	HABITAT FOR HUMANITY INT.
1692	1001286746	HABULEKE CHILD DEVELOPMENT CENTRE
1693	1000269889	HAILEYBURY YOUTH TRUST
1694	1000873060	HAJI ABDU MUGERWA
1695	1000431399	HAJJI ADAM SWALEH
1696	1000068267	HAJJI INVESTMENTS LIMITED
1697	1000374725	HAKIEM MAALI (U) LTD
1698	1000030420	HALA AND COMPANY LIMITED
1699	1001011749	HALCONS LTD
1700	1000538441	HALLIBURTON INTERNATIONAL GMBH
1701	1001073025	HALZ LIMITED
1702	1000817946	HAM ENTERPRISES UGANDA LTD
1703	1001974973	HAMNOOR ENTERPRISES LIMITED
1704	1006936040	HAMURWA CHILD DEVELOPMENT CENTRE
1705	1000695443	HAN INTERNATIONAL INVESTMENTS LIMITED
1706	1000329525	HANDICAP INTERNATIONAL

1707	1003099172	HANDS OF HOPE COMMUNITY ORGANISATION
1708	1000764827	HANDS UGANDA LIMITED
1709	1000120326	HANGZHOU AGROCHEMICALS UGANDA LIMITED
1710	1008033562	HAPPY SAINTS EVANGELICAL CHURCH UGANDA
1711	1007490707	HAPPY SCIENCE CONGREGATION OF UGANDA
1712	1000996250	HARDRICH INVESTMENTS LIMITED
1713	1000136036	HARDWARE & INDUSTRIES LIMITED
1714	1007329014	HARDWARE HOME UGANDA LIMITED
1715	1006960666	HARDWARE MARKET LIMITED
1716	1000123747	HARDWARE SOLUTIONS LIMITED
1717	1000026930	HARDWARE WORLD LIMITED
1718	1000024020	HARED LUBES
1719	1000026716	HARED PETROLEUM LIMITED
1720	1006681406	HARIRO ENTERPRISES LIMITED
1721	1000032087	HARISS INTERNATIONAL LIMITED
1722	1001088645	HARLEYS UGANDA LIMITED
1723	1000041266	HARREE CONSTRUCTION COMPANY
1724	1000334527	HARREE HARDWARE (U) LIMITED
1725	1000037141	HARRIS DISTRIBUTORS LIMITED
1726	1003731346	HARRY TRANSPORTERS LIMITED
1727	1000481791	HARSH TRADING COMPANY LIMITED

1728	1003748706	HASANCO U LIMITED
1729	1000088033	HASH SECURITY COMPANY LIMITED
1730	1000026947	HASHI ENERGY (U) LIMITED
1731	1000041342	HASO ENGINEERS COMPANY LIMITED
1732	1000027831	HASS PETROLEUM (U) LIMITED
1733	1000031062	HASS SCIENTIFIC AND MEDICAL SUPPLIES LIMITED
1734	1002714686	HAVEN ENTERPRISE COMPANY LIMITED
1735	1001337186	HAYAT INTERNATIONAL (U) LTD
1736	1002714465	HEAL THE NATIONS
1737	1006819671	HEALING FAITH UGANDA
1738	1008135671	HEALTH AND RIGHTS IN TRANSFORMATION UGANDA
1739	1000297170	HEALTH LINK PHARMACY LIMITED
1740	1000495761	HEALTH NEED UGANDA
1741	1002029980	HEALTH RIGHTS ACTION GROUP (HAG) LIMITED
1742	1001113996	HEALTHY WORLD FOUNDATION UGANDA LIMITED
1743	1000672998	HEART FOR CHILDREN LIMITED
1744	1000204005	HEED ENTERPRISES LTD
1745	1000087360	HEER DISTRIBUTORS LIMITED
1746	1000042146	HEIFER PROJECT INTER
1747	1001261564	HEINEKEN UGANDA LIMITED
1748	1001019140	HELP AFRICA

1749	1000380707	HELP AGE INTERNATIONAL
1750	1002240135	HELP THE WORLD LIMITED
1751	1007321713	HELPING HAND FOR RELIEF AND DEVELOPMENT
1752	1001040663	HELPING HANDS FOREIGN MISSIONS LIMITED
1753	1000890054	HELPING ORPHANS AND PRODIGALS TO ETERNITY
1754	1000070763	HEMA BEVERAGES LIMITED
1755	1000076255	HENGCHANG PLASTIC (U) COMPANY LIMITED
1756	1000041052	HENKEL POLYMER COMPANY UGANDA LIMITED
1757	1001465440	HENLEY INFRA UGANDA LIMITED
1758	1000098831	HENLEY PROPERTY DEVELOPERS LIMITED
1759	1000034155	HERITAGE COFFEE COMPANY LIMITED
1760	1000105576	HERITAGE INTERNATIONAL SCHOOL
1761	1001129219	HERITAGE TELECOM LIMITED
1762	1000181733	HIDESLAND (U) LIMITED
1763	1007282713	HIDESTIN LOGISTICS LTD
1764	1000528772	HIGHWAY OF HOLINESS EVANGELICAL INTERNATIONAL FOUNDATION (MIRACLE CENTER)
1765	1001440510	HIGHWAY PETROLEUM LIMITED
1766	1006194687	HIINGA UGANDA
1767	1001853295	HILFE FUR AFRICA GEGEN AIDS
1768	1000022163	HILL 16 PRODUCTIONS LIMITED
1769	1000039281	HILL TOP FARM LTD

1770	1001260694	HILLMARKS LIMITED
1771	1000075209	HILLSIDE PRIMARY SCHOOL LIMITED
1772	1000028511	HIMA CEMENT LTD
1773	1003490662	HINES UGANDAN MINISTRIES
1774	1000146913	HIRAL DISTRIBUTORS LTD.
1775	1000460123	HITECH GRAPHICS LIMITED
1776	1000039174	HI-TECH METAL INDUSTRIES LIMITED
1777	1000093915	HIVES SAVE LIVES
1778	1000053883	HL CONSTRUCTION LIMITED
1779	1000119104	HM CAPITAL LIMITED
1780	1000687172	HMH RAINBOW LIMITED
1781	1007350316	HOFFMAN FAMILY FOUNDATION LIMITED
1782	1000579419	HOID ESTABLISHMENTS LIMITED
1783	1001177236	HOIMA DISTRICT UNION OF PERSONS WITH DISABILITIES
1784	1001001956	HOIMA SUGAR LIMITED
1785	1001439074	HOIMA TOWN MOSQUE
1786	1004599182	HOLISTIC PEOPLE EMPOWERMENT MINIS-TRIES INTERNATIONAL UGANDA
1787	1000404350	HOLY CROSS ORTHODOX HOSPITAL
1788	1002027864	HOLY FAMILY HOSPITAL NYAPEA
1789	1000860250	HOLY FAMILY VIRIKA HOSPITAL
1790	1000616583	HOLY INNOCENTS CHILDREN'S HOSPITAL

1791	1001060149	HOLY INTERNATIONAL PENTECOSTAL CHURCH
1792	1000248922	HOME BUILDERS LIMITED
1793	1002957100	HOME CARE FOR WOMEN AND YOUTH OR-GANISATION
1794	1007913710	HOME MAKER FOR THE URBAN POOR UGANDA
1795	1006832250	HOME BET LIMITED
1796	1000029788	HONDA (U) LIMITED
1797	1001764904	HONEST DISTRIBUTORS LIMITED
1798	1002712128	HONG HAI WOOD (U) LIMITED
1799	1000040565	HOOPOE TRADING LIMITED
1800	1001642332	HOPE 4 KIDS INTERNATIONAL
1801	1000921125	HOPE AFTER RAPE
1802	1006997564	HOPE AFTER SCHOOL UGANDA
1803	1007004323	HOPE ALERT NETWORK FOR DEVELOPMENT AND LOCAL EMPOWERMENT
1804	1001364812	HOPE ALIVE LTD
1805	1001136182	HOPE ALIVE UGANDA
1806	1004173276	HOPE AND PEACE FOR HUMANITY
1807	1000086390	HOPE CLINIC LUKULI
1808	1000380811	HOPE FOR CHILDREN INTERNATIONAL
1809	1002542454	HOPE FOR NEW LIFE MINISTRIES
1810	1003594545	HOPE FOR THE HOPLESS
1811	1001957209	HOPE FOR THE NEEDY PROGRAMME

1812	1000691007	HOPE FOR THE NEEDY UGANDA (HONU)
1813	1002481610	HOPE FOR WIDOWS DELIVERANCE ASSOCI-ATION
1814	1001882830	HOPE FOR YOUTH - UGANDA
1815	1006627573	HOPE IN THE LAND MINISTRIES
1816	1007128293	HOPE NET TRAINING PROGRAMME
1817	1001175800	HOPE REHABILITATION AND OUT-REACH(HORHO)
1818	1003559760	HOPE RESTORATION INITIATIVES
1819	1000129926	HOPE SHARING FAMILY
1820	1002137315	HORIZON CHILDREN HOMES INTERNA-TIONAL
1821	1000077746	HORIZON LINES LTD
1822	1000192945	HORIZONT3000
1823	1002767204	HORSE POWER U LIMITED
1824	1000094709	HOSPICE AFRICA UGANDA LIMITED
1825	1002182681	HOSPICE TORORO
1826	1000021911	HOT LOAF BAKERY LTD.
1827	1000021935	HOTEL AFRICANA LTD
1828	1000170804	HOTEL BROVAD LIMITED
1829	1000033972	HOTEL INTERNATIONAL (2000) LIMITED
1830	1000096794	HOTEL PARADISE ON THE NILE LIMITED
1831	1000313332	HOTEL TRIANGLE LIMITED
1832	1000030772	HOUSE OF EDEN (U) LIMITED

1833	1001784363	HOUSE OF LOVE AFRICA
1834	1006858150	HOUSEHOLDD OPPRTUNITY FOR POVERTY ERADICATION - HOPE
1835	1000025532	HOUSING FINANCE BANK LIMITED
1836	1000715592	HOZA AUTO (UGANDA) LTD
1837	1001213906	HUA XIA INTERNATIONAL CONSTRUCTION LIMITED
1838	1000025342	HUAWEI TECHNOLOGIES UGANDA CO LIM-ITED
1839	1000030209	HUMAN DIAGNOSTICS (UGANDA) LIMITED
1840	1001328518	HUMAN RIGHTS AND DEMOCRACY LINK AFRICA (RIDE - AFRICA)
1841	1000453426	HUMAN RIGHTS AWARENESS AND PROMO-TION FORUM(HRAPF)
1842	1007260655	HUMAN RIGHTS DEFENDERS SOLIDALITY NETWORK-HRDS-NET
1843	1000398761	HUMAN RIGHTS FOCUS LTD
1844	1000092127	HUMAN RIGHTS NETWORK UGANDA LIM-ITED
1845	1008035854	HUMANE AFRICA
1846	1006911869	HUMANIST ASSOCIATION FOR LEADERSHIP EQUITY AND ACCOUNTABILITY
1847	1000146102	HUMANITARIAN CARE (U) LIMITED
1848	1001244456	HUMANITARIAN INITIATIVE JUST RELIEF AID ORGANISATION FOR WELFARE AND DEVELOPMENT
1849	1000480034	HUMANITARIAN SUPPORT UGANDA
1850	1002895282	HUMANITY WORLD ALIVE
1851	1001660693	HUNGER FIGHTERS UGANDA
1852	1000512786	HUNGER FREE WORLD UGANDA
1853	1000030306	HUSKY OUT DOOR EQUIPMENT LIMITED

1854	1000256309	HUSSEIN MASABA HARDWARE LIMITED
1855	1000142650	HUTCHINSON CENTRE RESEARCH INSTITUTE OF UGANDA LIMITED
1856	1000557154	HUYS LINK COMMUNITY INITIATIVE LIMITED
1857	1000096342	HWAN SUNG INDUSTRIES LIMITED
1858	1000026916	HWAN SUNG LTD
1859	1000181688	HWAN SUNG MEDICAL CHARITY SERVICE LIMITED
1860	1008811754	HYDA SLOT MACHINES LIMITED
1861	1000038563	HYDERY FOREX BUREAU LTD
1862	1000550709	HYDROMAX LIMITED
1863	1003192575	HYUNDAI ENGINEERING AND CONSTRUCTION CO.LTD
1864	1000383921	I ENGINEERING UGANDA LIMITED
1865	1009795655	IBANDA BULK MILK CENTRE LIMITED
1866	1001117838	IBANDA CHILD DEVELOPMENT CENTRE
1867	1001226751	IBANDA INTEGRATED DEVELOPMENT AGENCY
1868	1000028887	IBERO (U) LTD
1869	1002157340	IBF UGANDA LIMITED
1870	1008057256	IBULANKU COMMUNITY HEALTH CENTRE LIMITED BY GUAR-ANTEE
1871	1000280238	ICAM CHOCOLATE UGANDA LIMITED
1872	1006732250	ICEA GENERAL INSURANCE COMPANY LIMITED
1873	1000028953	ICEA LIFE ASSURANCE COMPANY LIMITED
1874	1000027075	ICEMARK-AFRICA LIMITED

1875	100024424	ICEME COTTON LIMITED
1876	1000891321	ICEME HEALTH CENTRE III
1877	1001032454	ICON PROJECTS LIMITED
1878	1001662978	IDEAL COMMODITIES (U) LIMITED
1879	1001303505	IDS . IBRAHEEM AUTO U LIMITED
1880	1000456595	IFTRA EXIM (U) LIMITED
1881	1000141238	IFTRA UGANDA LIMITED
1882	1002351685	IG INVEST (UGANDA) LIMITED
1883	1001364294	IGANGA CHILD DEVELOPMENT CENTRE (ICDC)
1884	1000750857	IGANGA DISABLED PEOPLES COOPERATIVE SAVINGS AND CRED-IT
1885	1000602378	IGANGA DISTRICT ACTION ON PHYSICAL DISABILITY
1886	1001228639	IGANGA DISTRICT NGO FORUM
1887	1006776953	IGANGA ISLAMIC DEVELOPMENT ASSOCIATION AND ORPHANS CARE
1888	1000582830	IGANGA ISLAMIC MEDICAL CENTRE
1889	1001877583	IGANGA MUSLIM YOUTH FARMERS ASSOCIATION AND ORPHANS CARE
1890	1002038251	IGANGA SCHOOL OF NURSING AND MIDWIFERY LIMITED
1891	1000203981	IGAR (U) LIMITED
1892	1000024103	IGARA GROWERS TEA FACTORY LIMITED
1893	1002782790	IKWERA CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED
1894	1001277405	ILISO CONSULTING (PTY) LTD
1895	1000051853	IMA (UGANDA) LIMITED

1896	1007388964	IMAGING THE WORLD AFRICA
1897	1000286296	IMAN ENTERPRISES LIMITED
1898	1007452228	IMANI (MILELE) CHILDREN
1899	1005848832	IMCO UGANDA LIMITED
1900	1002076623	IMG PHARMACEUTICAL LIMITED
1901	1008776109	IMPACT IMPORT AND EXPORT LIMITED
1902	1002190541	IMPALA SERVICES AND LOGISTICS LIMITED
1903	1000024075	IMPERIAL GROUP OF HOTELS LIMITED
1904	1000035829	IMPERIAL HARDWARE LIMITED
1905	1002234757	IMPERIAL SPORTS BETTING U LIMITED
1906	1008692810	IMPIGER TECHNOLOGIES PRIVATE LIMITED
1907	1000514719	IN MOVEMENT ART FOR SOCIAL CHANGE
1908	1000723024	IN NEED HOME LIMITED
1909	1000020361	INCHCAPE SHIPPING SERVICES UGANDA LIMITED
1910	1009016783	INDIGO TRADING LIMITED
1911	1000052129	INDO-BALI DISTRIBUTORS LIMITED
1912	1000121883	INDUSTRIAL & AUTOMOTIVE SPARES SEVS LTD
1913	1000029367	INDUSTRIAL SECURITY SERVICES LTD
1914	1000049844	INFECTIOUS DISEASES RESEARCH COLLABORATION LIMITED
1915	1001065586	INFINITY COMPUTERS & COMMUNICATIONS COMPANY LTD
1916	1000034721	INFOCOM LIMITED

1917	1000951654	INFORMATION FOR YOUTH EMPOWERMENT PROGRAMME LIM-ITED
1918	1000025860	Infrastructure Services (Uganda) Limited
1919	1003143878	INITIATIVE FOR SOCIAL . & . ECONOMIC RIGHTS (ISER)
1920	1001046966	INITIATIVES FOR COMMUNITY EMPOWERMENT AND SUPPORT
1921	1000281146	INJURY CONTROL CENTRE UGANDA
1922	1000132967	IN-LINE PRINT SERVICES LIMITED
1923	1000316777	INNOVATION OIL REFINERIES LIMITED
1924	1001888598	INNOVATIONS FOR POVERTY ACTION
1925	1000039885	INNOVATIVE FURNITURE LIMITED
1926	1001642905	INNOVIS TELECOM SERVICES INTERNATIONAL LIMITED
1927	1000034065	INNSCOR UGANDA LIMITED
1928	1000103118	INSIEME SI PUO (ISP)
1929	1001748390	INSIGHT CREATIONS LIMITED
1930	1007437585	INSPIRE INTERNATIONAL
1931	1000352291	INSTITUTE FOR INTERNATIONAL COOPERATION AND DEVELOP-MENT
1932	1003375867	INSTITUTE FOR NATIONAL TRANSFORMATION
1933	1000211192	INSTITUTE OF HUMAN VIROLOGY
1934	1006874571	INSTITUTE OF PUBLIC POLICY RESEARCH
1935	1000329387	INTEGRATED COMMUNITY BASED HEALTH ORGANISATION
1936	1000983008	INTEGRATED DEVELOPMENT ALLIANCE FOR HEALTH
1937	1000137969	INTEGRATED DEVELOPMENT OPTIONS (I-DO) LIMITED

1938	1000602409	INTEGRATED DISABLED WOMEN ACTIVITIES
1939	1001416933	INTEGRATED RURAL DEVELOPMENT INITIATIVES
1940	1000102735	INTEK AFRICA LIMITED
1941	1000586316	INTELWORLD
1942	1009865747	INTERBET UGANDA LTD
1943	1000539411	INTERCESSORS FOR UGANDA
1944	1000314937	INTER-CHURCH ORGANISATION FOR DEVELOPMENT COOPERATION (ICCO)
1945	1000020330	INTERIO CONSTRUCT LIMITED
1946	1000037721	INTERIOR TECHNOLOGIES LIMITED
1947	1000038998	INTERNATIONAL ENERGY TECHNIK (U) LIMITED
1948	1001788046	INTERNATIONAL ACCELERATED MISSION (IAM) UGANDA
1949	1007064722	INTERNATIONAL AGENCY FOR RURAL TRANSFORMATION
1950	1000440875	INTERNATIONAL AID SERVICES
1951	1000032812	INTERNATIONAL AIR AMBULANCE LIMITED
1952	1000414809	INTERNATIONAL ANTI CORRUPTION THEATRE MOVEMENT (IATM)
1953	1000151725	INTERNATIONAL BABY FOOD ACTION NETWORK (IBFAN) UGANDA FOUNDATION LTD
1954	1000031245	INTERNATIONAL BUSINESS SOLUTIONS LIMITED
1955	1000119974	INTERNATIONAL BUSINESS, SCIENCE AND TECHNOLOGY (ISBAT) UNIVERSITY LIMITED
1956	1000104996	INTERNATIONAL CARE AND RELIEF
1957	1002803453	INTERNATIONAL CENTRE FOR TRANSITIONAL JUSTICE
1958	1001011794	INTERNATIONAL CHRISTIAN GOSPEL MINISTRIES

1959	1000399113	INTERNATIONAL COMMUNITY OF WOMEN LIVING WITH HIV/AIDS
1960	1000430436	INTERNATIONAL COMMUNITY RURAL WATER SUPPLY AND SANITATION-ICRWSS INTERNATIONAL UN AGENCIES LIMITED
1961	1000394971	INTERNATIONAL COUNCIL ON SOCIAL WELFARE
1962	1000033185	INTERNATIONAL DEVELOPMENT CONSULTANTS LIMITED
1963	1000747419	INTERNATIONAL DEVELOPMENT INSTITUTE UGANDA LIMITED
1964	1000030765	INTERNATIONAL DISTILLERS (U) LIMITED
1965	1000122625	INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE
1966	1000799547	INTERNATIONAL FRIENDSHIP FOR DEVELOPMENT
1967	1000192679	INTERNATIONAL GREAT FAITH MINISTRIES
1968	1000032674	INTERNATIONAL HEALTH NETWORK LIMITED
1969	1000090767	INTERNATIONAL HEALTH SCIENCES UNIVERSITY
1970	1000019940	INTERNATIONAL HIV/AIDS ALLIANCE UGANDA
1971	1000035194	INTERNATIONAL HOLDINGS UGANDA LIMITED
1972	1000039243	INTERNATIONAL HOSPITAL-KAMPALA LIMITED
1973	1000199583	INTERNATIONAL INSITITUTE OF RURAL RECONSTRUCT
1974	1000349398	INTERNATIONAL INSTITUTE OF RURAL RECONSTRUCTION
1975	1000337071	INTERNATIONAL ISLAMIC CHARITABLE ORGANISATION
1976	1001541635	INTERNATIONAL ISLAMIC RELIEF ORGANISATION
1977	1000132508	INTERNATIONAL JUSTICE MISION
1978	1000096373	INTERNATIONAL JUSTICE MISSION
1979	1001011870	INTERNATIONAL LIFELINE FUND

1980	1000031024	INTERNATIONAL MANUFACTURING AND MARKETING LTD
1981	1000088537	INTERNATIONAL MEDICAL CORPS
1982	1001063943	INTERNATIONAL MEDICAL FOUNDATION
1983	1007378591	INTERNATIONAL MISSIONARY SOCIETY SEVENTH DAY AD-VENTIST CHURCH REFORM MOVEMENT
1984	1007836217	INTERNATIONAL REFUGEE RIGHTS INITIATIVE
1985	1000337675	INTERNATIONAL REPUBLICAN INSTITUTE
1986	1000082786	INTERNATIONAL RESCUE COMMITTEE INC.
1987	1000165281	INTERNATIONAL SCHOOL OF UGANDA LIMITED
1988	1001804177	INTERNATIONAL SOLIDARITY FOUNDATION
1989	1001923939	INTERNATIONAL SPORTS BETTING LIMITED
1990	1000940197	INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
1991	1000248939	INTERNATIONAL UNIVERSITY OF EAST AFRICA LTD
1992	1008009450	INTERNATIONAL WOMEN'S COFFEE ALLIANCE(IWCA)UGANDA
1993	1000713959	INTERNATIONAL YOUTH FELLOWSHIP-UGANDA
1994	1000143361	INTER-RELIGIOUS COUNCIL OF UGANDA
1995	1000051097	INTERSOFT BUSINESS SERVICES LIMITED
1996	1000253109	INTRA HEALTH INTERNATIONAL INC
1997	1000035011	INVESCO (UGANDA) LIMITED
1998	1007414978	IOTA CONSTRUCTION LIMITED
1999	1000077104	IPA AFRICA LIMITED
2000	1000051080	IPSOS LIMITED

2001	1000233495	IRC INTERNATIONAL WATER AND SANITATION CENTRE
2002	1000806116	IRENE GLEESON FOUNDATION LTD
2003	1001238798	ISHAKA ADVENTIST HOSPITAL
2004	1002548298	ISHAKA ADVENTIST HOSPITAL ART AND PALLIATIVE PROJECT
2005	1001696003	ISHAKA QUALITY COMMODITIES LIMITED
2006	1000127596	ISHWARI ENTERPRISES LTD
2007	1007560461	ISKCON BHAKTIVEDANTA UGANDA
2008	1000126146	ISLAMIC MEDICAL ASSOCIATION OF UGANDA
2009	1000164432	ISLAMIC UNIVERSITY IN UGANDA
2010	1002280240	ISOLUX INGENIERIA S.A.
2011	1000538227	ISON BPO UGANDA LIMITED
2012	1000042398	ITAL TRADE LTD
2013	1000436553	ITALIAN ASSOCIATION FOR SOLIDARITY AMONG PEOPLE
2014	1001290902	ITEL ENTERPRISES LIMITED
2015	1007037524	ITEL TELECOM LIMITED
2016	1002668423	ITNEXT (U) LTD
2017	1000037852	IUCN LIASON OFFICE
2018	1000028632	iWayAfrica Uganda Limited
2019	1000166824	J P AFRICA (U) LIMITED
2020	1001774604	J.B UNITED ENGINEERING & BUILDING CONTRACTORS LIMITED
2021	1000609700	J.E.S & E TECHNICAL SERVICES LIMITED

2022	1000440533	J.P.CS JELLY INDUSTRIES UGANDA LTD
2023	1000290273	J.W.INTERSERVICES LIMITED
2024	1000633059	J1010 UGANDA
2025	1000151587	JAAB OILS LIMITED
2026	1002980107	JAAJA BARB HOME OF ANGLES
2027	1007437043	JABEZ CHILD DEVELOPMENT PROGRAM
2028	1000100681	JACOBSEN UGANDA POWER PLANT CO. LTD
2029	1000222763	JADMA STARS INVESTMENTS LTD
2030	1000034058	JAGUAR INVESTMENTS LIMITED
2031	1000500511	JAI (U) LIMITED
2032	1000032170	JAKOBU ENTERPRISES LTD
2033	1000033409	JAMANI INVESTMENTS LIMITED
2034	1000075164	JAMBO AUTO MART LIMITED
2035	1000030900	JAMBO ROSES LTD
2036	1000185506	JAMBO TANNERY (UGANDA) LIMITED
2037	1000304405	JAN MOHAMMED ENTERPRISES LTD.
2038	1000346091	JAN MOHAMMED INVESTMENT UGANDA LIMITED
2039	1001531752	JANU TRADING LIMITED
2040	1000024110	JAPAN AUTO AFRICA LIMITED
2041	1000019964	JAPAN AUTO TRADERS (UGANDA) LIMITED
2042	1000122418	JAPAN AUTOWORLD LIMITED

2043	1002811151	JAROGA INTERNATIONAL SUPPORT ORGANIZATION
2044	1001088904	JASOLIYA INVESTMENTS LIMITED
2045	1001125964	JASSANI FOOD INDUSTRIES LIMITED
2046	1001127742	JASSANI GENERAL TRADING LIMITED
2047	1000039050	JATALA AUTO (U) LIMITED
2048	1003107529	JAVA COFFEE AND TEA LIMITED
2049	1007801535	JAVA HOUSE COFFEE SHOP UGANDA LIMITED
2050	1001196215	JAVELIN SPORTS BETTING LIMITED
2051	1000819244	JAY AMBE (U) LIMITED
2052	1000163945	JAY DEEP SERVICES LIMITED
2053	1007036174	JAY SOMNATH INDUSTRIES (U) LTD
2054	1001875705	JAYDEEP INDUSTRIES LIMITED
2055	1007403276	JAYHANUMAN ENTERPRISES LIMITED
2056	1000099659	JAYSHREE HOLDINGS LIMITED
2057	1000031000	JAYSHREE LIMITED
2058	1000090004	JAZZ SUPERMARKETS LIMITED
2059	1000726248	JAZZ-MOZAIT (UGANDA) LIMITED
2060	1000428565	JEET SPORTS BETTING UGANDA LIMITED
2061	1001010265	JEMEX SPORTS BETTING LIMITED
2062	1000510328	JENGA COMMUNITY DEVELOPMENT OUTREACH
2063	1000027848	JESA FARM DAIRY LIMITED

2064	1000021928	JESANI CONSTRUCTION LIMITED
2065	1000121976	JESANI INTERNATIONAL LIMITED
2066	1000490773	JESUIT REFUGEE SERVICE/ROME
2067	1000477414	JESUS CARES
2068	1002471958	JESUS IS KING (JIK) MINISTRIES INTERNATIONAL
2069	1006807910	JESUS IS THE WAY, TRUTH AND THE LIFE MINISTRIES INTERNATIONAL (JWTL)
2070	1007598132	JESUS OUTREACH MINISTRIES-INC
2071	1000091561	JET TOURS & TRAVEL LIMITED
2072	1001859146	JETPATCHER UGANDA LIMITED
2073	1000053869	JETSET FOREX BUREAU (KABALAGALA) LIMITED
2074	1000100598	JEWEL SERVICES LIMITED
2075	1000072468	JHY SPARE LIMITED
2076	1000200874	JIADFU SUPERMARKET LTD
2077	1002462907	JIE COMMUNITY ANIMAL HEALTH WORKERS ASSOCIATION
2078	1000106211	JIMMITEX FURNITURE & CONSTRUCTION CO.
2079	1000544130	JINJA AREA COMMUNITIES FEDERATION
2080	1007342211	JINJA CREATION PEOPLE WITH DISABILITIES ASSOCIATION
2081	1007530926	JINJA HARDWARE POINT LIMITED
2082	1000104561	JINJA MARBLE PRODUCTS (U) LIMITED
2083	1000527060	JINJA ROAD SERVICE STATION 2011 LIMITED
2084	1000051722	JIYA INTERNATIONAL (U) LIMITED

2085	1007332635	JK.FILLING STATION LIMITED
2086	1000073186	JMP INVESTMENTS LIMITED
2087	1000027168	JOB COFFEE LIMITED
2088	1000107288	JOBCONNECT LIMITED
2089	1000059651	JOFRA INTERNATIONAL FORWARDERS LIMITED
2090	1001373283	JOHN DISTILLERIES (U) LTD
2091	1000039212	JOHNRICH CHEAP STORES LIMITED
2092	1000595640	JOHNS STORES LIMITED
2093	1002320148	JOHNSTON GROUP LTD
2094	1000030565	JOINT CLINICAL RESEARCH CENTRE LIMITED
2095	1000985949	JOINT EFFORT TO SAVE THE ENVIRONMENT
2096	1006557919	JOINT EFFORTS FOR RURAL DEVELOPMENT
2097	1007125856	JOINT EFFORTS FOR YOUTH UGANDA
2098	1000503538	JOINT ENERGY AND ENVIRONMENT PROJECT
2099	1000028849	JOINT MEDICAL STORE (UPMB - UCMB)
2100	1001403087	JONAM YOUTH DEVELOPMENT INITIATIVE
2101	1000035539	JOSU LINKS LIMITED
2102	1000041083	JOUNDA MOTORS LIMITED
2103	1001447897	JOY DRILLING DELIVERENCE CHURCH UGANDA
2104	1000684994	JOY FOR CHILDREN UGANDA
2105	1000030741	JOY TRADERS LIMITED

2106	1006895690	JOY UGANDA FOR THE DISABLED
2107	1000151732	JSI RESEARCH AND TRAINING INSTITUTE INC.
2108	1000963591	JSI RESEARCH AND TRAINING NUMAT
2109	1007294881	JUBILEE CHRISTIAN LIFE CHURCH
2110	1007532400	JUBILEE LIFE INSURANCE COMPANY OF UGANDA LIMITED
2111	1000276589	JUKAS CONSTRUCTION LTD
2112	1000741378	JUMAN ENTERPRISES UGANDA LIMITED
2113	1001292956	JUNA AMAGARA MINISTRIES UGANDA
2114	1000025525	JUPITER IMPEX LIMITED
2115	1002706277	JUSCO BASE INVESTMENT LIMITED
2116	1000042571	JUSIME ENTERPRISES LIMITED
2117	1000632966	JUSTICE AND RECONCILIATION PROJECT
2118	1002358061	JUSTICE AND RIGHTS ASSOCIATES
2119	1000133050	JUSTMA ENTERPRISES LIMITED
2120	1000215355	JYOTI STRUCTURES LIMITED
2121	1000331631	JYOTIKA HARDWARE LIMITED
2122	1000426104	JYRA SERVICES LIMITED
2123	1001127673	K G ADUBANGO CONSTRUCTION AND ENGINEERING WORKS LIMITED
2124	1000141611	K.K COACHES LTD
2125	1000035774	K.K. SECURITY (U) LIMITED
2126	1000032453	K.K. TRANSPORTERS LIMITED

2127	1000063638	K.K.N. ENTERPRISES LIMITED
2128	1001946936	K2 TELECOM LIMITED
2129	1000034690	KAAB ANSWER LIMITED
2130	1002379936	KAABONG PEACE AND DEVELOPMENT AGENCY
2131	1006273585	KAANA FOUNDATION FOR OUTREACH PROGRAMS
2132	1000025425	KABACO (U) LTD
2133	1006921348	KABALE CHILD DEVELOPMENT CENTRE
2134	1002333811	KABALE DISTRICT FORUM FOR PHAS NETWORK
2135	1002124988	KABALE WOMEN IN DEVELOPMENT
2136	1008174395	KABAROLE DISTRICT HAND PUMP AND SCHEME AT-TENDANT WATER AND SANITATION ASSOCIATION (KAHASA)
2137	1000919972	KABAROLE NGO'S AND CBO'S ASSOCIATION (KANCA)
2138	1000959148	KABAROLE RESEARCH AND RESOURCE CENTRE
2139	1003068933	KABERAMAIDO OPERATION SAVE THE NEEDY
2140	1001117586	KABERAMAIDO DISTRICT NGO FORUM
2141	1000025335	KABIRA COUNTRY CLUB LIMITED
2142	1000106974	KABOJJA INTERNATIONAL SCHOOL LIMITED
2143	1000039229	KABOJJA JUNIOR SCHOOL LIMITED
2144	1000944443	KABOYO CHILD DEVELOPMENT CENTRE
2145	1002681430	KABUJOGERA RURAL EVANGILICAL CHILD DEVELOPMENT CENTRE
2146	1001127148	KABWERI CHILD DEVELOPMENT CENTRE
2147	1000676212	KABWOHE CLINICAL RESEARCH CENTRE

2148	1001123199	KABWOYA CHILD DEVELOPMENT CENTRE
2149	1007609658	KABYAZA SUGAR CANE GROWING JOINT BODA-BODA YOUTH ASSOCIATION
2150	1006894799	KACERERE CHILD DEVELOPMENT CENTRE
2151	1005388662	KACHAIN LOGISTICS LIMITED
2152	1007397342	KACHUNWA CHILD DEVELOPMENT PROGRAM
2153	1001039817	KADAMA CHILD DEVELOPMENT CENTRE
2154	1002564909	KADAMA WIDOWS ASSOCIATION
2155	1000072320	KADIC HEALTH FOUNDATION LIMITED
2156	1007700983	KADINYA YOUTH LIVELIHOOD GRINDING MILL & VALUE AD-DITION
2157	1007075882	KADOTH REPRODUCTIVE AND CHILD HEALTH INITIATIVE
2158	1000434644	KAFU SUGAR LTD
2159	1000586544	KAGANDO RURAL DEVELOPMENT CENTER
2160	1000586537	KAGANDO SCHOOL OF NURSING AND MIDWIFERY
2161	1000020461	KAGGA & PARTNERS LTD
2162	1001586058	KAGGWA DANIEL & SONS LIMITED
2163	1002587202	KAGUMU DEVELOPMENT ORGANISATION
2164	1000441403	KAHEMBE ENTERPRISES LTD
2165	1001034522	KAHUNA TEA ESTATES LIMITED
2166	1001225056	KAJWENGE CHILD DEVELOPMENT CENTRE
2167	1002750262	KAKA CATERING SERVICES LTD
2168	1000358991	KAKA HOLDINGS STORE LIMITED

2169	1007694452	KAKERE YOUTH PIARY GROUP
2170	1007311813	KAKINDO OPHAN CARE
2171	1000874175	KAKIRA CHILD DEVELOPMENT CENTRE
2172	1000719862	KAKIRA OUTGROWERS RURAL DEVELOPMENT FUND
2173	1007872642	KAKIRA SUGAR BUSOGA FOUNDATION
2174	1000129940	KAKIRA SUGAR LIMITED
2175	1000024096	KAKIRI STONE QUARRY LIMITED
2176	1000819931	KAKISE HOLDINGS LIMITED
2177	1000030803	KAKITECH BUILDERS & RENOVATORS LIMITED
2178	1002822401	KAKS INVESTMENTS LIMITED
2179	1001010044	KAKUUTO COMMUNITY CHURCH
2180	1000358701	KALANGALA DISTRICT NGO FORUM
2181	1000052899	KALANGALA INFRASTRUCTURE SERVICES LIMITED
2182	1000292116	KALERENI ENTERPRISE
2183	1000673005	KALITA TRANSPORTERS LIMITED
2184	1000730135	KALONGO HOSPITAL
2185	1000031573	KALPARILA (U) LIMITED
2186	1001943629	KALPATARU POWER TRANSMISSION LIMITED
2187	1000489278	KALT BEVERAGES LIMITED
2188	1008695965	KALUFAR CHEAPSTORES LIMITED
2189	1001133562	KALYAMENVU CHILD DEVELOPMENT CENTRE

2190	1000100308	KAMA OIL LIMITED
2191	1007058484	KAMACUNDA FINANCIAL SERVICES LIMITED
2192	1000660899	KAMBA PETROLEUM (U) LTD
2193	1000032712	KAMCARE PHARMA LIMITED
2194	1000042640	KAMPALA INTERNATIONAL UNIVERSITY LIMITED
2195	1000042274	KAMPALA AEROCLUB TRAINING CENTRE
2196	1000226833	KAMPALA AREA FEDERATION OF COMMUNITIES (KAFOC)
2197	1001365592	KAMPALA CEMENT CO. LIMITED
2198	1007535372	KAMPALA CHURCH OF CHRIST MINISTRIES
2199	1000215569	KAMPALA CLUB LIMITED
2200	1000025984	KAMPALA DOMESTIC STORE LIMITED
2201	1000434354	KAMPALA EXECUTIVE AVIATION
2202	1000038570	KAMPALA EZZI STORES LIMITED
2203	1000097795	KAMPALA FAMILY MEDICARE GROUP LIMITED
2204	1000229691	KAMPALA HIDES AND SKINS LIMITED
2205	1000067380	KAMPALA HOSPITAL LIMITED
2206	1000039167	KAMPALA IMAGING CENTRE
2207	1000025066	KAMPALA INTERNATIONAL SCHOOL UGANDA LIMITED
2208	1001370142	KAMPALA IRONSHEETS INVESTMENT COMPANY UGANDA LIMITED
2209	1000607649	KAMPALA KINDERGARTEN ASSOCIATION
2210	1000025853	KAMPALA PHARMACEUTICAL INDUSTRIES 1996 LIMITED

2211	1000050914	KAMPALA POLE TREATMENT PLANT LIMITED
2212	1000038266	KAMPALA SITI CABLE LIMITED
2213	1000798059	KAMPALA SITI INDUSTRIES LTD
2214	1000701967	KAMPALA SITI PROPERTIES LIMITED
2215	1000114382	KAMPALA STOCKS SUPERMARKET CO. LIMITED
2216	1000028984	KAMPALA TOBACCO STORE LTD
2217	1000140268	KAMPALA UNIVERSITY LIMITED
2218	1000106318	KAMS CONTRACTORS LIMITED
2219	1001917940	KAMUDA CHILD DEVELOPMENT CENTRE
2220	1006909142	KAMUGANGUZI CHILD DEVELOPMENT CENTRE
2221	1001203267	KAMUGE CHILD DEVELOPMENT CENTRE
2222	1001267001	KAMULI MISSION HOSPITAL
2223	1008116999	KAMULI NETWORK OF NON-GOVERNMENTAL ORGANISATIONS
2224	1000350023	KAMULI SUGAR LIMITED
2225	1000825140	KAMWENGE MARANATHA
2226	1000451845	KAMWOKYA CHRISTIAN CARING COMMUNITY
2227	1000085534	KAMWOKYA CHRISTIAN CARING COMMUNITY EMPOWERMENT CO-OPER
2228	1002162818	KANG JIA INVESTMENT LIMITED
2229	1000026502	KANSAI PLASCON UGANDA LIMITED
2230	1006890481	KANTARE CHILD DEVELOPMENT CENTRE
2231	1001023817	KANYARYERU CDC

2232	1001031705	KANYWAMAIZI CDC
2233	1001306360	KAPCHORWA BUKWO WOMEN IN PEACE INITIATIVE KWIPI
2234	1001084320	KAPCHORWA CHILD DEVELOPMENT CENTRE
2235	1000240713	KAPCHORWA CIVIL SOCIETY ORGANISATIONS ALLIANCE LIMITED
2236	1009436755	KAPEKE KYANKWANZI MILK DEALERS ASSOCIATION
2237	1007898266	KAPISH LIMITED
2238	1003808594	KAPSARUR CHILD DEVELOPMENT CENTRE
2239	1003514073	KAPYOYON CHILD DEVELOPMENT CENTRE
2240	1000819696	KARAMBI ACTION FOR LIFE IMPROVEMENT (KALI)
2241	1002554239	KARAMBI GROUP OF PEOPLE WITH DISABILITIES
2242	1001980693	KARAMOJA AGRO PASTORAL DEVELOPMENT PROGRAMME
2243	1002013407	KARAMOJA CHRISTIAN ETHO VETERINARY PROGRAM
2244	1007614653	KARAMOJA DEVELOPMENT FORUM
2245	1000423684	KARAMOJA DIOCESAN DEVELOPMENT SERVICES (KDDS)
2246	1000946780	KARAMOJA INDIGENOUS AND MODERN HEALTH COLLABORATION PROJECT (KIMHECOP)
2247	1000601874	KARAMOJA INTEGRATED DEVELOPMENT PROGRAMME
2248	1007516248	KARAMOJA UMBRELLA WATER AND SANITATION LIMITED
2249	1002866593	KARAMOJA WOMEN UMBRELLA ORGANIZATION
2250	1002065611	KARAZ COFFEE FACTORY LIMITED
2251	1000031031	KARIMAH (U) LIMITED
2252	1000035080	KARK TECHNICAL SERVICES LIMITED

2253	1000144773	KARMIC FOODS LIMITED
2254	1000498695	KAROBWA TECHNICAL SERVICES LIMITED
2255	1001626415	KAROLI LWANGA HOSPITAL NYAKIBALE
2256	1001871925	KARTASI TRADING COMPANY LIMITED
2257	1000032025	KARURI PHARMACEUTICALS LIMITED
2258	1006632530	KAS SERVICES LIMITED
2259	1000362871	KASAMBYA MOTOR GARAGE AND AUTO PARTS DEALERS LIMITED
2260	1006874367	KASAMBYA PARA SOCIAL WORKERS ASSOCIATION
2261	1001104355	KASANGA HEALTH CENTRE III
2262	1003064121	KASANGATI ORPHANS FUND SOCIETY
2263	1000042212	KASAWO GRAIN MILLERS LTD
2264	1000025915	KASESE COBALT COMPANY LIMITED
2265	1001220251	KASESE DISTRICT FARMERS ASSOCIATION
2266	1002480916	KASESE LANDMINE SURVIVORS ASSOCIATION
2267	1000104958	KASESE NAIL AND WOOD INDUSTRY LIMITED
2268	1000025204	KASH GENERAL & HARDWARE LIMITED
2269	1007441237	KASHINGE
2270	1001120272	KASHONGI CHILD DEVELOPMENT CENTRE
2271	1001016161	KASHWA CHILD DEVELOPMENT CENTRE
2272	1001572972	KASOKOSO CHILD DEVELOPMENT CENTRE
2273	1007391025	KASOZI AGALIAWAMU FARMERS GROUP NGANDO(BUTAMALA)

2274	1002989769	KASSANDA CORNERSTONE FOUNDATION
2275	1000121227	KATADDE DISTRIBUTORS LTD
2276	1000846818	KATAKWI AGENCY FOR DEVELOPMENT
2277	1001068658	KATAKWI CHILDRENS VOICE
2278	1000927145	KATAKWI DISTRICT DEVELOPMENT ACTORS NETWORK (KADDAN)
2279	1002935401	KATAKWI GRASSROOTS WOMEN DEVELOPMENT INITIATIVE KAWODI
2280	1000646363	KATALEMWA CHESHIRE HOME
2281	1000164235	KATHIAWAR ENGINEERING WORKS LIMITED
2282	1000568601	KATIKAMU SDA SECONDARY SCHOOL LIMITED (BY GUARANTEE)
2283	1000272371	KATO CONTRACTORS LIMITED
2284	1000098824	KATO INVESTMENTS LIMITED
2285	1000133157	KATON MANUFACTURERS LIMITED
2286	1000123298	KATOSI WOMEN DEVELOPMENT TRUST
2287	1000841233	KATOVU CHILD DEVELOPMENT CENTRE
2288	1002788482	KATUNA MARPS ORGANIZATION
2289	1002521169	KATUNGU MISSION HOSPITAL
2290	1002132952	KATWE YOUTH DEVELOPMENT ASSOCIATION (KAYDA) (LIM-ITED BY GUARANTEE)
2291	1001862415	KATWEYOMBEKE SACCO
2292	1009129555	KAVERI BUILDERS LIMITED
2293	1000025884	KAWACOM (U) LIMITED
2294	1000575508	KAWAMA GENERAL ENTERPRISES LIMITED

2295	1007662359	KAWANDA YOUTH FRUIT NURSERY AND AGRO FORESTRY PROJECT
2296	1000412890	KAWEMPE CHILD DEVELOPMENT PROGRAM
2297	1000340875	KAWEMPE HOME CARE LIMITED
2298	1000103101	KAWERI COFFEE PLANTATION LIMITED
2299	1002783259	KAWULE DISABLED PERSONS AND THEIR FAMILIES ASSOCIA-TION
2300	1000167732	KAYONZA GROWERS TEA FACTORY LIMITED
2301	1000039892	KAYSON (U) LTD
2302	1000754261	KAYUNGA SUGAR WORKS LIMITED
2303	1000026008	KAZINGA CHANNEL OFFICE WORLD LIMITED
2304	1000798905	KAZIRE HEALTH PRODUCTS LIMITED
2305	1001027314	KAZO CDC
2306	1000025891	KCB BANK UGANDA LIMITED
2307	1001677870	KEC INTERNATIONAL LTD.
2308	1001231335	KEEN FOUNDATION
2309	1003011710	KELELE AFRICA UGANDA
2310	1002405798	KELIM FOUNDATION
2311	1000032940	KELTRON DEVELOPMENT SERVICES LIMITED
2312	1000391612	KEMPS UGANDA LIMITED
2313	1000029281	KEN 2000
2314	1000034766	KEN GROUP
2315	1004379886	KENAFRICA OIL LIMITED

2316	1000028991	KENFREIGHT UGANDA LIMITED
2317	1000025939	KENGROW INDUSTRIES LIMITED
2318	1000122687	KENJOY ENTERPRISES LIMITED
2319	1000045788	KENLLOYD LOGISTICS (U) LTD
2320	1000074919	KENSINGTON AFRICA LIMITED
2321	1000028311	KENYA AIRWAYS LTD
2322	1000166372	KENYA WINE AGENCIES LIMITED
2323	1000266741	KESI INVESTMENTS LIMITED
2324	1000039968	K-FILES LIMITED
2325	1007334727	KHAD INTEGRATED FOUNDATION
2326	1000119097	KHADHAR INVESTMENTS LIMITED
2327	1000100391	KHALID TRADING (U) LTD
2328	1000125473	KHALSA DEVELOPMENTS (U) LIMITED
2329	1000624205	KHAN ENTERPRISES LIMITED
2330	1000187391	KHAN INVESTMENTS LIMITED
2331	1002369891	KHARIS ENTERPRISES LIMITED
2332	1005830388	KHODIYAR INVESTMENTS LIMITED
2333	1008133824	KI3R MINERALS LIMITED
2334	1000097519	KIAMARA TEA ESTATES LIMITED
2335	1000827294	KIBAALE COMMUNITY CENTRE-UGANDA LIMITED(BY GUAR-ANTEE)
2336	1000621229	KIBAALE DISTRICT CIVIL SOCIETY ORGANISATIONS' NETWORK

2337	1000183797	KIBAALE DISTRICT FARMERS ASSOCIATION LIMITED
2338	1000031017	KIBAO ENTERPRISES LTD.
2339	1000039067	KIBAO INVESTMENT CO. LTD.
2340	1000024724	KIBIMBA LIMITED
2341	1002094314	KIBINGE COFFEE FARMERS COOPERATIVE SOCIETY LIMITED
2342	1007013115	KIBOGA DISTRICT FARMERS ASSOCIATION LIMITED BY GUARAN-TEE
2343	1000565066	KIBOGA DISTRICT NGO/CBO FORUM UGANDA
2344	1007017841	KIBOGA DISTRICT PLHA FORUM
2345	1000026978	KIBOKO ENTERPRISES LTD
2346	1001033707	KICA BER SUPPORT WAR VICTIMS ORGANISATION
2347	1000042498	KIDAWALIME BAKERY
2348	1001068855	KIDONGOLE CHILD DEVELOPMENT CENTRE
2349	1004281571	KIDS CLUB KAMPALA LIMITED
2350	1002830634	KIDS IN NEED
2351	1000323826	KIDS OF AFRICA-THE SWISS AFRICAN CHIDREN VILLAGE
2352	1000087474	KIFARU CHEMICALS LIMITED
2353	1001245174	KIGARAMA CHILD DEVELOPMENT CENTRE
2354	1001172379	KIGASA CHILD DEVELOPMENT CENTRE
2355	1007220664	KIGEZI DIOCESE WATER AND SANITATION PROJECT
2356	1007669750	KIGEZI HIGHLAND TEA LTD
2357	1000628965	KIGEZI INDUSTRIES (U) LIMITED

2358	1001442281	KIGUMBA INTENSIVE SECONDRY SCHOOL
2359	1008656133	KIHEMBE BROTHERS COMPANY LTD
2360	1007663450	KIHUNDA CHILD DEVELOPMENT CENTRE
2361	1007346122	KIJJJA KIKUGWEKU DISABLED GROUP
2362	1001704122	KIJUNJUBWA RURAL DEVELOPMENT ASSOCIATION
2363	1000200446	KIJURA TEA COMPANY LIMITED
2364	1002755067	KIKAGATE TRADERS LTD
2365	1005041174	KIMERA ORPHANAGE
2366	1000171087	KIMSY MEDS LTD
2367	1001950464	KINAWATAKA WOMEN'S INITIATIVES
2368	1001299011	KIND INITIATIVE FOR DEVELOPMENT UGANDA
2369	1000997410	KIND TO WOMEN AND ORPHANS DEVELOPMENT AGENCY
2370	1000321313	KINETIC TELECOM LIMITED
2371	1000603293	KING AIR TOURS AND TRAVEL LIMITED
2372	1000392247	KING ALBERT DISTILLERS LTD
2373	1002819805	KING OF KINGS RESTORATION INTERNATIONAL MINISTRIES
2374	1001623567	KINGDOM LIFE TABERNACLE
2375	1000211658	KINGS CHEMICALS LIMITED
2376	1004533961	KINGS HOTEL - KABALE (U) LIMITED
2377	1000150524	KINGS INVESTMENTS (U) LIMITED
2378	1003343536	KINGS OUT REACH CHURCH

2379	1003796892	KING'S TEMPLE MISSIONARY SOCIETY
2380	1001318511	KINGSTAR GENERAL HARDWARE LTD
2381	1000029740	KINGSTON ENTERPRISES LIMITED
2382	1001110772	KINKIIZI INTEGRATED RURAL DEVELOPMENT PROGRAMME
2383	1000077781	KINKIZI DEVELOPMENT COMPANY LIMITED
2384	1000112345	KINKIZI TRADERS LIMITED
2385	1001029903	KINONI CDC
2386	1008017379	KINYARA SENIOR STAFF CLUB
2387	1000025080	KINYARA SUGAR LIMITED
2388	1002582345	KINYARA SUGAR WORKS CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED
2389	1001028933	KINYARA SUGAR WORKS LIMITED STAFF PROVIDENT FUND
2390	1000083221	KINZA TRADING (U) LIMITED
2391	1001177571	KIRINGA CHILD DEVELOPMENT CENTRE
2392	1000254414	KIRIRI COTTON CO. LTD
2393	1000042312	KIRU GENERAL SERVICES LIMITED
2394	1001397326	KIRYANDONGO MUSLIM DAAWA ASSOCIATION
2395	1006118140	KIRYANDONGO NGO FORUM
2396	1001048388	KIRYANDONGO SUGAR LIMITED
2397	1000098603	KISAAMU AND COMPANY LIMITED
2398	1007664527	KISHARU CHILD DEVELOPMENT CENTRE
2399	1000286738	KISINGA CONSTRUCTION COMPANY LIMITED

2400	1000077149	KISITA MINING COMPANY LIMITED
2401	1001272914	KISORO COMMUNITY VOLUNTEERS ASSOCIATION
2402	1000975773	KISORO DISTRICT NGO/CBO FORUM (KINGOF) LIMITED
2403	1007441275	KISORO HILL CDC
2404	1000949804	KISSITO HEALTHCARE INTERNATIONAL
2405	1000601291	KISUBI HIGH SCHOOL LIMITED
2406	1001279124	KISWA YOUTH SAVING AND CREDIT PROJECT
2407	1001222629	KITAGATA FINANCIAL SERVICES COOPERATIVE SOCIETY LIMITED
2408	1000029374	KITANDWE ENTERPRISES LIMITED
2409	1001361063	KITEBI ENTERPRISES U LTD
2410	1002806422	KITENDE BODA BODA ASSOCIATION
2411	1001276069	KITGUM CONCERNED WOMEN'S ASSOCIATION
2412	1001315173	KITGUM NGO FORUM
2413	1001192007	KITGUM WOMEN PEACE INITIATIVE
2414	1001234894	KITHOMA CHILD DEVELOPMENT CENTRE
2415	1008736560	KITOOKE TRADING CO. LTD
2416	1001292711	KITUNGA CHILD DEVELOPMENT CENTRE
2417	1000407101	KITUO CHA KATIBA
2418	1003118510	KIWA GENERAL HARDWARE LIMITED
2419	1000508371	KIWA-MIREMBE SERVICE STATION
2420	1007214806	KIWANYI MUSLIM OPHARN SUPPORT INITIATIVE

2421	1000172637	KIWATULE ENGEN PETROL STATION LIMITED
2422	1000112542	KIWOKO HOSPITAL
2423	1006623748	KIYITA FAMILY ALLIANCE FOR DEVELOPMENT(KIFAD)
2424	1000182893	KIYUNI INVESTMENTS LIMITED
2425	1000131690	KIZZA STORES LIMITED
2426	1001406484	KJAMBO COMMODITIES DISTRIBUTORS
2427	1000679495	KK FRESH PRODUCE EXPORTERS LIMITED
2428	1006799822	KLEOS UGANDA
2429	1000171001	KLM ROYAL DUTCH AIRLINES
2430	1000090294	KLR UGANDA LIMITED
2431	1009674146	KLU UGANDA LIMITED
2432	1006951456	KMB QUANTUM DEVELOPERS (U) LTD
2433	1000079265	KNIGHT FRANK (UGANDA) LIMITED
2434	1000027931	KOBIL UGANDA LIMITED
2435	1000810507	KOBOKO CIVIL SOCIETY NETWORK
2436	1001168116	KOCH AWINGA CHILD DEVELOPMENT CENTRE
2437	1001320689	KOENA AIPECITOI FARMERS ASSOCIATION
2438	1000020768	KOHI-E-NOOR MOTORS LIMITED
2439	1007313839	KOHINOOR INVESTMENTS UGANDA LIMITED
2440	1000717266	KOKOROM ENTERPRISES LIMITED
2441	1000103522	KOL SERVICES LIMITED

2442	1000295209	KOLIN INSAAT TURIZM SANAYI VE TICARET A.S
2443	1000982380	KOLOLO COURTS HOTEL LIMITED
2444	1000130026	KOM CONSULT LIMITED
2445	1000510432	KOMAMBOGA CHILDRENS HOME
2446	1000095372	KOMBI TECHNICAL SERVICES LIMITED
2447	1002758184	KOMITTE CAP ANAMUR GERMAN EMERGENCY DOCTORS
2448	1006670118	KOMO LEARNING CENTRES
2449	1000147638	KOMOLO ASSOCIATES LIMITED
2450	1001009571	KONGASIS AGRO STORES LIMITED
2451	1000610045	KONGO YAT TRANSPORTERS LIMITED
2452	1000041297	KOOKEE ENTERPRISES LIMITED
2453	1008367784	KOREA ENGINEERING CONSULTANTS CORPORATION
2454	1002187020	KOREA EVANGELICAL MISSION TO ALL NATIONS
2455	1000051035	KORICA (UGANDA) LIMITED
2456	1000876757	KOTIDO PEACE INITIATIVE
2457	1000026343	KPMG
2458	1002057119	KRIS CONSULT LIMITED
2459	1000026336	KRISHNA CONSTRUCTION COMPANY LIMITED
2460	1000024624	KRISHNA FRUITS LIMITED
2461	1000258560	KRISHNA INDUSTRIES LIMITED
2462	1000038394	KRISHNAAS (UGANDA) LIMITED

2463	1000445801	KRONE UGANDA LIMITED
2464	1000184567	KS HYDRO POWER UGANDA LIMITED
2465	1002813212	KSO FOUNDATION
2466	1000033989	KUEHNE AND NAGEL (U) LTD
2467	1001730402	KUGELE UGANDA LIMITED
2468	1002552092	KUKU FOODS UGANDA LIMITED
2469	1007080991	KUKUCHIC LIMITED
2470	1000090225	KULIKA UGANDA
2471	1001113330	KUMI CHILD DEVELOPMENT CENTRE
2472	1001235826	KUMI NETWORK OF DEVELOPMENT ORGANISATIONS
2473	1001076715	KUTI INVESTMENTS
2474	1001135633	KUTUNG CHILD DEVELOPMENT CENTRE
2475	1000661417	KUUTO GENERAL STORE LIMITED
2476	1008054467	KWAL RYEKO YOUTH GROUP
2477	1001931261	KWANZA INVESTMENTS LIMITED
2478	1002349904	KWANZIA FARM AND GENERAL SUPPLY FOUNDATION
2479	1001062431	KWARIKWAR CHILD DEVELOPMENT CENTRE
2480	1000088292	KWEWAYO (U) VET PHARMACY LIMITED
2481	1000785011	KWIK BUILD CONTRACTORS & ENGINEERING LIMITED
2482	1000041570	KWIK COMPUTING LIMITED
2483	1007458252	KWIZE DEVELOPMENT ORGANIZATION

2484	1007425617	KYABBOGO TRADING LIMITED
2485	1000028694	KYAGALANYI COFFEE LIMITED
2486	1001082435	KYAMATE CHILD DEVELOPMENT CENTRE
2487	1000030537	KYAMBOGO UNIVERSITY
2488	1001086484	KYAMPISI CHILDCARE MINISTRIES
2489	1001423975	KYAMUHUNGA TEA COMPANY LIMITED
2490	1001568039	KYAMULIBWA ANTI-AIDS PROGRAM
2491	1000767102	KYANGO MIXED FARM LIMITED
2492	1007670416	KYANINGA CHILD DEVELOPMENT CENTRE
2493	1001252651	KYANINGA ESTATE LIMITED
2494	1006870328	KYANKWANZI SUGAR WORKS (U) LTD
2495	1001909075	KYAPA INVESTMENTS LIMITED
2496	1001242423	KYARUMBA CHILD DEVELOPMENT CENTER
2497	1005644100	KYEBAJATOBONA
2498	1000534157	KYELIMA GENERAL HARDWARE LIMITED
2499	1001268240	KYEMBOGO FARMERS ASSOCIATION (KYEFA)
2500	1007669094	KYEMBOGO HOLLY CROSS HC 111
2501	1000837964	KYEMIHOKO CLINIC
2502	1000788984	KYEMPARA CHILD DEVELOPMENT CENTRE
2503	1007367455	KYENGEZA CHILD DEVELOPMENT PROGRAM
2504	1006894233	KYENJOJO HAND PUMP MECHANIS ASSOCIATION

2505	1001110268	KYENJOJO NGOS/CBOS FORUM LTD
2506	1000799761	KYERE CHILD DEVELOPMENT CENTRE
2507	1001114034	KYETUME COMMUNITY BASED HEALTH CARE PROGRAMME (KCBHCP) LTD BY GUARANTEE
2508	1000268001	KYOGA FOUNDATION LTD
2509	1000021479	KYOGA LIMITED
2510	1001947775	L AND K LOGISTICS LIMITED
2511	1001414931	L ARCHE UGANDA LTD
2512	1000040427	LABOREX UGANDA LIMITED
2513	1000032650	LABURNAM COURTS LIMITED
2514	1001388993	LABWOR ZONAL INTEGRATED DEVELOPMENT PROGRAMME
2515	1000032805	LA-CEDRI BUREAU DE CHANGE LIMITED
2516	1002893142	LADDER MINISTRIES UGANDA (LMU)
2517	1000103936	LAGOON TRADING LIMITED
2518	1006673132	LAKE ALBERT CHILDREN WOMEN ADVOCACY AND DEVELOPMENT ORGANISATION (LACWADO)
2519	1000081419	LAKE BOUNTY LIMITED
2520	1001779768	LAKE ECO FISH PROCESSING LIMITED
2521	1001232374	LAKE MBURO INVESTMENT CO LTD
2522	1006585932	LAKE SIDE DAIRY LIMITED
2523	1000035101	LAKE VICTORIA HOTEL LIMITED
2524	1000023968	LAKELAND HOLDINGS LIMITED
2525	1000020354	LAKHANI MOTORS UGANDA LIMITED

2526	1000233999	LAMAR INTERNATIONAL LIMITED
2527	1002010718	LAMP LIGHTERS MINISTRIES
2528	1000318534	LANCET LABORATORIES UGANDA LIMITED
2529	1000079693	LAND AND EQUITY MOVEMENT IN UGANDA
2530	1000122335	LANDY INDUSTRIES LIMITED
2531	1000710970	LANGO CHILD AND COMMUNITY DEVELOPMENT FEDERATION (LACCODEF) LIMITED BY GUARANTEE
2532	1000918315	LANGO SAMARITAN INITIATIVE ORGANIZATION (LSIO)
2533	1000356944	LANOR INTERNATIONAL LIMITED
2534	1000763022	LAOO COMPANY LIMITED
2535	1002247543	LAROO PECE WOMEN ASSOCIATION (LAPEWA)
2536	1000151435	LAW DEVELOPMENT CENTRE
2537	1000058995	LAWSAM CHEMICALS MARKETING & SORV. LTD
2538	1000039198	LAXICON ENTERPRISES (U) LIMITED
2539	1007232732	LAXMI LOGISTICS LIMITED
2540	1000285968	LAY FOUNDATION MINISTRIES INTERNATIONAL
2541	1000142208	LD COMMODITIES UGANDA LTD
2542	1000094730	LEA ASSOCIATES SOUTH ASIA PRIVATE LIMITED
2543	1000035332	LEADCOM UGANDA LIMITED
2544	1000129070	LEADING DISTILLERS LIMITED
2545	1000039916	LEADS INSURANCE LIMITED
2546	1000029671	LEAF TOBACCO & COMMODITIES (U) LIMITED

2547	1000098472	LEATHER INDUSTRIES OF UGANDA LIMITED
2548	1000261587	LEBUBU BROTHERS LIMITED
2549	1000187201	LEDS UGANDA LIMITED
2550	1006613185	LEE AND GAO UNITED TRADERS AND INVESTMENTS CO LTD
2551	1000038042	LEO PLAST (UGANDA) LIMITED
2552	1000020606	LETS GO TRAVEL LIMITED
2553	1000191519	LETSHEGO UGANDA LIMITED
2554	1001612576	LEV (U) LIMITED
2555	1008692651	LEXIS CORPORATION (U) LIMITED
2556	1000063821	LEXMAN LIMITED
2557	1000032781	LIBANCO (U) LIMITED
2558	1000024389	LIBERTY GENERAL INSURANCE UGANDA LIMITED
2559	1000034738	LIBERTY LIFE ASSURANCE UGANDA LIMITED
2560	1000086283	LIBYA OIL UGANDA LIMITED
2561	1001817008	LIFE CHILD INITIATIVE
2562	1000800821	LIFE CHURCH LIMITED
2563	1006144354	LIFE IN JESUS CENTRE CHURCH (LJC)
2564	1000187805	LIFE IN JESUS INTERNATIONAL FOUNDATION
2565	1008976464	LIFE LINK MEDICAL CENTRE LIMITED
2566	1000576616	LIFE MINISTRIES CHRISTIAN CENTRE
2567	1000312386	LIFE PHARMA AFRICA LIMITED

2568	1000170773	LIFECARE DIAGNOSTICS LIMITED
2569	1000483762	LIFT UP JESUS GLOBAL MINISTRY
2570	1002007915	LIGHT AFRICA MINISTRIES
2571	1000199697	LIGHT COLLEGE KATIKAMU LTD
2572	1006870363	LILA.D. KESHWALA ENTERPRISES LIMITED
2573	1000021859	LIMELIGHT LIMITED
2574	1000084857	LINDA PROPERTIES LIMITED
2575	1000124510	LINDNER FOUNDATION UGANDA LIMITED
2576	1000422300	LINK BUS SERVICES LIMITED
2577	1000674945	LINK RURAL BASED ORGANISATION
2578	1000463392	LINK TO PROGRESS
2579	1000054373	LION ASSURANCE CO. LIMITED
2580	1000318800	LIONS AID NORWAY
2581	1002519364	LIRA DISTRICT FORUM OF PEOPLE LIVING WITH AIDS NETWORK (LIDFOPHAN)
2582	1001173639	LIRA MEDICAL CENTRE LIMITED BY GUARANTEE
2583	1003007878	LIRA NGO FORUM
2584	1000378505	LIRA RESORT ENTERPRISES LIMITED
2585	1001208894	LITERACY ACTION AND DEVELOPMENT AGENCY
2586	1000100215	LITHO CRAFT INVESTMENTS LIMITED
2587	1001545232	LITTLE SISTERS OF ST FRANCIS STREET CHILDREN S REHABILITATION CENTRE NSAMBYA
2588	1002541194	LITTLE SURPRISES CHILDREN SUPPORT ORGANISATION

2589	1003396116	LIVE IT UP UGANDA
2590	1000628972	LIVELIHOODS DEVELOPMENT INITIATIVES-UGANDA (LIDI-UGANDA)
2591	1007542711	LIVELIHOODS EMPOWERMENT FOUNDATION LIFE -UG
2592	1000021003	LIVERCOT IMPEX LIMITED
2593	1000510073	LIVING GOODS LIMITED
2594	1003601946	LIVING WATER MINISTRIES UGANDA
2595	1000275340	LOBIGA INVESTMENTS LIMITED
2596	1000895722	LOCAL INITIATIVES FOR COMMUNITY DEVELOPMENT ACTION
2597	1000514947	LODOI DEVELOPMENT FUND
2598	1003218903	LOGISTICS EXPEDITORS LIMITED
2599	1000059620	LOGIX TECHNICAL SOLUTIONS LIMITED
2600	1000037065	LOHANA ACADEMY
2601	1000273738	LOHANA COMMUNITY OF KAMPALA
2602	1000162561	LONDON DISTILLERS (U) LIMITED
2603	1000036882	LONGHORN PUBLISHERS UGANDA LIMITED
2604	1006679504	LONGJIAN ROAD & BRIDGE COMPANY LIMITED
2605	1001368623	LORO CHILD DEVELOPMENT CENTRE
2606	1002810136	LOVE AND CARE FOR THE CHILD MINISTRIES LCCM
2607	1000248173	LOVE IN ACTION
2608	1007541130	LOVE TO LOVE ORGANISATION LIMITED
2609	1000105379	LOVING HANDS ORPHANAGE FOUNDATION

2610	1000879781	LOVING HEARTS BABIES HOME
2611	1003104847	LUBAALE COMMUNITY DEVELOPMENT PROJECT
2612	1001181444	LUBANYI CDC
2613	1002009458	LUCKY CASINO LIMITED
2614	1001187530	LUCKY SPORTS BETTING LIMITED
2615	1002381724	LUCOHECO
2616	1007920072	LUGAZI CATTLE MEAT AND HIDES TRADERS ASSOCIATION
2617	1010930165	LUGAZI SUGAR COOPERATIVE SAVINGS AND CREDIT SOCIETY
2618	1001852584	LUGOGO EVENTS AND ENTERTAINMENT LIMITED
2619	1000099680	LUKONGE COTTON COMPANY LIMITED
2620	1000109763	LUMOLO TRADING CO. LIMITED
2621	1001570438	LUNANA ENTERPRISES
2622	1000203325	LUSA CONSTRUCTION & ENGINEERING CO. LTD
2623	1003237264	LUSANGO REAL UGANDA LIMITED
2624	1003356374	LUSIKIZI FARMERS DEVELOPMENT GROUP
2625	1000837812	LUTHERAN CHURCH MISSION IN UGANDA
2626	1002226624	LUTHERAN WORLD RELIEF
2627	1001153469	LUTI CHILD DEVELOPMENT CENTRE
2628	1000034745	LUUKA PLASTICS LIMITED
2629	1000127827	LUWERO CHILD DEVELOPMENT CENTRE
2630	1007305147	LUWERO DISTRICT NGO FORUM

2631	1000384691	LUWERO INDUSTRIES LIMITED
2632	1000806085	LWALA HOSPITAL
2633	1000912595	LWEKISHUGI CDC
2634	1001194520	LWETAMU CHILD DEVELOPMENT CENTRE
2635	1000136319	LWI UGANDA
2636	1000030886	LYALA BBISI FARM SUPPLY LIMITED
2637	1000041380	M & E ASSOCIATES LIMITED
2638	1000455570	M & T CONSTRUCTION COMPANY LIMITED
2639	1000814908	M.K. PAUL COMPANY LIMITED
2640	1000039471	M.K. PUBLISHERS U. LTD
2641	1001161426	M.T OIL (U) LIMITED
2642	1000413922	M/S MAGM TELECOM LIMITED
2643	1000385181	M/S CALLED CHRISTIANS
2644	1000075768	M2 DEVELOPMENTS LIMITED
2645	1000021607	MAAD LIMITED
2646	1000125511	MAAMA OMULUNGI DAIRY LIMITED
2647	1001020172	MAAMA WATALI DEVELOPMENT ASSOCIATION
2648	1001284485	MAANGA CHILD DEVELOPMENT CENTRE
2649	1000125380	MAB COMPANY LIMITED
2650	1000379620	MABALE GROWERS TEA FACTORY LIMITED
2651	1007892218	MABIRA FOREST INTERGRATED COMMUNITY ORGATISATION

2652	1000073469	MABIRIZI PROPERTIES LIMITED
2653	1003475297	MAC EAST AFRICA LIMITED
2654	1000718830	MACKNOLAR INVESTEMENTS LIMITED
2655	1007979694	MACMARE ENTERPRISES
2656	1000038501	MACNAUGHTON LIMITED
2657	1000096763	MADA HOLDINGS (U) LIMITED
2658	1000126992	MADHVANI GROUP LIMITED
2659	1001369800	MADINAH CHARITABLE ORGANISATION
2660	1000348504	MAENDELEO COMPANY LIMITED
2661	1000095700	MAGANJO GRAIN MILLERS LTD
2662	1000212262	MAGNET CONSTRUCTION COMPANY LIMITED
2663	1000160845	MAGNUM INTERNATIONAL LIMITED
2664	1000035491	MAHAD TRADING COMPANY LIMITED
2665	1001520709	MAHADEV ENTERPRISES LIMITED
2666	1001159479	MAHANT SHREE INTERNATIONAL LIMITED
2667	1000032826	MAHAVIR ENTERPRISES LTD
2668	1000299386	MAHESH ENTERPRISES (U) LTD
2669	1000036578	MAINA FREIGHT ICD LIMITED
2670	1000041459	MAIRYE ESTATES LIMITED
2671	1000448873	MAISHA MEDICAL SUPPLIES LIMITED
2672	1000708581	MAITRI ENTERPRISES LIMITED

2673	1000768959	MAJAB INVESTMENT CO. LIMITED
2674	1000035059	MAJESTIC (U) LTD
2675	1000441389	MAJESTIC HOLDINGS LIMITED
2676	1007694611	MAJI POWER LIMITED
2677	1000433888	MAK SPH - CDC HIV/AIDS FELLOWSHIP PROGRAM
2678	1000028090	MAKEPASI MATCH LIMITED
2679	1007388060	MAKERERE UNIVERSITY BUSINESS SCHOOL STAFF RETIRE-MENT
BENE FITS SCHE ME		
2680	1000031079	MAKERERE UNIVERSITY COUNCIL
2681	1001254912	MAKERERE UNIVERSITY JOINT AIDS PROGRAM LIMITED
2682	1000459992	MAKERERE UNIVERSITY RETIREMENT BENEFITS SCHEME
2683	1000562156	MAKING POSITIVE LIVING ATTRACTIVE TO THE YOUTH
2684	1000129415	MAKING POSITIVE LIVING ATTRACTIVE TO YOUTH INITIA-TIVES
2685	1000037776	MAKKI INVESTMENTS (U) LIMITED
2686	1000756905	MAKS (U) LTD
2687	1000073438	MAKSS PACKAGING INDUSTRIES LTD
2688	1001014183	MAKUYU CHILD DEVELOPMENT CENTRE
2689	1002288024	MALARIA AND CHILD HOOD ILLNESS NGO SECRETARIAT
2690	1000146071	MALARIA CONSORTIUM
2691	1002048524	MALAYAKA HOUSE LIMITED

2692	1000039129	MALAYSIA FURNISHING CENTRE LIMITED
2693	1000860885	MALIBA CHILD DEVELOPMENT CENTRE
2694	1001343893	MALONGO CHILD DEVELOPMENT CENTRE
2695	1000512662	MALTESER INTERNATIONAL
2696	1000473161	MAMA HIDES AND SKINS LTD
2697	1002754128	MAMA'S CLUB UGANDA
2698	1000074522	MAMBO COMMUNICATIONS LIMITED
2699	1000039647	MANAGEMENT AND ACCOUNTANCY TRAINING COMPANY LIMITED
2700	1000188899	MANAGEMENT SCIENCES FOR HEALTH INC.
2701	1000024914	MANDELA AUTO SPARES LIMITED T/A CITY RETREAD
2702	1000021873	MANGO TREE EDUCATIONAL ENTERPRISES LIMITED
2703	1000026015	MANSONS UGANDA LIMITED
2704	1006871371	MANTRA TECHNOLOGIES LIMITED
2705	1000029595	MANTRAC (UGANDA) LIMITED
2706	1000041718	MANZI INTERNATIONAL (U) LIMITED
2707	1000024814	MARASA HOLDINGS LIMITED
2708	1000661493	MARCUS GARVEY PAN AFRIKAN INSTITUTE LIMITED
2709	1000065875	MARGHERITA MILLERS LIMITED
2710	1007773916	MARI KELLEY FOUNDATION
2711	1000502506	MARIAM AND BROTHERS TRADING COMPANY LIMITED
2712	1000051791	MARIANA AGENCIES LIMITED

2713	1000042740	MARIANUM PRESS LIMITED
2714	1000669049	MARIAS CARE
2715	1000567952	MARIE STOPEs INTERNATIONAL -UGANDA
2716	1000051204	MARIE STOPEs UGANDA LIMITED
2717	1000049302	MARIKA AFRICA SWEETS LIMITED
2718	1000028276	MARINE AND AGRO EXPORT PROCESSING LIMITED
2719	1006568862	MARK DEVELOPMENT COMPANY LIMITED
2720	1000131224	MARK IMPEX (U) LIMITED
2721	1000164204	MARKH INVESTMENTS CO. LTD
2722	1000241842	MARMA TECHNICAL SERVICES LIMITED
2723	1000037914	MAROKHA INVESTMENTS LIMITED
2724	1000273783	MARRYATS EAST AFRICA LIMITED
2725	1000031238	MARSH UGANDA LIMITED
2726	1000643439	MART MIX AUTO COMPANY LTD
2727	1000713880	MARVEL CONTACTORS AND ROAD MAINTAINANCE LIMITED
2728	1006840027	MAS CORPORATION LIMITED
2729	1000327592	MASABA CARS AND GENERAL INVESTMENTS LIMITED
2730	1000046130	MASABA ENTERPRISES LIMITED
2731	1001797066	MASAF PETROLEUM UGANDA LIMITED
2732	1007653339	MASAKA GREEN LIGHT IMPACT PROGRAMME
2733	1000127689	MASANAFU CHILD AND FAMILY SUPPORT(MCAFS)

2734	1000459888	MASH CONTRACTORS LIMITED
2735	1000126602	MASIIZI SUPPLIERS LIMITED
2736	1001203395	MASINDI CHILD DEVELOPMENT CENTRE
2737	1001627910	MASINDI DISTRICT NGO FORUM
2738	1000857785	MASINDI PROJECT SOCIAL SERVICES CENTRE
2739	1000453785	MASOMO INDUSTRIES UGANDA LIMITED
2740	1000439418	MASTER GRAIN MILLING LIMITED
2741	1000037883	MASTER INDUSTRIES (U) LIMITED
2742	1000060231	MASTER POWER SYSTEMS (U) LIMITED
2743	1000102100	MASTER WOOD WORKS LIMITED
2744	1000032446	MASUMIN TEXTILE CORPORATION LTD
2745	1001320444	MATANY HOSPITAL
2746	1001217334	MATHENIKO DEVELOPMENT FORUM
2747	1003053385	MATILONG COMMUNITY DEVELOPMENT ORGANISA-TION
2748	1000031994	MATRIX (U) LTD
2749	1001032613	MAWAGALA CHILD DEVELOPMENT CENTRE
2750	1001263221	MAWANGA CHURCH OF GOD OF EAST AFRICA UGANDA
2751	1000350741	MAWUMO PETROLEUM LIMITED
2752	1000056986	MAX IMPORTS & EXPORTS LIMITED
2753	1002690146	MAXOL (U) LIMITED
2754	1000069955	MAYANA LIMITED

2755	1000894286	MAYANJA MEMORIAL HOSPITAL FOUNDATION
2756	1000373213	MAYANK ANTI-CORRUPTION COALITION
2757	1000476285	MAYFARE COMPANY LIMITED
2758	1000845489	MAYUGE DISRICT FARMERS' ASSOCIATION LIMITED
2759	1000099711	MAYUGE SUGAR INDUSTRIES LIMITED
2760	1001854593	MAYUGE YOUTH ANTI AIDS ASSOCIATION (MAYAA)
2761	1000182178	MBALE AREA FEDERATION OF COMMUNITIES
2762	1001074330	MBALE CHILD DEVELOPMENT CENTRE
2763	1000912340	MBALE COALITION AGAINST POVERTY
2764	1003166278	MBALE DELICIOUS BAKERS LTD
2765	1002800336	MBALE FOAM LIMITED
2766	1000117361	MBALE IMPORTERS & EXPORTERS LIMITED
2767	1000491294	MBALE MATERNITY HOME
2768	1000279741	MBALE RESORT HOTEL LIMITED
2769	1000024783	MBALE SOAP WORKS LIMITED
2770	1009693553	MBALIGA MITYANA HIDES AND SKINS LIMITED
2771	1007391574	MBARARA CHILD DEVELOPMENT PROGRAM
2772	1002077220	MBARARA MEDICAL AND CANCER CENTER
2773	1000397456	MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY
2774	1000714646	M-BAW-O TIMBERWORKS LIMITED
2775	1000039012	MBW CONSULTING LIMITED

2776	1000029298	MCLEOD RUSSEL UGANDA LIMITED
2777	1000223329	MDV UGANDA LIMITED
2778	1000190860	MECCA TRADING LIMITED
2779	1000030834	MECH TOOLS & EQUIPMENTS LTD.
2780	1000086704	MED AIR/SWITZERLAND
2781	1000035415	MEDALLION ENGINEERING LIMITED
2782	1007409562	MEDECINS SANS FRONTIERES
2783	1000275105	MEDECINS SANS FRONTIERES / FRANCE
2784	1001204168	MEDEQUIP UGANDA LIMITED
2785	1000031970	MEDI PLUS UGANDA LIMITED
2786	1000028114	MEDICAL ACCESS (UGANDA) LIMITED
2787	1000865576	MEDICAL ASSISTANCE PROGRAMS (MAP) INTERNATIONAL
2788	1000028121	MEDICAL RESEARCH COUNCIL
2789	1000760785	MEDICAL TEAMS INTERNATIONAL - UGANDA
2790	1000094761	MEDICI CON L'AFRICA CUAMM FONDAZIONE OPERA SAN FRANCESCO SAVERIO
2791	1000060590	MEDICINS SAN FRONTIERS SWITZERLAND
2792	1000047445	MEDILAB (U) LIMITED
2793	1000054977	MEDIPHARM INDUSTRIES (E.A) LTD
2794	1000035836	MEDIPHARM SALES LIMITED
2795	1000032339	MEDIPOINT INDUSTRIES LTD
2796	1000032681	MEDIPOINT INVESTMENTS LTD.

2797	1000054259	MEDISELL UGANDA LIMITED
2798	1000033775	MEDITEC (U) LIMITED
2799	1000042771	MEDNET HEALTHCARE LIMITED
2800	1000897196	MEDVIN PHARMA LIMITED
2801	1000825751	MEENA INDUSTRIES LTD
2802	1000025739	MEERA INVESTMENTS LIMITED
2803	1001180964	MEETING POINT HOIMA (MPH) LTD
2804	1000152015	MEETING POINT HOIMA
2805	1000131621	MEETING POINT KAMPALA - KYAMUSA OBWONGO
2806	1000102552	MEGA BELLS ELECTRONICS LIMITED
2807	1000238573	MEGA SUPERMARKET LIMITED
2808	1000160034	MEGGER TECHNICAL SERVICES LTD
2809	1000024983	MEGHA INDUSTRIES (U) LTD.
2810	1006144620	MEHTA ELECTRICALS UGANDA LIMITED
2811	1000145377	MELTRAC UGANDA LIMITED
2812	1007579923	MENA SPORTS CONSULTING U LIMITED
2813	1000176686	MENNONITE CENTRAL COMMITTEE
2814	1006377147	MENTAL HEALTH UGANDA
2815	1000179120	MEP2010 INVESTMENTS LIMITED
2816	1000024945	MERCANTILE CREDIT BANK LIMITED
2817	1000024852	MERCANTILE PROPERTIES LTD

2818	1006978064	MERCULIA TRADING HOUSE LIMITED
2819	1000031307	MERCURY COMPUTERS LIMITED
2820	1001288427	MERCY AND LOVE COMMUNTY HEALTH CARE
2821	1002680605	MERCY CHILD CARE MINISTRY
2822	1000104492	MERCY CORPS UGANDA
2823	1007923976	MERCY HOUSE
2824	1006884854	MERCY UGANDA INC
2825	1001330893	MERGREY ENTERPRISES LIMITED
2826	1000111565	MERIDIAN SALE & SERVICES LTD
2827	1002054406	MERIDIAN TOBACCO CO LTD
2828	1000040586	MERIDIANA AFRICA AIRLINES (U) LIMITED
2829	1000316204	MERRYLAND HIGH SCHOOL
2830	1001507609	MESHA STEEL LIMITED
2831	1000024531	META PRODUCTS (U) LTD.
2832	1008301465	METAL EXPORTS LIMITED
2833	1000072634	METAPLUS (U) LIMITED
2834	1000353347	METHOD CONSTRUCTION CO.LTD
2835	1002905952	METL UGANDA LIMITED
2836	1000129391	METRALCO LIMITED
2837	1000032322	METRO PHARMACEUTICALS LIMITED
2838	1000035387	METRO PLASTICS (U) LTD.

2839	1000169420	METROPLEX SHOPPING MALL LTD
2840	1000024938	METROPOLITAN FOREX BUREAU LTD
2841	1000096007	METROPOLITAN PROPERTIES LTD
2842	1000586827	METROPOLITANREPUBLIC UGANDA LIMITED
2843	1000026281	MFI DOCUMENT SOLUTIONS LIMITED
2844	1000113215	MFI MANAGED DOCUMENT SOLUTIONS LIMITED
2845	1000683061	MG ENGINEERS & CONTRACTORS LIMITED
2846	1008541293	MHATRE ENTERPRISES LIMITED
2847	1000032743	MHK GENERAL AGENCIES LIMITED
2848	1000026816	MI HOLDINGS LIMITED
2849	1000032729	MICRO (U) LIMITED
2850	1001301396	MICRO CITY COMPUTERS LTD
2851	1001410585	MICRO-HAEM SCIENTIFICS AND MEDICAL SUPPLIES LIMITED
2852	1000070359	MIDAS CARE (U) LIMITED
2853	1000040631	MIDLAND FOREX BUREAU LIMITED
2854	1000740898	MIDLAND TEA EXPORTERS
2855	1002965771	MIDWESTERN REGIONAL CENTRE FOR DEMOCRACY AND HUMAN RIGHTS
2856	1001031018	MIFUMI LIMITED
2857	1000021745	MIHINGO LIMITED
2858	1005969105	MIIRYA COFFEE COMMUNITY PROJECT
2859	1001180108	MILDMAY UGANDA

2860	1004534765	MILES2SMILES WELFARE CENTRE
2861	1000127710	MILKWELL LIMITED
2862	1000039402	MILLENIUM 2000 (U) LIMITED
2863	1000213636	MILLENIUM GENERAL HARDWARE LIMITED
2864	1000245929	MILLENNIUM INFOSYS LIMITED
2865	1000038304	MILLENNIUM MARBLE (2000) LIMITED
2866	1003025859	MINERAL OIL COMPANY LIMITED
2867	1000030468	MINERAL SERVICES LIMITED
2868	1000030223	MINET LIMITED
2869	1001473949	MINHAS MOTORS (U) LIMITED
2870	1000219401	MINI BAKERIES (UGANDA) LIMITED
2871	1000078678	MINIMAX UGANDA LIMITED
2872	1001051878	MINORITY RIGHTS GROUP INTERNATIONAL
2873	1000070887	MIRACLE MOTORS COMPANY LIMITED
2874	1006652893	MIRACLE OF FAITH INTERNATIONAL MINISTRIES (MOFIM) LTD
2875	1007634588	MIRAGE HARDWARE SUPPLIERS LIMITED
2876	1000132394	MIRAGE TRADING CO LIMITED
2877	1006995144	MIRYANTE ORPHANS' HOME
2878	1002070033	MISSION 4 WATER
2879	1002960907	MISSION AFTER CUSTODY
2880	1007350841	MISSION AND EVANGELISM MINISTRIES INTERNATION-AL

2881	1000086245	MISSION AVIATION FELLOWSHIP
2882	1003303155	MISSION DESTINY
2883	1000126343	MISSION FOR ALL (NGO)
2884	1001715548	MISSION FOR YOUTH RIGHTS
2885	1001544773	MISSION HOUSE MINISTRIES
2886	1000844754	MISSION LINK INTERNATIONAL
2887	1001904940	MISSION MOVING MOUNTAINS
2888	1000542221	MISSION TO EVERY NATION(KOREA)
2889	1000459733	MISSIONARIES OF THE POOR LIMITED (BY GUARANTEE)
2890	1000118089	MITSUMI COMPUTER GARAGE LIMITED
2891	1002742878	MITYANA-MUBENDE DISTRICT FARMERS ASSOCIATION
2892	1000586178	MIX TELEMATICS EAST AFRICA LIMITED
2893	1000129208	MJAP LIMITED
2894	1002208957	M-KOPA UGANDA LIMITED
2895	1000112366	MKS LIMITED
2896	1000121462	MM INTERGRATED STEEL MILLS (UGANDA) LIMITED
2897	1000316556	MMP AGRO INDUSTRIES LIMITED
2898	1002815711	MOBIGAMING UGANDA LIMITED
2899	1000496372	MOBILE DECISIONING UGANDA LIMITED
2900	1007017430	MODERN COAST EXP. UGANDA LIMITED
2901	1000039464	MODERN ELECTRONICS LIMITED

2902	1001139520	MODERN LANE LIMITED
2903	1000765956	MOFUNDS LIMITED
2904	1000028946	MOGAS UGANDA LIMITED
2905	1000145750	MOGEN ENTERPRISES LIMITED
2906	1000029923	MOHAN'S OYSTERBAY DRINKS (U) LIMITED
2907	1000026274	MOIL (U) LIMITED
2908	1000042671	MOMAI DISTRIBUTORS LIMITED
2909	1008459202	MONI IMPEX LIMITED
2910	1000026036	MONITOR PUBLICATIONS LIMITED
2911	1000072903	MOONLIGHT HIDES & SKIN LTD
2912	1000035750	MORAN PUBLISHERS (UGANDA) LIMITED
2913	1000207619	MORNING STAR ENTERPRISES (U) LTD
2914	1000423270	MOROTO COUNTY ASSOCIATION FOR DEVELOPMENT
2915	1000769843	MOROTO PEOPLE LIVING WITH HIV/AIDS
2916	1001179749	MOST AT RISK POPULATIONS' SOCIETY IN UGANDA
2917	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
2918	1007073386	MOTHERMARY CHARITYORGANISATION
2919	1000064967	MOTI PHARMA (UGANDA) LIMITED
2920	1000634471	MOTOGAS UGANDA LIMITED
2921	1000028573	MOTORCARE UGANDA LIMITED
2922	1000211568	MOTT MACDONALD UGANDA LIMITED

2923	1000034110	MOUNT ELGON SEED COMPANY LIMITED
2924	1000255940	MOUNT MERU MILLERS UGANDA LIMITED
2925	1008968048	MOUNT MERU PETROLEUM U LIMITED
2926	1000028076	MOVIT PRODUCTS LIMITED
2927	1002030750	MOYO DISTRICT NGO FORUM
2928	1000229394	MPANGA GROWERS TEA FACTORY LTD
2929	1000052112	MPARO HILLS TRADING COMPANY LTD
2930	1000203418	MPIGI TRADING & TRANSIT LIMITED
2931	1001064571	MPOMA SCHOOL LIMITED
2932	1000029398	MPONGO LIMITED
2933	1001431842	MPORORO GROUP LIMITED
2934	1001776810	MS IPIFA (U) LTD
2935	1002999317	MSHALE COMMODITIES UGANDA LIMITED
2936	1000164456	MT ELGON HOTEL & SPA LIMITED
2937	1000117330	MT. ELGON MILLERS LIMITED
2938	1007277100	MT. MORIAH MINISTRIES INTERNATIONAL UGANDA
2939	1000426128	MT. ST HENRYS HIGH SCHOOL MUKONO
2940	1000077418	MTA COMPUTERS LIMITED
2941	1003861067	MTB CO LIMITED
2942	1000040458	MTK UGANDA LIMITED
2943	1001155789	MTN SEA SHARED SERVICES LTD

2944	1000023257	MTN UGANDA CONTRIBUTORY PROVIDENT FUND
2945	1000028535	MTN UGANDA LIMITED
2946	1000593631	MTO MOYONI
2947	1002426116	MTOTO WA JUA
2948	1000313622	MUBEESA SERVICES LIMITED
2949	1000262336	MUBENDE LIVESTOCK REARING CO-OPERATIVE SOCIETY LIMITED
2950	1007914597	MUBENDE WOMEN WITH DISABILITIES ASSOCIATION (MUDIWA)
2951	1000994096	MUFUTU BUMBO CHILD DEVELOPMENT CENTRE
2952	1002486001	MUGOBI TRADERS LIMITED
2953	1000088720	MUGWANYA SUMMIT COLLEGE LIMITED
2954	1006918100	MUHANGA CHILD DEVELOPMENT CENTRE
2955	1002335868	MUJUNI CHILD DEVELOPMENT CENTRE
2956	1000499213	MUKAI ENTERPRISES LIMITED
2957	1000879415	MUKAIRA FOUNDATION LTD
2958	1000027044	MUKALWE ENTERPRISES (U) LIMITED
2959	1006655803	MUKASA COURRIERS LIMITED
2960	1000289662	MUKIE INTERNATIONAL U LTD
2961	1000360337	MUKISA FOUNDATION
2962	1000039081	MUKISA MPEWO ENTERPRISES LIMITED
2963	1000459902	MUKIVANA ENTERPRISES LIMITED
2964	1000260679	MUKONO BAKERY LTD

2965	1000038297	Mukono Bookshop Printing and Publishing Co. Ltd
2966	1007358238	MUKONO COMMUNITY CHURCH
2967	1000200094	MUKONO DIOCESE
2968	1000026043	MUKONO INDUSTRIES (U) LIMITED
2969	1001285082	MUKONO KISOBOKA SAVINGS AND CREDIT CO-OPERATIVE SOCIETY
2970	1000928464	MUKONO MULTI-PURPOSE YOUTH ORGANISATION
2971	1001027238	MUKORA CDC
2972	1000660447	MUKUTO GUMU INTERGRATED FARMERS ASSOCIATION
2973	1000026761	MUKWANO ENTERPRISES LTD.
2974	1000026754	MUKWANO INDUSTRIES (U) LTD
2975	1000024700	MUKWANO PERSONAL CARE PRODUCE LIMITED
2976	1000056244	MUKWASI GENERAL CONTRACTORS
2977	1000126985	MULAGO HILL DIAGNOSTIC LTD
2978	1001074934	MULATSI CHILD DEVELOPMENT CENTRE
2979	1000026809	MULCO TEXTILE LIMITED
2980	1007401543	MULEETE CHILD DEVELOPMENT PROGRAM
2981	1000071398	MULJIBHAI MADHIVAN FOUNDATION
2982	1000068229	MULSTAR TECHNICAL SERVICES LIMITED
2983	1000964171	MULTI AUTO UGANDA LIMITED
2984	1000024679	MULTICHOICE UGANDA LIMITED
2985	1001695309	MULTI-COMMUNITY BASED DEV'T INITIATIVE LTD

2986	1000032291	MULTI-KONSULTS LIMITED
2987	1000307208	MULTILINES COMPANY (U) LIMITED
2988	1000044956	MULTILINES INTERNATIONAL LIMITED
2989	1000036616	MULTIPLE FREIGHT SOLUTIONS LIMITED
2990	1000026778	MULTIPLE I.C.D. LIMITED
2991	1000026723	MULTIPLE INDUSTRIES LIMITED
2992	1000073445	MULTIPLEX LTD.
2993	1000031048	MULTITECH MANAGEMENT AND ACCOUNTANCY PROGRAMME
2994	1000596962	MUNAZZAMAT AL - DAWA AL - ISLAMIYYA
2995	1000108579	MUNYANGA DEVELOPMENT LIMITED
2996	1000025746	MUNYONYO COMMON WEALTH RESORT LIMITED
2997	1005765619	MURAMBI CHILD DEVELOPMENT CENTRE
2998	1006918148	MURAMBO CHILD DEVELOPMENT CENTRE
2999	1002663542	MUSCLE GROUP LIMITED
3000	1000042802	MUSE-AF ENTERPRISES CO. LIMITED
3001	1000110077	MUSICLAND IMPEX UGANDA LIMITED
3002	1000208175	MUSIIMTEX ENTERPRISES LIMITED
3003	1001292780	MUSLIMS IN NEED CHARITY ORGANISATION
3004	1000933024	MUSTARD SEED MINISTRY-UGANDA
3005	1001898823	MUSUUZA BUILDING CONTRACTORS LIMITED
3006	1001134111	MUTEGO DISTRIBUTORS LIMITED

3007	1008082200	MUTERE TELECOM LIMITED
3008	1000059437	MUTONI CONSTRUCTION (U) LTD
3009	1000132422	MUTTICO TECHNICAL SERVICES LIMITED
3010	1001013313	MUTUFU CHILD DEVELOPMENT CENTRE
3011	1000467790	MUWONGA GENERAL INVESTMENTS LIMITED
3012	1000900879	MUZAHURA CDC
3013	1000034255	MUZURI INTERNATIONAL (U) LIMITED
3014	1007129539	MUZZA INVESTMENTS LIMITED
3015	1000026785	MWEYA SAFARI LOGDE LTD
3016	1006974018	MWISI CHILD DEVELOPMENT CENTRE
3017	1001600767	MY FATHER'S HOUSE
3018	1001200654	MY FATHER'S HOUSE HOWIE CHRISTIAN CHARITABLE TRUST
3019	1000024479	N.C. BEVERAGES LIMITED
3020	1000122273	N.N. HARDWARES LIMITED
3021	1000633294	N.N.H.P ENTERPRISES LTD
3022	1000037707	N.S.JAPAN AUTO LIMITED
3023	1008377660	NAALINYA TRADING CO LTD
3024	1001253973	NABALIGI INVESTMENTS LIMITED
3025	1006996877	NABIGANDA FARMERS CO-OPERATIVE SOCIETY LIMITED
3026	1000028190	NABORS DRILLING INTERNATIONAL LIMITED
3027	1001259662	NACWOLA PALLISA

3028	1000062782	NADIMS LIMITED
3029	1000021514	Nagoya Co. Limited
3030	1000024296	NAJJA MIXED TRADERS LIMITED
3031	1007409531	NAJJANANKUMBI CHILD DEVELOPMENT PROGRAM.
3032	1000999336	NAJJERA PROGRESSIVE SCHOOL LIMITED
3033	1001226972	NAKAMUWA CONSTRUCTION COMPANY LIMITED
3034	1000040410	NAKANA COFFEE FACTORY LTD.
3035	1000138297	NAKASERO HOSPITAL LIMITED
3036	1002863431	NAKASONGOLA PENTECOSTAL MINISTRIES LIMITED (BY GUARANTEE)
3037	1000137617	NAKAWUKA ENTERPRISES
3038	1001175579	NAKIYINJI INVESTMENTS (U) LIMITED
3039	1000033247	NAKULABYE GAPCO SERVICE STATION LIMITED
3040	1000098344	NAKUYA ENTERPRISES LIMITED
3041	1007330564	NALUBEGA ARCADE LIMITED
3042	1000764789	NALUFENYA ENERGY LIMITED
3043	1001996993	NAMANVE INDUSTRIES LIMITED
3044	1000274356	NAMAYIBA TEA ESTATE LTD
3045	1003068612	NAMAYINGO UNITED WOMEN GROUP
3046	1000323360	NAMBALE ENTERPRISES LIMITED
3047	1003548741	NAMBI CHILDREN'S INITIATIVE LIMITED
3048	1000437630	NAMEKARA MINING COMPANY LIMITED

3049	1000186980	NAMILYANGO SECONDARY SCHOOL LTD
3050	1000259716	NAMIREMBE HILLSIDE HIGH SCHOOL LTD
3051	1000610311	NAMIREMBE PARENTS SCHOOL LIMITED
3052	1007401567	NAMUTAMBA CHILD DEVELOPMENT PROGRAM
3053	1000605509	NAMUTAMBA REHABILITATION CENTRE FOR HANDICAPPED
3054	1002176719	NAMUTUMBA DISTRICT NGO FORUM
3055	1000096480	NANA HOSTELS LIMITED
3056	1001232978	NANGALAMA CHILD DEVELOPMENT CENTRE
3057	1001226958	NANGERA CHILD DEVELOPMENT CENTRE
3058	1001239972	NANJING TOURS & TRAVEL LIMITED
3059	1001252185	NARO RETIREMENT BENEFITS SCHEME
3060	1000078264	NARTHCON LIMITED
3061	1000032260	NASAC VENTURES LIMITED
3062	1000184698	NASECO (1996) LIMITED
3063	1000092362	NATION MEDIA GROUP LIMITED
3064	1000587300	NATION OIL DISTRIBUTORS LIMITED
3065	1000078485	NATION WIDE PROPERTIES LIMITED
3066	1000349919	NATIONAL ASSOCIATION OF PROFESSIONAL ENVIROMENTAL-ISTS
3067	1001189960	NATIONAL ASSOCIATION OF WOMEN'S ORGANISATION IN UGANDA
3068	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED
3069	1002290368	NATIONAL COMMUNITY OF WOMEN LIVING WITH HIV AIDS- NACWOLA

3070	1000092241	NATIONAL COMMUNITY OF WOMEN WITH HIV/AIDS IN
3071	1000095082	NATIONAL CURRICULUM DEVELOPMENT CENTRE
3072	1000334375	NATIONAL DEMOCRATIC INSTITUTE FOR INTERNATIONAL AFFAIRS (NDI)
3073	1002306927	NATIONAL GUIDANCE AND EMPOWERMENT NETWORK OF PEOPLE LIVING WITH AIDS/HIV (NGEN)
3074	1000029329	NATIONAL HOUSING & CONSTRUCTION CORPORATION
3075	1000229736	NATIONAL HOUSING AND CONSTRUCTION COMPANY LIMITED STAFF PROVIDENT FUND
3076	1000028725	NATIONAL MEDICAL STORES
3077	1000024462	NATIONAL SOCIAL SECURITY FUND
3078	1003157586	NATIONAL SOCIAL SECURITY FUND STAFF PROVIDENT FUND
3079	1000442587	NATIONAL SPIRITUAL ASSEMBLY OF BAHAIS OF UGANDA
3080	1000501612	ENTERPRISES NATIONAL UNION OF COFFEE AGRI-BUSINESSES AND FARM (NUCAFE) LIMITED
3081	1000037921	NATIONAL UNION OF DISABLED PERSONS OF UGANDA
3082	1000151984	NATIONAL UNION OF WOMEN WITH DISABILITIES OF
3083	1000023440	NATIONAL WATER & SEWERAGE CORPORATION
3084	1001316039	NATIONAL YOUTH ORGANISATION FOR DEVELOPMENT (NAYODE)
3085	1000477034	NATIONALS' EFFORT TO ERADICATE POVERTY IN UGANDA
3086	1002043539	NATIONWIDE CONSTRUCTION SERVICES LIMITED
3087	1007414619	NATURE AND LIVELIHOODS
3088	1000514215	NATURE LODGES LIMITED
3089	1000484570	NATURE UGANDA THE EAST AFRICA NATURAL HISTORY SOCIETY UGANDA

3090	1002719153	NATURING FOUNDATION OF JAPAN
3091	1003175208	NAUME CHILDRENS FOUNDATION
3092	1003179799	NAVIGATORS UGANDA
3093	1000200063	NBS TELEVISION LTD
3094	1001090043	NC BANK UGANDA LIMITED
3095	1001351363	NDALI LODGE LTD
3096	1006688890	NDIBURUNGI SUGAR WORKS LTD
3097	1001721161	NEBBI DISTRIC NGO FORUM
3098	1000335497	NEEDY KIDS IN SUPPORT (U) LIMITED
3099	1000407422	NEEM COSMETICS UGANDA LTD
3100	1002588783	NELION TRADING UGANDA LIMITED
3101	1000028756	NEOLIFE INTERNATIONAL (PTY) LTD
3102	1001185676	NEPTUNE FINANCIAL SOFTWARE (U) LTD
3103	1000314302	NEST ENTERPRISES LIMITED
3104	1000123143	NESTLE EQUATORIAL AFRICAN REGION LIMITED
3105	1000895867	NETIS UGANDA LIMITED
3106	1000120851	NETWORK FOR WATER & SANITATION (U)LTD
3107	1001109177	NETWORK OF UGANDA RESEARCHERS AND RESEARCH USERS
3108	1000125428	NETWORLD (U) LIMITED
3109	1000461773	NEUTRAL (U) LIMITED
3110	1000288647	NEW AFRICA CARGO FREIGHTERS LTD

3111	1000095817	NEW APOSTOLIC CHURCH UGANDA
3112	1000042557	NEW CALTEX MENGO SERVICE STATION LIMITED
3113	1000382875	NEW COURT VIEW HOTEL LIMITED
3114	1000957184	NEW COVENANT CHRISTIAN CENTRE
3115	1001694933	NEW EDEN CHRISTIAN FOUNDATION
3116	1001744427	NEW FORESTS FOUNDATION
3117	1008033172	NEW FOUNDATION COMMUNITY MINISTRY
3118	1000192952	NEW FRONTIERS TECHNOLOGY CONSULT LTD
3119	1000029857	NEW HONEST ENTERPRISES
3120	1000322804	NEW JACK LIMITED
3121	1008130265	NEW JERUSALEM INTERNATIONAL MINISTRIES
3122	1000979035	NEW KABOWA REDEEMED CHURCH OF CHRIST
3123	1000032491	NEW KINTEX (2005) LIMITED
3124	1006876635	NEW LIFE ADVANCE MINISTRIES LIMITED BY GUARANTEE
3125	1000032208	NEW MASTER ELECTRONICS LIMITED
3126	1000029833	NEW MUGISHA TRADING CO.
3127	1000245691	NEW NAVIN ENTERPRISES LIMITED
3128	1000023402	NEW OASIS ESSO SERVICE STATION LTD.
3129	1003073441	NEW TESTAMENT CHURCHES OF CHRIST
3130	1007226087	NEW TESTAMENT CHURCHES OF CHRIST MBARARA REGION
3131	1007375322	NEW TESTAMENT PENTECOSTAL MISSION

3132	1000020278	NEW UGANDA SECURIKO LIMITED
3133	1002957490	NEW WINE NEW LIFE MINISTRIES LIMITED
3134	1007706337	NEWCOM IMPEX LIMITED
3135	1000030948	NEWPLAN LIMITED
3136	1000035125	NEWREST UGANDA INFLIGHT SERVICES LTD
3137	1001145730	NEWTECH INDUSTRIES LIMITED
3138	1007200553	NEWTON HIDES & SKIN U LTD
3139	1008218473	NEX ENERGY UGANDA LIMITED
3140	1000053503	NEXUS (U) LTD
3141	1001202953	NGARIAM SUB-COUNTY DEVELOPMENT ASSOCIATION
3142	1000981907	NGO LINK FORUM APAC (NLFA) LIMITED
3143	1000880492	NGORA CHILD DEVELOPMENT CENTER
3144	1006989904	NIC GENERAL INSURANCE COMPANY LIMITED
3145	1000027020	NIC HOLDINGS LIMITED
3146	1006954618	NIC LIFE ASSURANCE COMPANY LIMITED
3147	1000023395	NICE HOUSE OF PLASTICS LIMITED
3148	1001205038	NICOLE ASSOCIATES LIMITED
3149	1000058612	NICONTRA LIMITED
3150	1000485236	NILE HUMANITARIAN DEVELOPMENT AGENCY
3151	1000027013	NILE AGRO INDUSTRIES LIMITED
3152	1001117127	NILE ALUMINIUM LTD

3153	1000023419	NILE BREWERIES LIMITED
3154	1000971696	NILE BREWERIES STAFF PROVIDENT FUND
3155	1000029474	NILE COM LIMITED
3156	1000032605	NILE CONSTRUCTION GENERAL CONTRACTOR
3157	1003066841	NILE COTTON GINNERS UGANDA LTD
3158	1000336246	NILE DERIVATIVES LIMITED
3159	1006987208	NILE DIALOGUE PLATFORM
3160	1000175257	NILE ENERGY LIMITED
3161	1000969404	NILE FIBREBOARD LTD
3162	1000043251	NILE FISHING CO. LTD.
3163	1001520761	NILE HEAVY ENGINEERING LIMITED
3164	1001158133	NILE HIGH LAND ARABICA COFFEE FARMERS ASSOCIATION LIMITED
3165	1000434668	NILE HOTEL INTERNATIONAL LIMITED
3166	1000070076	NILE HOUSE LIMITED
3167	1000044925	NILE PLASTIC INDUSTRIES LTD
3168	1000029412	NILE PLYWOODS (U) LTD.
3169	1000032184	NILE SERVICES LTD
3170	1000202562	NILE SURGICOT LIMITED
3171	1002853310	NILEPRO TRUST LIMITED
3172	1008614654	NILKAL INVESTMENT LIMITED
3173	1000112825	NILOTICUS LIMITED

3174	1000650236	NIMROSE ENTERPRISES LIMITED
3175	1000029429	NINA INTERIORS LIMITED
3176	1000035515	NIPPON PARTS (U) LIMITED
3177	1000907027	NISH AUTO LIMITED
3178	1000032222	NITRO CHEMICALS (UGANDA) LIMITED
3179	1001389728	NJERU ASA SERVICE STATION
3180	1001825562	NJUBA CHILDREN RELIEF
3181	1002608024	NKONDO KIDERA DEVELOPMENT UNION(NKDU)
3182	1000085765	NKOZI HOSPITAL
3183	1000039488	NKUMBA UNIVERSITY
3184	1007424167	NKURUNGIRO CDC
3185	1000126671	NOAH'S ARK CHILDREN MINISTRY UGANDA (NACMU)
3186	1009087783	NOAMAG TRADERS
3187	1000019957	NOBEL SYNTHETICS LIMITED.
3188	1001956788	NOBODY TO SOMEBODY (NTS) LTD
3189	1003292820	NOEL CHARITY FOUNDATION
3190	1000038159	NOKIA SOLUTIONS AND NETWORKS BRANCH OPERATIONS OY
3191	1000079845	NOOR AUTO LIMITED
3192	1000055502	NORBROOK (U) LTD
3193	1001373987	NORH KIGEZI DIOCESE RUBIRIZI CDC
3194	1000164242	NORTH BUKEDI COTTON CO. LTD

3195	1004954378	NORTH KARAMOJA DIOCESE
3196	1001372244	NORTH KIGEZI AND KINKIIZI DIOCESE WATER AND SANITATION PROGRAMME
3197	1001408362	NORTH KIGEZI DIOCESE BUGANGARI CDC
3198	1001393401	NORTH KIGEZI DIOCESE BURAMA CDC
3199	1001246168	NORTH KIGEZI DIOCESE KAKINGA CDC
3200	1001376994	NORTH KIGEZI DIOCESE KASHENYI CDC
3201	1001437531	NORTH KIGEZI DIOCESE KATURIKA CDC
3202	1001378254	NORTH KIGEZI DIOCESE KIGANDA CDC
3203	1001437272	NORTH KIGEZI DIOCESE KINYASANO CDC
3204	1001402100	NORTH KIGEZI DIOCESE KYAMAKANDA CDC
3205	1001408914	NORTH KIGEZI DIOCESE NYAKISOROZA CDC
3206	1001393301	NORTH KIGEZI DIOCESE NYARURAMBI CDC
3207	1001392652	NORTH KIGEZI DIOCESE RUKUNGIRI GROWERS ORPHANS AND DIS-ABLED CHILDRENS PROJECT
3208	1001729746	NORTH KIGEZI DIOCESE RWERERE CDC
3209	1001966312	NORTH RWENZORI RURAL COMMUNITY AGRICULTURE AND CONSERVATION
3210	1001347870	NORTHERN UGANDA ANTI-CORRUPTION COALITION
3211	1001452081	NORTHERN UGANDA COMMUNITY BASED ACTION FOR CHILDREN WITH DISABILITIES
3212	1001070826	NORTHERN UGANDA DEVELOPMENT FOUNDATION (NUDF)
3213	1000083297	NORTHWEST GLOBAL SOLUTIONS LIMITED
3214	1000032477	NORVIK ENTERPRISES LIMITED

3215	1000143064	NORVIK HOSPITAL LIMITED
3216	1004883606	NORWAY 4AFRICA
3217	1001854303	NORWEGIAN FRIENDS OF UGANDA
3218	1000125787	NORWEGIAN PEOPLES' AID
3219	1000335145	NORWEGIAN REFUGEE COUNCIL UGANDA OFFICE LIMITED
3220	1001431642	NOVA INSURANCE COMPANY LIMITED
3221	1000033958	NOVELTY TANNERY LIMITED
3222	1000027006	NOVO ENTERPRISES LIMITED
3223	1000115604	NSANJA AGRO-CHEMICALS LIMITED
3224	1001096274	NSIIKA CHILD DEVELOPMENT PROJECT
3225	1001197071	NSINZE SUBCOUNTY HIV AIDS WORKERS ASSOCIATION
3226	1001323516	NSOONO CHILD DEVELOPMENT CENTRE
3227	1000038587	NTAKE BAKERY & COMPANY LTD
3228	1000126208	NTEMENRO ENTERPRISES LIMITED
3229	1000054038	NTEREFUNE GENERAL ENTERPRISES LTD
3230	1007251811	NTUMWA GENERAL HARDWARE (U) LIMITED
3231	1001019430	NTUNGAMO DAIRY FARMERS CO-OPERATIVE UNION LIMITED
3232	1007253858	NTUNGAMO DEVELOPMENT NETWORK (U)
3233	1000806658	NTUNGAMO KOBIL LIMITED
3234	1007797479	NTUNGAMO LORRIES ,PICKUPS AND DRIVERS ASSOCIATION
3235	1001674739	NUDPHAAP

3236	1000322338	NUMA FEEDS LTD
3237	1006652510	NURU AGRICULTURE LIMITED
3238	1006900412	NUSRA HIDES AND SKINS LIMITED
3239	1000812592	NYABUGANDO CHILD DEVELOPMENT CENTRE
3240	1000475681	NYAKA AIDS FOUNDATION LTD
3241	1001302176	NYAKAIRU TEA ESTATES LIMITED
3242	1000916382	NYAKANA TOBACCO STORE LTD
3243	1001103050	NYAKAYOJO CHILD DEVELOPMENT CENTRE
3244	1001134014	NYAKS AND LENNY ENTERPRISES LIMITED
3245	1008147373	NYAKYERA-RUKONI AREA ENTERPRISE CO-OPERATIVE SOCIE-TY LIMITED
3246	1000330519	NYAMBYA TEA COMPANY LTD
3247	1001110986	NYAMIRAMA COMMUNITY DEVELOPMENT PROJECT
3248	1001032033	NYARUBUNGO CHILD DEVELOPMENT CENTRE
3249	1007050358	NYARUBUNGO COMMUNITY INITIATIVES
3250	1007311064	NYARWINA KATWEYIMUKYE YOUTH GROUP
3251	1000525272	NYENGA CHILDRENS HOME
3252	1002150888	NYIMBWA MULTI PURPOSE ORGANIZATION OF PEOPLE LIVING WITH HIV/AIDS(NYIMUPHA)
3253	1008165910	NYUMBA YA WAZEE ORGANISATION
3254	1000211841	NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE (NOTDEC) LIMITED
3255	1001310751	OAKAY LIMITED
3256	1000027410	OAKWOOD INVESTMENTS LIMITED

3257	1000032315	OASIS NURSERY LIMITED
3258	1000125466	OASIS UGANDA
3259	1000240064	OASIS UGANDA CHARITABLE TRUST
3260	1007714708	OBIOL YOUTH LIVELIHOOD PIGGERY PROJECT
3261	1002408401	OCEAN ENERGY UGANDA LIMITED
3262	1003087884	OCHERO WOMENS EFFORT AGAINST HIV AIDS
3263	1000143330	OCHODA ENTERPRISES LIMITED
3264	1001818703	OCOK CONSTRUCTION LIMITED
3265	1000941329	OCTAGON LIMITED
3266	1007799036	ODUDUI YOUTH TENTS AND CHAIRS
3267	1000144935	OFF TU MISSION
3268	1001526312	OGAS SERVICES UGANDA LIMITED
3269	1007692053	OGOLOI YOUTH PIGGERY PROJECT
3270	1000116377	OIL COM (U) LIMITED
3271	1001198766	OIL ENERGY (U) LIMITED
3272	1000144704	OIL NET PETROLEUM UGANDA LIMITED
3273	1000029343	OIL PALM UGANDA LIMITED
3274	1000570185	OILWELL PETROL STATION LIMITED
3275	1007714929	OKALIS-LIRA YOUTH PIGGERY PROJECT
3276	1000026402	OKAPI TRADING LIMITED
3277	1002932791	OKOA REFUGE

3278	1003603986	OKORO HOLDINGS LIMITED
3279	1000031963	OLAM UGANDA LIMITED
3280	1000039526	OLD MPORORO ENTERPRISES LIMITED
3281	1001151871	OLOK CHILD DEVELOPMENT CENTRE
3282	1000431589	OLYMPIC PETROLEUM U LIMITED
3283	1000143223	OM BAJRANG CONSTRUCTION LTD
3284	1000099894	OM GENERAL HARDWARE LTD
3285	1000221037	OM GENERAL TRADING LIMITED
3286	1000645776	OMANIMAN COMMUNITY DEVELOPMENT INITIATIVE
3287	1000043862	OMEGA CONSTRUCTION LIMITED
3288	1000687103	OMEGA OIL UGANDA LIMITED
3289	1002300175	OMKAR DEVELOPMENTS LTD
3290	1000756073	OMKAR GAPCO SERVICE STATION
3291	1001810370	OMLIMBACH ENTERPRISES LIMITED
3292	1002133818	OMODOI PARENTS ASSOCIATION
3293	1008214289	OMWIBALE TWEYAMBE GROUP
3294	1004348601	ONE CITY MINISTRIES UGANDA
3295	1002152521	ONE MORE CHILD
3296	1007391940	ONE PETROLEUM (U) LIMITED
3297	1000348894	ONE TO FISH LIMITED
3298	1001731389	ONGINO STAR ORGANISATION

3299	1001775840	ONIALEKU CHILD DEVELOPMENT CENTRE
3300	1001810028	ONMOBILE UGANDA LIMITED
3301	1000157583	ONWARD TECHNOLOGIES LIMITED
3302	1003033847	ONYANGO AND SONS
3303	1002796822	ONYWAK DONGO SACCO
3304	1004424420	OPEN DOOR COMMUNITY BASED ORGANISATION
3305	1000162554	OPEN HAND INTERNATIONAL
3306	1007864868	OPENING DOORS
3307	1007685201	OPENING THE DOOR TO DEVELOPMENT TECHNOLOGY TO RURAL PEOPLE
3308	1000381608	OPERATION UGANDA
3309	1000471856	OPERATIONS & MAINTENANCE ENERGY UGANDA LTD
3310	1000286210	OPIT AND SONS MILLERS LIMITED
3311	1000038128	OPPORTUNITY BANK(U)LTD
3312	1001917957	OPUYO CHILD DEVELOPMENT CENTRE
3313	1001702006	ORA INTERNATIONAL
3314	1000090936	ORGANIC CHEMICALS U LTD
3315	1001060453	ORGANISATION FOR COMMUNITY ACTION
3316	1003005358	ORGANIZATION FOR COMMUNITY EMPOWERMENT AND DEVELOPMENT
3317	1000944612	ORIAJIN ISLAMIC CENTRE
3318	1005229965	ORIENT BANK DEFINED CONTRIBUTION SCHEME
3319	1000023319	ORIENT BANK LTD

3320	1000769829	ORIENTAL BUSINESS GROUP LIMITED
3321	1000341210	ORIENTAL GEOPHYSICAL UGANDA CO. LTD
3322	1002672779	ORION TRANSFORMERS AND ELECTRICS LIMITED
3323	1007356861	ORPHANAGE FOUNDATION UGANDA UGANDA
3324	1001137221	ORPHANS COMMUNITY BASED ORGANISATION
3325	1001225971	ORUNGO INTERGRATED DEVELOPMENT ORGANI-SATION
3326	1000610701	ORUNGO WOMEN AT TASK
3327	1003664216	ORYX GAS UGANDA LIMITED
3328	1000027824	ORYX OIL UGANDA LIMITED
3329	1000029405	OSCAR INDUSTRIES LTD.
3330	1006896853	OSHO CHEMICAL INDUSTRIES LIMITED
3331	1000611633	OTADA CONSTRUCTION CO LTD
3332	1000364780	OTADA HOLDINGS LIMITED
3333	1001051588	OTATAI CHILD DEVELOPMENT CENTER
3334	1000372754	OTUKE PRIVATE SECTOR ENTERPRISES LTD
3335	1000216812	OUR CHILDREN OUR FUTURE
3336	1002939626	OUR LADY OF PEACE CHILDREN'S ARK
3337	1002714496	OUR OWN HOME MINISTRIES INTERNATIONAL LTD
3338	1006641926	OUTLET STORES UGANDA LIMITED
3339	1006827203	OUTREACH TO AFIRCA(OTA)
3340	1003574082	OUTREACH UGANDA EMPOWERMENT NETWORK

3341	1002548761	OVIDIAN UGANDA LIMITED
3342	1000977040	OWAIS MOTORS U LIMITED
3343	1000739804	OWOTE ENTERPRISE LIMITED
3344	1000143019	OXFAM GB IN UGANDA
3345	1001527796	OXFAM NOVIB
3346	1000026419	OXY GAS LIMITED
3347	1007381011	OYERE HIDES AND SKINS COMPANY LIMITED
3348	1000354317	OZUU BROTHERS ENTERPRISES LIMITED
3349	1008084713	P.A.C SPA LIMITED
3350	1008063114	PABASA DISTRIBUTORS UGANDA LIMITED
3351	1007491287	PACE STAFF RETIREMENT BENEFITS SCHEME
3352	1001748307	PACEGO WOMEN CLUB
3353	1007770419	PADER DISTRICT HAND PUMP MECHANIC ASSOCIATION
3354	1001575678	PADER ORPHAN CARING PROJECT
3355	1000052395	PADRE PIO INSURANCE BROKERS LIMITED
3356	1001396104	PAG MISSION HEALTH UNIT
3357	1001385306	PAJUR ALALA CHILD DEVELOPMENT CENTRE
3358	1000041021	PAK MUMTAZ (U) LIMITED
3359	1000835599	PAL - GLOBE ENGINEERINGS LIMITED
3360	1000052402	PALIN CORPORATION
3361	1000380590	PALLE MOELLER FOUNDATION

3362	1000577676	PALLIATIVE CARE ASSOCIATION OF UGANDA LIMITED
3363	1001169193	PALLISA CIVIL SOCIETY ORGANIZATIONS NET-WORK
3364	1005786493	PALLISA COMMUNITY DEVELOPMENT TRUST
3365	1000249212	PALM CONSTRUCTION COMPANY LIMITED
3366	1001192380	PALM HARDWARE LIMITED
3367	1000896485	PALM UGANDA LIMITED
3368	1000097916	PAMOJA AFRICA REFLECT NETWORK LIMITED
3369	1000027527	PAN AFRIC COMMODITIES LIMITED
3370	1000023723	PAN AFRIC IMPEX UGANDA LIMITED
3371	1000028663	PAN AFRICAN CARRIERS (U) LTD.
3372	1000084550	PAN AFRICAN CHRISTIAN AIDS NETWORK TRUST
3373	1000060780	PAN MODERN CONSULT LIMITED
3374	1000074581	PANCON ENGINEERS LTD
3375	1000518675	PANOS EASTERN AFRICA
3376	1000023654	PANYAHULULU COMPANY LIMITED
3377	1000789726	PAPOLI COMUNITY DEVELOPMENT FOUNDATION
3378	1000023692	PARAA SAFARI LODGE LIMITED
3379	1008606566	PARAGON GAMING LTD
3380	1008571256	PARAGONBET LIMITED
3381	1000515437	PARAMBOT DISTILLERIES LTD
3382	1000414022	PARAMOUNT DAIRIES (2010) LTD

3383	1003978831	PARENTAL CARE MINISTRIES (PCM) LIMITED
3384	1001035226	PARENTS CONCERN FOR YOUNG PEOPLE
3385	1000144514	PARKLANE COURTS LTD
3386	1000341555	PARLIAMENTARY FORUM ON CLIMATE CHANGE - UGANDA
3387	1000285654	PARLIAMENTARY PENSION SCHEME
3388	1000995342	PAROMBO COTTON FARMERS LIMITED
3389	1007058415	PARSHA INTERNATIONAL LIMITED
3390	1000135135	PARTICIPATORY ECOLOGICAL LAND USE MANAGEMENT
3391	1000627450	PARTNER FOR COMMUNITY DEVELOPMENT (PCD)
3392	1000844564	PARTNERS FOR CHILDREN WORLDWIDE
3393	1003446011	PARTNERS FOR VULNERABLE CHILDREN (PVC)
3394	1002568537	PATH WAY INITIATIVE FOR DEVELOPMENT UGANDA
3395	1000060859	PATHFINDER INTERNATIONAL
3396	1000211444	PATIDAR SAMAJ
3397	1008272900	PATON LLOYD LIMITED
3398	1007446087	PATROL ENTERPRISES LIMITED
3399	1000038646	PATRONICS SERVICES (U) LIMITED
3400	1000652656	PAUL MUKASA SCHOOLS LTD
3401	1002286212	PAUL OBOH AND COMPANY LIMITED
3402	1000194526	PAX INSURANCE COMPANY LIMITED
3403	1000068243	PAX TRANSPORT LIMITED

3404	1000032415	PC WORLD COMPUTERS LIMITED
3405	1000027358	PDM (UGANDA) LIMITED
3406	1000751344	PEACE INVESTMENT LIMITED
3407	1000131034	PEACE PORTAL COMMUNITY CHURCH MINISTRIES
3408	1006451316	PEACE TOGETHER UGANDA
3409	1007121893	PEARL CROPS LIMITED
3410	1000247938	PEARL DAIRY FARMS LIMITED
3411	1000038532	PEARL DEVELOPMENT GROUP LIMITED
3412	1007442269	PEARL DEVELOPMENT INITIATIVE
3413	1000113671	PEARL ENGINEERING CO LTD
3414	1000023716	PEARL FLOWERS LTD.
3415	1006809032	PEARL HUMANITARIAN RELIEF INITIATIVE
3416	1001237666	PEBEXS UGANDA LIMITED
3417	1002859934	PECAMEGA COMPANY LIMITED
3418	1007469274	PEERLINK INITIATIVE UGANDA
3419	1000185568	PEGASUS TECHNOLOGIES LTD
3420	1000185499	PENTAGON CONTRACTORS LIMITED
3421	1000099252	PENTECOSTAL ASSEMBLIES OF GOD
3422	1001017093	PENTECOSTAL ASSEMBLIES OF GOD KABERAMAIDO
3423	1002322385	PENTECOSTAL ASSEMBLIES OF GOD KATAKWI
3424	1002331412	PENTECOSTAL ASSEMBLIES OF GOD NEBBI

3425	1001078486	PENTECOSTAL ASSEMBLIES OF GOD- PLANNING AND DEVELOPMENT SECRETARIAT KUMI (PAG- PDS KUMI)
3426	1001344397	PENTECOSTAL ASSEMBLIES OF GOD SOROTI
3427	1007989750	PENTECOSTAL ASSEMBLIES OF GOD SOUTH WESTERN UGANDA PASTORATE
3428	1000318020	PENTECOSTAL CHURCHES OF UGANDA
3429	1001315007	PENTECOSTAL MINISTRIES OF UGANDA
3430	1004699634	PEOPLE FOR MEDICAL COOPERATION INTERNATIONAL
3431	1001149489	PEOPLE LIVING WITH HIV AIDS NETWORK UGANDA
3432	1000146813	PEOPLE PERFORMANCE GROUP Ltd
3433	1001815503	PEOPLES INTERVENTIONS WORLD WIDE
3434	1000433788	PERFECT INVESTMENT AND INDUSTRIES LTD
3435	1000032567	PERFORMANCE FURNISHINGS (U) LTD
3436	1000023661	PETRO UGANDA LIMITED
3437	1000023730	PETROCITY ENTERPRISES (UGANDA) LIMITED
3438	1000032529	PHARMA HEALTH LIMITED
3439	1000023288	PHILLIPS PHARMACEUTICALS (UGANDA) LIMITED
3440	1000045750	PHOENIX OF UGANDA ASSURANCE COMPANY LIMITED
3441	1001175907	PIAN AGRO PASTORAL DEVELOPMENT CENTRE
3442	1000437354	PIATO RESTAURANT LIMITED
3443	1001303602	PICASSO ENTERPRISES LIMITED
3444	1000027503	PICFARE INDUSTRIES LTD.
3445	1000130520	PILGRIM

3446	1000023647	PINE INVESTMENTS LIMITED
3447	1001818116	PINE PHARMACY LIMITED
3448	1000020057	PIONEER CONSTRUCTION LTD
3449	1000021790	PIONEER PLUMB (U) LIMITED
3450	1001061647	PIONEERS ACTION FOR SUSTAINABLE DEVELOPMENT (PASUD)
3451	1000078661	PIPELINE DESIGN AND FOAM INDUSTRIES LIMITED
3452	1000090677	PKF TAXATION SERVICES LIMITED
3453	1000092203	PKF UGANDA
3454	1000041007	PLAN INTERNATIONAL, INC.
3455	1000076331	PLANBUILD TECHNICAL SERVICES LIMITED
3456	1001598699	PLANET PHARMACEUTICALS UGANDA LTD
3457	1000054266	PLASTICOM
3458	1000132232	PLATFORM FOR LABOUR ACTION
3459	1000194467	PLATINUM CREDIT UGANDA LIMITED
3460	1000836552	PLATINUM DEVELOPERS LTD
3461	1007756180	PLATIUM COMMODITIES (JKR) LIMITED
3462	1000032101	PLAZA HARDWARE (U) LIMITED
3463	1000204302	PLAZA PLUMBING SUPPLIERS LIMITED
3464	1000029305	PLESSEY UGANDA LIMITED
3465	1000956960	PMTS LIMITED
3466	1000501429	PNR SERVICES LIMITED

3467	1000137831	POLAD (U) LTD
3468	1000042343	POLY FIBRE (U) LTD.
3469	1000035401	POLYPACK LIMITED
3470	1001015736	PONDERS LIMITED
3471	1007287304	POP OILS (U) LIMITED
3472	1008205825	POPULATION CARES UGANDA LIMITED
3473	1007703237	POPULATION MEDIA CENTER
3474	1002060461	PORTAL PETROLEUM PRODUCTS LIMITED
3475	1000029719	POST BANK UGANDA LIMITED
3476	1001500160	POT BELL 2006 LIMITED
3477	1000057863	POTTER'S HAND LIMITED
3478	1001080060	POTTERS HOUSE CHRISTIAN FELLOWSHIP CHURCH
3479	1006328975	POVERTY ALLEVIATION AND COMMUNITY DEVELOPMENT FOUNDATION (PACODEF) LTD
3480	1007017668	POVERTY ERADICATION AND DEVELOPMENT INITIATIVES AFRICA LIMITED
3481	1000087940	POWER AFRICA (U) LIMITED
3482	1000305900	POWER ENGINEERING LIMITED
3483	1000031276	POWER TECHNICS (UGANDA) LIMITED
3484	1010239442	POWERSTORM UGANDA LIMITED
3485	1002397931	PRAISE DISTRIBUTORS LIMITED
3486	1000026878	PRAMUKH POLYBAG LIMITED
3487	1000129346	PRAMUKH STEEL LIMITED

3488	1003509537	PRAMUKH TRADING CO. LIMITED
3489	1002756748	PRAY POWER INTERNATIONAL LTD BY GUARANTEES.
3490	1001105760	PRAYER PALACE CHRISTIAN CENTRE
3491	1001266804	PRAYERS HIV/ AIDS GROUP
3492	1000035263	PRAYOSHA ENTERPRISES LIMITED
3493	1001599262	PRECIOUS CHOICES LIMITED
3494	1008070750	PRECIOUS IMPEX U LTD
3495	1000035546	PRECISE DIAGNOSTIC & MEDICAL SUPPLIES LIMITED
3496	1002294431	PREMIDIS LIMITED
3497	1000023295	PREMIER ACADEMY LIMITED
3498	1007900306	PREMIER CENTRAL PURCHASE LIMITED
3499	1000114582	PREMIER COMMODITES (U) LTD
3500	1001383946	PREMIER DAIRIES LTD
3501	1000039181	PREMIER DISTILLERIES LIMITED
3502	1000040990	PREMIER ENGINEERING WORKS LIMITED
3503	1001926183	PREMIER ROSES LIMITED
3504	1000028290	PREMIER SERVICES EAST AFRICA LIMITED
3505	1000051715	PRESTIGE AUTO HOLDINGS LIMITED
3506	1000033810	PRESTIGE ELECTRONICS & COMPUTERS LIMITED
3507	1000027510	PRICEWATERHOUSECOOPERS
3508	1000028359	PricewaterhouseCoopers Limited

3509	1000023264	PRIDE MICRO FINANCE LIMITED
3510	1006421650	PRIDE MICROFINANCE RETIREMENT BENEFITS SCHEME
3511	1000223039	PRIDE TRADING COMPANY LIMITED
3512	1000201530	PRIME CARE INERNATIONAL LIMITED
3513	1000162388	PRIME CONCEPTS PACKAGING LIMITED
3514	1000034089	PRIME CONTRACTORS LIMITED
3515	1000028269	PRIME GENERAL SUPPLY LIMITED
3516	1000072627	PRIME IMPEX 2001 LIMITED
3517	1000038739	PRIME MEDIA NETWORK LIMITED
3518	1000651365	PRIME PETROLEUM COMPANY LIMITED
3519	1000032736	PRIME STORES LIMITED
3520	1000211482	PRIMEFUELS UGANDA LIMITED
3521	1000088285	PRIMETEX (U) LTD
3522	1001772754	PRINCE SPORT BETTING LTD
3523	1000144538	PRINT INNOVATIONS AND PUBLISHERS LTD
3524	1000032391	PRINT 'N' CARTON UGANDA LIMITED
3525	1000952714	PRISM CONSTRUCTION COMPANY LIMITED
3526	1000161522	PRISMA LIMITED
3527	1000743974	PRISONERS SUPPORT ORGANIZATION(PSO)
3528	1000303442	PRIYA TREDING LIMITED
3529	1000039098	PRO RIDE LIMITED

3530	1000768859	PRODUCT OF PRISON (POP)
3531	1000173134	PROFESSIONAL ENGINEERING CONSULTANTS LIMITED
3532	1000217913	PROGRAM FOR ACCESSIBLE HEALTH COMMUNICATION AND EDUCATION
3533	1000296842	PROGRAMME FOR APPROPRIATE TECHNOLOGY IN HEALTH
3534	1002047419	PROGRESSIVE HEALTH PARTNERSHIP
3535	1000591905	PROJECT HOPE WORLDWIDE (U) LIMITED BY GUARANTEE
3536	1000039029	PROJECT MANAGEMENT & ENGINEERING CONSULTANTS LIMITED
3537	1002154416	PROJECT SHALOM UGANDA LIMITED
3538	1000623594	PROJECTOR SHELTER WAKADOGO
3539	1003360454	PRO-LIFE MINISTRIES
3540	1000085596	PROMAN CONSULT LIMITED
3541	1000097954	PROMETRA - UGANDA
3542	1001248788	PROMETRA UGANDA
3543	1000081916	PROMOTE UGANDA LIMITED
3544	1000573423	PROMOTION OF CHRISTIAN LITERATURE AND AID SERVICES.
3545	1000032919	PROMPT SUPPLY 2011 LIMITED
3546	1000027472	PROPERTY SERVICES LIMITED
3547	1000569619	PRO-PLAN PARTNERS LIMITED
3548	1000131714	PROTECTING FAMILIES AGAINST HIV AIDS PREFA
3549	1006741087	PROTECTING WOMEN AND CHILDREN AGAINST VIOLENCE-UGANDA
3550	1000055602	PROTECTORATE S.P.C. (UGANDA) LIMITED

3551	1000068039	PROTON UGANDA LIMITED
3552	1001035171	PROTOS
3553	1006775589	PRUDENTIAL ASSURANCE UGANDA LIMITED
3554	1001073322	PRUNES UGANDA LIMITED
3555	1001414061	PSI LOGISTICS LIMITED
3556	1000921132	PUBLIC AFFAIRS CENTER OF UGANDA
3557	1002868847	PUKURE ORPHAN CARE INTEGRATED FISH FARMING PROJECT
3558	1001846667	PUSH 2 WIN (U) LIMITED
3559	1002407769	Q3 HOLDINGS LIMITED
3560	1000899143	QATAR AIRWAYS (QCSC)
3561	1008884863	QI XUN INVESTMENTS LIMITED
3562	1000034773	Q-SOURCING LIMITED
3563	1003395398	QUALICOFF UGANDA LIMITED
3564	1000119943	QUALITY CHEMICALS LTD
3565	1008517775	QUALITY MILK FRESH DIARY LIMITED
3566	1000096466	QUALITY PETROLEUM SERVICES LIMITED
3567	1000037821	QUALITY PLASTICS UGANDA LIMITED
3568	1000118583	QUALITY POLYBAGS (U) LIMITED
3569	1000054366	QUALITY PROCUREMENT SERVICES LIMITED
3570	1000198061	QUALITY TRANSMISSION EQUIPMENT UGANDA LIMITED
3571	1000029581	QUALITY UGANDA LIMITED

3572	1000552204	QUANTUM EXPRESS LOGISTICS LIMITED
3573	1000021783	QUANTUM FOODS UGANDA LIMITED
3574	1000054304	QUICK SALERS (U) LIMITED
3575	1009852464	QUICK VENTURE LTD
3576	1000035798	QUICK WHOLESALERS LIMITED
3577	1007086780	R I DISTRIBUTORS LIMITED
3578	1000188233	RA INTERNATIONAL LIMITED
3579	1000033461	RAA LIMITED
3580	1000105486	RABO ENTERPRISES (U) LIMITED
3581	1000038960	RACING AFRICA LIMITED
3582	1001143959	RADHA SOAMI SATSANG BEAS (UGANDA)
3583	1000039923	RADIO COMMUNICATION AND SERVICES LIMITED
3584	1000029726	RADIO ONE LIMITED
3585	1000119463	RADIO TWO LTD
3586	1000537112	RADIOCITY LIMITED
3587	1001559768	RAFIKI AFRICA MINISTRIES
3588	1000023340	RAFIKI COTTON INDUSTRIES LIMITED
3589	1000126015	RAFIKI FOUNDATION
3590	1001119913	RAFNET INVESTMENTS LIMITED
3591	1000035301	RAGHWANI CONSTRUCTION CO. LTD.
3592	1003769207	RAGTEX (U) LIMITED

3593	1002042079	RAHAB UGANDA
3594	1001197896	RAINBOW HOUSE OF HOPE IN UGANDA
3595	1000031490	RAINBOW INDUSTRIES (U) LIMITED
3596	1000042595	RAINBOW INTERNATIONAL SCHOOL (2003) LIMITED
3597	1000126305	RAISING VOICES
3598	1007642973	RAJCHEM POLYMERS U LIMITED
3599	1001503301	RAK CERAMICS & SANITARY WARE LIMITED
3600	1001014925	RAKAI AIDS INFORMATION NETWORK
3601	1006907126	RAKAI COMMUNITY BASED HEALTH PROJECT
3602	1001719473	RAKAI COMMUNITY SCHOOL OF NURSING
3603	1001087454	RAKAI COUNSELLORS ASSOCIATION
3604	1000035187	RAKAI HEALTH SCIENCE PROGRAM
3605	1000137800	RAM PROJECTS LTD
3606	1000021645	RAMA NAND & COMPANY LIMITED
3607	1000055398	RAMCO ENTERPRISES LIMITED
3608	1000046958	RAMCO INTERNATIONAL U LTD
3609	1000080753	RAMP ENTERPRISES LIMITED
3610	1002639278	RAO COMMUNITY DEVELOPMENT INITIATIVE (RACODI)
3611	1001925303	RAPID TRADING LIMITED
3612	1000287722	RAY OF HOPE MINISTRIES
3613	1003903140	RAYS OF HOPE

3614	1000909171	RAYS OF HOPE - HOSPICE JINJA
3615	1000318924	RAZ ENTERTAINMENT LIMITED
3616	1000507715	REACH ONE TOUCH ONE MINISTRIES (ROTOM)
3617	1000021224	REACH OUT MBUYA PARISH HIV/AIDS INITIATIVE
3618	1000132125	REACH THE CHILDREN UGANDA LIMITED
3619	1006364499	REACH THE WORLD FOR CHRIST MINISTRIES
3620	1000339591	REACH THE YOUTH UGANDA
3621	1001923532	REACHING AFRICA'S UNRECHED
3622	1000799050	REACHING UNREACHED DENTAL NEEDS
3623	1000285516	REACHOUT VILLAGE MINISTRIES
3624	1005180029	READ INTERNATIONAL
3625	1000070083	REAL ENGINEERING CONTRACTORS LIMITED
3626	1001218045	REAL MEDICINE FOUNDATION UGANDA (RMF)
3627	1000438455	REAL PEOPLE FINANCIAL SERVICES (UGANDA) LIMITED
3628	1000032612	REAL TASK AGENCIES LTD
3629	1000234289	RECO INDUSTRIES LIMITED
3630	1008152668	RECONCILIATION MINISTRIES
3631	1000438127	RECO PHARMACY (U) LIMITED
3632	1001408027	RECREATION FOR DEVELOPMENT AND PEACE UGANDA
3633	1000020799	RED CHILLI HIDEAWAY LIMITED
3634	1000042153	REDDYS PHARMA LIMITED

3635	1002617458	REDEARTH EDUCATION LTD
3636	1000459381	REDEEMED CHURCH MINISTRIES MAFUBIRA
3637	1007309231	REDEEMER HOUSE MINISTRIES LTD
3638	1000139091	REDINGTON UGANDA LIMITED
3639	1000465477	REEDFIELDS CATERING SERVICES LTD
3640	1000485398	REFUGE AND HOPE INTERNATIONAL
3641	1002945936	REFUGEES READ UGANDA
3642	1000036295	REGAL PAINTS UGANDA LIMITED
3643	1006503789	REGAL PHARMA U LIMITED
3644	1001290177	REGENCY CHEMICALS LIMITED
3645	1000111879	REGIONAL UNIVERSITIES FORUM FOR CAPACITY BUIL
3646	1000715157	REGISTERED TRUSTEES OF ARCHDIOCESE OF TORORO
3647	1000969145	REGNOL OIL LIMITED
3648	1000838233	REHABILITATION CENTRE FOR VICTIMS OF DOMESTIC AND SEXUAL VIOLENCE
3649	1000020347	REHMAN INTERNATIONAL LIMITED
3650	1000079783	REHOBOTH CENTRE LIMITED
3651	1000661686	REHOBOTH PENTECOSTAL CHRISTIAN MINISTRIES INTERNA-TIONAL
3652	1000100339	REIME UGANDA LTD
3653	1000574690	REKUSHA INVESTMENTS LIMITED
3654	1008553285	RELIANCE CHEMICALS LIMITED
3655	1000114261	RELIANCE TRADING CO LIMITED

3656	1000408157	RELIEF INTERNATIONAL
3657	1000729141	RELIEFLINE (UGANDA) LIMITED
3658	1000861299	REMMY SUPPLIERS CO LTD
3659	1000053465	REMMY TECHNICAL SERVICES LIMITED
3660	1000027396	RENE INDUSTRIES LIMITED
3661	1000026885	RENE INVESTMENTS LIMITED
3662	1000023357	RENE PHARMACY LTD
3663	1001878294	RENEWED MIND GLOBAL ADVOCACY UGANDA RMGAU
3664	1000451652	RESCUE WIDOWS, ELDERLY, YOUTH AND ORPHANS WITH AIDS
3665	1000039112	RESEARCH TRIANGLE INSTITUTE
3666	1004652715	RESOLUTION HEALTH EAST AFRICA LIMITED
3667	1001281095	RESPONSE INITIATIVE FOR LEARNING DISABILITIES LTD
3668	1000981486	RESTLESS DEVELOPMENT
3669	1004367442	RESTORE HOPE FOR THE NEEDY
3670	1006785034	RESURRECTION OF HOPE UGANDA
3671	1002755129	REVELATION CHILDRENS MINISTRIES INTERNATIONAL
3672	1000020744	REVOLINE LUBRICANTS (U) LTD.
3673	1000098116	REYNOLDS CONSTRUCTION COMPANY (NIGERIA) LIMITED
3674	1000100360	RHINO FOOTWEAR LIMITED
3675	1001267584	RHINO FUND - UGANDA
3676	1000336291	RHINO INTERNATIONAL LIMITED

3677	1000055471	RHINO INVESTMENTS LIMITED
3678	1001175493	RHINO OIL UGANDA LIMITED
3679	1002644525	RIAMIRIAM CIVIL SOCIETY NETWORK KARAMOJA
3680	1000033803	RICHFLO LIFT SERVICES LIMITED
3681	1000133975	RIDAR HOTEL LTD
3682	1000379088	RIDDHI HARDWARE
3683	1000029702	RIFT VALLEY RAILWAYS UGANDA LIMITED
3684	1000161646	RIGHT TO PLAY
3685	1008058751	RIGHTEOUS ASSEMBLY OF CHRIST INTERNATIONAL
3686	1001309101	RILEY MEDIA UGANDA LIMITED
3687	1000034676	RILEY PACKAGING (U) LTD
3688	1000264442	RIMA (E.A) LIMITED
3689	1000696351	RIO INSURANCE COMPANY LIMITED
3690	1000517826	RISALA (U) LIMITED
3691	1001199042	RIVA PETROLEUM UGANDA LIMITED
3692	1001082659	RIVER JORDAN MINISTRIES
3693	1000499009	RIVER OF LIFE CHURCH LIMITED
3694	1000228569	RIZWAN TRADING (U) LIMITED
3695	1000042412	ROADMASTER CYCLES (U) LTD.
3696	1000029619	ROBANNE (UGANDA) LIMITED
3697	1000640339	ROCK GLOBAL OILS (U) LTD

3698	1000190570	ROCKTRUST CONTRACTORS UGANDA LIMITED
3699	1000100964	RODO CONTRACTORS LIMITED
3700	1000065899	ROHI SERVICES LIMITED
3701	1001765353	ROISE DE CLASSE LIMITED
3702	1000035118	ROJAMU (UGANDA) LIMITED
3703	1000032750	ROKE INVESTMENT LIMITED
3704	1000155122	ROKE TELKOM LTD
3705	1000023326	ROKO CONSTRUCTION LIMITED
3706	1010558044	ROKO GROUP LIMITED
3707	1000637978	ROMALIA 2010 ENTERPRISES LTD
3708	1001266490	RONAM INTERNATIONAL LIMITED
3709	1006771592	RONTECH GROUP LIMITED
3710	1001088614	ROOF GUARD LTD
3711	1000023371	ROOFCLAD LTD
3712	1000026854	ROOFINGS LIMITED
3713	1000022805	ROOFINGS ROLLING MILLS LIMITED
3714	1000328258	ROPANI INTERNATIONAL LIMITED
3715	1003342452	ROSE OF SHARON ENTERPRISES LIMITED
3716	1000024976	ROSEBUD LIMITED
3717	1000072161	ROYAL CASINO LIMITED
3718	1000078202	ROYAL ELECTRONICS ASSEMBLING GROUP LIMITED

3719	1000257196	ROYAL HILL CROSS FOUNDATION FOR STDS - HIV/AIDS CARE & PREVENTION IN AFRICA (RHCF - ACPA)
3720	1001002018	ROYAL PHARMA 2011 LIMITED
3721	1000041235	ROYAL TECHNO INDUSTRIES LIMITED
3722	1000205327	ROYAL TECHNO PROJECTS (AFRICA) LIMITED
3723	1000564296	ROYAL TRANSIT LIMITED
3724	1000023364	ROYAL VAN ZANTEN LIMITED
3725	1003725761	ROYALE GAMING LIMITED
3726	1002874453	ROYIKEMS INDUSTRIES LTD
3727	1002778882	RUBAGA YOUTH DEVELOPMENT ASSOCIATION (RYDA) LIM-ITED (BY GUARANTEE)
3728	1007095168	RUBANDA PRIMARY HEALTH CARE PROGRAM
3729	1000799340	RUBARE SERVICE STATION LIMITED
3730	1006890667	RUBAYA CHILD DEVELOPMENT CENTRE
3731	1000184971	RUBYA INVESTORS LTD
3732	1000249350	RUGOMA TRADERS LIMITED
3733	1001014190	RUHUUHE CHILD DEVELOPMENT CENTRE
3734	1000090218	RUKONI BOYS ENTERPRISES LIMITED
3735	1007933455	RUKONI GAMBA GROWERS CO-OPERATIVE SOCIETY LIMITED
3736	1001385106	RUKUNGIRI CDC
3737	1003424695	RUN FA COMPANY LIMITED
3738	1000448421	RUNONI TRADERS LIMITED
3739	1000582146	RUP ENGINEERING LIMITED

3740	1000194823	RURAL ACTION FOR COMMUNITY BASED ORGANISATION (RACO-BAO)
3741	1001528797	RURAL AGRO DEVELOPMENT AGENCY LIMITED
3742	1000029574	RURAL COMMUNICATION CENTER LIMITED
3743	1001388268	RURAL EFFORTS FOR ACTION IN DEVELOPMENT
3744	1001002322	RURAL EVANGELICAL TEAM FOR CHRIST
3745	1001672440	RURAL GENDER AND DEVELOPMENT ASSOCIATION
3746	1001383242	RURAL HEALTH CARE FOUNDATION UGANDA
3747	1000575705	RURAL HEALTH PROMOTION AND POVERTY ALLEVIATION LIM-ITED
3748	1001808285	RURAL INITIATIVE FOR COMMUNITY EMPOWERMENT WEST NILE (RICE-WN)
3749	1004709755	RURAL LIVELIHOOD SUPPORT INITIATIVE
3750	1000315579	RURO PETROLEUM SUPPLIES LIMITED
3751	1000330067	RUSEKERE GROWERS TEA FACTORY CO LTD
3752	1000095717	RUSERU ENTERPRISES LIMITED
3753	1000919965	RUTABORWA ENTERPRISES LIMITED
3754	1007479678	RUTARE CDC
3755	1001026931	RUTOOMA CHILD DEVELOPMENT CENTRE
3756	1008331376	RUTUNGU DISTRIBUTORS LIMITED
3757	1000234182	RUTUNGU INVESTMENTS LIMITED
3758	1001024235	RUYONZA CHILD DEVELOPMENT CENTRE
3759	1001302397	RWAPE INVESTMENTS LIMITED
3760	1007981427	RWENJERU CHILD DEVELOPMENT CENTER

3761	1000525082	RWENZORI AGRO COMPANY LIMITED
3762	1000747488	RWENZORI ANTI CORRUPTION COALITION
3763	1000090608	RWENZORI BOTTLING COMPANY
3764	1000023333	RWENZORI COMMODITIES LIMITED
3765	1000427982	RWENZORI COTTON GINNERS COMPANY LIMITED
3766	1001905361	RWENZORI DEVELOPMENT FOUNDATION
3767	1002043018	RWENZORI EMPOWERMENT PROGRAMS OF TRANSFORMATION AND ACTION - RWEPOA
3768	1006632678	RWENZORI FORUM FOR PEACE AND JUSTICE
3769	1000387497	RWENZORI PEACE BRIDGE OF RECONCILIATION (RPBR)
3770	1000468525	RWENZORI TEA INVESTMENTS LIMITED.
3771	1008216861	RWENZORI WOMEN'S FORUM
3772	1002754111	RWENZURURU VETERANS DEVELOPMENT ASSOCIATION
3773	1000788953	RWESORORO CDC
3774	1001501026	RWIMI EP COMPANY LIMITED
3775	1008254449	S.B.K ENTERPRISE LIMITED
3776	1000583351	S.H.FAMILY HARDWARE LIMITED
3777	1000042450	S.K.M. INTERNATIONAL INVESTMENTS LIMITED
3778	1001305480	S.R.PETROLEUM LIMITED
3779	1000025656	S.S CONSTRUCTIONS LIMITED
3780	1000434413	S.W.T LEATHER INDUSTRIES LIMITED
3781	1000025618	S.W.T. TANNERS LIMITED

3782	1000145391	SAACHI ELECTRONICS LTD
3783	1001367028	SABA GIFCO UGANDA LIMITED
3784	1000127437	SADGURU ENTERPRISES LIMITED
3785	1008100630	SAEMS HYDRO LIMITED
3786	1009435923	SAFARI BET UGANDA LTD
3787	1000748344	SAFARI CLOTHING (UGANDA) LIMITED
3788	1000127413	SAFARI ENERGY UGANDA LIMITED
3789	1000786364	SAFARI INVESTMENTS LTD
3790	1007935202	SAFE (STRATEGIC ACTION FOR ERADICATION OF CHILD ABUSE)
3791	1001617288	SAFE HARBOR INTERNATIONAL
3792	1000518154	SAFE NEIGHBOURHOOD FOUNDATION
3793	1002939671	SAFE WAY RIGHT WAY
3794	1000038470	SAFI CLEANING SERVICES LIMITED
3795	1000099017	SAFINA INTERNATIONAL LIMITED
3796	1000467479	SAG LOGISTICS (U) LTD
3797	1001889092	SAGAR TRADING COMPANY LIMITED
3798	1000067839	SAHAJANAND HARDWARE & TOOLS LTD
3799	1000078492	SAHARA MOTORS (U) LIMITED
3800	1001236627	SAI BEVERAGES LIMITED
3801	1000264214	SAI ENGINEERS SYNDICATE LIMITED
3802	1000046734	SAI OFFICE SUPPLIES (UG) LTD

3803	1000543222	SAI RAM ENTERPRISES LIMITED
3804	1000039557	SAIGON INVESTMENTS LIMITED
3805	1000445832	SAIL-UGANDA LTD
3806	1000026830	SAIMCO (SOROTI AGRICULTURE)
3807	1000113536	SAKASA ENTERPRISES LIMITED
3808	1001118839	SALAMA OIL COMPANY LIMITED
3809	1000671669	SALAMA SHIELD FOUNDATION
3810	1000185520	SALEM BROTHERHOOD
3811	1003927669	SALEM MISSIONS
3812	1000025501	SALINI COSTRUTTORI SPA
3813	1000042443	SALVATION DISTRIBUTORS LIMITED
3814	1000802761	SAMALIYA KIGANJA TEA ESTATE LTD
3815	1000237589	SAMARITANS PURSE INTERNATIONAL RELIEF
3816	1000026112	SAMEER AFRICA (UGANDA) LIMITED
3817	1000075278	SAMEER INVESTMENTS (U) LIMITED
3818	1000100346	SAMEER MOTORS LIMITED
3819	1007430436	SAMHEE CONSTRUCTION COMPANY LIMITED
3820	1000040700	SAMI INVESTMENTS (U) LIMITED
3821	1000387211	SAMISA AND COMPANY LIMITED
3822	1000227810	SAMONA PRODUCTS LTD
3823	1000466968	SAMUEL AND SAMANTHA ENTERPRISES LTD

3824	1008241615	SANGAALO BABIES HOME
3825	1001181247	SANJE COMMUNITY CHURCH
3826	1000144545	SANLAM GENERAL INSURANCE (UGANDA) LIMITED
3827	1000141542	SANLAM LIFE INSURANCE (U) LIMITED
3828	1004232522	SANYU AFRICA RESEARCH INSTITUTE (SAFRI)
3829	1000283072	SANYU COMMODITIES LIMITED
3830	1000026129	SANYU F.M. (2000) LIMITED
3831	1001044118	SANYU SERVICES LIMITED
3832	1000026471	SARACEN (U) LIMITED
3833	1000032384	SARJAN CONSTRUCTION UGANDA LIMITED
3834	1000023005	SAROVA INTERNATIONAL BUILDERS (U) LIMITED
3835	1000099528	SARRCHEM INTERNATIONAL (UGANDA) LIMITED
3836	1009537352	SASA COFFEE TRADING COMPANY (U) LTD
3837	1000267866	SASAKAWA GLOBAL 2000
3838	1000072299	SASHA TRADERS (U) LIMITED
3839	1000284522	SASTOS AMUSEMENTS LIMITED
3840	1000775625	SATGURU TRAVEL AND TOURS SERVICES COMPANY LIMITED
3841	1000059537	SAUSAGE MASTER LIMITED
3842	1000035370	SAVANNAH COMMODITIES COMPANY LIMITED
3843	1000035805	SAVANNAH SUNRISE MEDICAL CENTRE LIMITED
3844	1002690139	SAVE A WOMAN INITIATIVE

3845	1000117820	SAVE FOR HEALTH - UGANDA LIMITED (BY GUAR-ANTEE)
3846	1001314020	SAVE FOUNDATION
3847	1000120264	SAVE FOUNDATION KAMULI
3848	1003020892	SAVE OUR GENERATION INITIATIVES-UGANDA
3849	1000039778	SAVE THE CHILDREN INTERNATIONAL
3850	1000186379	SAWAN DISTRIBUTORS LIMITED
3851	1000195665	SAYONA ENTERPRISE U LTD
3852	1000032643	SAYONA FOEREX BUREAU U LTD
3853	1000029274	SBI INTERNATIONAL HOLDINGS AG.
3854	1000089034	SCAFFOLD ENGINEERING & CONSTRUCTIONS LIM-ITED
3855	1000028687	SCANAD UGANDA LIMITED
3856	1000043527	SCD (UGANDA) LIMITED
3857	1000182092	SCHLUMBERGER OILFIELD EASTERN LIMITED
3858	1000031117	SCL DISTRIBUTION LIMITED
3859	1000416007	SCOPIO AFRICA LIMITED
3860	1000390597	SCRIPTURE UNION UGANDA
3861	1002029507	SEA HORSE INTERNATIONAL LIMITED
3862	1000038059	SEB CONSTRUCTION LIMITED
3863	1002128913	SEBTEX ENTERPRISES UGANDA LTD
3864	1000520332	SECOND CHANCE SUPPORT
3865	1000020720	SECUREX AGENCIES UGANDA LIMITED

3866	1000119394	SECURITY GROUP ALARMS LIMITED
3867	1000029436	SECURITY GROUP CASH IN TRANSIT LIMITED
3868	1000026136	SECURITY GROUP UGANDA LIMITED
3869	1000051639	SECURITY PLUS (U) LTD
3870	1000039036	SECURITY WORLD TECHNOLOGY (UGANDA) LIM-ITED
3871	1006525723	SEEDS OF LOVE
3872	1000074536	SEETA GENERAL STORES LIMITED
3873	1000273752	SEGKEN SERVICES LTD
3874	1007109290	SEI SO FREI
3875	1000761472	SEK B SERVICES LIMITED
3876	1000125411	SEKA ASSOCIATES CONSULTING ENGINEERS LTD
3877	1000042305	SEKALALA LIMITED
3878	1000032070	SEKANYOLYA SYSTEMS LIMITED
3879	1000427616	SELECTIVE INVESTMENTS LIMITED
3880	1001250452	SELF CARE RURAL EDUCATION SUPPORT ASSOCIA-TION
3881	1000287708	SELF HELP AFRICA
3882	1000218921	SEMLIKI DAIRY BEVERAGES LIMITED
3883	1000042429	SEMLIKI RIFT TRADING COMPANY LIMITED
3884	1000352063	SENA DISTRIBUTORS
3885	1004334845	SENA INDO UGANDA LIMITED
3886	1007365981	SENA TRADERS LIMITED

3887	1000193007	SENANA INVESTMENTS LTD
3888	1000051211	SEND A COW LIMITED
3889	1000079624	SENSE INTERNATIONAL (U)
3890	1000038487	SENTA ENTERPRISES LIMITED
3891	1006895745	SEOHYUN FOUNDATION UGANDA (SFU)
3892	1000131897	SERENITY CENTRE (A JOURNEY INTO NEW LIFE)
3893	1000033392	SEROMA CHRISTIAN HIGH SCHOOL LIMITED
3894	1000025487	SEROMA LIMITED
3895	1000026174	SERVICE & COMPUTER INDUSTRIES UGANDA LIM-ITED
3896	1008009412	SERVICE ABOVE SELF(SAS)AFRICA
3897	1002114432	SERVING HIS CHILDREN INTERNATIONAL
3898	1001110900	SESACO LIMITED
3899	1008001086	SET HER FREE
3900	1000067732	SEV PHARMACEUTICALS LIMITED
3901	1000022232	SEVEN HILLS IMPEX LIMITED
3902	1000101019	SEWECO INDUSTRIAL COATINGS LIMITED
3903	1000026074	SEYANI BROTHERS AND CO U LIMITED
3904	1000025401	SEYANI INTERNATIONAL COMPANY LIMITED
3905	1000517025	SEZIBWA VALLEY SUGAR MILLS
3906	1001396760	SGI STUDIO GALLI INGEGNERIA SRL
3907	1000037089	SHAHEEN MOTORS LIMITED

3908	1000087888	SHAHJEE INTERNATIONAL LIMITED
3909	1000278060	SHAKA COMPANY LIMITED
3910	1006071176	SHANDONG TAIKAI POWER ENGINEERING CO LIMITED
3911	1000157811	SHANGRI-LA HOTEL UGANDA LIMITED
3912	1006668230	SHAPLA INVESTMENTS LIMITED
3913	1000051128	SHARE AN OPPORTUNITY-UGANDA
3914	1000156178	SHARES U LTD
3915	1000241873	SHARING YOUTH CENTRE
3916	1000035812	SHELL CAPITAL 2001 LIMITED
3917	1000077753	SHELL CITY 2000 LIMITED
3918	1008236575	SHELL FAST SERVICE LIMITED
3919	1000289717	SHELL KASESE PETROLEUM SERVICES LIMITED
3920	1000391529	SHELTER & SETTLEMENTS ALTERNATIVES
3921	1006958367	SHENG MAO INVESTMENTS COMPANY LIMITED
3922	1000117416	SHEREY INTERNATIONAL (U) LIMITED
3923	1001904774	SHIBA WORLD INVESTMENTS LIMITED
3924	1001072538	SHILU ENTERPRISES LIMITED
3925	1003112790	SHINE UGANDA COMMUNITY DEVELOPMENT INITIATIVE
3926	1000355166	SHIRE PETROLEUM COMPANY LTD
3927	1000267773	SHIV INTERNATIONAL LIMITED
3928	1000197612	SHOBHA DISTRIBUTERS LIMITED

3929	1000051401	SHOBUJ INVESTMENT LIMITED
3930	1000028083	SHOPRITE CHECKERS UGANDA LIMITED
3931	1002029065	SHOW MERCY INTERNATIONAL
3932	1000098848	SHREE ENTERPRISES LIMITED
3933	1000032346	SHREE GOPAL LIMITED
3934	1000046347	SHREE IMPEX LIMITED
3935	1007055336	SHREE KUTCH, SATSANG SWAMINARAYAN TEMPLE
3936	1000055688	SHREE RANG ENTERPRISES LTD
3937	1000132460	SHREE SANATAN DHARMA MANDAL
3938	1000280017	SHREE STHANAKWASI JAIN SANGH
3939	1008404713	SHREEHAREEKRISHNA ENTERPRISES LIMITED
3940	1000052174	SHREEJI PHARMACEUTICALS LIMITED
3941	1000167276	SHREEJI STATIONERS 2009 (U) LIMITED
3942	1000065761	SHREEJI WOOD MART LIMITED
3943	1000026081	SHUMUK ALUMINIUM INDUSTRIES (S.A.I) LIMITED
3944	1000025556	SHUMUK FOREX BUREAU
3945	1000026150	SHUMUK INVESTMENTS LIMITED
3946	1000026167	SHUMUK PROPERTIES LIMITED
3947	1000032149	SHURIK LTD
3948	1007779812	SHUUKU DEVELOPMENT FOUNDATION LIMITED (BY GUAR-ANTEE)
3949	1000032239	SHYAM HARDWARES LIMITED

3950	1001233120	SIABONA CHILD DEVELOPMENT CENTRE
3951	1000099114	SIAM AUTO DEALERS LIMITED
3952	1003011033	SIBANGA COMMUNITY DEVELOPMENT PROJECT
3953	1000861468	SICKLECELL ASSOCIATION UGANDA LIMITED
3954	1000387121	SICO TELECOM LIMITED
3955	1000272509	SIDONA AGENCY LTD
3956	1000424005	SIGHT SAVERS INTERNATIONAL
3957	1000160486	SIGNHEALTH UGANDA
3958	1001178144	SIGUNGA CHILD DEVELOPMENT CENTRE
3959	1003144779	SIHUBIRA FARMERS' ORGANIZATION
3960	1007626942	SIKYOMU DEVELOPMENT ORGANISATION FOR PEOPLE LIVING WITH HIV/AIDS
3961	1002384023	SILTON HARDWARE LIMITED
3962	1000113512	SILVER SPRINGS LIMITED
3963	1000173521	SILVER STAR HARDWARE
3964	1000025135	SIMBA DISTRIBUTORS LIMITED
3965	1000026181	SIMBA TELECOM LIMITED
3966	1000080549	SIMBA TRAVEL CARE LIMITED
3967	1000972190	SIMBANET UGANDA LIMITED
3968	1007227385	SIMK COM SOLUTIONZ LTD
3969	1000600835	SIMLAW SEEDS COMPANY (U) LIMITED
3970	1007026450	SIMON AND SONS GROUP

3971	1001594885	SINAM UGANDA LIMITED
3972	1002351875	SINFA UGANDA LIMITED
3973	1000080739	SINGLE PARENTS COMMUNITY DEVELOPMENT PROGRAMME LIMITED
3974	1000032460	SINO AFRICA MEDICINES & HEALTH LTD
3975	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED
3976	1008132457	SINO TRANS LOGISTICS UGANDA LTD
3977	1002813564	SINOHYDRO CORPORATION LIMITED
3978	1001367204	SINOPEC INTERNATIONAL PETROLEUM SERVICE CO (UGANDA) LIMITED
3979	1003063862	SINOSOLAR GROUP OF COMPANIES UGANDA LIMITED
3980	1000726131	SINOSOLAR INTERNATIONAL (U) LIMITED
3981	1001402604	SIPA EXPLORATION UGANDA LIMITED
3982	1001014100	SIRONKO CHILD DEVELOPMENT CENTRE
3983	1002411038	SISTERS OF MARY OF INGELMUNSTER
3984	1000060000	SKENYA MOTORS (U) LIMITED
3985	1000356043	SKY LIGHT GENERAL STORE COMPANY LIMITED
3986	1001690863	SKY SPORTS BETTING LIMITED
3987	1000023164	SKY SYSTEMS LIMITED
3988	1000682888	SKY TRAVEL COMPANY LIMITED
3989	1000129871	SKYBEAM AFRICA LIMITED
3990	1000026464	SKYFAT TANNERY COMPANY LIMITED
3991	1008563572	SKYLIGHT AFRICA LIMITED

3992	1003088129	SLUM AID PROJECT
3993	1006563936	SMA MILLERS (U) LIMITED
3994	1000194495	SMART APPLICATIONS INTERNATIONAL UGANDA LIMITED
3995	1000121265	SMEC INTERNATIONAL PTY LIMITED
3996	1000505195	SMILE AFRICA MINISTRIES LIMITED
3997	1000185668	SMILE COMMUNICATIONS UGANDA LIMITED
3998	1001151367	SMILEPLAST LIMITED
3999	1000170476	SMS ONE U LTD
4000	1000040662	SNOWMANS (U) LIMITED
4001	1000112373	SNV NETHERLANDS DEVELOPMENT ORGANIZATION
4002	1000033941	SOBETRA UGANDA LIMITED
4003	1006510921	SOCCER SPORTS BETTING LIMITED
4004	1000301906	SOFT POWER EDUCATION
4005	1000288968	SOFT POWER MUKAGWA ALLAN STONE COMMUNITY HEALTH
4006	1000026847	SOFTWARE APPLICATION UGANDA LIMITED
4007	1000079272	SOGEA - SATOM
4008	1000033209	SOHO OFFICE SUPPLY LIMITED
4009	1006716319	SOJOURN MINISTIES
4010	1000042243	SOKONI AFRICA LIMITED
4011	1000130285	SOLAR NOW SERVICES (U) LIMITED
4012	1002255586	SOLAR SISTER INC

4013	1007418989	SOLE HOPE INC
4014	1000064660	SOLECO CONSTRUCTION COMPANY LIMITED
4015	1007473865	SOLETERRE STRATEGIE DI PACE ONLUS
4016	1001834444	SOLID U LIMITED
4017	1000699478	SOLIDARITY AND ASSISTANCE FOUNDATION UGANDA
4018	1001855197	SOLITON TELMEC LTD
4019	1000209411	SOLITON TELMEC U LIMITED
4020	1001132433	SOMA CHILD SUPPORT UGANDA
4021	1000040441	SOMAIYA INVESTMENTS LIMITED
4022	1007401740	SOMERO UGANDA
4023	1000033361	SOMOCHEM (UGANDA) LIMITED
4024	1000527077	SOMOTRADE (U) LIMITED
4025	1000676340	SON FISH FARM LTD
4026	1002289650	SONRISE MINISTRIES
4027	1000612665	SOPHIE SHIPPING & LOGISTICS LIMITED
4028	1007531775	SORAK DEVELOPMENT AGENCY LIMITED
4029	1001060981	SOROTI CHILD DEVELOPMENT CENTRE
4030	1001047201	SOROTI RURAL DEVELOPMENT AGENCY
4031	1000137427	SOS CHILDREN'S VILLAGES UGANDA
4032	1006264727	SOUL FOUNDATION INC.
4033	1000683996	SOURCE OF THE NILE HOTEL LIMITED

4034	1000042764	SOUTH AFRICAN AIRWAYS (PTY) LIMITED
4035	1007051649	SOUTH WESTERN INSTITUTE ON ENVIRONMENT AND DEVELOPMENT
4036	1001781073	SOUTH WESTERN UGANDA MILK PRODUCERS COOPERATIVE SOCIETY LIMITED
4037	1000631944	SOUTHBASE AGRO INDUSTRIES LIMITED
4038	1000123457	SOUTHERN AND EASTERN AFRICA TRADE INFORMATION AND NEGOTIATIONS INSTITUTE- UGANDA
4039	1000082624	SOUTHERN BUSINESS SOLUTION LTD
4040	1000026823	SOUTHERN RANGE NYANZA LIMITED
4041	1007756860	SOWETO YOUTH FELLOWSHIP
4042	1006203448	SOZO CHILDREN INTERNATIONAL
4043	1000047607	SPARES 'N' SPARES LIMITED
4044	1003793899	SPARK MICROGRANTS
4045	1000119829	SPEAR HOUSE LIMITED
4046	1000033744	SPEAR MOTORS LTD.
4047	1004068188	SPECIAL CHILDREN'S TRUST
4048	1000046841	SPECIALISED WELDING SERVICES LIMITED
4049	1000059399	SPEDAG INTERFREIGHT UGANDA LIMITED
4050	1000764016	SPEEDMARK LOGISTICS LIMITED
4051	1000071015	SPEEDO ELECTRONICS LIMITED
4052	1000045833	SPEEDWING TRAVEL CENTRE LIMITED
4053	1000028787	SPEKE HOTEL (1996) LIMITED
4054	1000115742	SPIDD AFRICA LIMITED

4055	1000069672	SPIDER CONTRACTORS LIMITED
4056	1005841255	SPIKE INVESTMENTS LIMITED
4057	1000047476	SPORTS BETTING AFRICA (UGANDA) LIMITED
4058	1000217944	SPORTS OUTREACH MINISTRY (U)
4059	1006857960	SPOTEG
4060	1007776467	SPOTLIGHT ON AFRICA (U) FOUNDATION
4061	1002042369	SPRING OF LIFE MINISTRY (AFRICA)
4062	1006947452	SPRINGS ALIVE UGANDA LIMITED COMPANY (BY GUARANTEE)
4063	1000045567	SQUARE VENTURES LIMITED
4064	1003121658	SR AFRO CHICKS AND BREEDERS LIMITED
4065	1007657899	SRI KRISH DISTRIBUTORS LIMITED
4066	1000028763	SRS (UGANDA) LIMITED
4067	1000028007	SSEMPA INVESTMENTS LIMITED
4068	1006939288	SSESE ISLAND AFRICAN AIDS PROJECTS
4069	1000127406	SSG GRANITES LIMITED
4070	1000131003	SSUNAD LIMITED
4071	1001855180	SSUNGA HEALTH CENTRE III
4072	1000417702	ST .CATHERINE CLINIC LIMITED
4073	1001782478	ST ANDREW CHURCH OF UGANDA
4074	1007659746	ST BALIKUDEMBE HEALTH CENTRE 111
4075	1001911243	ST BERNARD'S MANNYA HEALTH CENTRE

4076	1001598278	ST ELIZABETH GIRLS HOME
4077	1001085352	ST FRANCIS HEALTH CARE SERVICES
4078	1000945247	ST FRANCIS HEALTH CARE SERVICES SOROTI CENTER
4079	1000388633	ST FRANCIS NAGGALAMA HOSPITAL
4080	1008177139	ST FRANCIS REHABILITATION CENTRE
4081	1005444656	ST JOSEPH CHARITABLE DEVELOPMENT FUND LTD
4082	1002779386	ST JOSEPHS HOSPITAL MARACHA
4083	1001272120	ST KIZITO PRIMARY SCHOOL
4084	1000140047	ST LAWRENCE CITIZENS' HIGH SCHOOL LIMITED
4085	1001143186	ST LAWRENCE SENIOR SECONDARY SCHOOL LIMITED
4086	1001250276	ST LUKES HEALTH CENTRE KIYINDA
4087	1000327578	ST MARYS HOSPITAL LACOR
4088	1000642614	ST MOSES CHILDREN CARE CENTRE
4089	1007643432	ST NOAH BUYAMBI HEALTH CENTRE 11
4090	1000895760	ST. FRANCIS FAMILY HELPER PROGRAMME
4091	1000140610	ST. JANAN LUWUM SECONDARY SCHOOL LIMITED
4092	1003127219	ST. JUDE FOUNDATION
4093	1007728951	ST. STEPHEN OPIYAI YOUTH POULTRY PROJECT
4094	1000511540	ST. STEPHEN'S CHILDCARE ORGANISATION
4095	1001085866	ST.JAMES CHILD DEVELOPMENT CENTRE
4096	1000459436	ST.JOHN AMBULANCE

4097	1002928859	ST.LUKE HEALTH CENTRE FSIHM
4098	1002771022	ST.MARK NYABBANI CHILD DEVELOPMENT CENTRE
4099	1002789390	ST.PAUL'S KYABENDA CHILD DEVELOPMENT CENTRE
4100	1001213071	ST.SIMON PETER'S VOCATIONAL TRAINING CENTRE PTS/S/56
4101	1000867188	STABEX INTERNATIONAL LIMITED
4102	1000098689	STAHLCO HOLDINGS LTD
4103	1000024158	STANBIC BANK (U) LTD.
4104	1000254842	STANBIC BANK LIMITED STAFF PENSION FUND
4105	1000073283	STANBIC INVESTMENT MANAGEMENT SERVICES (E.A) LTD
4106	1001533005	STAND ON YOUR OWN
4107	1000025563	STANDARD CHARTERED BANK PENSION TRUST FUND
4108	1000024189	STANDARD CHARTERED BANK UGANDA LIMITED
4109	1000923096	STANDARD PETROLEUM U LIMITED
4110	1001725590	STANDARD SCHOOLS LIMITED
4111	1000021362	STANDARD SIGNS UGANDA LIMITED
4112	1000185123	STANDARD SUPERMARKET LIMITED
4113	1000355035	STANDING INTERNATIONAL FORUM ON ETHNIC CONFLICT GENOCIDE & HUMAN RIGHTS- INTERNATIONAL ALERT
4114	1000081005	STAR CAFE LIMITED
4115	1000074101	STAR DTV (UGANDA) CO.LIMITED
4116	1000024227	STAR PHARMACEUTICALS LTD
4117	1000038518	STAR PHOTO LABORATORIES LTD

4118	1002841497	STAR SPORTS BETTING U LTD
4119	1000034569	STAT PACK (U) LIMITED
4120	1000038677	STATEWIDE INSURANCE CO. LTD.
4121	1000037096	STAUNCH MACHINERY (U) LIMITED
4122	1002662054	STC EAST AFRICA INVESTMENT LIMITED
4123	1000060842	STEEL AND TUBE INDUSTRIES LIMITED
4124	1000024272	STEEL CORPORATION OF EAST AFRICAN LTD.
4125	1000095748	STEEL ROLLING MILLS LTD
4126	1000024327	STEELWORKS LIMITED
4127	1000413197	STELLAR PROPERTIES LIMITED
4128	1000020713	STEMA ASSOCIATES LIMITED
4129	1007363996	STEPHANUS UGANDA
4130	1000024172	STIRLING CIVIL ENGINEERING LIMITED - UGANDA BRANCH
4131	1003603268	STITCHING LESOFONDS
4132	1000034707	STONE CONCRETE LIMITED
4133	1000033996	STONE CONSTRUCTION LIMITED
4134	1000020582	STRAIGHT TALK FOUNDATION LIMITED
4135	1002177220	STRAINA UGANDA LIMITED
4136	1002476180	STRAKON LIMITED
4137	1000514239	STRATEGIC INITIATIVE FOR WOMEN IN THE HORN OF AFRICA
4138	1000028770	STRATEGIC LOGISTICS LTD

4139	1002000352	STREET CHILD PROJECT
4140	1000074132	STROGEN LIMITED
4141	1000020896	STROMME MEMORIAL FOUNDATION
4142	1000021158	STROMME MICRO FINANCE (E.A) LIMITED
4143	1008243175	STRONGMINDS UGANDA
4144	1001255202	SUB SAHARA CONSERVATION NETWORK(SACONET)
4145	1000429366	SUFFICIENCY OF SCRIPTURE MINISTRIES
4146	1000439228	SUGAR AND ALLIED INDUSTRIES LIMITED
4147	1000024134	SUGAR CORPORATION OF UGANDA LIMITED
4148	1000060956	SUJUZI UGANDA LIMITED
4149	1000106128	SULMA FOODS LIMITED
4150	1000074277	SUMADHURA TECHNOLOGIES LTD
4151	1002776369	SUMARIA PROPERTIES UGANDA LIMITED
4152	1001551328	SUMMIT FOUNDATION (SUFO) LIMITED
4153	1000038066	SUMMIT PROJEKT LIMITED
4154	1000310453	SUN INDUSTRIES LIMITED
4155	1000067128	SUN TRUST & COMPANY LIMITED
4156	1001460490	SUNBELT INTERNATIONAL LOGISTICS LIMITED
4157	1002599318	SUNBELT TEXTILES COMPANY LIMITED
4158	1000061798	SUNBURY INVESTMENTS (U) LIMITED
4159	1000027175	SUNNY ENTERPRISES

4160	1000472733	SUNNY SKIES WOMEN'S PROJECT LIMITED
4161	1000109228	SUNRISE COMMODITIES AND MILLERS UGANDA LTD
4162	1000127520	SUNRISE ETERNAL INVESTMENT CO. (U) LIMITED
4163	1001890842	SUNRISE PETROLEUM COMPANY LTD
4164	1008806873	SUNSET CASINO LIMITED
4165	1000097343	SUNSET HOTEL INTERNATIONAL LIMITED
4166	1007217250	SUNSHARE INVESTMENT COMPANY LIMITED
4167	1000144027	SUNSILK LTD
4168	1000517453	SUNSTONE LIMITED
4169	1000181008	SUPER BIKE LIMITED
4170	1000065982	SUPER HARDWARE & SUPPLIER (U) LIMITED
4171	1000043437	SUPER MEDIC LTD
4172	1006896256	SUPER ONE LIMITED
4173	1000025394	SUPER PHARMACEUTICALS LIMITED
4174	1000445276	SUPER PLAZA ENTERPRISES LTD
4175	1000038080	SUPER STATION INC LIMITED
4176	1000034545	SUPER TERRAZO (U) LIMITED
4177	1000098382	SUPERFINE INDUSTRIES LIMITED
4178	1006936026	SUPERGATE FOREX BUREAU LIMITED
4179	1000112480	SUPERIOR EXCHANGE LIMITED
4180	1000044338	SUPERIOR HARDWARE LIMITED

4181	1000229715	SUPERIOR PROMOTIONS AND GENERAL SUPPLIERS LTD
4182	1000042602	SUPERVET (U) LIMITED
4183	1000046309	SUPPLY MASTERS (U) LIMITED
4184	1001326844	SUPPORT FOR INTERGRATED HEALTH CARE INITIATIVE
4185	1000198361	SUPPORT FOR RURAL DEVELOPMENT INITIATIVE LTD
4186	1001211742	SUPPORT LUNCH BREAK LTD
4187	1007231396	SUPPORT TRANSFORMATION EFFORT PROGRAM
4188	1007424495	SUPPORTING ORPHANS AND VULNERABLE FOR BETTER HEALTH EDUCATION AND NUTRITION IN UGANDA (SOVHEN)U
4189	1001428559	SURE BET LIMITED
4190	1000182672	SURE PROPERTIES LIMITED.
4191	1000081661	SURETELCOM UGANDA LIMITED
4192	1000026792	SURGIPHARM (U) LIMITED
4193	1003052636	SURYA GENERAL HARDWARE LIMITED
4194	1002618860	SUSTAIN FOR LIFE
4195	1007917376	SUSTAIN UGANDA KABALE HOSPITAL
4196	1000078423	Sustainable Sanitation & Water
4197	1000655217	SUUBI CHILDREN'S HOME
4198	1000399396	SVI UGANDA LIMITED
4199	1008469893	SWACOFF SUGAR FACTORY LIMITED
4200	1000026098	SWANAIR TRAVEL & SAFARIS (U) LIMITED
4201	1006892286	SWASTIK INTERNATIONAL BUILDERS (U) LTD.

4202	1000167794	SWASTIK LIMITED
4203	1000584338	SWASTIK PHARMACEUTICAL LTD
4204	1000114030	SWATT SECURITY LIMITED
4205	1000041242	SWIFT COMMERCIAL ESTABLISHMENT LIMITED
4206	1000074253	SWIFT FREIGHT INTERNATIONAL TOURS AND TRAVEL LIMITED
4207	1000123671	SWIFT SAFARIS LIMITED
4208	1000343747	SWISSCONTACT LIMITED
4209	1001024787	SYA CHILD DEVELOPMENT CENTRE
4210	1000024517	SYBYL LIMITED
4211	1000033872	SYMBION UGANDA LIMITED
4212	1007012663	SYNDICATE FREIGHT & LOGISTICS UGANDA LIM-ITED
4213	1000053976	SYSCORP INTERNATIONAL LIMITED
4214	1000038173	SYSTEM ALUMINIUM AND GLASS LIMITED
4215	1000078119	T.G.S. WATER LIMITED
4216	1000316418	T.M. AMUSEMENT CENTRE LIMITED
4217	1000026250	T.P.S.C. (UGANDA) LIMITED
4218	1000035615	TADASHII TRADING CO. (U) LIMITED
4219	1000480065	TAIBAH INTERNATIONAL SCHOOL LIMITED
4220	1002910298	TALKING FILM PRODUCTION LIMITED
4221	1000330754	TALKPOOL NETWORK SERVICES LTD
4222	1000540108	TAMAK INVESTMENTS (U) LIMITED

4223	1000026212	TAMPA FISHERIES LIMITED
4224	1000926489	TAN DISTRIBUTORS LIMITED
4225	1000443305	TAN TELECOMS LIMITED
4226	1000114927	TANGERINE LIMITED
4227	1000926662	TAQQADUM TQ PETROLEUM U LIMITED
4228	1007545186	TARGET DEVELOPMENT AND TRAINING UGANDA TADET
4229	1000410753	TARGET WELL CONTROL UGANDA LIMITED
4230	1000250413	TARPO PLASTICS UGANDA LIMITED
4231	1001010099	TASCO INDUSTRIES LIMITED
4232	1000098948	TASIH UGANDA LIMITED
4233	1001073301	TASO MBALE
4234	1000028542	TATA UGANDA LIMITED
4235	1009353818	TAUBAH GENERAL ENTERPRISES
4236	1002095840	TAWAKKAL STORES LIMITED
4237	1000079334	TAYYEBA GROUP CO. LIMITED
4238	1000020551	TBH HOLDINGS LIMITED
4239	1008192445	TEAM WORK MOTOR VEHICLE TECHNICIAN
4240	1000947574	TECH MAHINDRA LIMITED
4241	1000191592	TECHNICAL MASTERS LTD
4242	1000074087	TECHNO BRAIN (U) LIMITED
4243	1001266414	TECHNO BRAIN BPO ITES (U) LIMITED

4244	1000062651	TECHNO RELIEF SERVICES (U) LIMITED
4245	1000077059	TECHNO THREE UGANDA LIMITED
4246	1000026236	TECHNOLOGY ASSOCIATES LIMITED
4247	1000040358	TECHNOLOGY CONSULTS LIMITED
4248	1000396234	TECHNOLOGY PRODUCTS AND SERVICES LTD
4249	1000091775	TECHNOMED LIMITED
4250	1000123440	TECHNOSERVE INC USA
4251	1000096687	TECLAB LIMITED
4252	1000142153	TECNO INVESTMENT LIMITED
4253	1001899979	TEEN MISSION INTERNATIONAL
4254	1000376444	TEGEKA ENTERPRISES LIMITED
4255	1000109663	TEL CARE LIMITED
4256	1003066178	TELELA CHILD AND FAMILKY PROGRAMME
4257	1000078126	TELTEC INVESTMENTS LIMITED
4258	1000024769	TEMBO STEELS (U) LIMITED
4259	1000621533	TEMELE DEVELOPMENT ORGARNISATION
4260	1007985290	TEN LOGISTICS LIMITED
4261	1001271685	TENDER TRUST
4262	1000090867	TENRIKYO MISSION CENTRE OF UGANDA
4263	1007506869	TERESA MOBILE HEALTH KLINIK SERVICES
4264	1000042281	TERRAIN PLANT LIMITED

4265	1000140161	TERRAIN SERVICES LIMITED
4266	1001693169	TERRE DES HOMMES NETHERLANDS
4267	1000075323	TESCO INDUSTRIES LIMITED
4268	1000774800	TESLA EXPLORATION INTERNATIONAL LIMITED
4269	1001609376	TESO KARAMOJA PEACEFUL CO EXISTANCE INITIATIVE PRO-GRAMME
4270	1006690975	TESO DEVELOPMENT FOUNDATION (TESDEF-UGANDA)
4271	1000623884	TESO INITIATIVE FOR PEACE
4272	1007237896	TESO RELIGIOUS LEADERS EFFORTS FOR PEACE AND RECONCILIATION
4273	1000890672	TESO SAFE MOTHERHOOD PROJECT
4274	1007231686	TESO WIDOWS DEVELOPMENT INTIATIVE
4275	1001184202	TESO WOMEN PEACE ACTIVISTS
4276	1007070269	TESO YOUTH COALITION AGAINST HIV/AIDS AND POVERTY (TEYCAAP)
4277	1000104240	TETRA TECHNICAL SERVICES (U) LIMITED
4278	1007520912	TEXAS ENERGY LIMITED
4279	1002663214	THE CHURCH OF PENTECOST -GHANA
4280	1000929120	THE FOUNDATION FOR AIDS ORPHANED CHILDREN
4281	1005617613	THE MIRACLE REVIVAL FELLOWSHIP PENTECOSTAL CHURCH
4282	1000536387	THE AGATHA FOUNDATION MINISTRIES
4283	1007879881	THE AGRI TOURISM INITIATIVE
4284	1000046996	THE AIDS SUPPORT ORGANISATION (TASO)
4285	1000053196	THE AIDS SUPPORT ORGANISATION (TASO) - CENTRAL REGION

4286	1000400625	THE ALLIANCE OF MAYORS AND MUNICIPAL LEADERS INITIATIVES FOR COMMUNITY ACTION ON AIDS AT LOCAL LEVEL (AMICAALL-U)
4287	1001204893	THE APAC ANTI CORRUPTION COALITION LIMITED
4288	1000490248	THE ARLINGTON ACADEMY OF HOPE UGANDA
4289	1000906651	THE ASSOCIATION FOR RE-ORIENTATION AND REHABILITATION OF TESO WOMEN FOR DEVELOPMENT (TERREWODE)
4290	1000355370	THE BANDWIDTH AND CLOUD SERVICES GROUP LTD
4291	1000099207	THE BIBLE LEAGUE
4292	1000205296	THE BIBLE SOCIETY OF UGANDA
4293	1002917409	THE BLESSING BASKET PROJECT UGANDA LIMITED
4294	1000422859	THE BOMA LIMITED
4295	1003025086	THE BRIDGE OF HOPE MINISTRIES UGANDA
4296	1000426753	THE BUSOGA TRUST
4297	1000793382	THE CARTER CENTER
4298	1000042588	THE CELLAR LIMITED
4299	1000503628	THE CENTRAL ARCHDIOCESAN PROVINCE CARITAS(CAPCA) ASSOCIATION LIMITED BY GUARANTEE
4300	1002559783	THE CHILD & ELDERLY SUPPORT ORGANISATION
4301	1003025842	THE CHILDREN OF THE NILE FOUNDATION LTD
4302	1000512510	THE CHILDREN SUPPORT ORGANISATION MPIGI
4303	1007482657	THE CHURCH OF GOSPEL MESSENGERS OF HOLINESS AND RIGHTEOUSNESS
4304	1000117965	THE CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS
4305	1002194321	THE CONSERVATIVE BAPTIST FOREIGN MISSION SOCIETY

4306	1000024745	THE COOPER MOTOR COPORATION UGANDA LTD
4307	1001277895	THE COOPERATIVE LEAGUE OF THE UNITED STATES OF AMERICA (CLUSA) UGANDA
4308	1000040686	THE COPY CAT (UGANDA) LIMITED
4309	1001021066	THE COTTON PRODUCTS OF UGANDA LIMITED
4310	1000090035	THE COUNCIL FOR ECONOMIC EMPOWERMENT OF WOMEN
4311	1000336056	THE CROSS CULTURAL FOUNDATION OF UGANDA
4312	1000056175	THE DEPO LIMITED
4313	1007024082	THE DEVELOPMENT COMMUNICATION INITIATIVE OF UGANDA
4314	1001155499	THE EASTERN AFRICAN SUB REGION SUPPORT INNITIATIVE FOR THE ADVANCEMENT OF WOMEN.
4315	1000033423	THE EMIN PASHA LIMITED
4316	1000136181	THE ENVIROMENTAL CONSERVATION TRUST OF UGAN-DA(ECOTRUST)
4317	1001544514	THE FOUNDATION FOR COMMUNITY DEVELOPMENT AND EMPOW-EMENT-FCDE
4318	1000815012	THE FOUNDATION VI PLANTERAR TRAD STOCKHOLM- SWEDEN
4319	1000138045	THE FULL GOSPEL CHURCHES OF UGANDA
4320	1006449200	THE GIDEONS INTERNATIONAL
4321	1000496358	THE GORILLA ORGANIZATION
4322	1000338324	THE GRAND GLOBAL HOTEL LIMITED
4323	1000731661	THE GREAT LAKES CENTER FOR CONFLICT RESOLUTION
4324	1000032833	THE HAIR CARE CENTRE LIMITED
4325	1002203558	THE HEALTH VINE TRUST

4326	1000135653	THE HUNGER PROJECT -. UGANDA
4327	1000078623	THE INDEPENDENT PUBLICATIONS LTD
4328	1000174753	THE INDIAN ASSOCIATION
4329	1000030513	THE INFECTIOUS DISEASES INSTITUTE LIMITED
4330	1000140596	THE INTERNATIONAL NEEDS NETWORK OF UGANDA LIMITED
4331	1006593892	THE JAMES DUNN HOUSE OF HOPE
4332	1000345114	THE JOHNS HOPKINS UNIVERSITY CENTER FOR COMMUNICATIONS PROGRAMMES
4333	1001713722	THE JOSEPH INITIATIVE LIMITED
4334	1000024838	THE JUBILEE INSURANCE CO LTD
4335	1000024869	THE JUBILEE INVESTMENTS COMPANY
4336	1000221403	THE KIDS LEAGUE FOUNDATION
4337	1000173065	THE LEADING EDGE INVESTMENT LIMITED
4338	1000850315	THE LIGHT IN DYNAMIC AFRICA (LINDA)
4339	1002864449	THE LITTLE ANGELS NEEDY CHILDREN AND ORPHAN PROJECT
4340	1000752445	THE LIVING WORD ASSEMBLY
4341	1002342403	THE LORD'S CHOSEN CHARISMATIC REVIVAL CHURCH
4342	1000077394	THE LUTHERAN WORLD FEDERATION
4343	1001277629	THE MASTER CARES MINISTRIES
4344	1007580282	THE METHODIST CHURCH IN UGANDA
4345	1000137976	THE NATIONAL FORUM OF PWHA NETWORKS IN UGANDA
4346	1007467006	THE NATIONAL ORGANISATION FOR PEOPLE LIVING WITH HEPA-TITIS B (NOPLHB)

4347	1000141894	THE NAVIGATORS UGANDA (U) LTD
4348	1000042374	THE NEW FOREST COMPANY LIMITED
4349	1002375179	THE NEW PARK LOCK-UP OWNERS ASSOCIATION LIMITED
4350	1000027144	THE NEW VISION PRINTING AND PUBLISHING CORPORATION
4351	1000381591	THE NILE BASIN DISCOURSE
4352	1005946888	THE NILETRAC UGANDA LIMITED
4353	1000228162	THE OBSERVER MEDIA LTD
4354	1005652136	THE OGOOMA UGANDA CHILDREN'S HOME (T.O.U.C.H MINIS-TRIES)
4355	1003514708	THE ORGANISATION FOR RURAL DEVELOPMENT
4356	1000197926	THE PEPPER PUBLICATIONS
4357	1007477911	THE POSTBANK UGANDA STAFF PROVIDENT FUND
4358	1002960379	THE POTTER'S VILLAGE MINISTRY FOR VULNERABLE CHILDREN
4359	1007129156	THE RAMGARHIA SIKH SOCIETY KAMPALA LIMITED
4360	1007494311	THE RANGERS LIMITED
4361	1000354769	THE REAL UGANDA
4362	1003147306	THE REDEEMED CHRISTIAN CHURCH OF GOD
4363	1001039641	THE REDEEMED OF THE LORD EVANGELISTIC CHURCH
4364	1003088685	THE REFUGEE NEXT DOOR- UGANDA
4365	1001681774	THE REGISTERED TRUSTEES OF AON UGANDA LIMITED STAFF RETIREMENT BENEFITS SCHEME
4366	1001248008	THE REGISTERED TRUSTEES OF CHURCH OF UGANDA DIOCESE OF KINKIIZI
4367	1000092355	THE REGISTERED TRUSTEES OF KAMPALA ARCHDIOCESE

4368	1000087239	THE REGISTERED TRUSTEES OF KILIMO TRUST
4369	1000033768	THE REGISTERED TRUSTEES OF MENGO HOSPITAL
4370	1000051432	THE REGISTERED TRUSTEES OF NEW HOPE UGANDA
4371	1000041214	THE REGISTERED TRUSTEES OF REPRODUCTIVE HEALTH UGANDA
4372	1006946727	THE REGISTERED TRUSTEES OF THE ARYA PRATINIDHI SABHA OF EASTERN AFRICA
4373	1000412724	THE REGISTERED TRUSTEES OF THE MTN UGANDA FOUNDATION
4374	1000737001	THE REGISTERED TRUSTEES OF THE UGANDA BROTHERS OF CHRISTIAN INSTRUCTION
4375	1000134707	THE REGISTERED TRUSTEES OF THE UGANDA EPISCOPAL CONFERENCE
4376	1000095848	THE REGISTERED TRUSTEES OF UGANDA JOINT CHRISTIAN COUNCIL
4377	1000443702	THE RESEARCH AND EDUCATION NETWORK FOR UGANDA LTD
4378	1001026106	THE RESURRECTION POWER MINISTRIES
4379	1002619174	THE ROCK KINGDOM LIMITED
4380	1000796775	THE SALVATION ARMY
4381	1001752270	THE SANCTUARY
4382	1000662035	THE SIGN OF THE DOVE MINISTRIES UGANDA
4383	1000030161	THE SURGERY LIMITED
4384	1001314890	THE SYNAGOGUE CHURCH OF ALL NATIONS-UGANDA
4385	1000123274	THE TIGERS CLUB PROJECT UGANDA LTD
4386	1001535977	THE TREE HILL MINISTRIES LIMITED
4387	1000114765	THE UGANDA COMMUNICATIONS EMPLOYEES CONTRIBUT
4388	1000483976	THE UGANDA INSTITUTE OF BANKING AND FINANCIAL SERVICES

4389	1000143378	THE UGANDA LAND ALLIANCE
4390	1000315196	THE UGANDA LAND OWNERS ASSOCIATION LIMITED
4391	1000126336	THE UGANDA NETWORK OF RELIGIOUS LEADERS LIVIN
4392	1000169796	THE UGANDA REACH THE AGED ASS'N
4393	1000460641	THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD
4394	1002110521	THE WATER TRUST LIMITED
4395	1000022011	THERMOCOOL UGANDA LIMITED
4396	1000078530	THOMAS & COMPANY LIMITED
4397	1001788374	THOUGHTWORKS UGANDA LIMITED
4398	1000621174	THREE FARMERS INVESTMENTS LIMITED
4399	1001564718	THREE PHASE INTEGRATED COMMUNITY VULNERABLE INITIA-TIVE
4400	1000075026	THREE WAYS DISTRIBUTION LIMITED
4401	1000026205	THREE WAYS SHIPPING SERVICES (GROUP) LTD
4402	1001032837	THRIVE GULU
4403	1000144942	TIAN TANG GROUP LIMITED
4404	1003201854	TIANJIN DAGANG OGECC UGANDA LIMITED
4405	1000079227	TIANJIN MACHINERY CO. (U) LTD.
4406	1000069030	TIANSHI HEALTH PRODUCTS (UGANDA) LIMITED
4407	1003775148	TIBET HIMA MINING COMPANY LIMITED
4408	1000091423	TIC PLASTIC COMPANY LTD.
4409	1010341116	TICK SUGAR LIMITED

4410	1000132066	TIGHT SECURITY LIMITED
4411	1000916758	TILAK ENTERPRISES LIMITED
4412	1000035325	TILE CENTRE LTD.
4413	1000107257	TIMCOM U LTD
4414	1000673820	TIME IS MONEY TECHNICAL SERVICES LIMITED
4415	1006863894	TIME TO TRADE ENTERPRISES LIMITED
4416	1001274008	TIMELY LOGISTICS COMPANY LIMITED
4417	1000021980	TIMES INVESTMENT UGANDA LIMITED
4418	1002476332	TIMES SPORTS BET LIMITED
4419	1001230679	TIMWE COMPANY LIMITED
4420	1001129599	TIRUMALA ENTERPRISES LIMITED
4421	1000464286	TIRUMALA TIRUPATI DEVASTHANAM UGANDA LTD
4422	1000038028	TIRUPATI DEVELOPMENT (U) LIMITED
4423	1003146250	TITAN ROASTERS LTD
4424	1000969991	TITIS PATISSERIE
4425	1000909799	TMA ARCHITECTS AND URBAN DESIGNERS UGANDA LIMITED
4426	1000074222	TNS RMS EAST AFRICA LIMITED
4427	1007075454	TOFA HARDWARE LIMITED
4428	1000916154	TOFTA EDUCATIONAL TRUST
4429	1000683054	TOGETHER RURAL DEVELOPMENT SOLIDARITY(TORUDES)
4430	1000074995	TOGO CONSTRUCTION COMPANY LIMITED

4431	1000038839	TOKYO AUTO LIMITED
4432	1000097764	TOMAO UGANDA LIMITED
4433	1000213940	TONA STAR PRODUCTS LTD
4434	1001400381	TONGA INVESTMENTS LIMITED
4435	1000706762	TOOLS WITH A MISSION UK
4436	1000130606	TOOLS WITH A. MISSION U.K.
4437	1001035188	TOORO BOTANICAL GARDENS
4438	1004322173	TOORO CHILD CARE CENTRE
4439	1001328211	TOP BET SPORTS BETTING LIMITED
4440	1002245800	TORO BABIES HOME
4441	1002719529	TORO DAIRY COOPERATIVE SOCIETY LIMITED
4442	1000024883	TORO MITYANA TEA COMPANY LIMITED
4443	1001060301	TOROMA PARTNERSHIP PROJECT
4444	1000024790	TORORO CEMENT LTD
4445	1000981327	TORORO CIVIL SOCIETY NETWORK(TOCINET)
4446	1002664988	TORRES ADVANCED ENTRPRISE SOLUTIONS LLC
4447	1000138069	TOSHA (U) LIMITED
4448	1000171284	TOTAL E & P UGANDA B. V.
4449	1001209543	TOTAL FAMILLY OUTREACH/AMANI BABIES COTTAGE
4450	1000123664	TOTAL KASHARI PETROL STATION LTD
4451	1000071239	TOTAL NAKAWA SHAF SERVICESA (U) LIMITED

4452	1000024845	TOTAL UGANDA LIMITED.
4453	1007695094	TOUCH AFRICA NOW LIMITED (BY GUARANTEE)
4454	1007699371	TOUTON UGANDA LIMITED
4455	1000028052	TOYOTA UGANDA LIMITED
4456	1000026243	TPS (UGANDA) LIMITED
4457	1000368287	TRACKSTAR (U) LIMITED
4458	1000535393	TRADEMARK EAST AFRICA
4459	1000056665	TRADING LINK SUPPLIES & SERVICES LIMITED
4460	1000471901	TRADITIONAL AND MODERN HEALTH PRACTITIONERS TO-GETHER AGAINST AIDS
4461	1000428037	TRANDINT LIMITED
4462	1000177549	TRANS ACTION INTERNATIONAL LTD.
4463	1000170276	TRANS- AFRICAN SUPPLY SERVICES LIMITED
4464	1000027855	TRANSAFRICA ASSURANCE CO LTD
4465	1000489085	TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION LIMITED
4466	1000115949	TRANSEAST (U) LIMITED
4467	1004699862	TRANSFORM AFRICAN MINISTRIES LTD
4468	1002738812	TRANSFORM MISSION UGANDA
4469	1004064795	TRANSFORMING UGANDA (TRANSUG)
4470	1000024907	TRANSLINK (U) LTD
4471	1000024731	TRANSPAPER LTD
4472	1000551172	TRANSPARENCY INTERNATIONAL UGANDA

4473	1000242360	TRANSROAD UGANDA LIMITED
4474	1000053914	TRANSTEL LIMITED
4475	1000027434	TRANSTRAC LIMITED
4476	1000024693	TRAVEL DOT COM LIMITED
4477	1000043237	TRAVELOG LIMITED
4478	1007122007	TREES FOR THE FUTURE UGANDA
4479	1000032629	TRENTYRE UGANDA LIMITED
4480	1000085810	TRIAS UGANDA
4481	1000032094	TRIDENT INVESTMENTS LIMITED
4482	1000776626	TRIDEV HARDWARE LTD
4483	1000811998	TRINITY DISTRIBUTORS LIMITED
4484	1000294239	TRINITY TEXTILE (U) LIMITED
4485	1000344037	TRIPLE M HYGIENE PRODUCTS LIMITED
4486	1002113186	TRISHA CONSTRUCTION LTD
4487	1002116869	TRONIC UGANDA LIMITED
4488	1000024807	TROPICAL BANK LIMITED
4489	1000576982	TROPICAL ENERGY DEALERS LIMITED
4490	1000111793	TROPICAL HEAT (U) LIMITED
4491	1000113498	TRUCKLAND MOTORS LIMITED
4492	1000032550	TRUE AFRICAN (U) LIMITED
4493	1001162862	TRUE LOVE CHILD DEVELOPMENT CENTRE

4494	1001999758	TRUISM CARE
4495	1007611153	TRUMPET ROAD OF HOPE AFRICA
4496	1003192002	TRUST BETS LIMITED
4497	1000078188	TRUST BUILDERS & CIVIL ENGINEERS LTD
4498	1000059468	TRUST DEALERS INTERNATIONAL LIMITED
4499	1001134701	TRUST FOR AFRICAS ORPHANS UGANDA
4500	1001616432	TRUST VENTURES LIMITED
4501	1007548776	TRUTH EVANGELISTIC FOUNTAIN MINISTRIES INC
4502	1006910782	TRUTH FOUNTAIN CHURCH KAMPALA
4503	1000064950	TTB INVESTMENTS LIMITED
4504	1001313433	TUBUR CHILD DEVELOPMENT CENTRE
4505	1000024752	TUF FOAM (U) LTD
4506	1002047844	TUGENDE LIMITED
4507	1001055147	TULIP CONSULTANCY LIMITED
4508	1000073932	TULIP IMPEX (U) LIMITED
4509	1000296552	TULJA ENTERPRISE LIMITED
4510	1000175899	TULLOW UGANDA LIMITED
4511	1000026229	TULLOW UGANDA OPERATIONS PTY LIMITED
4512	1000392382	TULLOW UGANDA STAFF RETIREMENT BENEFITS SCHEME
4513	1000078102	TULSI CONSTRUCTION LIMITED
4514	1000142139	TUMBINE ENTERPRISES LIMITED

4515	1009325602	TURADS TRADING (U) LIMITED
4516	1000182834	TURKISH AIRLINES INC
4517	1000185941	TURKISH LIGHT ACADEMY
4518	1000035249	TURYAHIKAYO AMOS & SONS
4519	1008059379	TUSK AFRICA LIMITED
4520	1000121396	TUSKER MATTRESSES UGANDA LIMITED
4521	1001490584	TUSU PETRO UGANDA LIMITED
4522	1008132861	TUSUBIRA DESTITUTE CHILDREN VOLUNTARY ORGANISATION
4523	1001314976	TUTAPONA
4524	1000133485	TUWEREZA AGENCIES LIMITED
4525	1000133140	Tuwereza Bakery Limited
4526	1008983741	TUZEX ENT LIMITED
4527	1000046468	TWED PROPERTY DEVELOPMENT LIMITED
4528	1007377421	TWEGASSE ELDERY GROUP
4529	1001100972	TWEGATTE FOR HEALTH AND DEVELOPMENT
4530	1007346840	TWEKEMBE DISABLED GROUP
4531	1002460539	TWEKYO COMPANY LIMITED
4532	1000021293	TWIGA CHEMICAL INDUSTRIES (U) LTD
4533	1000688967	TWIN BROTHERS LIMITED
4534	1000099283	TYRE EXPRESS (U) LIMITED
4535	1000043589	TYRE WORLD LIMITED

4536	1000079679	U A E EXCHANGE (U) LIMITED
4537	1004567348	UAP OLD MUTUAL LIFE ASSURANCE UGANDA LIMITED
4538	1000214188	UAP OLD MUTUAL PROPERTIES UGANDA LIMITED
4539	1000024006	UAP OLDMUTUAL INSURANCE UGANDA LIMITED
4540	1000023782	UCHUMI SUPERMARKETS (UGANDA) LIMITED
4541	1007441244	UG 139 MUSENTA CDC
4542	1006918093	UG 704 NYARUHANGA CHILD DEVELOPMENT CENTRE
4543	1007417750	UG 712 MATINZA CDC
4544	1007441282	UG 721 MUGANZA CDC
4545	1006918048	UG 723 KINYAMARI CHILD DEVELOPMENT CENTRE
4546	1007417857	UG 727 NOMBE CDC
4547	1007417788	UG 728 GITOVU CHILD DEVELOPMENT CENTRE
4548	1008210133	UG 732 RUTENGA CHILD DEVELOPMENT CENTRE
4549	1006901589	UG.720 BUGONGI CHILD DEVELOPMENTCENTRE
4550	1007441268	UG-709 SESEME CDC
4551	1007417736	UG710 RWARAMBA CDC
4552	1007441299	UG-711 KABINDI CDC
4553	1007417771	UG713 GISORORA CDC
4554	1007570506	UG-714 MUBUGA CDC
4555	1007441251	UG-722 MURAMBA CDC
4556	1000028794	UGACHICK POULTRY BREEDERS LIMITED

4557	1000026198	UGACOF LIMITED
4558	1001323447	UGADEN COCOA TRADING LIMITED
4559	1000516376	UGAFODE MICROFINANCE LIMITED
4560	1000958734	UGANDA ADULT EDUCATION NETWORK
4561	1001193274	UGANDA ADVOCACY FOR HUMAN RIGHTS AND LEGAL CON-SULTANTS
4562	1000592761	UGANDA AIR CARGO CORPORATION
4563	1000848306	UGANDA AMERICAN PARTNERSHIP ORGANISATION (USA)
4564	1000286973	UGANDA ASSEMBLIES OF GOD
4565	1000026143	UGANDA BAATI LTD
4566	1000028428	UGANDA BATTERIES LIMITED
4567	1000118652	UGANDA BISCUITS COMPANY LIMITED
4568	1000023775	UGANDA BREWERIES LIMITED
4569	1001047905	UGANDA BREWRIES LIMITED RETIREMENT BENEFITS SCHEME
4570	1000138335	UGANDA BRILLANT PILE INDUSTRIAL CO.LTD
4571	1000039588	UGANDA BROADCASTING CORPORATION
4572	1000092227	UGANDA CHANGE AGENT ASSOCIATION
4573	1005562019	UGANDA CHARITY AMBULANCE AND RESCUE SERVICES
4574	1000923966	UGANDA CHARITY TRUST FUND
4575	1000454013	UGANDA CHARTERED HEALTHNET
4576	1000268125	UGANDA CHILD CANCER FOUNDATION
4577	1000686554	UGANDA CHILD CARE DENMARK

4578	1001415190	UGANDA CHILD DEVELOPMENT FUND (UCDF)
4579	1001137970	UGANDA CHILD RIGHTS NGO NETWORK
4580	1001340790	UGANDA CHRISTIAN ACTION NETWORK (UCAN)
4581	1008197813	UGANDA CHRISTIAN FELLOWSHIP MISSION
4582	1000694725	UGANDA CHRISTIAN LAWYERS FRATERNITY
4583	1000544665	UGANDA CHRISTIAN OUTREACH MINISTRIES
4584	1000146554	UGANDA CHRISTIAN UNIVERSITY
4585	1000028863	UGANDA CLAYS LTD
4586	1002199709	UGANDA CLAYS STAFF CONTRIBUTORY PROVIDENT FUND
4587	1001364125	UGANDA COCOA AND COMMODITIES LIMITED
4588	1000023851	UGANDA COMMUNICATIONS COMMISSION
4589	1002847348	UGANDA COMMUNICATIONS COMMISSION STAFF PROVIDENT FUND SCHEME
4590	1004012401	UGANDA COMMUNITY BASED ASSOCIATION FOR CHILD WEL-FARE
4591	1000938792	UGANDA COMMUNITY BASED HEALTH FINANCING ASSOCIATION
4592	1000090843	UGANDA COMMUNITY TOURISM ASSOCIATION (UCOTA)
4593	1000740988	UGANDA CONSUMERS PROTECTION ASSOCIATION
4594	1002791095	UGANDA CONVENTION FOR DEVELOPMENT
4595	1000042826	UGANDA COOPERATIVE ALLIANCE LTD
4596	1009672665	UGANDA COTTON KLUB LTD
4597	1002526927	UGANDA CRESCENT SOCIETY
4598	1000400663	UGANDA CROP CARE LIMITED

4599	1000035708	UGANDA CROP INDUSTRIES LTD.
4600	1000049530	UGANDA DEBT NETWORK
4601	1002752371	UGANDA DEVELOPMENT AND HEALTH ASSOCIATES (UDHA)
4602	1000023944	UGANDA DEVELOPMENT BANK LTD
4603	1000046278	UGANDA DEVELOPMENT SERVICES
4604	1000353575	UGANDA DEVELOPMENT TRUST
4605	1000025418	UGANDA DUTY FREE SALES LIMITED
4606	1000063158	UGANDA ECUMENICAL CHURCH LOAN FUND LIMITED
4607	1000025815	UGANDA ELECTRICITY DISTRIBUTION COMPANY LIMITED
4608	1000023813	UGANDA ELECTRICITY GENERATION COMPANY LIMITED
4609	1000025097	UGANDA ELECTRICITY TRANSMISSION COMPANY LIMITED
4610	1007022684	UGANDA ENVIRONMENTAL EDUCATION FOUNDATION
4611	1000025052	UGANDA EQUIPMENTS LIMITED
4612	1001111152	UGANDA FAMILY RESOURCES LINK
4613	1001665788	UGANDA FARMERS CROP INDUSTRIES LTD
4614	1000029260	UGANDA FISH PACKERS LTD
4615	1000050638	UGANDA FISHNET MANUFACTURERS LTD.
4616	1000426625	UGANDA FUNCTIONAL LITERACY RESOURCE CENTRE
4617	1000568694	UGANDA GATSBY TRUST
4618	1001685188	UGANDA GERMAN CULTURAL SOCIETY
4619	1000032581	UGANDA GINNERS & COTTON EXPORTERS ASSOCIATION LTD

4620	1007206328	UGANDA GROWS LIMITED=
4621	1000020782	UGANDA HEALTH MARKETING GROUP LIMITED
4622	1000027441	UGANDA HORTECH LIMITED
4623	1000943825	UGANDA HUMANIST EFFORT TO SAVE WOMEN
4624	1000373220	UGANDA IN PARTNERSHIP ASSOCIATION (UGIPA)
4625	1007945292	UGANDA KIDS PROJECT
4626	1002497482	UGANDA LANDMINE SURVIVORS ASSOCIATION
4627	1000047980	UGANDA LOTTERY COMPANY LIMITED
4628	1008151246	UGANDA LUBRICANTS FACTORY LIMITED
4629	1000855745	UGANDA LUTHERAN CHURCH
4630	1000074239	Uganda Management Institute
4631	1000751641	UGANDA MARTYRS HOUSING AND CONSTRUCTION COMPANY LIM-ITED
4632	1000055526	UGANDA MARTYRS UNIVERSITY
4633	1000269972	UGANDA MUSLIM RURAL DEVELOPMENT ASSOCIATION (UMURDA)
4634	1006741560	UGANDA MUSLIM WOMEN'S VISION
4635	1000125794	UGANDA NATIONAL ACTION ON PHYSICAL DISABILITI
4636	1000359792	UGANDA NATIONAL AGRO INPUTS DEALERS' ASSOCIATION
4637	1000398944	UGANDA NATIONAL ASSOCIATION OF THE BLIND
4638	1000116408	UGANDA NATIONAL ASSOCIATION OF THE DEAF
4639	1000510173	UGANDA NATIONAL FARMERS FEDERATION
4640	1000130599	UGANDA NATIONAL HEALTH USERS/CONSUMERS ORGANI

4641	1000125504	UGANDA NATIONAL NGO FORUM
4642	1000233595	UGANDA NATIONAL STUDENTS ASSOCIATION
4643	1001111369	UGANDA NETWORK FOR EMPOWERMENT OF THE MARGINALISED CHILD AND YOUTH(NEMACY)
4644	1000140572	UGANDA NETWORK OF AIDS SERVICES ORGANISATIONS
4645	1002892358	UGANDA NETWORK OF RELIGIOUS LEADERS
4646	1000198499	UGANDA NURSES AND MIDWIVES UNION
4647	1002912435	UGANDA ORPHANS FUND
4648	1001061071	UGANDA ORPHNAGE RELIEF FUND UORF
4649	1000549677	UGANDA ORTHODOX CHURCH CARE FOR HIV/AIDS AND POPULA-TION PROGRAMME (UOCCAP)
4650	1000053921	UGANDA OXYGEN LIMITED
4651	1000202500	UGANDA PARENT OF CHILDREN WITH LEARNING DISAB
4652	1000840432	UGANDA PARENTS ASSOCIATION LTD
4653	1001062624	UGANDA PARLIAMENTARY FORUM ON YOUTH AFFAIRS (UPFYA)
4654	1000027427	UGANDA POST LIMITED
4655	1000042177	UGANDA POULTRY INDUSTRIES LTD
4656	1000599903	UGANDA PRISONERS' FOUNDATION
4657	1001311065	UGANDA PRIVATE AND INTERGRATED SCHOOLS ASSOCIATION
4658	1000167763	UGANDA PROTESTANT MEDICAL BUREAU
4659	1000483921	UGANDA PULP & PAPER MILLS LIMITED
4660	1000130461	UGANDA RAILWAYS CORPORATION
4661	1000415334	UGANDA RAINWATER ASSOCIATION

4662	1006826423	UGANDA REFUGEE AND DISASTER MANAGEMENT COUNCIL
4663	1001115829	UGANDA REINSURANCE COMPANY LIMITED
4664	1000071771	UGANDA REVENUE AUTHORITY STAFF RETIREMENT BENEFITS SCHEME
4665	1002293651	UGANDA RURAL LITERACY AND COMMUNITY DEVELOPMENT ASSOCIATION
4666	1001039634	UGANDA SMALL SCALE INDUSTRIES ASSOCIATION
4667	1000505447	UGANDA SOCIETY FOR DISABLED CHILDREN
4668	1002968864	UGANDA STUDENT'S CHRISTIAN HOSTELS ASSOCIATION
4669	1000369005	UGANDA SUGAR MANUFACTURERS ASSOCIATION(USMA) LIMITED
4670	1000573841	UGANDA TEA ASSOCIATION
4671	1000023982	UGANDA TEA CORPORATION LTD.
4672	1000025784	UGANDA TEA DEVELOPMENT AGENCY LIMITED
4673	1000023875	UGANDA TELECOM LIMITED
4674	1000421989	UGANDA TOBACCO SERVICES LIMITED
4675	1002589373	UGANDA TOMORROW
4676	1000573896	UGANDA TOWERS LIMITED
4677	1000051004	UGANDA TRANSPORT AGENCIES LTD
4678	1001771694	UGANDA VICTIMS FOUNDATION
4679	1002473170	UGANDA VILLAGE PROJECT
4680	1002809180	UGANDA VOLUNTARY DEVELOPMENT ASSOCIATION
4681	1003593789	UGANDA VOLUNTEERS FOR PEACE (UVP)
4682	1000077349	UGANDA WATER AND SANITATION NGO NETWORK

4683	1000026923	UGANDA WILDLIFE AUTHORITY
4684	1000089100	UGANDA WILDLIFE SAFARIS LIMITED
4685	1001195863	UGANDA WILDLIFE SOCIETY
4686	1001564784	UGANDA WOMEN AND YOUTH DEVELOPMENT INITI-ATIVE
4687	1000677855	UGANDA WOMEN CONCERN MINISTRY
4688	1000315821	UGANDA WOMEN PARLIAMENTARY ASSOCIATION LIMITED
4689	1008035098	UGANDA WOMEN'S CANCER SUPPORT ORGANISATION
4690	1000138007	UGANDA WOMENS EFFORT TO SAVE ORPHANS (UWE-SO)
4691	1000347168	UGANDA WOMENS NETWORK
4692	1000309538	UGANDA WOMEN'S TRUST (UWT)LIMITED
4693	1000219632	UGANDA YOUNG MENS CHRISTIAN ASSOCIATION YMCA
4694	1000361628	UGANDA YOUTH ANTI-AIDS ASSOCAIATION LIMITED
4695	1000179427	UGANDA YOUTH DEVELOPMENT LINK (UYDYEL)
4696	1000076911	UGANDA YOUTH FORUM
4697	1001257456	UGANDA YOUTH NETWORK
4698	1002734925	UGANDA YOUTH SKILLS TRAINING ORGANISATION
4699	1006728073	UGANDA'S LITTLE HANDS GO GREEN LTD
4700	1000046872	UGAPLY INDUSTRIES LTD
4701	1000020613	UGAROSE FLOWERS LIMITED
4702	1000023799	UKI (UGANDA) LIMITED
4703	1000077774	ULTIMATE SECURITY LIMITED

4704	1000150624	ULTRA (UGANDA) LIMITED
4705	1000035394	ULTRA TEC UGANDA LIMITED
4706	1000025760	UMEME LIMITED
4707	1001156469	UNAD KAMBARA PROJECT
4708	1002436465	UNBRIDLED AFRICAN MISSION
4709	1000025111	UNGA MILLERS (U) LIMITED
4710	1000786816	UNI ENGINEERS COMPANY UGANDA LIMITED
4711	1000062844	UNI MOVERS AND LOGISTICS LIMITED
4712	1000041411	UNICON INTERNATIONAL LIMITED
4713	1000062882	UNICORN SALES & SERVICES (U) LIMITED
4714	1006580495	UNIFIED FOR UGANDA
4715	1000060697	UNIFREIGHT CARGO HANDLING LIMITED
4716	1000023913	UNILEVER UGANDA LIMITED
4717	1000021400	UNION LOGISTICS (UGANDA) LIMITED
4718	1001845728	UNION OF COMMUNITY DEVELOPMENT VOLUNTEERS
4719	1000032018	UNIQUE ELECTRONIC LIMITED
4720	1000038035	UNIQUE HOLDINGS LTD.
4721	1000039333	UNIQUE IMPORTS HOUSE LIMITED
4722	1000364186	UNISTRONG INVESTMENT (U) LIMITED
4723	1003580927	UNITED APOSTOLIC CHURCH OF UGANDA
4724	1000023868	UNITED BANK FOR AFRICA (UGANDA) LIMITED

4725	1000442815	UNITED HEALTHCARE DISTRIBUTORS LTD
4726	1001044698	UNITED METHODIST CHURCH
4727	1000586130	UNITED MOVEMENT TO END CHILD SOLDIERING
4728	1007214592	UNITED ORGANIC COFFEE GROWERS LIMITED
4729	1001058858	UNITED ORGANISATION FOR BATWA DEVELOPMENT IN UGANDA
4730	1000020478	UNITED PRINTERS LIMITED
4731	1001083260	UNITED RELIGIONS INITIATIVE GREAT LAKES REGION
4732	1003380596	UNITED SEAFOODS U LIMITED
4733	1000247006	UNITED STAR ENTERPRISES LTD
4734	1000069175	UNITED TELECOMS LIMITED
4735	1001235039	UNITED WAY UGANDA
4736	1004984134	UNITY GROUP WABINYONYI
4737	1000051011	UNIVERSAL ENGINEERING UGANDA LIMITED
4738	1007921073	UNIVERSAL GAMING GROUP LIMITED
4739	1000099925	UNIVERSITY RESEARCH CO LLC
4740	1000340416	UNTIED DEALERS LIMITED
4741	1000145187	UPDEAL U LTD
4742	1000074698	UPIMAC CONSULTANCY SERVICES LIMITED
4743	1000342173	UPLAND ENTERPRISES AND CONSTRUCTION LIMITED
4744	1000102255	UPLIFT UGANDA LIMITED
4745	1007619168	URBAN POOR INITIATIVE

4746	1000057987	U-RICH DEVELOPMENT LIMITED
4747	1000035608	USE 2016 LIMITED
4748	1000032636	UTB-2004 LIMITED
4749	1000171605	UTRACK AFRICA LIMITED
4750	1008059652	UTRACON OVERSEAS PTE LIMITED
4751	1000341973	UVRI-IAVI HIV VACCINE PROGRAM LTD
4752	1000028870	V.G.KESHWALA AND SONS LIMITED
4753	1004363534	VAGHANI ENTERPRISES LIMITED
4754	1000075506	VALLEY STREAM LIMITED
4755	1000023937	VALLEY VIEW ESTATES LIMITED
4756	1007685028	VALVISIONS FOUNDATION
4757	1000023975	VAMBECO ENTERPRISES LIMITED
4758	1002691147	VANAROMA LIMITED
4759	1008097040	VANGRACE COMPASSION MINISTRIES
4760	1004804815	VANSH AGRO UGANDA LIMITED
4761	1000123243	VARSANI ELECTRIC COMPANY (U) LIMITED
4762	1000041311	VARUN COMPUTERS (U) LTD
4763	1002277154	VARUN TRADING LIMITED
4764	1007352218	VAS GARAGE BET LIMITED
4765	1000440271	VASUCA ENGINEERING COMPANY LIMITED
4766	1000507708	VAYA DEVELOPERS LIMITED

4767	1008917684	VCON CONSTRUCTION (U) LIMITED
4768	1000130768	VECTOR UGANDA LIMITED
4769	1008548649	VEGOL LIMITED
4770	1000343502	VEKSONS (U) LIMITED
4771	1000560409	VELVET PHARMA LIMITED
4772	1000038111	VENUS PHARMACEUTICALS LIMITED
4773	1000041335	VERMA CO. LIMITED
4774	1000098047	VESOM ENTERPRISES LIMITED
4775	1001941092	VET CENTRE UGANDA LIMITED
4776	1001357480	VET CO. (U) LIMITED
4777	1002089778	VETCH LIMITED
4778	1001198576	VETERINAIRES SANS FRONTIERES - BELGIUM
4779	1008111576	VETERINARY HEALTH CENTER CO.LIMITED
4780	1000777306	VETERMON VSF
4781	1000047331	VIC LAND DISTRIBUTORS LIMITED
4782	1000081143	VICTOR TRADING CO LIMITED
4783	1000920897	VICTORIA HOSPITAL LIMITED
4784	1000025380	VICTORIA ENGINEERING LIMITED
4785	1000025359	VICTORIA EQUIPMENT LTD
4786	1000414557	VICTORIA MARINE HIDES AND SKINS CO LIM-ITED
4787	1000025304	VICTORIA MOTORS LIMITED

4788	1000106104	VICTORIA NILE PLASTICS LIMITED
4789	1000176358	VICTORIA OIL (UGANDA) LIMITED
4790	1000025007	VICTORIA PUMPS LIMITED
4791	1000643667	VICTORIA RESORT HOTEL ENTEBBE LIMITED
4792	1000053624	VICTORIA SEEDS LIMITED
4793	1000118379	VICTORIOUS EDUCATION SERVICES LIMITED
4794	1006765889	VICTORY CHILD CARE PROJECT
4795	1000859435	VICTORY OUTREACH MINISTRIES LIMITED
4796	1000986367	VICTORY SPORTS BETTING U LIMITED
4797	1000483990	VIDAS ENGINEERING SERVICES COMPANY LIMITED
4798	1000037690	VIENNA COLLEGE NAMUGONGO LIMITED
4799	1008790873	VIEYO GENERAL STORES COMPANY LIMITED
4800	1000125290	VIJAY ENTERPRISES LIMITED
4801	1000189417	VILLA KOLOLO (U) LIMITED
4802	1001191365	VILLA MARIA HOSPITAL
4803	1005949940	VILLAGE 2 VILLAGE PROJECT COMPANY LTD
4804	1000996640	VILLAGE ENTERPRISE FUND
4805	1007333681	VILLAGE OF HOPE UGANDA
4806	1000970250	VILLAGES OF HOPE AFRICA
4807	1000053679	VINCO INVESTMENTS LIMITED
4808	1000041145	VINE PHARMACEUTICALS LIMITED

4809	1000038311	VINI SERVICES LIMITED
4810	1000023951	VIRAL DISTRIBUTORS LIMITED
4811	1000454227	VIRAL OIL LIMITED
4812	1000023844	VIRAL SERVICES LIMITED
4813	1002202602	VIRAT ALLOYS LIMITED
4814	1000028283	VISA INVESTMENTS LTD
4815	1000023820	VISA PLASTICS LIMITED
4816	1006605211	VISION CARE AMUDAT
4817	1000126688	VISION FOR AFRICA INTERNATIONAL LIMITED (BY G
4818	1008222360	VISION FOR RURAL PASTORS' MINISTRIES
4819	1000025021	VISION IMPEX LIMITED
4820	1000390152	VISION PLUS ENTERPRISES LIMITED
4821	1000813327	VISION TESO RURAL DEVELOPMENT ORGANI-SATION
4822	1001883503	VISIONS IN ACTION
4823	1000070335	VISIONS UNLIMITED LIMITED
4824	1000306314	VISVAR INVESTMENTS LTD
4825	1000034652	VITA FOAM (U) LTD
4826	1007860964	VITAFOAM (2015) LIMITED
4827	1000029626	VIVA GENERAL MERCHANDISE LIMITED
4828	1000092134	VIVA NETWORK AFRICA
4829	1000025518	VIVO ENERGY MALINDI UGANDA LIMITED

4830	1000026533	Vivo Energy Uganda Ltd
4831	1000027372	VIVO ENERGY UGANDA PROVIDENT TRUST LIMITED
4832	1000338414	VOICELESS ORPHANS TASK FORCE UGANDA
4833	1000033192	VOLCANOES SAFARIS LIMITED
4834	1000364314	VOLKSMISSION E.C. LIMITED
4835	1002039190	VOLOCANOE CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED
4836	1001178558	VOLUNTARY ACTION FOR DEVELOPMENT (VAD)
4837	1000769408	VOLUNTARY INITIATIVE SUPPORT ORGANIZATION
4838	1000124962	VOLUNTARY SERVICE OVERSEAS LTD.
4839	1001962463	VOLUNTEER ACTION NETWORK
4840	1000065944	VOLUNTEER EFFORTS FOR DEVELOPMENT CONCERNS LTD
4841	1000080525	VREDESEILANDEN COUNTRY OFFICE UGANDA
4842	1002301366	VRUNDA ENTERPRISES LIMITED
4843	1000143972	VRUSHIK INVESTMENT LIMITED
4844	1000143420	VRUTTALAY BUILDERS LIMITED
4845	1008460959	WABIGALO GENERAL MERCHANDISE (U) LTD
4846	1000029450	WABULUNGU MULTI PURPOSE ESTATE LTD
4847	1000053845	WADIA CONSTRUCTION COMPANY (U) LIMITED
4848	1000025228	WAGAGAI LIMITED
4849	1001179956	WAGWOKE WUNU
4850	1001094862	WAKAYAMBA CHILD DEVELOPMENT CENTRE

4851	1006600413	WALIMU
4852	1000033644	WAMUCO MOTORS (U) LIMITED
4853	1001163763	WAMUKISA YOUTH CENTRE
4854	1000388450	WANAİK CONSTRUCTION COMPANY LIMITED
4855	1002756113	WANANCHI GROUP UGANDA LIMITED
4856	1000441983	WAR CHILD CANADA
4857	1000069786	WAR CHILD NETHERLANDS (WAR CHILD HOLLAND)
4858	1000820580	WAR CHILD-UK
4859	1000765925	WAR ON WANT NORTHERN IRELAND
4860	1002432744	WARRIOR SQUAD FOUNDATION
4861	1000039623	WARTSILA UGANDA LIMITED
4862	1000128438	WATER AID
4863	1000020409	WATER ENVIRONMENT AND GEO SERVICES
4864	1000124334	WATER FOR PEOPLE-UGANDA
4865	1000541627	WATER MISSIONS UGANDA
4866	1000186942	WATERAID UGANDA
4867	1000072765	WATERTECH SERVICES LIMITED
4868	1000030251	WATOTO CHILDCARE MINISTRIES
4869	1000145484	WATOTO CHURCH LIMITED
4870	1006659645	WATOTO MINISTRIES PROVIDENT FUND
4871	1000121203	WAVAH WATER LIMITED

4872	1000033499	WAZIR AUTO TRADING LIMITED
4873	1001484581	WE EFFECT
4874	1000128024	WEATHERFORD SERVICES & RENTALS LIMITED
4875	1000391802	WEGALINEMERA HARDWARE UGANDA LIMITED
4876	1000864713	WELCOME HOME MINISTRIES, AFRICA
4877	1000453257	WELFA PETROLEUM COMPANY UGANDA LIMITED
4878	1006563646	WELFARE DEVELOPMENT NETWORK
4879	1000026961	WELL TECH LTD.
4880	1002960973	WELLEX HARDWARE LIMITED
4881	1005294641	WELLS OF HOPE MINISTRIES
4882	1000187332	WELLSHARE INTERNATIONAL
4883	1000028832	WELLSTAR LIMITED
4884	1000386403	WELTHUNGERHILFE LIMITED (BY GUARANTEE)
4885	1001550876	WELTHUNGERHILFE LTD BY GUARANTEE
4886	1000644392	WERA DEVELOPMENT AGENCY
4887	1008124376	WEST BUGWE FOREST ASSOCIATION
4888	1000159188	WEST NILE DISTILLING CO. LTD
4889	1007065878	WEST NILE LEGAL INITIATIVE FOR COMMUNITY EMPOWER-MENT
4890	1000239018	WEST NILE RURAL ELECTRIFICATION COMPANY
4891	1001692765	WESTERN ANKOLE CIVIL SOCIETY FORUM
4892	1000093418	WESTERN CABLE COMPANY LIMITED

4893	1007569667	WESTERN LOGISTICS LTD
4894	1008018867	WESTERN UGANDA COMMERCIAL FARMERS' NETWORK
4895	1000050683	WESTERN UGANDA COTTON COMPANY LIMITED
4896	1000603583	WESTMINSTER FOUNDATION FOR DEMOCRACY
4897	1000035660	WEZ TYRES COMPANY LIMITED
4898	1007273617	WHISPER, THE UNION FOR CHILD CARE, OUTREACH AND EDUCATION
4899	1001247504	WHITE NILE CONSULTS LIMITED
4900	1000026350	WHITE SHOWMANS LIMITED
4901	1001374215	WHOLISTIC DEVELOPMENT INITIATIVE FOR ALL
4902	1000167687	WICCE-WOMEN'S INTERNATIONAL CROSS CULTURAL EX
4903	1000032574	WIDE SPECTRUM ENTERPRISES (U) LIMITED
4904	1003150834	WIDOWS AND ORPHANS COMMUNITY ACTION PLAN
4905	1000243257	WILDLIFE CONSERVATION SOCIETY
4906	1002630700	WILDWATERS LODGE UGANDA LIMITED
4907	1000038691	WILKEN TELECOMMUNICATION (U) LTD.
4908	1000828906	WILLIEX COMMODITIES LIMITEFD
4909	1000310933	WINDLE INTERNATIONAL UGANDA
4910	1001108114	WINDOWS OF HOPE CHILDREN'S MINISTRY
4911	1000073193	WINGS TOURS & TRAVEL (U) LIMITED
4912	1001978884	WIPRO TECHNOLOGIES SOUTH AFRICA PTY LIMITED
4913	1000040983	WISPRO (UGANDA) LTD.

4914	1000296735	WIYEDA GENERAL SUPPLIER AND CONTRACTORS LIMITED
4915	1000267901	WKS HARDWARE LIMITED
4916	1002870987	WOLF SPORTS BETTING
4917	1001048837	WOMEN AND CHILDREN FIRST ORGANISATION
4918	1001303343	WOMEN AND RURAL DEVELOPMENT NETWORKS
4919	1008082186	WOMEN AT WORK INT (WAWI)
4920	1006862282	WOMEN LEADERSHIP DEVELOPMENT
4921	1000263496	WOMEN OF UGANDA NETWORK
4922	1001455954	WOMEN RIGHTS INITIATIVE
4923	1001272579	WOMENFIRST
4924	1007584162	WOMENS HEALTH FOUNDATION
4925	1000353744	WOOD GROUP E & PF MANAGEMENT INC
4926	1000187774	WOODMORE ENERGY CONSULTANCY LIMITED
4927	1000486589	WORD OF LIFE FELLOWSHIP UGANDA
4928	1002691610	WORDS OF HOPE MINISTRIES UGANDA
4929	1000112076	WORLD BOTANICAL EXTRACTS LIMITED
4930	1001120531	WORLD GOSPEL MISSION
4931	1001185072	WORLD HARVEST MISSION
4932	1000077898	WORLD POINT GROUP LTD
4933	1000374252	WORLD RENEW UGANDA
4934	1007408913	WORLD SHINE MINISTRIES

4935	1007092082	WORLD SPORTS BETTING UGANDA CO. LIMITED
4936	1003057614	WORLD TRUMPET MISSION LIMITED
4937	1000028818	WORLD VISION UGANDA
4938	1002934907	WORLD VOICES UGANDA
4939	1000476996	WORLDSTAR BETTING (U) LIMITED
4940	1000077356	WORLDWIDE FUND FOR NATURE / SWITZERLAND
4941	1007739935	WS BETTING INTERNATIONAL LIMITED
4942	1000074246	WSS SERVICES (U) LIMITED
4943	1000033934	W-STORES COMPANY UGANDA LIMITED
4944	1000392551	XCLUSIVE CHRYSANTHEMUM UGANDA LTD
4945	1000094878	XCLUSIVE KALANCHOE (U) LIMITED
4946	1002563114	XIN HUA BUSINESS CENTRE LIMITED
4947	1000418979	XIN JIN LONG COMPANY LIMITED
4948	1000116850	XING XING FURNITURE (U) LIMITED
4949	1000077881	XNET (U) LIMITED
4950	1000315075	X-TRA INDUSTRIES LIMITED
4951	1001520661	Y.Y. GENERAL CONSTRUCTION LTD
4952	1001318604	Yafa COMPANY LIMITED
4953	1000187218	YALFA CARGO (U) LIMITED
4954	1000291429	YALFA LOGISTICS LTD
4955	1007370824	YAM CO-PERATIVE SAVINGS AND CREDIT SOCIETY LIMITED

4956	1000090149	YAMASEC LIMITED
4957	1000187539	YANJIAN UGANDA COMPANY LIMITED
4958	1001017797	YASH FABRICATORS UGANDA LIMITED
4959	1000329304	YASH INVESTMENT UGANDA LTD
4960	1006722160	YASINI DEVELOPMENT FOUNDATION
4961	1000097802	YELLOW PAGES EXPRESS LIMITED
4962	1000977392	YIGA NGOKOLA RESOURCE CENTRE
4963	1001801381	YMA COMMODITIES UGANDA LIMITED
4964	1000885142	YOGI STEELS LIMITED
4965	1000840111	YOSHINO TRADING LTD
4966	1000072009	YO-UGANDA LIMITED
4967	1001629263	YOUNG LIFE INTERNATIONAL MINISTRIES
4968	1000456236	YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF UGANDA
4969	1000021959	YOUR CHOICE LTD
4970	1000089766	YOUTH ACTION INTERNATIONAL UGANDA
4971	1002216427	YOUTH ACTION UGANDA
4972	1000880989	YOUTH AFRICA PROGRESSIVE NETWORK (YAPNET)
4973	1006935149	YOUTH AND WOMEN EMPOWERMENT FOUNDATION LIMITED
4974	1006986604	YOUTH ANTI AIDS SERVICES ASSOCIATION (YAASA)
4975	1002714068	YOUTH ARTS, DEVELOPMENT AND ENTREPRENEURSHIP NET-WORK
4976	1001035105	YOUTH ENCOURAGEMENT SERVICES

4977	1001280522	YOUTH ENVIROMENT SERVICE
4978	1001004614	YOUTH FOR CHRIST UGANDA LTD
4979	1001060867	YOUTH MOVERS UGANDA
4980	1000090974	YOUTH PROJECT SHARING HALL
4981	1000373800	YOUTH SOCIAL WORK ASSOCIATION
4982	1000160880	YOUTH WITH A MISSION
4983	1000820452	YOUTHS AND WOMEN IN ACTION UGANDA - YAWIA
4984	1000025014	YUASA INVESTMENTS LIMITED
4985	1001497819	YUVRAJ INTERNATIONAL (U) LTD
4986	1000420391	ZAARA MOTORS (U) LIMITED
4987	1002974425	ZAMBEZI AGRI EXPORTS LIMITED
4988	1000121486	ZAYO-SIGMA (ZSA) CHEMICALS LIMITED
4989	1000125052	ZEE INVESTMENTS LTD
4990	1000033254	ZEE PHARMACEUTICALS LIMITED
4991	1000025328	ZEN TRADING LIMITED
4992	1003390003	ZENITAKA CORPORATION
4993	1005562102	ZHONG DING CONSTRUCTION MATERIALS LIMITED
4994	1008458812	ZHONG FEI FASHION COMPANY LTD
4995	1000072689	ZHONGHAO OVERSEAS CONSTRUCTION ENG CO LTD
4996	1002818859	ZHONGMEI ENGINEERING GROUP LIMITED
4997	1000786809	ZHONGS INDUSTRIES LIMITED

4998	1000038846	ZIGOTI COFFEE WORKS LTD
4999	1000413021	ZILLION TECHNOLOGIES LIMITED
5000	1000474566	ZION PROJECT ORGANISATION
5001	1008063487	ZION STRATEGIC INVESTORS (U) LIMITED
5002	1000090691	ZOA UGANDA
5003	1001613070	ZPEB UGANDA CO. LIMITED
5004	1000136243	ZTE UGANDA LIMITED

HON. MATIA KASAIJA,
Minister of Finance Planning and Economic Development.

STATUTORY INSTRUMENTS
SUPPLEMENT No. 8

13th March, 2020

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 15, Volume CXIII, dated 13th March, 2020

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S T A T U T O R Y I N S T R U M E N T S

2020 No. 42

The Income Tax (Rental Rates) Regulations, 2020
(Under sections 5 and 164 of the Income Tax Act, Cap.340)

IN EXERCISE of the powers conferred upon the Minister by section 164 of the Income Tax Act, Cap. 340, these Regulations are made this 29th day of January, 2020.

1. Title

These Regulations may be cited as the Income Tax (Rental Rates) Regulations, 2020.

2. Application

These Regulations apply to—

- (a) a taxpayer who fails to file a return in accordance with the Act; and
- (b) a taxpayer whose return is contested by the Commissioner.

3. Interpretation

In these Regulations, unless the context otherwise requires—

- “Act” means the Income Tax Act, Cap. 340;
- “property” includes a factory, warehouse, house or other building;
- “rent” has the meaning given to it in section 2 (ccc) of the Act;
- “rental income” has the meaning given to it in section 2 (ddd) of the Act;
- “taxpayer” has the meaning given to it in section 2 (sss) of the Act.

4. Rental income

(1) A person who rents out property located along a road, lane or street specified in the first column of Schedule 1 to these Regulations shall be deemed to earn rental income from that property at the rate specified in the second, third, fourth, fifth and sixth columns of Schedule 1 to these Regulations, corresponding to the location in the first column respectively.

(2) A person who, for residential purposes, rents out property located in an area specified in the first column of Schedule 2 to these Regulations shall be deemed to earn rental income from that property at the rate specified in the second, third, fourth and fifth columns of Schedule 2, corresponding to the location in the first column respectively.

(3) A person who for commercial purposes other than office space, rents out property located in an area specified in the first column of Schedule 2 to these Regulations shall be deemed to earn rental income at the rate specified in the sixth column of Schedule 2, corresponding to the location in the first column, respectively.

(4) A person who, for purposes of providing office space, rents out property located in an area specified in the first column of Schedule 2 to these Regulations shall be deemed to earn rental

income specified in the seventh column of Schedule 2, corresponding to the location in the first column, respectively.

SCHEDULE 1

Reg. 4(1)

RENTAL RATES IN THE CENTRAL DIVISION OF KAMPALA CITY

Street/Road/Lane Name	Rent Per Square Meter in Uganda Shillings per month				
	Ground Floor	1st Floor	2nd Floor	3rd Floor	4 th Floor and above
Kampala Road	142,857	101,409	73,112	58,824	49,822
Jinja Road, Station Approach, Station Road, Dewinton Road	104,762	84,347	63,774	44,642	32,000
Ben Kiwanuka Street, William street, Wilson Road, Johnson Street	128,571	90,000	62,108	41,875	23,039
Bombo Road, Lumumba Avenue, George Street, Kyagwe Road, Nakasero Lane, Nakasero Road Queens Lane, Buganda Road, Lumumba Avenue, Wandegeya Road	90,476	68,441	51,461	45,463	36,370
Colville Street, Speke Road, Pilkington Road, Kimathi Avenue, Nile Avenue, Apollo Kagwa Road, Parliament Avenue, Said Barre Avenue and Portal Avenue	95,238	82,194	71,349	62,294	54,700
Entebbe Road	95,238	67,075	45,474	34,235	23,871
Kikuubo Lane	166,667	103,969	61,268	40,923	20,802
Luwum Street, Market Street, Market Square, Sikh Street, Burton Street, Snay Bin Amir Rise.	123,810	81,388	54,462	33,555	25,000
Nakivubo Place, Nakivubo Road, Allen Road	119,048	72,960	51,547	34,943	25,338
Nkrumah Road, Nasser Road, Rosebury Road	95,238	62,177	36,291	21,864	18,861
Rashid Khamis Road, Mackay Road, Martin Road, Berkley Road, Berkley Lane, Ginnery Road, Old Kampala Road	114,286	70,490	31,331	23,089	15,236
First, Second, Third, Fourth, Fifth, Sixth, Seventh and Eighth Streets and Old Port		81,428	72,048	72,190	75,207

Bell Road					
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SCHEDULE 2

Reg. 4(2), (3) and (4)

RENTAL RATES OUTSIDE THE CENTRAL DIVISION OF KAMPALA CITY

Residential, Commercial and Office Rates outside Central Division of Kampala City						
Location of Property	Rent for residential purposes in Ug. Shs. per month				Rent for commercial office purposes in Ug. Shs. per month	
	One Bedroom	Two Bedrooms	Three Bedrooms	Four or more Bedrooms	Commercial rent/Sqm	Office rent/Sqm
Bugolobi	500,000	1,000,000	1,500,000	2,000,000	71,429	64,286
Bukoto	400,000	800,000	1,200,000	1,700,000	57,143	51,429
Buwate	300,000	600,000	800,000	1,100,000	38,095	34,286
Bweyogerere	250,000	600,000	800,000	1,100,000	42,857	38,571
Kamwokya	600,000	1,200,000	2,000,000	2,500,000	95,238	85,714
Kansanga	400,000	700,000	1,000,000	1,200,000	47,619	42,857
Kira	350,000	600,000	800,000	950,000	38,095	34,286
Kireka	250,000	600,000	900,000	1,100,000	42,857	38,571
Kisaasi	300,000	700,000	1,000,000	1,200,000	47,619	42,857
Kiwatule	300,000	700,000	1,000,000	1,300,000	47,619	42,857
Kololo	1,000,000	2,500,000	3,500,000	4,500,000	166,667	150,000
Kyaliwajala	250,000	600,000	900,000	1,100,000	42,857	38,571
Mbuya	450,000	1,000,000	1,400,000	1,800,000	66,667	60,000

Mengo	450,000	1,000,000	1,300,000	1,700,000	61,905	55,714
Munyonyo	450,000	900,000	1,200,000	1,600,000	57,143	51,429
Mutungo	400,000	700,000	900,000	1,300,000	42,857	38,571
Muyenga	600,000	1,000,000	1,500,000	2,000,000	71,429	64,286
Naalya	400,000	700,000	900,000	1,200,000	42,857	38,571
Naguru	800,000	1,500,000	2,000,000	3,000,000	95,238	85,714
Najjeera	350,000	700,000	900,000	1,200,000	42,857	38,571
Nakasero	1,000,000	2,500,000	3,500,000	4,500,000	166,667	150,000
Namugongo	250,000	600,000	900,000	1,000,000	42,857	38,571
Nsambya	400,000	900,000	1,200,000	1,500,000	57,143	51,429
Ntinda	500,000	1,000,000	1,500,000	2,000,000	71,429	64,286
Seeta	250,000	500,000	900,000	1,000,000	38,095	34,286

MATIA KASAJA, (MP)
Minister of Finance, Planning and Economic Development

LIST OF THE REGULATIONS MADE UNDER THE VALUE ADDED TAX ACT CAP. 349

1.	The Value Added Tax Regulations, S.I. 349 – 1, plus the amendment as below;	
(a)	The Value Added Tax (Amendment) Regulation, 2003, S.I. No. 80 of 2003;	
(b)	The Value Added Tax (Amendment) Regulation, 2007, S.I. No. 26 of 2007;	
(c)	The Value Added Tax (Amendment) Regulation, 20011, S.I. No. 29 of 2011;	
2.	The Value Added Tax (Rate of Tax) Order, 2005, S.I. No. 51 of 2005.	
3.	The Value Added Tax (Rate of Tax) Order, 2006, S.I. No. 29 of 2006.	
4.	The Value Added Tax (Rate of Tax) (Revocation) Order, S.I. No. 30 of 2009.	
5.	The Value Added Tax (Deferment of Tax on Plant and Machinery) Regulations, 2013, S.I. No. 28 of 2013.	
6.	The Value Added Tax (Tax Withholding) Regulations, 2018, S.I. No. 35 of 2018.	
7.	The Value Added Tax (Tax Withholding) Notice, 2018, Notice. 12 of 2018.	
8.	The Value Added Tax (Designation of Tax Withholding Agents) (Revocation) Notice, 2018, Notice. 19 of 2018.	

9.	The Value Added Tax (Designation of Tax Withholding Agents) Notice, 2018, Notice No.1 of 2020.	
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CHAPTER 349

THE VALUE ADDED TAX ACT

An Act to provide for the imposition and collection of Value Added Tax, and for other purposes connected to that tax.

Commencement: 1st July 1996

ARRANGEMENT OF SECTIONS

Section

1. Interpretation

PART I—PRELIMINARY

2. Interpretation of fair market value
3. Interpretation of associate
4. Charge of tax

PART II—CHARGE OF TAX

5. Person liable to pay tax
6. Taxable person

PART III—TAXABLE PERSONS

7. Persons required or permitted to register
8. Registration
9. Cancellation of registration

PART IV—SUPPLIES OF GOODS AND SERVICES

10. Supply of goods
11. Supply of services
12. Mixed supplies
13. Supply by agent
14. Time of supply
15. Place of supply of goods
16. Place of supply of services
17. Imports

PART V—TAXABLE SUPPLIES

18. Taxable supply
19. Exempt supply
20. Exempt import

20A. Repealed

PART VI—TAXABLE VALUE

21. Taxable value of a taxable supply
22. Adjustments
23. Taxable value of an import of goods

PART VII—CALCULATION OF TAX PAYABLE

24. Calculation of tax payable on a taxable transaction
25. Calculation of tax payable by a taxable person for a tax period
26. Cash basis accounting
27. Consequences of a change in accounting basis
28. Credit for input tax
29. Tax invoices
30. Credit and Debit notes

PART VIII—PROCEDURE AND ADMINISTRATION OF TAX

Returns and Assessments

31. Repealed
- 31A. Returns
32. Repealed
33. Repealed

PART VIIIA - OBJECTIONS AND APPEALS

- 33A. Repealed
- 33B. Repealed
- 33C. Repealed
- 33D. Repealed
- 33E. Repealed

Collection and Recovery of Tax

34. Repealed
- 34A. Due date for payment of tax
35. Repealed
36. Repealed
37. Repealed
38. Repealed
39. Repealed
40. Repealed
41. Duties of receivers

Refund of Tax

- 42. Refund of overpaid tax
- 43. Refund of tax for bad debts
- 44. Interest on overpayments and late refunds
- 45. Refund of tax to diplomats and diplomatic and consular missions and international organizations
- 45A. Refund of tax for use of electronic receipt or invoice

Records and Investigation Powers

- 46. Repealed
- 47. Repealed
- 48. Repealed
- 49. Repealed

Taxpayer Identification Number

- 50. Repealed

Offences and Penal Tax

- 51. Repealed
- 52. Repealed
- 53. Repealed
- 54. Repealed
- 55. Repealed
- 56. Repealed
- 57. Repealed
- 58. Repealed
- 59. Repealed
- 60. Repealed
- 61. Repealed
- 62. Repealed
- 63. Repealed
- 64. Repealed
- 65. Penal tax
- 65A. Interest on unpaid tax
- 66. Recovery of penal tax
- 67. Remission of tax

PART IX—GENERAL PROVISIONS

- 68. Repealed
- 68A. Repealed
- 68B. Repealed
- 68C. Repealed
- 69. Repealed
- 70. Repealed
- 70A. Repealed
- 71. Application of Act to partnerships and unincorporated associations
- 72. Trustee
- 73. Currency conversion
- 74. Prices quoted to include tax
- 75. Schemes for obtaining undue tax benefits
- 76. International agreements
- 77. Priority of Schedules
- 78. Regulations and amendment of Schedules
- 78A. Supremacy of Act
- 79. Repealed
- 80. Repealed
- 81. Repealed

SCHEDULES

First Schedule	—	Public international organizations
Second Schedule	—	Exempt supplies
Third Schedule	—	Zero-rated supplies
Fourth Schedule	—	Formulae, tax invoices, credit notes & debit notes
Fifth Schedule	—	Calculation of interest penalty

CHAPTER 349

THE VALUE ADDED TAX ACT

An Act to provide for the imposition and collection of Value Added Tax, and for other purposes connected to that tax.

Commencement: 1st July 1996

PART I—PRELIMINARY

1. Interpretation

In this Act, unless the context otherwise requires—

- (a) “application to own use” in relation to goods or services, means applying the goods or services to personal use, including personal use by a relative, or any other non-business use;
- (aa) **Repealed;**
- (aaa) “citizen” means—
 - (i) a natural person who is a citizen of a Partner State of East African Community;
 - (ii) a company or a body of persons incorporated under the laws of a Partner State of the East African Community in which at least fifty-one percent of the shares are held by a person who is a citizen of a Partner State of East African Community;
- (b) “Commissioner General” means the Commissioner General of the Uganda Revenue Authority;
- (c) “company” means a body corporate or un-incorporate, whether created or recognized under a law in force in Uganda or elsewhere, but does not include a partnership or trust;
- (d) “consideration”, in relation to a supply of goods or services, means the total amount in money or kind paid or payable for the supply by any person, directly or indirectly, including any duties, levies, fees, and charges paid or payable on, or by reason of, the supply other than tax, reduced by any discounts or rebates allowed and accounted for at the time of the supply;
- (da) “contractor” means a person supplying goods or services other than as an employee to the following—
 - (i) A licensee in respect of mining operations undertaken by the licensee; or
 - (ii) A licensee in respect of petroleum operations undertaken by the licensee.
- (e) “exempt import” has the meaning in Section 20;
- (f) “exempt supply” means a supply of goods or services to which Section 19 applies;
- (g) “finance lease”, in relation to goods, includes the lease of goods where—
 - (i) the lease term exceeds seventy-five per cent of the expected life of the goods;
 - (ii) the lessee has an option to purchase the goods for a fixed or determinable price at the expiration of the lease; or

- (iii) the estimated residual value of the goods to the lessor at the expiration of the lease term, including the period of any option to renew, is less than 20 per cent of its fair market value at the commencement of the lease;
- (h) “goods” includes all kinds of movable and immovable property, but does not include money;
- (i) “hire purchase agreement” means an agreement that is a hire purchase agreement in terms of hire purchase law in Uganda;
- (j) “import” means to bring, or to cause to be brought, into Uganda from a foreign country or place;
- (k) “importer”, in relation to an import of goods, includes the person who owns the goods, or any other person for the time being possessed of or beneficially interested in the goods and, in relation to goods imported by means of a pipeline, includes the person who owns the pipeline;
- (l) “input tax” means the tax paid or payable in respect of a taxable supply to or an import of goods or services by a taxable person;
- (la) “licensee” means a person granted a mining right or a person with whom the Government has entered into a petroleum agreement;
- (lb) “mining operations” includes every method or process by which any mineral is won from the soil or from any substance or constituent of the soil and includes mineral exploration and development operations undertaken pursuant to a mining lease or mineral agreement entered into under the Mining Act, 2003;
- (lc) “petroleum operations” means an authorised operation under a petroleum agreement for petroleum exploration, development, production and export including, planning, installation, transportation of petroleum, storage or decommissioning, and for the construction of a pipeline or petroleum refinery.
- (ld) “petroleum agreement” means an agreement entered into by the Government of Uganda with another person in accordance with the Petroleum (Exploration, Development and Production) Act, 2013, or the Petroleum (Refinery, Conversion, Transmission and Midstream Storage) Act, 2013.
- (m) “Minister” means the Minister responsible for Finance;
- (n) “money” includes—
 - (i) coins or paper currency that the Bank of Uganda has issued as legal tender;
 - (ii) coins or paper currency of a foreign country which is used or circulated as currency;
 - (iii) a bill of exchange, promissory note, bank draft, postal order, or money order, other than a coin or paper currency that is a collector’s piece, investment article or an item of numismatic interest;
- (o) “output tax” means the tax chargeable under Section 4 in respect of a taxable supply;
- (p) “person” includes an individual, a partnership, company, trust, government, and any public or local authority;
- (q) “public international organization” means an organization listed in the First Schedule to

this Act;

- (r) “reduced consideration has the meaning in Section 18(7);
- (s) “relative”, in relation to an individual, includes an ancestor of the individual, a descendant of the individual’s grandparents, or the spouse of the individual or of any of the foregoing;
- (t) “services” means anything that is not goods or money;
- (u) “tax” means the value added tax chargeable under this Act;
- (v) “tax fraction” means the fraction calculated in accordance with the formula;

$$\frac{r}{r + 100}$$

in which formula “r” is the rate of tax applicable to the taxable supply;

- (w) “tax period” means the calendar month;
- (x) “taxable person” has the meaning in Section 6;
- (y) “taxable supply” has the meaning in Section 18;
- (z) “taxable transaction” means a taxable supply or an import of goods or services that is subject to tax under this Act;
- (aa) “taxable value”, in relation to a taxable supply or an import of goods or services is determined under Part VI of this Act;
- (bb) “trust” means any relationship where property is under the control or management of a trustee;
- (cc) “trustee” includes—
 - (i) an executor, administrator, tutor or curator;
 - (ii) a liquidator or judicial manager;
 - (iii) a person having or taking on the administration or control of property subject to another person having a beneficial interest in the property;
 - (iv) a person acting in a fiduciary capacity;
 - (v) a person having possession, control or management of the property of a person under a legal disability.

2. Interpretation of Fair Market Value

(1) For the purposes of this Act, the fair market value of a taxable supply at any date is the consideration in money which a similar supply would generally fetch if supplied in similar circumstances at that date in Uganda, being a supply freely offered and made between persons who are not associates.

(2) Where the fair market value of a taxable supply cannot be determined under subsection (1), the fair market value of the supply shall be the amount that, in the opinion of the Commissioner General having regard to all the circumstances of the supply, is the fair market value of the supply.

(3) In this Section, “similar supply”, in relation to a taxable supply, means a supply that is

identical to, or closely or substantially resembles, the taxable supply, having regard to the characteristics, quality, quantity supplied, functional components, reputation of, and materials comprising the goods and services which are the subject of the taxable supply.

3. Interpretation of Associate

(1) For the purposes of this Act, “associate”, in relation to a person, means any other person who acts or is likely to act in accordance with the directions, requests, suggestions or wishes of the person whether or not they are communicated to that other person.

(2) Without limiting the generality of subsection (1), the following are treated as an associate of a person—

- (a) a relative;
- (b) a partner, an associate of a partner under another application of this Section or a partnership in which the person is a partner;
- (c) the trustee of a trust under which the person, or an associate under another application of this Section, benefits or is capable of benefiting;
- (d) a company in which the person either alone, or together with an associate or associates under another application of this Section, controls directly or indirectly fifty per cent or more of the voting power in the company, or which is accustomed or may reasonably be expected to act in accordance with the directions or wishes of the person or an associate of the person;
- (e) where the person is a partnership, a partner in the partnership, an associate of the partner under another application of this Section, or another partnership in which the person or an associate is a partner;
- (f) where the person is the trustee of a trust, any other person or an associate of such other person under another application of this Section who benefits or is capable of benefiting under the trust; or
- (g) where the person is a company, a person who either alone or together with an associate or associates under another application of this Section controls directly or indirectly fifty per cent or more of the voting power of the company, or in accordance with whose directions or wishes the company is accustomed or may reasonably be expected to act.

PART II—CHARGE OF TAX

4. Charge of Tax

A tax, to be known as a value added tax, shall be charged in accordance with this Act on –

- (a) every taxable supply made by a taxable person;
- (b) every import of goods other than an exempt import; and
- (c) the supply of imported services, other than an exempt service, by any person.

5. Person Liable to Pay Tax

- (1) Except as otherwise provided in this Act, the tax payable—
 - (a) in the case of a taxable supply, is to be paid by the taxable person making the supply;
 - (b) in the case of an import of goods, is to be paid by the importer;
 - (c) in the case of a supply of imported services, other than an exempt service, is to be paid by the person receiving the supply.

(2) The Minister shall, by notice in the Gazette, designate a person who shall withhold tax on a payment for a taxable supplies.

(2a) A person designated under subsection (2), shall remit to Uganda Revenue Authority, six percent of the taxable value referred to in sections 21 and 23 of this Act.

(2b) Subsection (2a) does not apply to a taxable person who the Commissioner General is satisfied has regularly complied with the obligations imposed on a taxable person under this Act.

(2c). The six percent of the taxable value withheld by a person designated under subsection (2) shall be recognized as a payment in the subsequent value added tax return of the tax payer from whom the tax is withheld.

(3) A person designated under subsection (2) shall withhold tax where a person is registered or where a person who is not registered but who is required to be registered, makes a supply for an amount equivalent to one quarter of the annual registration threshold under section 7(2).

PART III—TAXABLE PERSONS

6. Taxable Person

(1) A person registered under Section 7 is a taxable person from the time the registration takes effect.

(2) A person who is not registered, but who is required to be registered or to pay tax under this Act, is a taxable person from the beginning of the tax period immediately following the period in which the duty to apply for registration or to pay tax arose.

7. Persons required or permitted to register

(1) A person who is not already a registered person shall apply to be registered in accordance with Section 8—

- (a) within twenty days of the end of any period of three calendar months if during that period the person made taxable supplies, the value of which exclusive of any tax exceeded one-quarter of the annual registration threshold set out in subsection (2); or
- (b) at the beginning of any period of three calendar months where there are reasonable grounds to expect that the total value exclusive of any tax of taxable supplies to be made by the person during that period will exceed one-quarter of the annual registration

threshold set out in subsection (2).

- (c) at the beginning of any tax period of more than three calendar months where there are reasonable grounds to expect that the total value exclusive of any tax of taxable supplies to be made by the person will exceed the annual threshold set out in subsection (2).

- (2) The annual registration threshold is one hundred and fifty million shillings.

(3) In determining whether the registration threshold is exceeded for the period specified in subsection (1), it is to be assumed that the person is a taxable person during that period.

(4) A person supplying goods or services for consideration as part of his or her business activities, but who is not required by subsection (1) or (5) to apply for registration, may apply to the Commissioner General to be registered in accordance with Section 8.

(4a) Notwithstanding subsection (4), the following persons may apply to the Commissioner General to be registered in accordance with section 8—

- (a) a licensee undertaking mining or petroleum operations;
- (b) a person undertaking the construction of a petroleum refinery or petroleum pipeline;
- (c) a person engaged in commercial farming; or
- (d) a person undertaking midstream operations as defined by the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013.

(5) Notwithstanding subsection (1), a person being a national, regional, local or public authority or body which carries on business activities shall apply for registration at the date of commencement of those activities.

- (6) *Repealed.*

(7) The registration under paragraph (c) of subsection (1) shall be valid only for purposes of accessing terms and conditions of payment of tax on plant and machinery as provided under section 34A (7).

8. Registration

(1) An application for registration under Section 7 shall be in the form prescribed by the Commissioner General, and the applicant shall provide the Commissioner General with such information as the Commissioner General may require.

(2) The Commissioner General shall register a person who applies for registration under Section 7 and issue to that person a certificate of registration including the VAT registration number unless the Commissioner General is satisfied that that person is not eligible for registration under this Act or, in the case of an application under section 7(4)—

- (a) the person has no fixed place of abode or business; or

- (b) the Commissioner General has reasonable grounds to believe that that person—
 - (i) will not keep proper accounting records relating to any business activity carried on by that person;
 - (ii) will not submit regular and reliable tax returns as required by Section 31A; or
 - (iii) is not a fit and proper person to be registered.

(3) Registration under this Section takes effect—

- (a) in the case of an application under Section 7(1), (5) or (6) from the beginning of the tax period immediately following the period in which the duty to apply for registration arose; or
- (b) in the case of an application under Section 7(4), from the beginning of the tax period immediately following the period in which the person applied for registration.

(4) A certificate of registration shall state the name and other relevant details of the taxable person, the date on which the registration takes effect, and the taxpayer identification number.

(5) The Commissioner General shall establish and maintain a register containing the relevant details of all taxable persons.

(6) The Commissioner General may register a person if there are reasonable grounds for believing that the person is required to apply for registration under Section 7 but has failed to do so, and that registration shall take effect from the date specified in the certificate of registration.

(7) The Commissioner General shall serve a notice in writing on a person of the decision to refuse to register the person under subsection (2) within one month of receiving the application.

(8) The Commissioner General shall serve a notice in writing on a person of a decision to register the person under subsection (6) within one month of making the decision.

(9) A person dissatisfied with a decision made under subsection (8) may only challenge the decision under Part VIII of this Act on the basis that the decision is an assessment.

(10) A taxable person shall notify the Commissioner General in writing of any change

- (a) in the name or address of that person;
- (b) in circumstances where the person no longer satisfies the grounds for registration; or
- (c) of a material nature in business activities or in the nature of taxable supplies being made,

and the notification shall be made within fourteen days after the change has occurred.

9. Cancellation of Registration

(1) A taxable person shall apply in writing for the cancellation of the registration if that person has ceased to make supplies of goods or services for consideration as part of the business

activities of the person.

(2) Subject to subsection (3), a taxable person may apply in writing to have his or her registration cancelled if, with respect to the most recent period of three calendar months, the value of his or her taxable supplies exclusive of tax does not exceed one-quarter of the annual registration threshold specified under Section 7(2) and if the value of his or her taxable supplies exclusive of tax for the previous twelve calendar months does not exceed seventy five per cent of the annual registration threshold.

(3) In the case of a taxable person who applied for registration under Section 7(4), an application under subsection (2) may only be made after the expiration of two years from the date of registration.

(4) The Commissioner General may cancel the registration of—

- (a) a person who has applied for cancellation under subsection (1) or (2); or
- (b) a person who has not applied for cancellation of registration but in respect of whom the Commissioner General is satisfied that he or she is neither required nor entitled under Section 7 to apply for registration.

(5) The Commissioner General may cancel the registration of a person who is not required to apply for registration under Section 7 where the person—

- (a) has no fixed place of abode or business;
- (b) has not kept proper accounting records relating to any business activity carried on by him or her;
- (c) has not submitted regular and reliable tax returns as required by Section 31A; or
- (d) is not, in the opinion of the Commissioner General, a fit and proper person to be registered.

(6) The Commissioner General shall serve a notice in writing on a taxable person of a decision to cancel or refuse to cancel the registration under this Section within fourteen days of making the decision.

(7) The cancellation of registration shall take effect from the end of the tax period in which the registration is cancelled.

(8) Where the registration of a person is cancelled, the Commissioner General shall remove that person's name and the details described in section 8 from the register.

(9) A taxable person whose registration has been cancelled under this Section shall be regarded as having made a taxable supply of all goods on hand (including capital goods) and shall be liable for output tax, at the time the registration is cancelled, on all goods in respect of which he or she received input tax credit, the output tax payable being based on the fair market value of the goods

at the time his or her registration was cancelled.

(10) The obligations and liabilities of a person under this Act, including the lodging of returns required under section 31A, in respect of anything done or omitted to be done by that person while a taxable person shall not be affected by cancellation of the person's registration.

PART IV—SUPPLIES OF GOODS AND SERVICES

10. Supply of Goods

(1) Except as otherwise provided under this Act, a supply of goods means any arrangement under which the owner of the goods parts or will part with possession of the goods, including a lease or an agreement of sale and purchase.

(2) *Repealed*

(3) The application of goods to own use is a supply of the goods.

11. Supply of Services

(1) Except as otherwise provided under this Act, a supply of services means a supply which is not a supply of goods or money, including—

- (a) the performance of services for another person;
- (b) the making available of any facility or advantage;
- (c) the toleration of any situation or the refraining from the doing of any activity; or
- (d) the provision of thermal and electrical energy, heating, gas, refrigeration, air conditioning and water.

(2) A supply of services made by an employee to an employer by reason of employment is not a supply made by the employee.

12. Mixed supplies

- (1) A supply of services incidental to the supply of goods is part of the supply of goods.
- (2) A supply of goods incidental to the supply of services is part of the supply of services.
- (3) A supply of services incidental to the import of goods is part of the import of goods.
- (4) Regulations made under Section 78 may provide that a supply is a supply of goods or services.

13. Supply by Agent

(1) A supply of goods or services made by a person as agent for another person being the principal is a supply by the principal.

- (2) Subsection (1) does not apply to an agent's supply of services as agent to the principal.

14. Time of Supply

- (1) Except as otherwise provided under this Act, a supply of goods or services occurs—
 - (a) where the goods are applied to own use, on the date on which the goods or services are first applied to own use;
 - (b) where the goods or services are supplied by way of gift, on the date on which ownership in the goods passes or the performance of the service is completed; or
 - (c) in any other case, on the earliest of the date on which—
 - (i) the goods are delivered or made available, or the performance of the service is completed;
 - (ii) payment for the goods or services is made; or
 - (iii) a tax invoice is issued.
- (2) Where—
 - (a) goods are supplied under a rental agreement; or
 - (b) goods or services are supplied under an agreement or law which provides for periodic payments,

the goods or services are treated as successively supplied for successive parts of the period of the agreement or as determined by that law, and each successive supply occurs on the earlier of the date on which payment is due or received.

(3) For the purposes of this Section, where two or more payments are made or are to be made for a supply of goods or services other than a supply to which subsection (2) applies, each payment shall be regarded as made for a separate supply to the extent of the amount of the payment on the earlier of the date the payment is due or received.

(4) A person making a supply to which subsection (1)(a) or (b) applies shall keep a record of the date on which the supply occurred as determined under this Section.

(5) In this Section, "rental agreement" means any agreement for the letting of goods including a hire-purchase agreement or finance lease.

15. Place of Supply of Goods

A supply of goods shall take place in Uganda if the goods are delivered or made available in Uganda by the supplier, or if the delivery or making available involves transportation, the goods are in Uganda when the transportation commences.

16. Place of Supply of Services

(1) A supply of services shall take place in Uganda if the business of the supplier from which the services are supplied is in Uganda.

(2) Notwithstanding subsection (1), a supply of services shall take place in Uganda if the recipient of the supply is not a taxable person and—

- (a) the services are physically performed in Uganda by a person who is in Uganda at the time of supply;
- (b) the services are in connection with immovable property in Uganda;
- (c) the services are radio or television broadcasting services received at an address in Uganda;
- (d) the services are electronic services delivered to a person in Uganda at the time of supply;
- (e) the supply is a transfer, assignment, or grant of a right to use a copyright, patent, trademark or similar right in Uganda; or
- (f) the services are telecommunication services initiated by a person in Uganda other than a supply initiated by—
 - (i) a supplier of telecommunications services; or
 - (ii) a person who is roaming while temporarily in Uganda.

(3) For the purposes of subsection (2)(f), the person who initiates a supply of telecommunications services shall be the person who first does any of the following—

- (a) the person who—
 - (i) controls the commencement of the supply;
 - (ii) pays for the services;
 - (iii) contracts for the supply; or
- (b) the person to whom the invoice for the supply is sent.

(4) Where the supplier of a telecommunications service cannot identify any of the persons referred to in subsection (3) because it is impractical to determine the physical location of a person due to the type of service or to the class of customer to which the person belongs, the supplier shall, in respect of all supplies of telecommunications services made for that type of service or that class of customer, treat the supply as being made where the physical residence or business address for the person receiving invoices from the supplier is located.

(5) In this section—

- (a) “electronic services” includes the following, when provided or delivered remotely—
 - (i) websites, web-hosting or remote maintenance of programs and equipment;
 - (ii) software and the updating of software;
 - (iii) images, text and information;
 - (iv) access to databases;
 - (v) self-education packages;
 - (vi) music, films and games including games of chance; or
 - (vii) political, cultural, artistic, sporting, scientific and other broadcasts and events including television;

- (b) “telecommunications services” means the transmission, emission, or reception of signals, writing, images, sounds, or information of any kind by wire, radio, optical, or other electromagnetic systems and includes —
 - (i) the related transfer or assignment of the right to use capacity for such transmission, emission, or reception; and
 - (ii) the provision of access to global or local information networks,

but does not include the supply of the underlying writing, images, sounds, or information.

17. Imports

An import of goods takes place—

- (a) where customs duty is payable, on the date on which the duty is payable; or
- (b) in any other case, on the date the goods are brought into Uganda.

PART V—TAXABLE SUPPLIES

18. Taxable Supply

(1) A taxable supply is a supply of goods or services, other than an exempt supply, made in Uganda by a taxable person for consideration as part of his or her business activities.

(2) A supply is made as part of a person’s business activities if the supply is made by him or her as part of, or incidental to, any independent economic activity he or she conducts, whatever the purposes or results of that activity.

(3) The business activities of an individual do not include activities carried on by him or her only as part of his or her hobby or leisure activities.

(4) A supply is made for consideration if the supplier directly or indirectly receives payment for the supply, whether from the person supplied or any other person, including any payment wholly or partly in money or kind.

(5) The application to own use by a taxable person of goods and services supplied to a person for the purposes of the person’s business activities shall be regarded as a supply of those goods and services for consideration as part of the person’s business activities.

(5a) For the purposes of subsection (5), a supply of business goods and services for no consideration is an application to own use.

(6) Where goods and services have been supplied to a taxable person for the purposes of the person’s business activities, the supply of those goods and services for reduced consideration shall be regarded as a supply for consideration unless the goods and services are supplied or used only as trade

samples.

(7) A supply is made for reduced consideration if the supply is made between associates for no consideration or between associates for a consideration that is less than the fair market value of the supply.

(8) Notwithstanding subsection (1) a supply of services by a foreign person for consideration as part of the person's business activities is treated as a taxable supply if the services are considered as taking place in Uganda under Section 16.

(9) Subject to Section 19 and the Second Schedule, the sale or disposal of a business asset by a taxable person is a taxable supply.

19. Exempt Supply

(1) A supply of goods or services is an exempt supply if it is specified in the Second Schedule.

(2) Where a supply is an exempt supply under paragraph 1(k) of the Second Schedule, both the transferor and transferee shall, within 21 days of the transfer, notify the Commissioner General in writing of the details of the transfer.

20. Exempt Import

(1) An import of goods is an exempt import if the goods—

- (a) are exempt from customs duty under the Fifth Schedule of the East African Community Customs Management Act, 2004 except compact fluorescent bulbs with a power connecting cap at the end, and lamps and bulbs made from Light Emitting Diodes (LED) technology for domestic and industrial use; or
- (b) would be exempt had they been supplied in Uganda.

(2) Import of a service is an exempt import if the service would be exempt had it been supplied in Uganda or would be used in the provision of an exempt supply.

20A. Repealed

PART VI—TAXABLE VALUE

21. Taxable Value of a Taxable Supply

(1) Except as otherwise provided under this Act, the taxable value of a taxable supply is the total consideration paid in money or in kind by all persons for that supply.

(2) The taxable value of—

- (a) a taxable supply of goods by way of an application to own use;
- (b) a taxable supply for reduced consideration; or
- (c) a taxable supply described in Section 9(9),

is the fair market value of the goods and services at the time the supply is made.

(3) Where a taxable supply is made without a separate amount of the consideration being identified as a payment of tax, the taxable value of that supply is the total amount of the consideration paid excluding tax.

(4) The taxable value of a taxable supply of goods under a rental agreement, as defined in Section 14, is the amount of the rental payments due or received.

(5) The taxable value of a taxable supply of goods or services where the Government has provided a subsidy is the consideration paid in money or in kind by all persons for that supply less the subsidy.

22. Adjustments

- (1) This Section applies where, in relation to a taxable supply by a taxable person –
 - (a) the supply is cancelled;
 - (b) the nature of the supply has been fundamentally varied or altered;
 - (c) the previously agreed consideration for the supply has been altered by agreement with the recipient of the supply, whether due to an offer of a discount or for any other reason; or
 - (d) the goods or services or part of the goods or services have been returned to the supplier, and the taxable person making the supply has –
 - (e) provided a tax invoice in relation to the supply and the amount shown in the invoice as the tax charged on the supply is incorrect as a result of the occurrence of any one or more of the above- mentioned events; or
 - (f) filed a return for the tax period in which the supply occurred and has accounted for an incorrect amount of output tax on that supply as a result of the occurrence of any one or more of the above- mentioned events.

(2) Where subsection (1) applies, the taxable person making the supply shall make an adjustment as specified in subsection (3) or (4).

(3) Where the output tax properly chargeable in respect of the supply exceeds the output tax actually accounted for by the taxable person making the supply, the amount of the excess shall be regarded as tax charged by the person in relation to a taxable supply made in the tax period in which the event referred to in subsection (1) occurred.

(4) Subject to subsection (6), where the output tax actually accounted for exceeds the output

tax properly chargeable in relation to that supply, the taxable person making the supply shall be allowed a credit for the amount of the excess in the tax period in which the event referred to in subsection (1) occurred.

(5) The credit allowed under subsection (4) shall, for the purposes of this Act, be treated as a reduction of output tax.

(6) No credit is allowed under subsection (4) where the supply has been made to a person who is not a taxable person, unless the amount of the excess tax has been repaid by the taxable person to the recipient, whether in cash or as a credit against any amount owing to the taxable person by the recipient.

23. Taxable Value of an Import of Goods

The taxable value of an import of goods is the sum of—

- (a) the value of the goods ascertained for the purposes of customs duty under the laws relating to customs;
- (b) the amount of customs duty, excise tax, and any other fiscal charge other than tax payable on those goods; and
- (c) the value of any services to which Section 12(3) applies which is not otherwise included in the customs value under paragraph (a).

PART VII—CALCULATION OF TAX PAYABLE

24. Calculation of Tax Payable on a Taxable Transaction

(1) Subject to subsection (2), the tax payable on a taxable transaction is calculated by applying the rate of tax to the taxable value of the transaction.

(2) Where the taxable value is determined under Section 21(2) or (3), the tax payable is calculated by the formula specified in Section 1(a) of the Fourth Schedule.

(3) Subject to subsection (4), the rate of tax shall be as specified in Section 78(2).

(4) The rate of tax imposed on taxable supplies specified in the Third Schedule is zero.

(5) The tax payable on a taxable supply made by a contractor to a licensee to undertake mining or petroleum operations is deemed to have been paid by the licensee to the contractor provided the supply is for use by the licensee solely and exclusively for mining or petroleum operations.

(6) For the purposes of this section, the tax payable on a taxable supply made by a supplier to a contractor executing an aid-funded project is deemed to have been paid by the contractor provided the supply is for use by the contractor solely and exclusively for the aid funded project.

(7) For purposes of this section, the tax payable on a taxable supply made to a Government

ministry, department or agency by a contractor executing an aid-funded project is deemed to have been paid by that ministry, department or agency if the supply is for use solely and exclusively for the aid-funded project.

(8) Under subsection (7), “aid-funded project” means a project financed by a foreign government or a development agency through loans, grants and donations.

(9) The tax payable on the following taxable supplies shall not be deemed to have been paid under subsections (5) and (6) —

- (a) a passenger automobile, and the repair and maintenance of that automobile; or
- (b) entertainment.

(10) In this section—

- (a) “passenger automobile” means a motor vehicle designed solely for the transport of persons with a seating capacity of not more than eight persons;
- (b) “entertainment” means the provision of food, beverages, tobacco, accommodation, amusement, recreation, or hospitality of any kind;

25. Calculation of Tax Payable by a Taxable Person for a Tax Period

(1) Subject to Section 26, the tax payable by a taxable person for a tax period is calculated according to the formula specified in Section 1(b) of the Fourth Schedule.

(2) For a contractor, component X of the formula in paragraph 1(b) of the Fourth Schedule, for a tax period does not include the amount of tax that the licensee is deemed to have paid to the contractor under section 24(5) for the period.

(2a) For a supplier, component X of the formula in paragraph 1(b) of the Fourth Schedule, for a tax period does not include the amount of tax that the contractor is deemed to have paid to the supplier under section 24(6) for the period.

(3) For a licensee, component Y of the formula in paragraph 1(b) of the Fourth Schedule for a tax period does not include the amount of tax that the licensee is deemed to have paid to the contractor under section 24(5) for the period.

(4) For a contractor of a Government ministry, department or agency, component X of the formula in paragraph 1(b) of the Fourth Schedule, for a tax period does not include the amount of tax that the Government ministry, department or agency is deemed to have paid to the contractor under section 24(7) for the period.

26. Cash Basis Accounting

(1) This Section applies to a taxable person, the annual value of whose taxable supplies does

not exceed five hundred million shillings.

(2) A taxable person to whom this Section applies may elect to account for tax purposes on a cash basis.

(3) An election under subsection (2) shall be made in writing to the Commissioner General by the due date for the first return in which the taxable person seeks to use the method of accounting specified in subsection (2).

(4) Where a taxable person makes an election under subsection (2), that person must account for both the output tax payable and the input tax credited on a cash basis.

(5) A taxable person who has made an election under subsection (2) shall determine the tax payable for a tax period according to the formula specified in Section 1(c) of the Fourth Schedule.

(6) An election made under subsection (2) remains in force until—

(a) withdrawn by the taxable person by notice in writing to the Commissioner General; or

(b) the Commissioner General, by notice in writing to the taxable person, requires the person to determine the tax payable for a tax period in accordance with Section 25.

(7) A taxable person who has made an election under subsection (2) may not withdraw the election within two years after making the election unless the person is no longer a person to whom this Section applies.

27. Consequences of a Change in Accounting Basis

(1) Every taxable person whose accounting basis is changed is liable for tax, if any, as determined under this Section in the tax period in which the change occurred.

(2) Where a taxable person changes from the method of accounting provided under Section 25 (referred to as the “invoice basis”) to the method of accounting provided under Section 26 (referred to as the “cash basis”), the tax payable under subsection (1) is determined in accordance with the formula specified in Section 1(d) of the Fourth Schedule.

(3) Where a taxable person changes from a cash basis to an invoice basis of accounting, the tax payable under subsection (1) is determined in accordance with the formula specified in Section 1(e) of the Fourth Schedule.

(4) If the amount determined in accordance with subsection (2) or (3) is negative, it shall be refunded to the taxable person in accordance with Section 42(1).

28. Credit for Input Tax

(1) Where Section 25 applies for the purposes of calculating the tax payable by a taxable person for a tax period, a credit is allowed to the taxable person for the tax payable in respect of—

- (a) all taxable supplies made to that person during the tax period; or
- (b) all imports of goods made by that person or import of services made by a contractor or licensee or a person providing business process outsourcing services during the tax period,

if the supply or import is for use in the business of the taxable person.

(2) Where Section 26 applies for the purposes of calculating the tax payable by a taxable person for a tax period, a credit is allowed to the taxable person for any tax paid in respect of taxable supplies to, or imports by, the taxable person where the supply or import is for use in the business of the taxable person.

(3) A credit is allowed to a taxable person on becoming registered for input tax paid or payable in respect of—

- (a) all taxable supplies of goods, including capital assets, made to the person prior to the person becoming registered; or
- (b) all imports of goods, including capital assets, made by the person prior to becoming registered,

where the supply or import was for use in the business of the taxable person, provided the goods are on hand at the date of registration and provided that the supply or import occurred not more than six months prior to the date of registration or in case of manufacturers, not more than twelve months before the date of registration.

(4) An input tax credit—

- (a) under subsection (1) arises on the date the goods or services are supplied to, or imported by, the taxable person;
- (b) under subsection (2) arises on the date the tax is paid; or
- (c) under subsection (3) arises on the date of registration.

(4a) A taxable person who is allowed a tax credit on purchase of goods and services from a supplier who is designated to use the e-invoicing system, shall only claim a tax credit on expenses supported by e-invoices or e-receipts.

(5) A taxable person under this Section shall not qualify for input tax credit in respect of a taxable supply or import of—

- (a) a passenger automobile, and the repair and maintenance of that automobile, including spare parts, unless the automobile is acquired by the taxable person exclusively for the purpose of making a taxable supply of that automobile in the ordinary course of a continuous and regular business of selling or dealing in or hiring of passenger

automobiles;

- (b) entertainment unless the taxable person—
 - (i) is in the business of providing entertainment; or
 - (ii) supplies meals or refreshments to his or her employees in premises operated by him or her, or on his or her behalf, solely for the benefit of his or her employees; or
- (c) telephone services, to the extent of 10 per cent of the input tax on those services.

(6) Subject to subsection (7), where a taxable supply to, or an import of goods by, a taxable person is partly for a business use as set out in subsection (1), (2), or (3) and partly for another use, the amount of the input tax allowed as a credit is that part of the input tax that relates to the business use.

(7) Subject to subsections (8) and (9), the input tax that may be credited by a taxable person for a tax period is—

- (a) where all of the taxable person's supplies for that period are taxable supplies, the whole of the input tax specified in subsection (1) or (2); or
- (b) where only part of the taxable person's supplies for that period are taxable supplies, the amount calculated according to the formula specified in Section 1(f) of the Fourth Schedule.

(8) Where the fraction B/C in Section 1(f) of the Fourth Schedule is less than 0.05, the taxable person may not credit any input tax for the period.

(9) Where the fraction B/C in section 1(f) of the Fourth Schedule is more than 0.95, the taxable person may credit all input tax for the period.

(10) Notwithstanding subsection (7)(b), the Commissioner General may approve a proposal by a taxable person for the apportionment of input tax credit where the taxable person makes both taxable and exempt supplies.

(11) Subject to subsection (13), an input tax credit allowed under this Section may not be claimed by the taxable person until the tax period in which the taxable person has—

- (a) an original tax invoice for the taxable supply; or
- (b) a bill of entry or other document prescribed under the East African Community Customs Management Act, 2004 evidencing the amount of input tax.

(12) Where a taxable person does not have a tax invoice evidencing the input tax paid, the Commissioner General may allow an input tax credit in the tax period in which the credit arises where the Commissioner General is satisfied that—

- (a) the taxable person took all reasonable steps to acquire a tax invoice;
- (b) the failure to acquire a tax invoice was not the fault of the taxable person; and
- (c) the amount of input tax claimed by the taxable person is correct.

(13) Where a taxable person has made a calculation under subsection (7) for any tax period of a calendar year, he or she shall, in the first tax period of the following year, make a calculation based on the annual value of taxable and exempt supplies.

(14) Where—

- (a) the calendar year credit exceeds the return credit, the excess shall be claimed as a credit in the first tax period of the following calendar year; or
- (b) the return credit exceeds the calendar year credit, the excess shall be regarded as tax charged by the taxable person in relation to a taxable supply made in the first tax period of the following calendar year.

(14a) A taxable person under this section shall apply for input tax credit within six months from the date of the invoice.

(15) In this Section—

- (a) “calendar year credit” means the total input tax payable, where Section 25 applies, or paid, where Section 26 applies for the calendar year;
- (b) “entertainment” means the provision of food, beverages, tobacco, accommodation, amusement, recreation, or hospitality of any kind;
- (c) “passenger automobile” means a road vehicle designed solely for the transport of sitting persons;
- (d) “return credit” means the total of the input tax claimed as a credit in each tax period of the calendar year; and
- (e) “telephone services” does not include telephone call services supplied to a hotel, lodge or similar establishment where output tax has been accounted for by the establishment on the supply of that service to their customers.

29. Tax Invoices

(1) A taxable person making a taxable supply to any person shall provide that other person, at the time of supply, with an original tax invoice for the supply.

(2) A taxable person making a taxable supply shall retain one copy of the tax invoice referred to in subsection (1).

(3) Where a supplied person loses the original tax invoice, the supplier may provide a duplicate copy clearly marked ‘COPY’.

(4) An original tax invoice shall not be provided in any circumstance other than that specified in subsection (1).

- (5) A person—
 - (a) who has not received a tax invoice as required by subsection (1); or
 - (b) to whom Section 28(3) applies,

may request a person, who has supplied goods or services to him or her, to provide a tax invoice in respect of the supply.

- (6) A request for a tax invoice under subsection (5) shall be made—
 - (a) in the case of a request under subsection (5)(a), within thirty days after the date of the supply;
 - (b) in the case of a request under subsection (5)(b), within thirty days after the date of registration.

(7) A taxable person who receives a request under subsection (5) shall comply with the request within fourteen days after receiving that request.

(8) A tax invoice is an invoice containing the particulars specified in Section 2 of the Fourth Schedule.

30. Credit and Debit Notes

(1) Where a tax invoice has been issued in the circumstances specified in Section 22(1)(e) and the amount shown as tax charged in that tax invoice exceeds the tax properly chargeable in respect of the supply, the taxable person making the supply shall provide the recipient of the supply with a credit note containing the particulars specified in Section 3 of the Fourth Schedule.

(2) Where a tax invoice has been issued in the circumstances specified in Section 22(1)(e) and the tax properly chargeable in respect of the supply exceeds the amount shown as tax charged in that tax invoice, the taxable person making the supply shall provide the recipient of the supply with a debit note containing the particulars specified in Section 4 of the Fourth Schedule.

PART VIII—PROCEDURE AND ADMINISTRATION OF TAX

Returns and Assessments

31. Repealed

31A. Returns

(1) A taxable person shall lodge a tax return with the Commissioner General for each tax period within fifteen days after the end of the tax period.

(1a) Notwithstanding subsection (1), a taxable person who supplies services in Uganda under section 16(2), shall lodge a tax return with the Commissioner General within fifteen days after the end of three consecutive calendar months.

(2) A tax return shall be in the form prescribed by the Commissioner General and shall state the amount of tax payable for the period, the amount of input tax credit refund claimed, and such other matters as may be prescribed by the Commissioner General.

(3) In addition to a return required under subsection (1), the Commissioner General may require any person, whether that person is a taxable person or not, to lodge with the Commissioner General, further or other returns in the prescribed form, on that person's own behalf or as agent or trustee of another person.

32. Repealed

33. Repealed

PART VIIIA—OBJECTIONS AND APPEALS

33A. Repealed

33B. Repealed

33C. Repealed

33D. Repealed

33E. Repealed

Collection and Recovery of Tax

34. Repealed

34A. Due Date for Payment of Tax

- (1) Tax payable under this Act is due and payable—
 - (a) in the case of a taxable supply by a taxable person in respect of a tax period, on the date the return for the tax period must be lodged;
 - (b) in the case of an assessment issued under this Act, on the date specified in the notice of assessment; or
 - (c) in any other case, on the date the taxable transaction occurs, as determined under this Act.

(2) The tax payable by a taxable person under subsection (1) shall be determined in accordance with Part VII of the Act.

(3) Upon a written application by a person liable for tax, the Commissioner General may, where good cause is shown, extend the time for payment of tax beyond the date on which it is due and payable, or make such other arrangements as appropriate to ensure the payment of the tax due.

(4) Where the Commissioner General has reasonable grounds to believe that a person may leave Uganda permanently without paying all tax due under this Act, the Commissioner General may issue a certificate containing particulars of the tax to the Commissioner of Immigration and the

Commissioner General may request the Commissioner of Immigration to prevent that person from leaving Uganda until that person makes—

- (a) payment in full; or
- (b) an arrangement satisfactory to the Commissioner General for the payment of the tax.

(5) A copy of a certificate issued under subsection (4) shall be served on the person named in the certificate if it is practicable in the circumstances to do so.

(6) The production of a certificate signed by the Commissioner General stating that the tax has been paid or secured shall be sufficient proof of payment of tax specified in the certificate referred to in subsection (4) and shall be authority for allowing that person to leave Uganda.

(7) Notwithstanding subsection (1), the Minister may, by regulations, prescribe the terms and conditions of payment of tax on plant and machinery.

35. *Repealed*

36. *Repealed*

37. *Repealed*

38. *Repealed*

39. *Repealed*

40. *Repealed*

41. Duties of Receivers

(1) A receiver shall in writing notify the Commissioner General within fourteen days after being appointed to the position of receiver or taking possession of an asset in Uganda, whichever first occurs.

(2) The Commissioner General may in writing notify a receiver of the amount which appears to the Commissioner General to be sufficient to provide for any tax which is or will become payable by the person whose assets are in the possession of the receiver.

(3) A receiver shall not part with any asset in Uganda, which is held by the receiver in his or her capacity as receiver without the prior written permission of the Commissioner General.

- (4) A receiver—
 - (a) shall set aside, out of the proceeds of the sale of an asset, the amount notified by the Commissioner General under subsection (2), or such lesser amount as is subsequently agreed on by the Commissioner General;
 - (b) is liable to the extent of the amount set aside for the tax of the person who owned the asset; and
 - (c) may pay any debt that has priority over the tax referred to in this Section notwithstanding

any provision of this Section.

(5) A receiver is personally liable to the extent of any amount required to be set aside under subsection (4) for the tax referred to in subsection (2) if, and to the extent that, the receiver fails to comply with the requirements of this Section.

- (6) In this Section, “receiver” includes a person who, with respect to an asset in Uganda, is—
- (a) a liquidator of a company;
 - (b) a receiver appointed out of court or by a court;
 - (c) a trustee for a bankrupt person;
 - (d) a mortgagee in possession;
 - (e) an executor of a deceased person; or
 - (f) any other person conducting the business of a person legally incapacitated.

Refund of Tax

42. Refund of Overpaid Tax

(1) If, for any tax period, a taxable person’s input tax credit exceeds his or her liability for tax for that period, the Commissioner General shall refund him or her the excess within one month of the due date for the return for the tax period to which the excess relates, or within one month of the date when the return was made if the return was not made by the due date.

- (2) Notwithstanding subsection (1), the Commissioner General—
- (a) shall, where the taxable person’s input credit exceeds his or her liability for tax for that period by less than five million shillings, except in the case of a licensee or person providing mainly zero rated supplies, offset that amount against the future liability of the taxable person; and
 - (b) may, with consent of the taxable person, where the taxable person’s input credit exceeds his or her liability for tax for that period by five million shillings or more, offset that amount against the future liability of the taxable person, or apply the excess in reduction of any other tax not in dispute due from the taxpayer.

(2a) If for any tax period taxable supplies in stock or stock in transit are lost due to theft, fire, accident, or force majeure and input tax has been paid on those goods, the Commissioner General may grant a refund or allow credit for the input tax paid on those goods if there is evidence that the goods are destroyed or lost and cannot be recovered.

(3) A person may claim a refund of any output tax paid in excess of the amount of tax due under this Act for a tax period.

(4) A claim for a refund under subsection (3) shall be made in a return within three years

after the end of the tax period in which tax was overpaid.

(5) Where a person has claimed a refund under subsection (3) and the Commissioner General is satisfied that the person has paid an amount of tax in excess of the amount of tax due, the Commissioner General shall refund immediately the excess to the taxable person.

(6) Where a person claiming a refund is required by the Commissioner General to provide accounts or records to substantiate the claim and fails to do so in a manner satisfactory to the Commissioner General within seven days of being requested, the time period specified in subsection (1) for making the refund shall not be binding on the Commissioner General.

(7) The Commissioner General shall serve on a person claiming a refund a notice in writing of a decision in respect of the claim.

(8) A person dissatisfied with a decision under subsection (6) may only challenge the decision under Part IV of the Tax Appeals Tribunal Act.

(9) No refund shall be made under subsection (5) in relation to a taxable supply that has been made to a person who is not a taxable person, unless the Commissioner General is satisfied that the amount of the excess tax has been repaid by the taxable person to the recipient, whether in cash or as a credit against an amount owing to the taxable person by the recipient.

43. Refund of Tax for Bad Debts

(1) Where a taxable person has supplied goods or services for a consideration in money, and has –

- (a) paid the full tax on the supply to the Commissioner General, but has not within two years after the supply received payment, in whole or in part from the person to whom the goods or services are supplied; and
- (b) taken all reasonable steps to the satisfaction of the Commissioner General, to pursue payment and he or she reasonably believes that he or she will not be paid,

that person may seek a refund of that portion of the tax paid for which he or she has not received payment.

(2) If a refund is taken under subsection (1) and the taxable person later receives payment in whole or in part, in respect of the debt, he or she shall remit to the Commissioner General, with his or her next tax return, a sum equal to the portion of the payment that represents the tax refunded.

(3) A registered supplier who fails to remit the tax in accordance with subsection (2) with his or her next return, commits an offence and is liable on conviction to a fine not exceeding five hundred thousand shillings, in addition to the payment of the full amount of the undeclared tax plus a penal tax on that outstanding tax calculated at the rate specified in the Fifth Schedule.

44. Interest on Overpayments and Late Refunds

(1) Where the Commissioner General is required to refund an amount of tax to a person as a result of—

- (a) a decision under section 33B;
- (b) a decision of the Tax Appeals Tribunal; or
- (c) a decision of the High Court, the Court of Appeal or the Supreme Court,

he or she shall pay interest at a rate of 2% per month compounded on the tax to be refunded.

(2) Where the Commissioner General fails to make a refund required under Section 42(1) within the time specified in that Section, he or she shall pay interest at a rate of 2% per month compounded on the amount of refund for the period.

(3) Where the Commissioner General finds, after conducting an investigation of any amount shown as an excess in terms of Section 42(1), that the excess amount of input tax credit is greater than the true amount due in excess of not less than fifty thousand shillings, no interest shall be payable under subsection (2) where there has been a delay in making the refund.

(4) Notwithstanding subsection (1), a taxpayer who causes delay in determining a correct refund payable to him or her, and leading to a belated refund process, is only entitled to interest with effect from sixty days from the date on which he or she filed his or her delayed return, lodged an application with the Tax Appeals Tribunal or the High Court, or submitted to the Commissioner General all necessary and satisfactory information required in relation to the refund in question, whichever is the later.

(5) Notwithstanding subsections (1), (2) and (4), the interest due and payable on over payments and late refunds shall not exceed the principal tax.

45. Refund of Tax to Diplomats and Diplomatic and Consular Missions and International Organisations

(1) The Minister may, with the concurrence of the Minister responsible for Foreign Affairs, authorise the granting of a refund in respect of tax paid or borne by—

- (a) any person enjoying full or limited immunity, rights or privileges under any local or international laws applicable in Uganda or under recognised principles of international law; or
- (b) any diplomatic or consular mission of a foreign country or any public international organisation established in Uganda or listed in the First Schedule to this Act relating to transactions concluded for its official purposes.

(2) The refund provided for in subsection (1)(a) shall not be available to any citizen or

permanent resident of Uganda.

(3) Any claim for a refund of tax under this Section shall be made in such form and at a time that the Commissioner General may prescribe and shall be accompanied by proof of payment of tax.

(4) The Minister may make regulations specifying conditions to be met or restrictions to apply for claiming or granting of tax refunds under this Section.

45A Refund of tax for use of electronic receipt or invoice

A person other than a taxable person who purchases goods or services from a taxable person and is issued with an electronic receipt or invoice or several electronic receipts or invoices worth five million shillings within a period of thirty consecutive days, shall be entitled to a refund of five percent of the tax paid.

Records and Investigation Powers

46. *Repealed*

47. *Repealed*

48. *Repealed*

49. *Repealed*

Taxpayer Identification Number

50. *Repealed*

Offences and Penal Tax

51. *Repealed*

52. *Repealed*

53. *Repealed*

54. *Repealed*

55. *Repealed*

56. *Repealed*

57. *Repealed*

58. *Repealed*

59. *Repealed*

60. *Repealed*

61. *Repealed*

62. *Repealed*

63. *Repealed*

64. *Repealed*

65. **Penal Tax**

(1) A person who fails to apply for registration as required by Section 7(1) or (5) is liable to pay a penal tax equal to double the amount of tax payable during the period commencing on the last day of the application period in Section 7(1) until either the person files an application for registration with the Commissioner General or the Commissioner General registers the person under Section 8(6).

(2) A person who fails to lodge a return within the required time under this Act is liable to pay a penal tax amounting to whichever is the greater of the following:—

- (a) two hundred thousand shillings; or
- (b) an interest charge for the period the return is outstanding calculated according to the formula specified in the Fifth Schedule.

(3) A person who fails to pay tax imposed under this Act on or before the due date is liable to pay a penal tax on the unpaid tax at a rate specified in the Fifth Schedule for the tax which is outstanding.

(4) If a person pays a penal tax under subsection (3) and the tax to which it relates is found not to have been due and payable by the person and is refunded, then the penal tax, or so much of the penal tax as relates to the amount of the refund, shall also be refunded to that person.

(5) A person who fails to maintain proper records in a tax period in accordance with the requirements of this Act is liable to pay a penal tax equal to double the amount of tax payable by the person for the tax period.

(6) **Where a person—**

- (a) makes a statement or declaration to an official of the Uganda Revenue Authority that is false or misleading in a material particular; or
- (b) omits from a statement made to an official of the Uganda Revenue Authority any matter or thing without which the statement is misleading in a material particular, and
 - (i) the tax properly payable by the person exceeds the tax that was assessed as payable based on the false or misleading information;
 - (ii) the amount of the refund claimed was false; or
 - (iii) the person submitted a return with an incorrect offset claim,

that person is liable to pay penal tax equal to double the amount of the excess tax, refund or claim.

(7) Section 59(4) applies in determining whether a person has made a statement to an official of the Uganda Revenue Authority.

65A. Interest on Unpaid Tax

(1) The interest due and payable on unpaid tax shall not exceed the aggregate of the principal and penal tax.

(2) For the avoidance of doubt, where the interest due and payable as at 30th June 2017 exceeds the aggregate referred to in subsection (1), the interest in excess of the aggregate shall be waived.

66. Recovery of Penal Tax

(1) Where good cause is shown, in writing, by the person liable to pay a penal tax, the Commissioner General may remit in whole or part any penal tax payable other than the penal tax imposed or payable under Section 65 for late payment.

(2) Subject to subsection (3), the imposition of a penal tax is in addition to any penalty imposed as a result of a conviction for an offence under sections 51 to 64.

(3) No penal tax is payable under Section 65 where the person has been convicted of an offence under section 51, 55, or 59 in respect of the same act or omission.

(4) If a penal tax under Section 65 has been paid and the Commissioner General institutes a prosecution proceeding under section 51, 55 or 59 in respect of the same act or omission, the Commissioner General shall refund the amount of penal tax paid; and that penal tax is not payable unless the prosecution is withdrawn.

(5) Penal tax shall for all purposes of this Act be treated as a tax of the same nature as the output tax to which it relates and shall be payable in and for the same tax period as that output tax.

(6) Penal tax shall be assessed by the Commissioner General in the same manner as the output tax to which it relates and an assessment of penal tax shall be treated for all purposes as an assessment of tax under this Act.

67. Remission of Tax

(1) Where the Commissioner General is of the opinion that the whole or any part of the tax due under this Act from a taxpayer cannot be effectively recovered by reason of –

- (a) considerations of hardship; or
- (b) impossibility, undue difficulty, or the excessive cost of recovery,

the Commissioner General may refer the taxpayer's case to the Minister.

(2) Where the taxpayer's case has been referred to the Minister under subsection (1) and the Minister is satisfied that the tax due cannot be effectively recovered, the Minister may remit or write off, in whole or part, the tax due from the taxpayer.

PART IX—GENERAL PROVISIONS

68. Repealed

68A. Repealed

68B. Repealed

68C. Repealed

69. Repealed

70. Repealed

70A. Repealed

71. Application of Act to Partnerships and Unincorporated Associations

(1) This Act applies to a partnership as if the partnership were a person, but with the following changes—

- (a) obligations that would be imposed on the partnership are imposed on each partner, but may be discharged by any of the partners;
- (b) the partners are jointly and severally liable to pay any amount that would be payable by the partnership; and
- (c) any offence under this Act that would otherwise be committed by the partnership is taken to have been committed by each of the partners.

(2) This Act applies to an unincorporated association as if it were a person, but the obligations that would be imposed on the association are imposed on each member of the committee of management of the association, but may be discharged by any of those members.

(3) In a prosecution of a person for an offence that the person is taken to have committed under subsection (1)(c), it is a defence if the person proves that he or she—

- (a) did not aid, abet, counsel, or procure the relevant act or omission; and
- (b) was not in any way knowingly concerned in, or party to, the relevant act or omission.

72. Trustee

A person who is a trustee in more than one capacity is treated for the purposes of this Act as a separate person in relation to each of those capacities.

73. Currency Conversion

(1) For the purposes of this Act, all amounts of money are to be expressed in Uganda shillings.

(2) Where an amount is expressed in a currency other than Uganda shillings, the amount shall be converted into the Uganda shillings using the weighted selling rates of the previous month for the currency concerned.

74. Prices Quoted to include Tax

Any price advertised or quoted for a taxable supply shall include tax and the advertisement or

quotation shall state that the price includes the tax.

75. Schemes for obtaining Undue Tax Benefits

(1) Notwithstanding anything in this Act, if the Commissioner General is satisfied that a scheme has been entered into or carried out where—

- (a) a person has obtained a tax benefit in connection with the scheme; and
- (b) having regard to the substance of the scheme, it would be concluded that the person, or one of the persons, who entered into or carried out the scheme did so for the sole or dominant purpose of enabling the person to obtain the tax benefit,

the Commissioner General may determine the liability of the person who has obtained the tax benefit as if the scheme had not been entered into or carried out, or in a manner as in the circumstances the Commissioner General considers appropriate for the prevention or reduction of the tax benefit.

(2) In this Section—

- (a) “scheme” includes any agreement, arrangement, promise, or undertaking whether express or implied and whether or not enforceable, or intended to be enforceable, by legal proceedings, and any plan, proposal, course of action, or course of conduct;
- (b) “tax benefit” includes—
 - (i) a reduction in the liability of any person to pay tax;
 - (ii) an increase in the entitlement of a person to a credit or refund; or
 - (iii) any other avoidance or postponement of liability for the payment of tax.

76. International Agreements

(1) To the extent that the terms of a treaty or other international agreement to which Uganda is a party are inconsistent with the provisions of this Act, apart from Section 75, the terms of the treaty or international agreement prevail over the provisions of this Act.

(2) In this Section, “international agreement” means an agreement between Uganda and a foreign government or a public international organisation.

(3) Where an international agreement entered into between the Government of Uganda and the Government of a foreign country or an international organisation, provides tax relief to the foreign Government or international organisation, the provisions relating to tax reliefs or benefits shall take effect—

- (a) upon the ratification of the agreement by Cabinet; and
- (b) upon approval by Parliament.

77. Priority of Schedules

Where a supply of goods or services may be covered by both the Second Schedule and the Third Schedule, the supply shall be treated as being within the Third Schedule.

78. Regulations and Amendment of Schedules

(1) The Minister may make regulations for the better carrying into effect of the provisions and purposes of this Act.

(2) The Minister may by Statutory Order specify the rates of tax payable under this Act; and the Order shall cease to have effect unless it is introduced into Parliament within three months from the date of its publication and Parliament approves a resolution confirming that Order.

(3) The Minister may, with the approval of Cabinet, make regulations amending the First, Second and Third Schedules.

78A. Supremacy of the Act

Where there is any inconsistency between this Act and any other law prescribing a rate of tax, this Act shall prevail.

79. *Repealed*

80. *Repealed*

81. *Repealed*

FIRST SCHEDULE

Ss.1 & 45

Public International Organisations

African Development Bank (ADB)

African Development Foundation (ADF)

African Export – Import Bank

African Trade Insurance Agency

African Union (AU)

Aga Khan Development Network, Uganda, and the following agencies:–

- (i) Aga Khan Foundation, Uganda;
- (ii) Aga Khan Education Service, Uganda;
- (iii) Aga Khan Health Service, Uganda;
- (iv) Aga Khan Trust for Culture; and
- (v) Aga Khan University, Uganda.

Austrian Development Agency (ADA)

Belgian Technical Cooperation (BTC)

Danish International Development Agency (DANIDA)

Department for International Development (DFID)

Desert Locust Control Organisation for Eastern Africa (DLCOEA)
Deutsche Gesellschaft für Internationale Zusammenarbeit (GTZ)
Common Market for East and Southern Africa (COMESA)
East African Community, its Organs and Institutions
East African Development Bank (EADB)
Eastern and Southern Africa Management Institute (ESAMI)
European Union (EU)
Food and Agricultural Organisation (FAO)
French Development Agency (Agence Française de Développement) (FDA)
Global Fund to fight AIDS, Malaria and Tuberculosis
Icelandic International Development Agency (ICEADA)
IGAD Regional HIV and AIDS Partnership Programme (IRAPP)
International Atomic Agency (IAA)
International Civil Aviation Organisation (ICAO)
International Committee of the Red Cross (ICRC)
International Criminal Court (ICC)
International Labour Organisation (ILO)
International Monetary Fund (IMF)
International Organisation for Migration (IOM)
International Telecommunications Union (ITU)
International Union for Conservation of Nature
Islamic Development Bank
Japan International Cooperation Agency (JICA)
Korea International Cooperation Agency (KOICA)
Kreditanstalt für Wiederaufbau (KfW)
Medical Research Council
Netherlands Development Organisation (SNV)
Nile Basin Initiative
Norwegian Agency for Development Cooperation (NORAD)
Swedish International Development Agency (SIDA)
Uganda Red Cross Society
Union of National Radio and Television Organisations of Africa (UNRTNA–PEC)
United Nations African Institute for the Prevention of Crime and the Treatment of Offenders (UNAFRI)
United Nations Children’s Fund (UNICEF)

United Nations Development Programme (UNDP)
United Nations Fund for Population Activities (UNFPA)
United Nations High Commission for Refugees (UNHCR)
United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)
United States Agency for International Development (USAID)
Universal Postal Union (UPU)
World Bank
World Food Programme (WFP)
World Health Organisation (WHO)
World Meteorological Organisation (WMO)

SECOND SCHEDULE

S.19

Exempt Supplies

1. The following supplies are specified as exempt supplies for the purposes of Section 19 –
 - (a) the supply of livestock, unprocessed foodstuffs and unprocessed agricultural products, except wheat grain;
 - (b) the supply of postage stamps;
 - (c) the supply of financial services;
 - (d) the supply of -
 - (i) health insurance services;
 - (ii) life insurance services;
 - (iii) micro insurance services;
 - (iv) re-insurance services; and
 - (v) aircraft insurance services.
 - (e) the supply of unimproved land;
 - (f) a supply by way of sale, leasing or letting of immovable property, other than –
 - (i) a sale, lease or letting of commercial premises;
 - (ii) a sale, lease or letting for parking or storing cars or other vehicles;
 - (iii) a sale, lease or letting of hotel or holiday accommodation;
 - (iv) a sale, lease or letting for periods not exceeding three months; or
 - (v) a sale, lease or letting of service apartments;
 - (g) the supply of education services;
 - (h) the supply of veterinary, medical, dental and nursing services;

- (i) the supply of social welfare services;
- (j) the supply of betting, lotteries, and games of chance;
- (k) the supply of goods as part of the transfer of a business as a going concern by one taxable person to another taxable person;
- (l) **Repealed;**
- (m) the supply of precious metals and other valuables to the Bank of Uganda for the State Treasury;
- (n) the supply of passenger transportation services (other than Tour and Travel operators);
- (o) the supply of petroleum fuels subject to excise duty, (motor spirit, kerosene and gas oil), spirit type jet fuel, kerosene type jet fuel and residual oils for use in thermal power generation to the national grid;
- (p) **Repealed;**
- (q) the supply of dental, medical, and veterinary goods and for the purposes of this subparagraph “goods” means-
 - (i) dental, medical and veterinary equipment;
 - (ii) ambulances;
 - (iii) contraceptives of all forms;
 - (iv) maternity kits (mama kits);
 - (v) medical examination gloves;
 - (vi) medicated cotton wool;
 - (vii) mosquito nets, acaricides, insecticides and mosquito repellent devices;
 - (viii) diapers;
 - (ix) disposable medical face masks and reusable face masks made of fabric;
 - (x) medical boots;
 - (xi) medical impermeable aprons/coverall suits;
 - (xii) bouffant non-woven surgical cap;
 - (xiii) protective goggles with indirect side ventilation;
 - (xiv) infra-red thermometers;
 - (xv) motorized fumigation pumps;
 - (xvi) oxygen cylinders;
 - (xvii) body bags;
 - (xviii) biohazard bags;
 - (xix) container, used sharps, leak proof;
 - (xx) disinfectants or sanitisers;
 - (xxi) medical plastics or rubber gloves;
 - (xxii) gas masks with mechanical parts;
 - (xxiii) disposable hair nets; and
 - (xxiv) paper bed-sheets.
- (qa) the supply of animal feeds and premixes;
- (qaa) the supply of raw materials and inputs for the manufacture of the following—
 - (i) disposable medical face masks and reusable face masks made of fabric;
 - (ii) medical boots;
 - (iii) medical impermeable aprons/coverall suits;
 - (iv) cap, surgical, bouffant, non-woven;
 - (v) goggles, protective, indirect side ventilation;

- (vi) infra-red thermometers;
- (vii) motorized fumigation pumps;
- (viii) oxygen cylinders;
- (ix) body bags;
- (x) biohazard bags;
- (xi) container, used sharps, leak proof;
- (xii) disinfectants;
- (xiii) medical plastics or rubber gloves;
- (xiv) gas masks with mechanical parts;
- (xv) disposable hair nets; and
- (xvi) paper bed-sheets.

(r) ***Repealed;***

(s) the supply of machinery, tools and implements suitable for use only in agriculture, and for the purposes of this subparagraph, “machinery, tools and implements” means;

- (i) knapsack sprayers;
- (ii) ox ploughs;
- (iii) drinkers and feeders for chicken;
- (iv) agricultural tractors (including walking tractors);
- (v) disk harrows;
- (vi) cultivators;
- (vii) ploughs;
- (viii) weeders;
- (ix) seeders;
- (x) planters;
- (xi) subsoilers;

- (xii) seed drills;
- (xiii) threshers;
- (xiv) bale wrappers;
- (xv) milking machinery;
- (xvi) milk coolers;
- (xvii) maize mills;
- (xviii) wheat flour mills;
- (xix) homogenisers;
- (xx) dairy machinery;
- (xxi) grain cleaners and sorters;
- (xxii) feed grinders hatcheries;
- (xxiii) implements used for artificial insemination in animals;
- (xxiv) hullers;
- (xxv) oil press;
- (xxvi) tillers;
- (xxvii) grain dryers;
- (xxviii) manure spreaders;
- (xxix) fertilizer distributor;
- (xxx) transplanters;
- (xxxi) juice presses and crushers;
- (xxxii) seed and grain shellers;
- (xxxiii) silage chopper machines;
- (xxxiv) color sorters for coffee;
- (xxxv) coffee roasters;
- (xxxvi) rice mills;
- (xxxvii) agricultural sprayers.

- (xxxviii) trailer for agricultural purposes;
- (xxxix) combine harvesters;
- (xl) tractor mounted hay mowers, slashers, rakes and tedders; crop sprayers; hay and straw balers; tractor mounted hole diggers or borers; tractor mounted scrapers, levelling blades and dam scoops; root or tuber harvesting machinery; tractor mounted loaders; irrigation equipment; drinkers and feeders for all farm animals; tuber harvesting machinery.

- (sa) the supply of crop extension services;
- (sb) the supply of irrigation works, sprinklers and ready to use drip lines;
- (sc) the supply of deep cycle batteries, composite lanterns, and raw materials for the manufacture of deep cycle batteries and composite lanterns;
- (sd) the supply of menstrual cups;
- (se) the supply of Agricultural Insurance Premium or Policy;
- (t) the supply of photosensitive semiconductor devices, including photovoltaic devices, whether or not assembled in modules or made into panels; light emitting diodes; solar water heaters, solar refrigerators and solar cookers.
- (ta) **Repealed;**
- (u) **Repealed;**
- (v) **Repealed;**
- (w) **Repealed;**
- (x) the supply of lifejackets, lifesaving gear, headgear and speed governors;
- (y) **Repealed;**
- (z) **Repealed;**
- (aa) **Repealed;**
- (bb) **Repealed;**
- (cc) **Repealed;**
- (dd) **Repealed;**
- (dda) the supply of any goods and services to the contractors and subcontractors of hydro-electric power, solar power, geothermal power or bio gas and wind energy projects;
- (ee) **Repealed;**
- (ff) **Repealed;**
- (gg) **Repealed;**
- (hh) **Repealed;**
- (ii) **Repealed;**
- (jj) **Repealed;**
- (kk) **Repealed;**
- (ll) the supply of Bibles and Qu'rans and text books;

- (mm) the supply of services to conduct a feasibility study, design and construction to a developer of an industrial park or free zone whose investment is at least fifty million United States Dollars;

- (nn) the supply of earth moving equipment and machinery for development of an industrial park or free zone to a developer of an industrial park or free zone whose investment is at least fifty million United States Dollars;

- (oo) the supply of construction materials for development of an industrial park or free zone to a

developer of an industrial park or free zone whose investment is at least fifty million United States Dollars;

- (pp) supply of services to conduct a feasibility study and design; the supply of locally produced materials for the construction of a factory or a warehouse and the supply of locally produced raw materials and inputs or machinery or equipment, to an operator within an industrial park, free zone or any other person carrying on business outside the industrial park or free zone whose minimum investment capital is ten million United States Dollars in the case of a foreigner or three hundred thousand United States Dollars in case of a citizen; or one hundred fifty thousand United States Dollars, for a citizen whose investment is placed upcountry who uses at least seventy percent of the raw materials that are locally sourced, subject to their availability and at least seventy percent of the employees are citizens earning an aggregate wage of at least seventy percent of the total wage bill; and who —
 - (i) processes agricultural goods;
 - (ii) manufactures or assembles medical appliances, medical sundries or pharmaceuticals, building materials, automobile, house hold appliances;
 - (iii) manufactures furniture, pulp, paper, printing and publishing of instructional materials;
 - (iv) establishes or operates vocational or technical institutes;
 - (v) carries out business in logistics and ware housing, information technology or commercial farming; or
 - (vi) manufactures tyres, footwear, mattresses or toothpaste.”
 - (vii) manufactures chemicals for agricultural and industrial use, textiles, glassware, leather products, industrial machinery and electrical equipment, sanitary pads and diapers.
- (qq) the supply of services to conduct a feasibility study, design and construction; the supply of locally produced materials for construction of premises, infrastructure, machinery and equipment or furnishings and fittings which are not available on the local market to a hotel or tourism facility developer whose investment capital is eight million United States Dollars with a room capacity exceeding one hundred guests;
- (rr) the supply of services to conduct a feasibility study, design and construction; the supply of locally produced materials for the construction of premises and other infrastructure, machinery and equipment or furnishings and fittings to a hospital facility developer whose investment capital is at least five million United States Dollars and who develops a hospital at the level of a national referral hospital with capacity to provide specialised medical care;
- (ss) the supply of movie production;
- (tt) the supply of wet processing operations and garmenting, cotton lint, artificial fibres for blending; polyester staple fibre, viscose rayon fibre yam other than cotton yam, textile dyes and chemicals garment accessories, textile machinery spare parts, industrial consumables for textile production, textile manufacturing machinery and equipment;
- (uu) the supply of fabrics and garments made in Uganda by vertically integrated textile mills that operate spinning, weaving/knitting, wet processing operations and garmenting;

(vv) **Repealed;**

- (ww) the supply of all production inputs into iron ore smelting into billets and the supply of billets for further value addition in Uganda;
- (xx) **Repealed;**
- (yy) the supply of all production inputs necessary for processing of hides and skins into finished leather products in Uganda and the supply of leather products wholly made in Uganda;
- (zz) the supply of services to conduct a feasibility study, design and construction, the supply of locally produced materials for the construction of premises and other infrastructure, machinery and equipment or furnishings or fittings for technical or vocational institute operators whose investment capital is at least ten million United States Dollars in the case of a foreigner or one million United States Dollars in the case of a citizen;
- (aaa) the supply of imported drugs, medicines and medical sundries;
- (bbb) the supply of imported mathematical sets and geometry sets used in educational services;
- (ccc) the supply of woodworking machines;
- (ddd) the supply of welding machines and sewing machines;
- (eee) supply of imported crayons, colored pencils, lead pencils, rulers, erasers, stencils, technical drawing sets, educational computer tablets, educational computer applications or laboratory chemicals for teaching science subjects used in educational services.
- (fff) supply of cotton seed cake;
- (ggg) the supply of the following services—
 - (i) software and equipment installation services to manufacturers;
 - (ii) services incidental to tele-medical services; and
 - (iii) royalties paid in respect of agricultural technologies;
- (hhh) the supply of accommodation in tourist hotels and lodges located up-country;
- (iii) **Repealed;**
- (jjj) the supply of processed milk;
- (kkk) the supply of locally developed computer software, its maintenance and software licenses;
- (lll) the supply of services to conduct a feasibility study, design and construction; the supply of locally produced materials for construction of premises, infrastructure, machinery and equipment or furnishings and fittings which are not available on the local market to a hotel or tourism facility developer whose investment capital is eight million United States Dollars with a room capacity not exceeding 30 rooms; or to a meetings, incentives, conferences and exhibitions facility developer whose investment capital is not less than one million United States Dollars;
- (mmm) **the supply of services to a manufacturer, other than a manufacturer referred to in subparagraph (pp) whose investment capital is at least thirty million United States Dollars for a foreign**

investor or United States Dollars five million for a local investor, to conduct a feasibility study or to undertake design and construction, or in the case of any other manufacturer, from the date on which the manufacturer makes an additional investment equivalent to thirty million United States Dollars for a foreign investor or five million United States Dollars for a local investor—

(i) who has the capacity to use at least seventy percent of the raw materials that are locally sourced, subject to their availability; and

(ii) who has the capacity to employ at least seventy percent of the employees that are citizens earning an aggregate wage of at least seventy percent of the total wage bill.

(hhha) the supply of accommodation in tourist lodges and hotels inside a radius of 50 kilometers from the boundaries of Kampala, from 1st July, 2020 to 30th June, 2021;

(hhhb) the supply of liquefied gas and denatured fuel ethanol from cassava;

2. In this Schedule –

(a) “education services” means education provided by –

(i) a pre-primary, primary, or secondary school;

(ii) a technical college or university;

(iii) an institution established for the promotion of adult education, vocational training, technical education, or the education or training of physically or mentally handicapped persons;

(b) “financial services” means –

(i) granting, negotiating, and dealing with loans, credit, credit guarantees, and any security for money, including management of loans, credit, or credit guarantees by the grantor;

(ii) transactions concerning deposit and current accounts, payments, transfers, debts, foreign currency sales and purchases, cheques and negotiable instruments, other than debt collection and factoring;

(iii) transactions relating to shares, stocks, bonds, and other securities, other than custody services;

(iv) management of investment funds; but does not include provision of credit facilities under a hire-purchase or finance lease agreement;

(c) “passenger transportation services” means the transportation of fare-paying passengers, and their personal effects by road, rail, water, or air, but does not include passenger transport services provided by a registered tour operator; and

(d) “social welfare services” means –

(i) care for the elderly, sick, and disabled, including care in a hospital, aged person’s home, and similar establishments; or

- (ii) care and welfare services provided for the benefit of minors.
 - (e) “transfer of a going concern” includes the disposal of any part of a business which is capable of separate operation;
 - (f) insurance services include brokerage.
3. For the purposes of paragraph 1(a) of this Schedule, the term “unprocessed” includes low value added activity such as sorting, drying, salting, filleting, husking, deboning, freezing, chilling, or bulk packaging, where, except in the case of packaging, the value added does not exceed 5% of the total value of the supply.
 4. Paragraph 1(aa) shall continue to apply to contracts that were entered into prior to its repeal until the contracts are completed or are terminated.

THIRD SCHEDULE

S.24(4)

Zero-Rated Supplies

1. The following supplies are specified for the purposes of Section 24(4) –
 - (a) a supply of goods or services where the goods or services are exported from Uganda as part of the supply;
 - (b) the supply of international transport of goods or passengers and tickets for their transport;
 - (c) the supply of drugs, medicines and medical sundries manufactured in Uganda;
 - (d) the supply of educational materials;
 - (e) the supply of seeds, fertilisers, pesticides, and hoes;
 - (f) ***Repealed;***
 - (g) ***Repealed;***
 - (h) ***Repealed;***
 - (ha) ***Repealed;***
 - (i) ***Repealed;***
 - (j) the supply of sanitary towels and tampons and inputs for their manufacture;
 - (k) **the supply of leased aircraft, aircraft engines, spare parts for aircraft, aircraft maintenance equipment and repair services;**
 - (l) the supply of cereals, where the cereals are grown and milled in Uganda; and
 - (m) the supply of handling services provided by the National Medical Stores in respect of medicines and other medical supplies, funded by donors.

2. For the purposes of paragraph 1(a), goods or services are treated as exported from Uganda if –
 - (a) in case of goods, the goods are delivered to, or made available at an address outside Uganda as evidenced by documentary proof acceptable to the Commissioner General; or
 - (b) in the case of services, the services were supplied by a person engaged exclusively in handling of goods for export at a port of exit or were supplied for use or consumption outside Uganda as evidenced by documentary proof acceptable to the Commissioner General.

3. For the purposes of paragraph (1)(b), international transport of goods or passengers occurs where goods or passengers are transported by road, rail, water, or air –
 - (a) from a place outside Uganda to another place outside Uganda where the transport or part of the transport is across the territory of Uganda;
 - (b) from a place outside Uganda to a place in Uganda; or
 - (c) from a place in Uganda to a place outside Uganda.

4. In this Schedule –
 - (a) “educational materials” means locally produced materials whether printed or audio which are suitable for use in public libraries or for educational services as defined in paragraph (2)(a) of the Second Schedule to this Act, and which shall be prescribed by the Minister by regulations;
 - (b) “pesticides” means insecticides, rodenticides, fungicides and herbicides but does not include pesticides packaged for personal or domestic use.

FOURTH SCHEDULE

Ss. 24 - 30

Formulae, Tax Invoices, Credit Notes and Debit Notes

1. (a) For the purposes of Section 24(2), the following formula shall apply—

$$\mathbf{A \times B}$$

where,

A is the taxable value as determined under Section 21(2) or (3); and

B is the tax fraction.

- (b) For the purposes of Section 25, the following formula shall apply —

$$\mathbf{X - Y}$$

where,

X is the total of the tax payable in respect of taxable supplies made by the taxable person during the tax period; and

Y is the total credit allowed to the taxable person in the tax period under the Act.

- (c) For the purposes of Section 26(5), the following formula shall apply:—

$$S - T$$

where,

S is the total output tax received by the taxable person during the tax period in respect of taxable supplies made by the person and

T is the total input tax credit allowed to the taxable person in the tax period under the Act.

- (d) For the purposes of Section 27(2), the following formula shall apply:—

$$M - N$$

where,

M is the total amount of input tax credited in relation to amounts due by the taxable person at the time of change in the accounting basis; and

N is the total amount of output tax accounted for in relation to amounts due to the taxable person at the time of change in the accounting basis.

- (e) For the purposes of Section 27(3), the following formula shall apply—

$$O - P$$

where,

O is the total amount of output tax that would have been accounted for on amounts due to the taxable person at the time of change in accounting basis if the taxable person had been accounting for tax on an invoice basis; and

P is the total amount of input tax that would have been credited on amounts due by a taxable person at the time of change in accounting basis if the taxable person had been accounting for tax on an invoice basis.

- (f) For the purposes of Section 28(7)(b), the following formula shall apply—

$$A \times B/C$$

where,

A is the total amount of input tax for the period; and

B is the total amount of taxable supplies made by the taxable person during the period; and

C is the total amount of all supplies made by the taxable person during the period other than an exempt supply under paragraph 1(k) of the Second Schedule.

2. A tax invoice as required by Section 29 shall, unless the Commissioner General provides

otherwise, contain the following particulars—

- (a) the words “tax invoice” written in a prominent place;
- (b) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the taxable person making the supply;
- (c) the commercial name, address, place of business, and the taxpayer identification number and VAT registration number of the recipient of the taxable supply;
- (d) the individualised serial number and the date on which the tax invoice is issued;
- (e) a description of the goods or services supplied and the date on which the supply is made;
- (f) the quantity or volume of the goods or services supplied;
- (g) the rate of tax for each category of goods and services described in the invoice; and
- (h) either—
 - (i) the total amount of the tax charged, the consideration for the supply exclusive of tax and the consideration inclusive of tax; or
 - (ii) where the amount of tax charged is calculated under Section 24(2), the consideration for the supply, a statement that it includes a charge in respect of the tax and the rate at which the tax was charged.

3. A credit note as required by section 30 (1) shall, unless the Commissioner General provides particulars otherwise, contain the following—

- (a) the words “credit note” in a prominent place;
- (b) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the taxable person making the supply;
- (c) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the recipient of the taxable supply;
- (d) the date on which the credit note was issued;
- (e) the rate of tax; and
- (f) either —
 - (i) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference; or
 - (ii) where the tax charged is calculated under Section 24(2), the amount of the difference between the taxable value shown on the tax invoice and the correct amount of the taxable value and a statement that the difference includes a charge in respect of the tax;
- (g) a brief explanation of the circumstances giving rise to the issuing of the credit note; and
- (h) information sufficient to identify the taxable supply to which the credit note relates.

4. A debit note as required by Section 30(2) shall, unless the Commissioner General provides otherwise, contain the following particulars –

- (a) the words “debit note” in a prominent place;
- (b) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the taxable person making the supply;
- (c) the commercial name, address, place of business, and the taxpayer identification and VAT

- registration numbers of the recipient of the taxable supply;
- (d) the date on which the debit note was issued;
 - (e) the rate of tax; and
 - (f) either—
 - (i) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference; or
 - (ii) where the tax charged is calculated under Section 24(2), the amount of the difference between the taxable value shown on the tax invoice and the correct amount of the taxable value and a statement that the difference includes a charge in respect of the tax;
 - (g) a brief explanation of the circumstances giving rise to the issuing of the debit note;
 - (h) information sufficient to identify the taxable supply to which the debit note relates.

FIFTH SCHEDULE

Calculation of Interest Penalty

Secs.43 & 65

The rate of interest chargeable as penalty shall be 2% per month, compounded.

Cross References

East African Customs and Transfer Tax Management Act, Laws of the Community, 1970 Revision, Cap. 27.

East African Community Customs Management Act, 2004 (Act No.1 of 2005).

Finance Act, 2000, Act 1/2001.

Magistrates Courts Act, Cap. 16.

Tax Appeals Tribunal Act, Cap. 345.

Customs Tariff Act, Cap. 337.

THE VALUE ADDED TAX ACT.

Statutory Instrument 349—1.

The Value Added Tax Regulations.

Arrangement of Regulations.

Regulation

1. Citation.
2. Contracts entered into before and after 1st July, 1996.
3. Tax paid on capital goods and stock on hand.
4. Display of registration certificate.
5. New investors.

6. Tax on construction services.
7. Relief for diplomats, etc.
8. Records to be kept by a registered person.
9. Simplified tax invoices.
10. Treatment of cash-basis accounting taxpayer.
11. Export of goods.
12. Export of services.
13. Imported services.
14. Credit for input tax for persons making taxable and exempt supplies.

THE VALUE ADDED TAX ACT.

Statutory Instrument 349—1.

The Value Added Tax Regulations.

(Under section 78 of the Act.)

1. Citation.

These Regulations may be cited as the Value Added Tax Regulations.

2. Contracts entered into before and after 1st July, 1996.

(1) Where a contract was concluded between two or more parties before the 1st day of July, 1996, and no provision relating to tax was made in the contract, the supplier shall recover tax due on any taxable supplies made under the contract after the 1st day of July, 1996.

(2) Where a contract concluded after the 1st day of July, 1996, does not include a provision relating to tax, the contract price shall be deemed to include the tax and the supplier under the contract shall account for the tax due.

3. Tax paid on capital goods and stock on hand.

Where, after the 1st day of July, 1996, a person being registered has in stock plant and machinery and other goods on which tax was paid prior to being registered, that person shall be entitled to claim a credit of the tax paid on goods which were purchased within four months before the date of registration, and in the case of plant and machinery, within six months before the date of registration.

4. Display of registration certificate.

A registered taxpayer shall display the registration certificate issued under the Act at his or her principal place of business.

5. New investors.

(1) A person who is approved by the Uganda Investment Authority as an investor and who plans to make taxable supplies in due course may apply to the Commissioner General to be registered as an investment trader for a period not exceeding four years.

(2) A person shall not be registered as an investment trader unless that person gives to the Commissioner General an undertaking and security that the Commissioner General may require, guaranteeing the repayment of any tax refunded to that person, if that person does not make any taxable supply within the period during which that person was registered as an investment trader.

(3) An investment trader may claim input tax deduction in respect of expenditure on inputs, whether imported or locally procured, relating to the planned taxable business activities, and that trader shall be entitled to a refund of the input tax on those purchases.

(4) An investment trader shall abide by all the duties and obligations of a registered person, including the keeping of proper books of account and the filing of regular returns.

(5) A person shall cease to be an investment trader immediately after making a taxable supply in the course of business.

6. Tax on construction services.

(1) Where a taxable supply is building and construction services, tax shall be collected at each stage of the work when an invoice is issued or when payment is received or becomes due, whichever is the earliest, in respect of each stage completed.

(2) Where an invoice or a claim for payment by a contractor requires certification by an architect, building consultant or other person, the invoice or claim shall not be effective for tax purposes until it is certified as required, and the time of supply shall be the time of certification; and for purposes of the tax any claim or invoice under this regulation shall be certified within thirty days of the date of the invoice or claim.

(3) Where a contractor varies the cost of a contract during the course of execution, the variations to the original contract shall be deemed to include tax, and the tax shall become due and payable at the time payment is made for each stage completed.

7. Relief for diplomats, etc.

(1) The relief provided for under section 45 of the Act relating to diplomatic missions and accredited personnel shall be administered as follows—

- (a) in the case of imported goods and services, the diplomatic mission or accredited personnel shall be exempted from tax; and
- (b) in the case of services provided by the Uganda Electricity Board, the National Water and Sewerage Corporation and the Uganda Posts and Telecommunications Corporation, the diplomatic mission or accredited personnel shall be exempted from tax;
- (c) in the case of other procurements, the tax shall be payable and the diplomatic missions or accredited personnel entitled to relief may claim a refund of the tax paid on the following conditions—
 - (i) the diplomatic mission or accredited personnel shall produce evidence of procurement and of payment of the tax;
 - (ii) individual transactions of less than fifty thousand shillings, excluding tax, shall not be eligible for a refund;
 - (iii) the total value of transactions for any claim period shall not be less than two hundred thousand shillings, excluding tax; and
 - (iv) diplomatic missions or accredited personnel may be required to provide evidence of entitlement to relief by producing the official card issued by the Ministry responsible for foreign affairs.

(2) The relief provided under section 76 of the Act relating to public international organisations in the First Schedule to the Act shall be administered as follows—

- (a) the organisation may be required to provide evidence of entitlement to relief in terms of a valid agreement with the Government of Uganda;
- (b) the organisation shall be exempted from tax in the case of imported goods and services; and
- (c) in the case of locally procured goods and services, tax shall be payable and the organisation entitled to relief may claim a refund of the tax on the following conditions—
 - (i) the organisation shall produce evidence of procurement and payment of tax;
 - (ii) individual transactions of less than fifty thousand shillings, excluding tax, shall not be eligible for a refund; and
 - (iii) the total value of transactions for any claim period shall not be less than two hundred thousand shillings, excluding tax.

(3) The Commissioner General may prescribe the forms to be used for refund claims and may specify the frequency of submitting and processing claims in any individual case, which frequency shall not be less than a month.

8. Records to be kept by a registered person.

(1) A registered person shall keep records and accounts of all supplies received or made by that person in the course of business, including zero-rated and exempt supplies.

(2) For the purpose of accounting for input tax and output tax, the following records shall be kept by a registered person—

- (a) tax accounts and records, which shall include total output tax and input tax in each period and net tax payable or the excess credit of tax refundable at the end of the tax period;
- (b) purchase records, showing details of all local purchases on which tax has been paid, of all imports on which tax has been paid, and of all purchases made without payment of tax, including original tax invoices for all local purchases from registered suppliers, invoices for local purchases from unregistered suppliers and certified customs entries of all imports;
- (c) sales records showing exempt and taxable sales and, where tax is chargeable, the rates of tax applicable for each sale, including copies of tax invoices and receipts issued in respect of sales;
- (d) export records showing details of goods and services exported from Uganda, including, in the case of goods, certified copies of customs export documents and evidence of exportation;
- (e) debit and credit notes issued and received;
- (f) cash records including cashbooks, petty cash vouchers and other accounts records showing daily takings such as till rolls or copy receipts;
- (g) computer records;
- (h) in the case of a person making exempt and taxable supplies, details of input tax calculations;
- (i) transitional relief claims and all related documents and records; and
- (j) stock records showing movements of goods into or out of stock including, in the case of a manufacturer, manufacturing stock records.

(3) In addition to the records kept under subregulation (2) of this regulation, a registered person with a taxable turnover exceeding one hundred million shillings per year shall keep the following records—

- (a) orders and delivery notes;
- (b) relevant business correspondence;
- (c) appointment and job books;
- (d) annual accounts including trading, profit and loss accounts and balance sheet; and
- (e) bank statements and pay-in-slips.

(4) All records shall be kept by the taxpayer for six years and shall be available to the Commissioner General for audit or inspection if required.

9. Simplified tax invoices.

(1) Notwithstanding the basic requirements in respect of tax invoices, as specified in the Fourth Schedule to the Act, registered persons with a taxable turnover below one hundred million shillings per year may issue a simplified tax invoice for taxable supplies made to another registered person, provided the value of any individual item on the invoice does not exceed fifty thousand shillings and the total invoice does not exceed one hundred thousand shillings.

(2) A simplified tax invoice shall contain the following particulars—

- (a) the commercial name, address, taxpayer identification number and registration number of the person making the supply;

- (b) the date the invoice is issued;
 - (c) the description of the goods;
 - (d) the quantity of the goods; and
 - (e) the value of the supply inclusive of tax and a statement that tax is included in the price.
- (3) ~~Zero-rated supplies and exempt supplies shall not be included on a simplified tax invoice.~~

10. Treatment of cash-basis accounting taxpayer.

(1) This regulation shall apply to registered persons whose annual taxable supplies do not exceed one hundred million shillings.

(2) Where a registered person sells only goods liable at the positive rate of tax, sales may be calculated on the basis of the daily gross takings recorded from the cash register or cashbox and a sales daybook record, and any cash removed from the cash register or box must be recorded and included in the daily gross takings total; then the output tax is calculated by applying the tax fraction to the total of the daily gross takings for the tax period.

(3) Where a registered person makes zero-rated or exempt supplies, in addition to supplies at the positive rate, sales may be recorded on the basis of daily gross takings at each tax rate, and the different tax categories shall be separately identified at the point of sale either by means of a cash register or by keeping separate cashboxes for each category, together with a sales daybook record, or in some other manner acceptable to the Commissioner General; then the output tax is calculated by applying the tax fraction to the total gross takings at the positive rate for the tax period.

11. Export of goods.

(1) Where goods are supplied by a registered taxpayer to a person in another country and the goods are delivered by a registered taxpayer to a port of exit for export, the goods may be invoiced at the zero rate, provided the registered taxpayer obtains the documentary proof set out in this regulation and the goods are removed from Uganda within thirty days of delivery to a port of exit.

(2) For an export transaction to qualify for zero rating, a registered taxpayer shall obtain and be able to show as proof of export for every export transaction the following—

- (a) a copy of the bill of entry or export certified by the customs authorities;
- (b) a copy of the invoice issued to the foreign purchaser with tax shown at the zero rate; and
- (c) evidence sufficient to satisfy the Commissioner General that the goods have been exported, in the form of an order from, or signed contract with, a foreign purchaser, or transport documentation which identifies the goods such as—
 - (i) a transit order or consignment note issued by the Uganda Railways Corporation for goods exported by rail;
 - (ii) a copy of a bill of lading for goods exported by water;
 - (iii) a copy of an airway bill for goods exported by air; or
 - (iv) a copy of a transport document for goods exported by road.

12. Export of services.

Where services are supplied by a registered taxpayer to a person outside Uganda, the services shall qualify for zero rating only if the taxpayer can show evidence that the services are used or consumed outside Uganda, which evidence can be in the form of a contract with a foreign purchaser and shall clearly specify the place of use or consumption of the service to be outside Uganda or that the service is provided for a building or premises outside Uganda.

13. Imported services.

(1) A registered taxpayer who receives a supply of services from a foreign supplier shall account for the tax due on the supply, and the taxpayer shall account for that tax when performance of the service is completed, or when payment for the service is made, or when the invoice is received from the foreign supplier, whichever is the earliest.

(2) The value for calculating the amount of tax payable under subregulation (1) of this regulation shall be the total consideration paid to the foreign supplier; and the registered person receiving the services shall apply the tax rate to the total consideration to calculate the tax due, and he or she shall enter both the value and the tax calculated in his or her tax return.

(3) Tax accounted for on imported services may be claimed as a credit under section 28 of the Act, provided the recipient of the service prepares a self-billed tax invoice to account for tax due on the supply; the claim for credit is subject to the conditions specified in section 28 of the Act.

14. Credit for input tax for persons making taxable and exempt supplies.

(1) Where a registered taxpayer who is making taxable and exempt supplies is disadvantaged by the provisions of section 28(7)(b) of the Act, the Commissioner General may approve an alternative method for calculating the input tax to be credited, as described in subregulations (2) and (3) of this regulation, which shall be known as the standard alternative method.

(2) The registered taxpayer may directly attribute input tax separately to the exempt and taxable supplies insofar as this is possible and may claim credit for all the input tax related to taxable supplies and for none of the input tax related to exempt supplies.

(3) The balance of input tax which cannot be attributed to taxable or exempt supplies shall be apportioned under the provisions of section 28(7) (b) of the Act; however, the provisions of section 28(13) and (14) of the Act shall be complied with in respect of the no attributable input tax.

(4) Where a registered taxpayer wishes to use the standard alternative method, or any other method which is not provided for in section 28(7) (b) of the Act, that taxpayer must seek the written approval of the Commissioner General.

History: S.I. 38/1996; S.I. 29/1999.

**STATUTORY INSTRUMENTS
SUPPLEMENT No. 30**

10th October, 2003

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 48 Volume XCVI dated 10th October, 2003

Printed by UPPC, Entebbe, by Order of the Government

S T A T U T O R Y I N S T R U M E N T S

2003 No. 80.

The Value Added Tax (Amendment) Regulations, 2003.

(Under section 82 of the Value Added Tax Statute, Statute No. 8 of 1996).

IN EXERCISE of the powers conferred on the Minister by section 82 of the Value Added Tax Statute, 1996, these Regulations are made this 25th day of June, 2003.

1. Citation and commencement.

- (1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2003
- (2) These Regulations shall come into force on 1st July, 2002.

2. Regulation 6 of S.I 38 of 1996 amended

The Value Added Tax Regulations, 1996 are amended in regulation 6(1) by repealing “for a period not exceeding four years” and substituting the following—

“for a period of four years, renewable for another period of four years”.

GERALD M. SSENDAULA,
Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS
SUPPLEMENT No. 14

29th June, 2007

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 32 Volume C dated 29th June, 2007

Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U M E N T S

2007 No. 26.

The Value Added Tax (Amendment) Regulations, 2007.
(Under section 78 of the Value Added Tax Act, Cap 349)

IN EXERCISE of the powers conferred upon the Minister by section 78 of the Value Added Tax Act, these Regulations are made this 20th day of June, 2007.

1. Title and commencement.

(1) These Regulations may be cited as the Value Added Tax (Amendment) Regulations, 2007.

(2) These Regulations shall be deemed to have come into force on 1st January, 2005.

2. Amendment of S.I No. 349-1.

The Value Added Tax Regulations, are amended in regulation 5(1) by substituting “for a period not exceeding four years” the following—

“for a period of four years, renewable for another period of four years and in the case of oil exploration renewable for two periods of four years”

DR. EZRA SURUMA,
Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS
SUPPLEMENT No. 14

19th June, 2009

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 29 Volume CII dated 19th June, 2009

Printed by UPPC, Entebbe, by Order of the Government.

2009 No. 30.

The Value Added Tax (Rate of Tax) (Revocation) Order 2009.

(Under section 78 of the Value Added Tax Act, Cap. 349)

IN EXERCISE of powers conferred upon the Minister by section 78 of the Valued Added Tax Act, this Order is made this 11th day of June 2009.

1. Title.

This Order may be cited as the Value Added Tax (Rate of Tax) (Revocation) Order 2009.

2. Revocation.

The Value Added Tax (Rate of Tax Order) 2007 (S.I No.21 of 2007) is revoked.

SYDA N.M. BBUMBA (MP),
Minister of Finance, Planning and Economic Development.

**STATUTORY INSTRUMENTS
SUPPLEMENT No. 18**

24th June, 2011

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 43 Volume CIV dated 24th June, 2011

Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U M E N T S

2011 No. 29.

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS, 2011
ARRANGEMENT OF REGULATIONS

Regulations

1. Commencement
2. Amendment of regulation 5
3. Amendment of regulation 7
4. Amendment of regulation 11
5. Amendment of regulation 13

S T A T U T O R Y I N S T R U M E N T S

2011 No. 29

The Value Added Tax (Amendment) Regulations, 2011
(Under Section 78 of the Value Added Tax Act, Cap. 349)

IN EXERCISE of the powers conferred upon the Minister by section 78 of the Value Added Tax Act Cap. 349, these Regulations are made this 20th day of June, 2011.

1. Commencement

These Regulations shall come into force on 1st July, 2011.

2. Revocation of regulation 5

Regulation 5 of the Value Added Tax Regulations S.I 349-1 in these Regulations referred to as the principal Regulations is revoked.

3. Amendment of regulation 7

Regulation 7 (1)(b) of the principal Regulations is amended by substituting for “Uganda Electricity Board, National Water and Sewerage Corporation and Uganda Post and Telecommunications Corporation” the words “persons providing utility services”.

4. Amendment of regulation 11

Regulation 11 of the principal Regulations is amended by inserting immediately after sub regulation (1) the following—

“(1a) For the purposes of sub regulation (1) the Commissioner General may require goods for export specified in a notice published in the Uganda Gazette to be distinctively labelled by the registered taxpayer

(1b) The Commissioner General shall issue guidelines to specify the colour, nature, size and type of labels referred to in sub regulation (1a).”

5. Amendment of regulation 13

Regulation 13 of the Value Added Tax Regulations is amended—

(a) by substituting sub-regulation (1) with the following—

“(1) A person who receives imported services other than an exempt service shall account for the tax due on the supply, and the taxpayer shall account for that service when performance of the service is completed or when payment for the service is made or when the invoice is received from the foreign supplier whichever is the earliest.”

(b) in sub-regulation (2)—

(i) by substituting for “total consideration paid to the foreign supplier” the words

“taxable value of the supply determined under section 21 of the VAT Act (Cap. 349)”;

- (ii) by substituting for “registered” the word “taxable”; and
- (iii) by substituting for “total consideration” the words “taxable value”; and
- (c) by substituting for sub-regulation (3) the following—

“(3) If a taxable person carries on a business both in and outside Uganda and there is an internal provision of services from the part outside Uganda to the part in Uganda, then, in relation to those services, the following applies for the purposes of the VAT Act Cap. 349 and these Regulations—

- (a) that part of the business carried on outside Uganda is treated as if it were carried on by a person (referred to as the “overseas person”) separate from the taxable person;
- (b) the overseas person is not a taxable person; and
- (c) the internal provision of services is treated as a supply of services made outside Uganda by the overseas person to the taxable person for reduced consideration.”

MARIA KIWANUKA,
Minister of Finance, Planning and Economic Development.

S T A T U T O R Y I N S T R U M E N T S

No. 51.

THE VALUE ADDED TAX (RATE OF TAX) ORDER, 2005.

ARRANGEMENT OF RULES

Rules

1. Title.
2. Commencement.
3. Rate of tax.
4. Rate of tax not to apply to zero-rated goods.

S T A T U T O R Y I N S T R U M E N T S

2005 No. 51.

The Value Added Tax (Rate of Tax) Order, 2005.
Under section 78 (2) of the Value Added Tax Act, Cap.349)

In EXERCISE of the powers conferred upon the Minister by section 78 (2) of the Value Added Tax Act, this Order is made this 8th day of June, 2005.

1. Title

This Order may be cited as the Value Added Tax (Rate of Tax) Order, 2005.

2. Commencement

This Order shall come into force on 1st July, 2005.

3. Rate of tax

The rate of tax for—

- (a) every taxable supply made in Uganda by a taxable person;
- (b) every import of goods other than an exempt import; and
- (c) the supply of any imported services by any person,

is 18% of the taxable value as defined in sections 21 and 23 of the Act.

4. Rate of tax not to apply to zero-rated goods

The rate of tax prescribed in paragraph 3 does not apply to taxable supplies specified in the Third Schedule of the Act, relating to zero-rated supplies.

DR. E. SURUMA,
Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 39 Volume XCVIX dated 30th June, 2006

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S T A T U T O R Y I N S T R U M E N T S

2006 No. 29.

The Value Added Tax (Rate of Tax) Order 2006

(Under section 78 of the Value Added Tax Act, Cap.349)

IN EXERCISE of the powers conferred upon the Minister by section 78 of the Value Added Tax Act, this Order is made this 15th day of June, 2006.

1. Title

This Order may be cited as the Value Added Tax (Rate of Tax) Order 2006.

2. Commencement

This Order shall come into force on the 1st day of July 2005.

3. Rate of tax

The rate of tax for—

- (a) every taxable supply made in Uganda by a taxable person;
- (b) every import of goods other than an exempt import; and
- (c) the supply of any imported services by any person,

is 18% of the taxable value as defined in sections 21 and 23 of the Act.

4. Rate of tax not to apply to zero-rated goods

The rate of tax prescribed in paragraph 3 does not apply to taxable supplies specified in the Third Schedule to the Act.

DR. EZRA SURUMA,

Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 29 Volume CII dated 19th June, 2009

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S T A T U T O R Y I N S T R U M E N T S

2009 No. 30.

The Value Added Tax (Rate of Tax) (Revocation) Order 2009.

(Under section 78 of the Value Added Tax Act, Cap. 349)

IN EXERCISE of powers conferred upon the Minister by section 78 of the Valued Added Tax Act, this Order is made this 11th day of June 2009.

1. Title.

This Order may be cited as the Value Added Tax (Rate of Tax) (Revocation) Order 2009.

2. Revocation.

The Value Added Tax (Rate of Tax Order) 2007 (S.I No.21 of 2007) is revoked.

SYDA N.M. BBUMBA (MP),
Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 33 Volume CVI dated 28th June, 2013

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S T A T U T O R Y I N S T R U M E N T S

2013 No. 28.

**THE VALUE ADDED TAX (DEFERMENT OF TAX ON PLANT AND MACHINERY)
REGULATIONS, 2013.**

ARRANGEMENT OF REGULATIONS

Regulation.

1. Title.
2. Commencement.
3. Interpretation.
4. Application for deferment.
5. Period of deferment.
6. Conditions for approval.
7. Sale of plant and machinery during or after the deferment period.
8. Inspection.
9. Termination of deferment.
10. Payment of tax due.

S T A T U T O R Y I N S T R U M E N T S

2013 No. 28.

The Value Added Tax (Deferment of Tax on Plant and Machinery) Regulations, 2013.

(Under section 34 (8) of the Value Added Tax Act Cap. 349)

IN EXERCISE of the powers conferred upon the Minister by section 34(8) of the Value Added Tax Act, these Regulations are made this 28th day of June, 2013.

1. Title.

These Regulations may be cited as the Value Added Tax (Deferment of Tax on Plant and Machinery) Regulations 2013.

2. Commencement.

These Regulations shall come into force on 1st July 2013.

3. Interpretation.

In these Regulations unless the context otherwise requires—

“Act” means the Value Added Tax Act; and

“deferment” means postponement of payment of the value added tax under the Act in respect of imported plant and machinery.

4. Application for deferment.

(1) An importer of plant and machinery may apply to the Commissioner General to defer the payment of tax due in respect of imported plant and machinery.

(2) An application for deferment shall be in the form prescribed by the Commissioner General and shall be accompanied with a declaration by the applicant that the goods are for use in the business of the applicant and shall not be disposed of during the deferment period without prior approval by the Commissioner General.

(3) Subject to regulation 5, the Commissioner General may if satisfied that the imported plant and machinery is for use in the manufacture of goods or provision of value added services defer the payment of the tax to a specified period.

(4) Where an application is in respect of phased importation of plant and machinery, the application shall be accompanied with a schedule indicating the phases and the list of the plant and machinery included in each phase.

5. Period of deferment.

- (1) The period of deferment shall, in the case of—
 - (a) a person making taxable supplies, be fifteen days after the tax period;
 - (b) a person not yet making taxable supplies, be one year from the commencement of the deferment; and
 - (c) of phased importations, be fifteen days after the tax period.
- (2) A person under subsection 1(b) may apply for extension of time to the Commissioner General not exceeding one year.

6. Conditions for approval.

- (1) The Commissioner General shall not approve an application for deferment unless—
 - (a) the applicant is registered under Part III of the Act;
 - (b) the plant and machinery in respect of which the application is made is imported for use in the business of the applicant;
 - (c) the tax due and in respect of which a deferment is sought is at least USD 4,000; and
 - (d) the applicant has complied with section 31 of the Act.
- (2) The Commissioner General may require the applicant to furnish security for the tax proposed to be deferred before approving the deferment.

7. Sale of plant and machinery during or after the deferment period.

Where the plant and machinery that is the subject of deferment is sold, re-exported or disposed of before or after expiry of the deferment period or utilized for any other purpose other than the purpose declared in the application, the importer shall pay in addition to any tax for which he or she is liable on such sale, re-export or disposal, the outstanding deferred amount and interest in accordance with the VAT Act.

8. Inspection.

(1) The Commissioner General may at any time during the period of deferment, inspect the plant and machinery specified in the application for deferment to ascertain whether it is duly installed and utilised for the purpose specified in the application.

(2) Where the Commissioner General ascertains that the plant and machinery is installed or utilised for the purpose specified in the application for deferment, the Commissioner General shall allow the taxable person to cause adjustments to the respective returns to reflect that the deferred tax has been accounted for.

9. Termination of deferment.

Deferment shall terminate—

- (a) when the period of deferment specified in accordance with regulation 5 ends; or
- (b) where the Commissioner General ascertains under regulation 8 that the imported machinery is not installed or utilised for the purpose specified in the application.

10. Payment of tax due.

Where the period of deferment terminates in accordance with these Regulations, the tax due shall become payable in accordance with the Act.

MATIA KASAIJA, (MP),
Minister of State for Finance, Planning and Economic Development (Planning),
Also Holding the Portfolio of Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 33, Volume CXI, dated 29th June, 2018

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S T A T U T O R Y I N S T R U M E N T S

2018 No. 35.

The Value Added Tax (Tax Withholding) Regulations, 2018

(Under section 78 of the Value Added Tax Act Cap. 349)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 78 of the Value Added Tax Act, these Regulations are made this 29th day of June, 2018.

1. Title.

These Regulations may be cited as the Value Added Tax (Tax Withholding) Regulations, 2018.

2. Commencement.

These Regulations shall come into force on the 1st day of July, 2018.

3. Interpretation.

In these Regulations, unless the context otherwise requires—

“Act” means the Value Added Tax, Cap. 349;

“tax withholding agent” means a person who is designated as such under a notice issued under section 5(2) of the Act.

4. Record of payment.

A person designated a tax withholding agent shall, upon making a payment for a taxable supply and deducting tax from the payment—

- (a) keep the records of the payment and the tax deduction in a form and manner as the Commissioner may prescribe; and
- (b) furnish the supplier with an acknowledgement of payment in a form as the Commissioner

may prescribe.

5. Tax withholding agent to furnish return.

Where no tax is withheld during a period of three consecutive tax periods, the tax withholding agent shall notify the Commissioner in writing stating that no tax was withheld in that period.

6. Taxable person to file returns.

For the avoidance of doubt, the withholding of tax by a tax withholding agent shall not relieve a taxable person of any obligation to file returns in accordance with the Act.

7. Inspection of records.

For the purposes of obtaining full information in respect of accounting for tax withheld, the Commissioner may require any person—

- (a) to produce for examination, at such time and place as the Commissioner may specify, records, books of accounts, documents and other records relating to calculation or withholding of tax in respect of any period specified by the Commissioner;
- (b) to attend at such time and place as the Commissioner may specify, for the purposes of being questioned, in respect of any matter of transaction appearing to be relevant to the tax liability of any person.

HON. MATIA KASAIJA,
Minister of Finance Planning and Economic Development.

LEGAL NOTICES SUPPLEMENT

to The Uganda Gazette No. 33, Volume CXI, dated 29th June, 2018.

Printed by UPPC, Entebbe, by Order of the Government.

Legal Notice No.12 of 2018.

THE VALUE ADDED TAX ACT, CAP. 349.

The Value Added Tax (Designation of Tax Withholding Agents) Notice, 2018.

(Under section 5(2) of the Value Added Tax Act, Cap. 349)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 5(2) of the Value Added Tax Act, this Notice is issued this 29th day of June, 2018.

1. Title.

This Notice may be cited as the Value Added Tax (Designation of Tax Withholding Agents) Notice, 2018.

2. Commencement.

This Notice shall come into force on the 1st day of July, 2018.

3. Designation of persons as tax withholding agents.

The persons specified in the Schedule to this Notice are designated as value added tax withholding agents for purposes of section 5(2) of the Value Added Tax Act.

SCHEDULE

LIST OF DESIGNATED TAX WITHHOLDING AGENTS

Paragraph 3

DS/N TIN		TAXPAYER NAME
1	1002736889	A CHANCE FOR CHILDREN

2	1001837868	A GLOBAL HEALTH CARE PUBLIC FOUNDATION
3	1000025632	A.K. OILS AND FATS (U) LIMITED
4	1000024648	A.K. PLASTICS (U) LTD.
5	1000029802	AAR HEALTH SERVICES (U) LIMITED
6	1000025839	ABACUS PARENTERAL DRUGS LIMITED
7	1000024265	ABC CAPITAL BANK LIMITED
8	1008665988	ABIA MEMORIAL TECHNICAL INSTITUTE
9	1002804430	ABIM HOSPITAL
10	1000059344	ABUBAKER TECHNICAL SERVICES AND GENERAL SUPP
11	1000527788	ACTION AFRICA HELP UGANDA
12	1000042267	ACTION AID INTERNATIONAL UGANDA LIMITED
13	1000024258	ADVANCE ONE LIMITED
14	1002548854	AFGRI-KAI LIMITED
15	1000132767	AFRICA BROADCASTING UGANDA LIMITED
16	1000111054	AFRICA EMS MPANGA LIMITED
17	1000033223	AFRICA POLYSACK INDUSTRIES LIMITED
18	1000219007	AFRICAN DEVELOPMENT BANK
19	1000482081	AFRICAN FIELD EPIDEMIOLOGY NETWORK LTD
20	1003108865	AFRICAN HEARTS COMMUNITY ORGANISATION
21	1000189258	AFRICAN INITIATIVES FOR RELIEF AND DEVELOPMENT UGANDA PROJECT
22	1000159164	AFRICAN RENEWAL MINISTRIES
23	1000034576	AFRICAN SKIES LIMITED
24	1000097526	AFRICELL UGANDA LIMITED

25	1000033178	AFRIMAX UGANDA LIMITED
26	1000166299	AFROPLAST ENTERPRISES LIMITED.
27	1000212673	AGA KHAN FOUNDATION, UGANDA
28	1001089418	AGENCY FOR ACCELERATED REGIONAL DEVELOPMENT LIMITED
29	1000072313	AGENCY FOR CO-OPERATION AND RESEARCH (ACORD)
30	1006115582	AGRI EXIM LIMITED
31	1000337934	AGRICULTURAL BUSINESS INITIATIVE TRUST
32	1000177815	AHMED RAZA FOODS INDUSTRIES LIMITED
33	1000039295	AIDS INFORMATION CENTRE
34	1000021134	AIM COFFEE LIMITED
35	1000027779	AIRTEL UGANDA LIMITED
36	1000024448	ALAM GROUP LTD
37	1004561214	ALFIL MILLERS UGANDA LTD
38	1006947293	ALLIANCE ONE TOBACCO (UGANDA) LIMITED
39	1000236374	ALLIED HEALTH PROFESSIONALS COUNCIL
40	1000042626	AMBITIOUS CONSTRUCTION CO. LTD.
41	1000143033	AMREF HEALTH AFRICA IN UGANDA
42	1002255852	ANAKA HOSPITAL
43	1000028580	APOLO HOTEL CORPORATION LIMITED

44	1003692156	AQUA PERCH LIMITED
45	1000023754	ARAB CONTRACTORS (UGANDA) LIMITED
46	1003561779	ARPE LIMITED

47	1000778183	ARUA REGIONAL REFFERAL HOSPITAL
48	1000618782	ARUA TECHNICAL INSTITUTE RAGEM
49	1000905505	ATC UGANDA LIMITED
50	1001251612	ATOMIC ENERGY COUNCIL
51	1001330848	ATUTUR HOSPITAL
52	1001134266	AUROMEERA INDUSTRIES LIMITED
53	1000039236	AVSI FOUNDATION
54	1000025259	BAJABER MILLERS LIMITED
55	1000025753	BAKHRESA GRAIN MILLING UGANDA LIMITED
56	1000025663	BANK OF AFRICA - UGANDA LTD
57	1000025701	BANK OF BARODA (U) LIMITED
58	1000997113	BANK OF INDIA UGANDA LIMITED
59	1000028435	BANK OF UGANDA
60	1000027755	BARCLAYS BANK (U) LTD.
61	1008767400	BASOGA NSADHU MEMORIAL TECHNICAL INSTITUTE
62	1002990715	BAVIMA STEEL LIMITED
63	1000098610	BAYLOR COLLEGE OF MEDICINE CHILDRENS FOUNDATION UGANDA
64	1000039357	BAYPORT FINANCIAL SERVICES UGANDA LIMITED
65	1001720374	BESTPACK UGANDA LIMITED
66	1000026105	BIDCO UGANDA LIMITED
67	1000143706	BIREMBO WAR MEMORIAL TECHNICAL INSTITUTE
68	1002240249	BIYINZIKA POULTRY INTERNATIONAL LIMITED
69	1000039754	BLUE NILE DISTILLERIES LIMITED

70	1000026050	BOLLORE TRANSPORT & LOGISTICS UGANDA LIMITED
71	1000432017	BRAC UGANDA LIMITED
72	1000363499	BRAC UGANDA MICROFINANCE LIMITED
73	1000242729	BRIGADE DISTILLERIES LIMITED
74	1000027182	BRITANIA ALLIED INDUSTRIES LIMITED
75	1000028611	BROOKSIDE LIMITED
76	1007743080	BUDUDA HOSPITAL
77	1006715142	BUGIRI HOSPITAL
78	1000371104	BUHWEJU TEA FACTORY LIMITED
79	1000026067	BUJAGALI ENERGY LIMITED
80	1000123985	BUJAGALI HOLDING POWER COMPANY LTD
81	1001277505	BUMBAIRE TECH. INSTITUTE
82	1001150977	BUSIA SUGAR AND ALLIED LTD.
83	1001005363	BUSITEMA UNIVERSITY
84	1000029916	BUTABIKA NATIONAL MENTAL HOSPITAL
85	1001807629	BUTALEJA TECHNICAL INSTITUTE
86	1000387228	BWENDERO DAIRY FARM LIMITED
87	1000902923	BWINDI IMPENETRABLE NATIONAL PARK
88	1000153510	C AND G ANDIJES GROUP LTD
89	1001934088	C.C.L.E. RUBBER CO.LIMITED
90	1000025722	CABLE CORPORATION LTD.
91	1000655193	CAFE JAVAS LIMITED
92	1000028925	CAIRO INTERNATIONAL BANK

93	1000163976	CAMUSAT UGANDA LIMITED
94	1000113650	CAPITAL MARKETS AUTHORITY
95	1000201378	CARDNO SDS PROGRAMME
96	1000119791	CARE INTERNATIONAL IN UGANDA

97	1000042757	CATHOLIC RELIEF SERVICES
98	1000353958	CAYMAN CONSULTS LIMITED
99	1000027565	CEMENTERS LIMITED
100	1000024548	CENTENARY RURAL DEVELOPMENT BANK LIMITED
101	1000024303	CENTURY BOTTLING COMPANY LIMITED
102	1000070956	CHIEF DISTILLERIES UGANDA LIMITED
103	1000042564	CHILDFUND INTERNATIONAL, USA
104	1009649889	CHILDREN AND LIFE MISSION (CALM) LIMITED (BY GUARANTEE)
105	1001017514	CHILDREN AT RISK ACTION NETWORK
106	1000590348	CHILDRENS HOPECHEST
107	1000028152	CHINA CIVIL ENGINEERING CONSTRUCTION CORPORATION
108	1000471528	CHINA COMMUNICATIONS CONSTRUCTION CO. LTD
109	1000999039	CHINA HENAN INTERNATIONAL COOPERATION GROUP COMPANY LIMITED
110	1000740170	CHINA INTERNATIONAL WATER & ELECTRIC CORP.
111	1000493869	CHINA NATIONAL AERO TECHNOLOGY INTERNATIONAL ENGINEERING CORPORATION
112	1008683317	CHINA NATIONAL COMPLETE PLANT IMPORT AND EXPORT LIMITED
113	1008941247	CHINA RAILWAY SEVENTH GROUP CO., LIMITED
114	1000060614	CHINA ROAD & BRIDGE CORPORATION

115	1003136101	CHINA UGANDA FRIENDSHIP HOSPITAL NAGURU
116	1006913816	CHINA WU YI COM.LIMITED
117	1000090705	CHOBE SAFARI LODGES LIMITED
118	1000150648	CHONGQING INTERNATIONAL CONSTRUCTION CORPORATION
119	1000844008	CHURCH COMMISSIONERS HOLDING COMPANY LIMITED
120	1000094333	CIPLA QUALITY CHEMICAL INDUSTRIES LIMITED
121	1000028566	CITIBANK UGANDA LIMITED
122	1000024410	CIVICON LIMITED
123	1000023516	CIVIL AVIATION AUTHORITY
124	1001002284	CLINTON HEALTH ACCESS INITIATIVE UGANDA
125	1000060607	COFFEE WORLD LIMITED
126	1000117523	COM FOAM (U) LIMITED
127	1001187461	COMMERCIAL BANK OF AFRICA UGANDA LIMITED
128	1000497435	COMMODITY SOLUTIONS (U) LIMITED
129	1001071734	COMMUNITY AGRICULTURE INFRASTRUCTURE IMPROVEMENT PROGRAMME
130	1000036164	COMPASSION INTERNATIONAL
131	1000028335	COMPLANT ENGINEERING & TRADE (UGANDA) LIMITED
132	1000289976	COMPREHENSIVE REHABILITATION SERVICES FOR PEOPLE WITH DISABILITIES IN UGANDA (CORSU) LTD
133	1000406283	CO-ORDINATING OFFICE FOR CONTROL OF TRYPANOSOMIASIS IN UGANDA (COCTU)
134	1000362764	COTTON DEVELOPMENT ORGANISATION
135	1000023530	CREST FOAM LTD
136	1000023899	CRESTANKS LIMITED
137	1000327485	CRIPPLED CHILDRENS UNITED REHABILITATION EFFORT

138	1000023623	CROWN BEVERAGES LIMITED
139	1000482371	DAIRY DEVELOPMENT AUTHORITY
140	1000411906	DAJ COMMUNICATIONS LIMITED
141	1000033285	DAMANICO PROPERTIES LIMITED
142	1000027762	DAMCO LOGISTICS UGANDA LIMITED

143	1000476154	DANISH REFUGEE COUNCIL
144	1000028625	DAVIS & SHIRTLIFF INTERNATIONAL LIMITED
145	1010115565	DELOITTE & TOUCHE
146	1000023561	DELOITTE UGANDA LIMITED
147	1000467227	DEMOCRATIC GOVERNANCE AND ACCOUNTABILITY PROGRAMME
148	1000027917	DFCU BANK LIMITED
149	1000028342	DFCU LIMITED
150	1000030399	DHL GLOBAL FORWARDING (UGANDA)LIMITED
151	1000028656	DHL INTERNATIONAL (U) LTD
152	1000028107	DHL SUPPLY CHAIN INTERNATIONAL LIMITED
153	1000026526	DIAMOND JUBILEE INVESTMENT TRUST (U) LTD.
154	1000029336	DIAMOND TRUST BANK UGANDA LIMITED
155	1000835344	DIRECTORATE OF PUBLIC PROSECUTIONS
156	1000024365	DOTT SERVICES LIMITED
157	1001065724	EAST AFRICAN ASSOCIATION OF ANTI CORRUPTION AUTHORITIES (EAAACA)
158	1000025166	EAST AFRICAN DEVELOPMENT BANK
159	1000025197	EAST AFRICAN PACKAGING SOLUTIONS LIMITED

160	1000042191	EAST AFRICAN ROOFING SYSTEMS (EARS) LIMITED
161	1001029285	EATON TOWERS UGANDA LIMITED
162	1000073352	ECOBANK UGANDA LIMITED
163	1000042160	ECONOMIC POLICY RESEARCH CENTRE
164	1001111414	EDUCATE
165	1000028459	ELECTORAL COMMISSION
166	1000026992	ELECTRICITY REGULATORY AUTHORITY
167	1000086773	ELECTRO-MAXX (U) LIMITED
168	1000039364	ELIZABETH GLASER PEDIATRIC AIDS FOUNDATION
169	1000027120	ENERGO (UGANDA) COMPANY LIMITED
170	1000028304	ENERGO PROJEKT
171	1000026664	ENGAANO MILLERS LIMITED
172	1000021355	ENGINEERING SOLUTIONS (U) LIMITED
173	1000028183	ENTEBBE HANDLING SERVICES LIMITED
174	1000837477	ENTEBBE HOSPITAL
175	1002732374	EQUAL OPPORTUNITIES COMMISSION
176	1000020544	EQUITY BANK UGANDA LIMITED
177	1000026602	ERAM UGANDA LIMITED
178	1000114575	ERICSSON AB UGANDA BRANCH
179	1000025311	ERNST & YOUNG
180	1000027793	ESKOM UGANDA LIMITED
181	1000024921	EUROFLEX LIMITED
182	1000025173	EXCEL CONSTRUCTION LTD.

183	1000331938	EXIM BANK UGANDA LIMITED
184	1009778340	FACE TECHNOLOGIES (PTY) LTD
185	1000286010	FAMILY HEALTH INTERNATIONAL
186	1000025180	FARM ENGINEERING INDUSTRIES LIMITED
187	1000024655	FINANCE TRUST BANK LIMITED
188	1006695918	FINANCIAL INTELLIGENCE AUTHORITY
189	1000025266	FINCA - UGANDA
190	1001051012	FISHERIES TRAINING INSTITUTE
191	1002787053	FOL LOGISTICS UGANDA LIMITED
192	1000137558	FOOD FOR THE HUNGRY INTERNATIONAL UGANDA
193	1001132043	FORTPORTAL REGIONAL REFERRAL HOSPITAL
194	1000676402	FORUM FOR WOMEN IN DEMOCRACY

195	1000051877	FOUR STAR BEVERAGES LIMITED
196	1000328058	FRESH PERCH LIMITED
197	1000028932	FRESH HANDLING LIMITED
198	1000024203	G.5. LIMITED
199	1000053779	G.M. TUMPECO LIMITED
200	1000024037	G4S SECURE SOLUTIONS UGANDA LIMITED
201	1001685171	GEMS EDUCATION UGANDA LIMITED
202	1000031321	GENERAL MOULDINGS (U) LTD
203	1000027879	GENERAL NILE COMPANY FOR ROADS & BRIDGES & DOT SERVICE
204	1000026626	GENTEX ENTERPRISES LTD.

205	1000079234	GITTOES PHARMACEUTICALS LIMITED
206	1001392842	GLOBAL RIGHTS ALERT
207	1000026640	GOLF COURSE GROUP LIMITED
208	1000024082	GOLF COURSE HOLDINGS LIMITED
209	1001476041	GOMBE HOSPITAL
210	1002805859	GOTV UGANDA LIMITED
211	1000138138	GRAMEEN FOUNDATION UGANDA
212	1000143323	GRAPES CONSTRUCTION LIMITED
213	1000024196	GRAPHIC SYSTEMS (U) LIMITED
214	1000026633	GREAT LAKES COFFEE COMPANY LIMITED
215	1002067223	GUANGDONG HAO HE ENGINEERING AND CONSTRUCTION COMPANY (U) LIMITED
216	1000073407	GUARANTY TRUST BANK (UGANDA) LIMITED
217	1000024455	GULFSTREAM INVESTMENTS UGANDA LIMITED
218	1000315593	GULU AGRICULTURAL DEVELOPMENT COMPANY LIMITED
219	1000824225	GULU REGIONAL REFERRAL HOSPITAL
220	1000584000	GULU UNIVERSITY
221	1000346122	HABITAT FOR HUMANITY UGANDA
222	1000032087	HARISS INTERNATIONAL LIMITED
223	1001275817	HEALTH SERVICE COMMISSION
224	1000042146	HEIFER PROJECT INTERNATIONAL
225	1000070763	HEMA BEVERAGES LIMITED
226	1000076255	HENGCHANG PLASTIC (U) COMPANY LIMITED
227	1000098831	HENLEY PROPERTY DEVELOPERS LIMITED

228	1001129219	HERITAGE TELECOM LIMITED
229	1000028511	HIMA CEMENT LTD
230	1001294378	HOIMA REGIONAL REFFERAL HOSPITAL.
231	1001001956	HOIMA SUGAR LIMITED
232	1000860250	HOLY FAMILY VIRIKA HOSPITAL
233	1000129926	HOPE SHARING FAMILY
234	1000025532	HOUSING FINANCE BANK LIMITED
235	1000025342	HUAWEI TECHNOLOGIES UGANDA CO LIMITED
236	1000142650	HUTCHINSON CENTRE RESEARCH INSTITUTE OF UGANDA LIMITED
237	1000550709	HYDROMAX LIMITED
238	1003192575	HYUNDAI ENGINEERING AND CONSTRUCTION CO.LTD
239	1000028887	IBERO (U) LTD
240	1007006546	IHUNGA POLYTECHNIC INSTITUTE
241	1000024075	IMPERIAL GROUP OF HOTELS LIMITED
242	1000029367	INDUSTRIAL SECURITY SERVICES LTD
243	1000049844	INFECTIOUS DISEASES RESEARCH COLLABORATION LIMITED
244	1001888598	INNOVATIONS FOR POVERTY ACTION
245	1000103118	INSIEME SI PUO (ISP)
246	1000807252	INSPECTORATE OF GOVERNMENT

247	1002355848	INSTITUTE OF SURVEY AND LAND MANAGEMENT
248	1008115004	INSTITUTE TROPICAL FOREST CONSERVATION
249	1000123395	INSURANCE REGULATORY AUTHORITY OF UGANDA

250	1000399113	INTERNATIONAL COMMUNITY OF WOMEN LIVING WITH HIV/AIDS
251	1000030765	INTERNATIONAL DISTILLERS (U) LIMITED
252	1000122625	INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE
253	1000082786	INTERNATIONAL RESCUE COMMITTEE INC.
254	1000037852	International Union for Conservation of Nature
255	1000248939	INTERNATIONAL UNIVERSITY OF EAST AFRICA
256	1000253109	INTRA HEALTH INTERNATIONAL INC
257	1000072551	INVESTMENT PROGRAMME BTVET
258	1005795513	IOWA STATE UNIVERSITY - UGANDA PROGRAM
259	1000233495	IRC INTERNATIONAL WATER AND SANITATION CENTRE
260	1000164432	ISLAMIC UNIVERSITY IN UGANDA
261	1000100681	JACOBSEN UGANDA POWER PLANT CO. LTD
262	1000027848	JESA FARM DAIRY LIMITED
263	1000772884	JESUS RESSURECTION ARMY EVANGELISTIC MINISTRIES
264	1000544130	JINJA AREA COMMUNITIES FEDERATION
265	1000104561	JINJA MARBLE PRODUCTS (U) LIMITED
266	1000344182	JINJA REFERAL HOSPITAL - VOTE 167
267	1001241746	JINJA VOCATIONAL TRAINING INSTITUTE
268	1000030565	JOINT CLINICAL RESEARCH CENTRE LIMITED
269	1000151732	JSI RESEARCH AND TRAINING INSTITUTE INC.
270	1001946936	K2 TELECOM LIMITED
271	1002802987	KAABONG GENERAL HOSPITAL
272	1000629034	KABALE REGIONAL REFERRAL HOSPITAL

273	1006993080	KABALE TECHNICAL INSTITUTE
274	1000921712	KABALE UNIVERSITY
275	1000901542	KABAROLE HOSPITAL
276	1002055369	KABASANDA TECHNICAL INSTITUTE
277	1001391247	KABERAMAIDO TECHNICAL INSTITUTE
278	1000025335	KABIRA COUNTRY CLUB LIMITED
279	1006735374	KACHWEKANO ZONAL AGRICULTURAL RESEARCH AND DEVELOPMENT INSTITUTE
280	1001256103	KAGADI HOSPITAL
281	1000129940	KAKIRA SUGAR LIMITED
282	1000052899	KALANGALA INFRASTRUCTURE SERVICES LIMITED
283	1001780293	KALIRO TECHNICAL INSTITUTE
284	1001137932	KALISIZO HOSPITAL
285	1001406974	KALONGO TECHICAL INSTITUTE
286	1001943629	KALPATARU POWER TRANSMISSION LIMITED
287	1000042640	KAMPALA INTERNATIONAL UNIVERSITY LIMITED
288	1000866974	KAMPALA CAPITAL CITY AUTHORITY
289	1001365592	KAMPALA CEMENT CO. LIMITED
290	1000025984	KAMPALA DOMESTIC STORE LIMITED
291	1000434354	KAMPALA EXECUTIVE AVIATION
292	1000025853	KAMPALA PHARMACEUTICAL INDUSTRIES 1996 LIMITED
293	1000140268	KAMPALA UNIVERSITY
294	1000350023	KAMULI SUGAR LIMITED
295	1000026502	KANSAI PLASCON UGANDA LIMITED

296	1000370555	KARAMOJA LIVELIHOODS PROGRAMME
297	1002311449	KARERA TECHNICAL INSTITUTE
298	1000144773	KARMIC FOODS LIMITED

299	1000882677	KASODO TECHNICAL INSTITUTE
300	1008732642	KATAKWI GENERAL HOSPITAL
301	1001169811	KATONGA TECHNICAL INSTITUTE
302	1000025884	KAWACOM (U) LIMITED
303	1007662359	KAWANDA YOUTH FRUIT NURSERY AND AGRO FORESTRY PROJECT
304	1000340875	KAWEMPE HOME CARE LIMITED
305	1002307645	KAWOLO HOSPITAL
306	1000754261	KAYUNGA SUGAR WORKS LIMITED
307	1002099347	KAYUNGA TOWN WATER AND SEWERAGE AUTHORITY
308	1000025891	KCB BANK UGANDA LIMITED
309	1001677870	KEC INTERNATIONAL LTD.
310	1000025939	KENGROW INDUSTRIES LIMITED
311	1002167040	KIBAALE TOWN WATER SUPPLY AND SEWERAGE AUTHORITY
312	1000678145	KIDEPO VALLEY NATIONAL PARK
313	1000025080	KINYARA SUGAR LIMITED
314	1001746664	KIRYANDONGO TECHNICAL INSTITUTE
315	1008887024	KISOMORO TECHNICAL INSTITUTE
316	1005171192	KISORO DISTRICT HOSPITAL
317	1001497274	KITAGATA HOSPITAL

318	1001354259	KITGUM TECHNICAL INSTITUTE
319	1000112542	KIWOKO HOSPITAL
320	1000295209	KOLIN INSAAT TURIZM SANAYI VE TICARET A.S
321	1000026343	KPMG
322	1002552092	KUKU FOODS UGANDA LIMITED
323	1000028694	KYAGALANYI COFFEE LIMITED
324	1000030537	KYAMBOGO UNIVERSITY
325	1001210551	KYAMUHUNGA TECHNICAL INSTITUTE
326	1000767102	KYANGO MIXED FARM LIMITED
327	1000233878	KYELEGWA DISTRICT LOCAL GOVNMEN T
328	1000081419	LAKE BOUNTY LIMITED
329	1001779768	LAKE ECO FISH PROCESSING LIMITED
330	1000983039	LAKE MBURO NATIONAL PARK
331	1000122335	LANDY INDUSTRIES LIMITED
332	1000710970	LANGO CHILD AND COMMUNITY DEVELOPMENT FEDERATION (LACCODEF) LIMITED BY GUARAN- T E
333	1000029671	LEAF TOBACCO & COMMODITIES (U) LIMITED
334	1000191519	LETSHEGO UGANDA LIMITED
335	1000800821	LIFE CHURCH LIMITED
336	1000911011	LIRA REGIONAL REFERRAL HOSPITAL
337	1000510073	LIVING GOODS LIMITED
338	1000273738	LOHANA COMMUNITY OF KAMPALA
339	1000221458	LUGOGO VACATIONAL TRAINING INSTITUTE
340	1003237264	LUSANGO REAL UGANDA LIMITED

341	1002226624	LUTHERAN WORLD RELIEF
342	1000034745	LUUKA PLASTICS LIMITED
343	1001722407	LYANTONDE HOSPITAL
344	1000126992	MADHVANI GROUP LIMITED
345	1000433888	MAK SPH - CDC HIV/AIDS FELLOWSHIP PROGRAM
346	1000041138	MAKERERE UNIVERSITY / WALTER REED PROJECT LIMITED
347	1000029467	MAKERERE UNIVERSITY BUSINESS SCHOOL
348	1000031079	MAKERERE UNIVERSITY COUNCIL
349	1000146071	MALARIA CONSORTIUM
350	1000188899	MANAGEMENT SCIENCES FOR HEALTH INC.

351	1000026015	MANSONS UGANDA LIMITED
352	1000567952	MARIE STOPEs INTERNATIONAL -UGANDA
353	1000051204	MARIE STOPEs UGANDA LIMITED
354	1001304610	MASAFU GENERAL HOSPITAL
355	1000899778	MASAKA REGIONAL REFERRAL HOSPITAL
356	1000102100	MASTER WOOD WORKS LIMITED
357	1000099711	MAYUGE SUGAR INDUSTRIES LIMITED
358	1000182178	MBALE AREA FEDERATION OF COMMUNITIES
359	1000979287	MBALE REGIONAL REFERRAL HOSPITAL
360	1007947101	MBALE REGIONAL REFERRAL HOSPITAL CLINICAL RESEARCH UNIT
361	1000484466	MBARARA REGIONAL REFERRAL HOSPITAL
362	1000397456	MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

363	1000028121	MEDICAL RESEARCH COUNCIL
364	1000760785	MEDICAL TEAMS INTERNATIONAL - UGANDA
365	1000025739	MEERA INVESTMENTS LIMITED
366	1000160034	MEGGER TECHNICAL SERVICES LTD
367	1000024983	MEGHA INDUSTRIES (U) LTD.
368	1000024945	MERCANTILE CREDIT BANK LIMITED
369	1000104492	MERCY CORPS UGANDA
370	1000927563	MGAHINGA GORILLA NATIONAL PARK
371	1000026816	MI HOLDINGS LIMITED
372	1001180108	MILDMAY UGANDA
373	1000086245	MISSION AVIATION FELLOWSHIP
374	1001064654	MITYANA HOSPITAL
375	1000121462	MM INTERGRATED STEEL MILLS (UGANDA) LIMITED
376	1000316556	MMP AGRO INDUSTRIES LIMITED
377	1000496372	MOBILE DECISIONING UGANDA LIMITED
378	1000026036	MONITOR PUBLICATIONS LIMITED
379	1001672882	MOROTO REGIONAL REFERRAL HOSPITAL
380	1002754104	MOROTO TECHNICAL INSTITUTE
381	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
382	1000255940	MOUNT MERU MILLERS UGANDA LIMITED
383	1000028076	MOVIT PRODUCTS LIMITED
384	1002435257	MOYO GENERAL HOSPITAL
385	1000610863	MT ELGON NATIONAL PARK

386	1000117330	MT. ELGON MILLERS LIMITED
387	1001155789	MTN SEA SHARED SERVICES LTD
388	1000028535	MTN UGANDA LIMITED
389	1001622932	MUBENDE REGIONAL REFERAL HOSPITAL
390	1000026761	MUKWANO ENTERPRISES LTD.
391	1000026754	MUKWANO INDUSTRIES (U) LTD
392	1000024700	MUKWANO PERSONAL CARE PRODUCE LIMITED
393	1000056244	MUKWASI GENERAL CONTRACTORS
394	1000030551	MULAGO HOSPITAL
395	1000024679	MULTICHOICE UGANDA LIMITED
396	1000026778	MULTIPLE I.C.D. LIMITED
397	1000026723	MULTIPLE INDUSTRIES LIMITED
398	1000680306	MUNI UNIVERSITY
399	1000025746	MUNYONYO COMMON WEALTH RESORT LIMITED
400	1007129539	MUZZA INVESTMENTS LIMITED
401	1000026785	MWEYA SAFARI LOGDE LTD
402	1001156293	NAKAPIRIPIRIT TECHNICAL INSTITUTE
403	1000500045	NAKASEKE HOSPITAL

404	1009199005	NAMATABA TECHNICAL INSTITUTE
405	1000107723	NAMUNKEKERA AGROPROCESSING INDUSTRIES LIMITED
406	1000547002	NATIONAL PLANNING AUTHORITY
407	1000040558	NATIONAL AGRICULTURAL ADVISORY SERVICES

408	1000029757	NATIONAL AGRICULTURAL RESEARCH ORGANISATION
409	1001251277	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK
410	1006994240	NATIONAL CHILDREN AUTHORITY
411	1002767639	NATIONAL CITIZENSHIP AND IMMIGRATION CONTROL
412	1000081236	NATIONAL COUNCIL FOR DISABILITY
413	1000075409	NATIONAL COUNCIL FOR HIGHER EDUCATION
414	1000054563	NATIONAL DRUG AUTHORITY
415	1000212642	NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY
416	1000027589	NATIONAL FORESTRY AUTHORITY
417	1000029329	NATIONAL HOUSING & CONSTRUCTION CORPORATION
418	1009286336	NATIONAL IDENTIFICATION AND REGISTRATION AUTHORITY (NIRA)
419	1000645262	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA (NITA-U)
420	1000500566	NATIONAL LIBRARY OF UGANDA
421	1000455090	NATIONAL ORGANISATION OF TRADE UNION
422	1000024462	NATIONAL SOCIAL SECURITY FUND
423	1000883999	NATIONAL TB REFERENCE LABORATORY
424	1001295797	NATIONAL TEACHERS COLLEGE KALIRO
425	1000037921	NATIONAL UNION OF DISABLED PERSONS OF UGANDA
426	1000023440	NATIONAL WATER & SEWERAGE CORPORATION
427	1000454082	NATIONAL WOMEN'S COUNCIL
428	1001090043	NC BANK UGANDA LIMITED
429	1000041304	NDEJJE UNIVERSITY
430	1006728387	NEBBI GENERAL HOSPITAL

431	1000895867	NETIS UGANDA LIMITED
432	1000192952	NEW FRONTIERS TECHNOLOGY CONSULT LTD
433	1000035125	NEWREST UGANDA INFLIGHT SERVICES LTD
434	1000027020	NIC HOLDINGS LIMITED
435	1000023395	NICE HOUSE OF PLASTICS LIMITED
436	1000027013	NILE AGRO INDUSTRIES LIMITED
437	1000023419	NILE BREWERIES LIMITED
438	1000969404	NILE FIBREBOARD LTD
439	1000029412	NILE PLYWOODS (U) LTD.
440	1000202562	NILE SURGICOT LIMITED
441	1000178861	NKOKONJERU HOSPITAL
442	1000039488	NKUMBA UNIVERSITY
443	1000038159	NOKIA SOLUTIONS AND NETWORKS BRANCH OPERATIONS OY
444	1000501467	NSAMIZI TRAINING INSTITUTE OF SOCIAL DEVELOPMENT
445	1000038587	NTAKE BAKERY & COMPANY LTD
446	1000054038	NTEREFUNE GENERAL ENTERPRISES LTD
447	1000101316	OFFICE OF THE AUDITOR GENERAL
448	1009183906	OGOLAI TECHNICAL INSTITUTE
449	1000029343	OIL PALM UGANDA LIMITED
450	1000038128	OPPORTUNITY BANK(U)LTD
451	1001346047	ORA TECHNICAL INSTITUTE
452	1001060453	ORGANISATION FOR COMMUNITY ACTION
453	1000023319	ORIENT BANK LTD

454	1000029405	OSCAR INDUSTRIES LTD.
455	1001527796	OXFAM NOVIB
456	1000023723	PAN AFRIC IMPEX UGANDA LIMITED

457	1000023692	PARAA SAFARI LODGE LIMITED
458	1000026985	PARLIAMENT OF UGANDA
459	1000113671	PEARL ENGINEERING CO LTD
460	1008818865	PETER C. ALDERMAN FOUNDATION
461	1009841269	PETROLEUM AUTHORITY OF UGANDA
462	1000631271	PHARMACEUTICAL SOCIETY OF UGANDA
463	1000027503	PICFARE INDUSTRIES LTD.
464	1000032422	PKF CONSULTING LTD
465	1000092203	PKF UGANDA
466	1000041007	PLAN INTERNATIONAL, INC.
467	1000029719	POST BANK UGANDA LIMITED
468	1000129346	PRAMUKH STEEL LIMITED
469	1000023295	PREMIER ACADEMY LIMITED
470	1000114582	PREMIER COMMODITES (U) LTD
471	1000039181	PREMIER DISTILLERIES LIMITED
472	1001926183	PREMIER ROSES LIMITED
473	1000748755	PRESIDENTIAL INITIATIVE ON BANANA INDUSTRIAL DEVELOPMENT
474	1000027510	PRICEWATERHOUSECOOPERS
475	1000028359	PricewaterhouseCoopers Limited

476	1000023264	PRIDE MICRO FINANCE LIMITED
477	1000028269	PRIME GENERAL SUPPLY LIMITED
478	1000123250	PRIVATISATION AND UTILITY SECTOR REFORM PROJECT
479	1000217913	PROGRAM FOR ACCESSIBLE HEALTH COMMUNICATION AND EDUCATION
480	1000296842	PROGRAMME FOR APPROPRIATE TECHNOLOGY IN HEALTH
481	1000027472	PROPERTY SERVICES LIMITED
482	1000027572	PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHOR
483	1000119943	QUALITY CHEMICALS LTD
484	1000245853	QUALITY INFRASTRUCTURE AND STANDARDS PROGRAMME (QUISP)
485	1000037821	QUALITY PLASTICS UGANDA LIMITED
486	1000993806	QUEEN ELIZABETH NATIONAL PARK
487	1001111376	RAKAI HOSPITAL
488	1000507715	REACH ONE TOUCH ONE MINISTRIES (ROTOM)
489	1000339591	REACH THE YOUTH UGANDA
490	1006204301	REGIONAL INTEGRATION IMPLEMENTATION PROGRAMME
491	1000111879	REGIONAL UNIVERSITIES FORUM FOR CAPACITY BUIL
492	1000027396	RENE INDUSTRIES LIMITED
493	1000026885	RENE INVESTMENTS LIMITED
494	1000039112	RESEARCH TRIANGLE INSTITUTE
495	1000098116	REYNOLDS CONSTRUCTION COMPANY (NIGERIA) LIMITED
496	1000100360	RHINO FOOTWEAR LIMITED
497	1001267584	RHINO FUND - UGANDA
498	1000055471	RHINO INVESTMENTS LIMITED

499	1000029702	RIFT VALLEY RAILWAYS UGANDA LIMITED
500	1000034676	RILEY PACKAGING (U) LTD
501	1000035118	ROJAMU (UGANDA) LIMITED
502	1000023326	ROKO CONSTRUCTION LIMITED
503	1010558044	ROKO GROUP LIMITED
504	1000026854	ROOFINGS LIMITED
505	1000022805	ROOFINGS ROLLING MILLS LIMITED
506	1000023364	ROYAL VAN ZANTEN LIMITED
507	1007538786	RUBANDA TECHNICAL INSTITUTE
508	1003157831	RURAL ELECTRIFICATION AGENCY
509	1000330067	RUSEKERE GROWERS TEA FACTORY CO LTD

510	1000090608	RWENZORI BOTTLING COMPANY
511	1000023333	RWENZORI COMMODITIES LIMITED
512	1000578622	RWENZORI MOUNTAINS NATIONAL PARK
513	1000434413	S.W.T LEATHER INDUSTRIES LIMITED
514	1000026830	SAIMCO (SOROTI AGRICULTURE)
515	1000237589	SAMARITANS PURSE INTERNATIONAL RELIEF
516	1000026471	SARACEN (U) LIMITED
517	1000775625	SATGURU TRAVEL AND TOURS SERVICES COMPANY LIMITED
518	1000035370	SAVANNAH COMMODITIES COMPANY LIMITED
519	1000039778	SAVE THE CHILDREN INTERNATIONAL
520	1000029274	SBI INTERNATIONAL HOLDINGS AG.

521	1000028687	SCANAD UGANDA LIMITED
522	1000043527	SCD (UGANDA) LIMITED
523	1002029507	SEA HORSE INTERNATIONAL LIMITED
524	1000119394	SECURITY GROUP ALARMS LIMITED
525	1000029436	SECURITY GROUP CASH IN TRANSIT LIMITED
526	1000026136	SECURITY GROUP UGANDA LIMITED
527	1000051211	SEND A COW LIMITED
528	1000026174	SERVICE & COMPUTER INDUSTRIES UGANDA LIMITED
529	1000026074	SEYANI BROTHERS AND CO U LIMITED
530	1000025401	SEYANI INTERNATIONAL COMPANY LIMITED
531	1000051128	SHARE AN OPPORTUNITY-UGANDA
532	1000026464	SKYFAT TANNERY COMPANY LIMITED
533	1000185668	SMILE COMMUNICATIONS UGANDA LIMITED
534	1000112373	SNV NETHERLANDS DEVELOPMENT ORGANIZATION
535	1000079272	SOGEA - SATOM
536	1000130285	SOLAR NOW SERVICES (U) LIMITED
537	1001855197	SOLITON TELMEC LTD
538	1000209411	SOLITON TELMEC U LIMITED
539	1000591853	SOROTI REGIONAL REFERAL HOSPITAL
540	1001813021	SOROTI UNIVERSITY
541	1001047201	SORUDA
542	1000137427	SOS CHILDREN'S VILLAGES UGANDA
543	1000026823	SOUTHERN RANGE NYANZA LIMITED

544	1000119829	SPEAR HOUSE LIMITED
545	1000059399	SPEDAG INTERFREIGHT UGANDA LIMITED
546	1000028787	SPEKE HOTEL (1996) LIMITED
547	1001085352	ST FRANCIS HEALTH CARE SERVICES
548	1000388633	ST FRANCIS NAGGALAMA HOSPITAL
549	1001956605	ST JOSEPH TECHNICAL INSTITUTE KISUBI
550	1000327578	ST MARYS HOSPITAL LACOR
551	1003512568	ST PETERS BUKALAGI TECHNICAL INSTITUTE
552	1000525213	ST. FRANCIS HOSPITAL AND TB/LEPROSY CENTRE NYENGA
553	1000024158	STANBIC BANK (U) LTD.
554	1000024189	STANDARD CHARTERED BANK UGANDA LIMITED
555	1000074101	STAR DTV (UGANDA) CO.LIMITED
556	1000060842	STEEL AND TUBE INDUSTRIES LIMITED
557	1000024172	STIRLING CIVIL ENGINEERING LIMITED - UGANDA BRANCH
558	1008243175	STRONGMINDS UGANDA
559	1000439228	SUGAR AND ALLIED INDUSTRIES LIMITED
560	1000024134	SUGAR CORPORATION OF UGANDA LIMITED
561	1000109228	SUNRISE COMMODITIES AND MILLERS UGANDA LTD
562	1000043437	SUPER MEDIC LTD

563	1000926489	TAN DISTRIBUTORS LIMITED
564	1001010099	TASCO INDUSTRIES LIMITED
565	1000026236	TECHNOLOGY ASSOCIATES LIMITED

566	1000396234	TECHNOLOGY PRODUCTS AND SERVICES LTD
567	1000024769	TEMBO STEELS (U) LIMITED
568	1000104240	TETRA TECHNICAL SERVICES (U) LIMITED
569	1000046996	THE AIDS SUPPORT ORGANISATION (TASO)
570	1003025842	THE CHILDREN OF THE NILE FOUNDATION LTD
571	1000117965	THE CHURCH OF JESUS CHIRST OF LATTER DAY SAINTS
572	1000033423	THE EMIN PASHA LIMITED
573	1000325231	THE HOTEL AND TOURISM TRAINING INSTITUTE
574	1000042688	THE HUMAN RIGHTS AND GOOD GOVERNANCE PROGRAMME
575	1000030513	THE INFECTIOUS DISEASES INSTITUTE LIMITED
576	1000112559	THE JANE GOODALL INSTITUTE
577	1000024869	THE JUBILEE INVESTMENTS COMPANY
578	1000077394	THE LUTHERAN WORLD FEDERATION
579	1000137976	THE NATIONAL FORUM OF PWHA NETWORKS IN UGANDA
580	1001117593	THE NATIONAL YOUTH COUNCIL
581	1000042374	THE NEW FOREST COMPANY LIMITED
582	1000027144	THE NEW VISION PRINTING AND PUBLISHING CORPORATION
583	1000092355	THE REGISTERED TRUSTEES OF KAMPALA ARCHDIOCESE
584	1000033768	THE REGISTERED TRUSTEES OF MENGO HOSPITAL
585	1000041214	THE REGISTERED TRUSTEES OF REPRODUCTIVE HEALTH UGANDA
586	1006946727	THE REGISTERED TRUSTEES OF THE ARYA PRATINIDHI SABHA OF EASTERN AFRICA
587	1001314890	THE SYNAGOGUE CHURCH OF ALL NATIONS-UGANDA
588	1000408392	THE UGANDA HUMAN RIGHTS COMMISSION

589	1000144942	TIAN TANG GROUP LIMITED
590	1000107257	TIMCOM U LTD
591	1000024790	TORORO CEMENT LTD
592	1000024876	TORORO STEEL WORKS LIMITED
593	1000842700	TORORO TECHNICAL INSTITUTE
594	1000026243	TPS (UGANDA) LIMITED
595	1000024731	TRANSPAPER LTD
596	1000551172	TRANSPARENCY INTERNATIONAL UGANDA
597	1000024807	TROPICAL BANK LIMITED
598	1000214188	UAP OLD MUTUAL PROPERTIES UGANDA LIMITED
599	1000028794	UGACHICK POULTRY BREEDERS LIMITED
600	1000516376	UGAFODE MICROFINANCE LIMITED
601	1000225635	UGANDA AIDS COMMISSION
602	1000477911	UGANDA ALLIED HEALTH EXAMINATIONS BOARD
603	1000026143	UGANDA BAATI LTD
604	1000028428	UGANDA BATTERIES LIMITED
605	1000229950	UGANDA BLOOD TRANSFUSION SERVICES
606	1000023775	UGANDA BREWERIES LIMITED
607	1000284950	UGANDA BUREAU OF STATISTICS
608	1000151494	UGANDA BURNS AND PLASTIC SURGERY INSTITUTE LIMITED
609	1000957588	UGANDA BUSINESS AND TECHNICAL EXAMINATIONS BOARD
610	1001133427	UGANDA CANCER INSTITUTE
611	1000146554	UGANDA CHRISTIAN UNIVERSITY

612	1000146554	UGANDA CHRISTIAN UNIVERSITY
613	1000028863	UGANDA CLAYS LTD
614	1000055626	UGANDA COFFEE DEVELOPMENT AUTHORITY

615	1000023851	UGANDA COMMUNICATIONS COMMISSION
616	1000400663	UGANDA CROP CARE LIMITED
617	1000023944	UGANDA DEVELOPMENT BANK LTD
618	1000443250	UGANDA DEVELOPMENT CORPORATION
619	1000025815	UGANDA ELECTRICITY DISTRIBUTION COMPANY LIMITED
620	1000023813	UGANDA ELECTRICITY GENERATION COMPANY LIMITED
621	1000025097	UGANDA ELECTRICITY TRANSMISSION COMPANY LIMITED
622	1000374280	UGANDA EXPORT PROMOTION BOARD
623	1009135185	UGANDA FREE ZONES AUTHORITY
624	1000042115	Uganda Industrial Research Institute
625	1000651458	UGANDA INSTITUTE OF ALLIED HEALTH AND MANAGEMENT SCIENCES- MULAGO
626	1000594518	UGANDA INVESTMENT AUTHORITY
627	1000967830	UGANDA LAND COMMISSION
628	1000943176	UGANDA LAW REFORM COMMISSION
629	1000055526	UGANDA MATRYRS UNIVERSITY
630	1000487497	UGANDA MEDICAL AND DENTAL PRACTITIONERS COUNCIL
631	1000062775	UGANDA NATIONAL BUREAU OF STANDARDS
632	1005993583	UGANDA NATIONAL COMMISSION FOR UNESCO
633	1000271898	UGANDA NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY

634	1000030506	UGANDA NATIONAL EXAMINATION BOARD
635	1008139706	UGANDA NATIONAL METEOROLOGICAL AUTHORITY
636	1000132401	UGANDA NATIONAL ROADS AUTHORITY
637	1000912571	UGANDA NURSES AND MIDWIVES COUNCIL
638	1000500787	UGANDA NURSES AND MIDWIVES EXAMINATIONS BOARD
639	1008699876	UGANDA PETROLEUM INSTITUTE KIGUMBA
640	1000804283	UGANDA REGISTRATION SERVICES BUREAU
641	1004849404	UGANDA RETIREMENT BENEFITS REGULATORY AUTHORITY
642	1000029771	UGANDA REVENUE AUTHORITY
643	1000160400	UGANDA ROAD FUND
644	1000053203	UGANDA SOCIETY FOR HEALTH SCIENTIST
645	1001712431	UGANDA TECHNICAL COLLEGE BUSHENYI
646	1000796972	UGANDA TECHNICAL COLLEGE ELGON
647	1000023875	UGANDA TELECOM LIMITED
648	1000421989	UGANDA TOBACCO SERVICES LIMITED
649	1000472771	UGANDA TOURISM BOARD
650	1000573896	UGANDA TOWERS LIMITED
651	1001387343	UGANDA VETERANS ASSISTANCE BOARD
652	1002389132	UGANDA VIRUS RESEARCH INSTITUTE - CDC COAG
653	1001058737	UGANDA VIRUS RESEARCH INSTITUTE DIRECTORS OFFICE
654	1000026923	UGANDA WILDLIFE AUTHORITY
655	1000219632	UGANDA YOUNG MENS CHRISTIAN ASSOCIATION YMCA
656	1000025760	UMEME LIMITED

657	1000025111	UNGA MILLERS (U) LIMITED
658	1000021400	UNION LOGISTICS (UGANDA) LIMITED
659	1000364186	UNISTRONG INVESTMENT (U) LIMITED
660	1000023868	UNITED BANK FOR AFRICA (UGANDA) LIMITED
661	1000099925	UNIVERSITY RESEARCH CO LLC
662	1000075506	VALLEY STREAM LIMITED
663	1000343502	VEKSONS (U) LIMITED
664	1000025380	VICTORIA ENGINEERING LIMITED
665	1000996640	VILLAGE ENTERPRISE FUND
666	1000028283	VISA INVESTMENTS LTD
667	1000152267	VOCATIONAL TRAINING INSTITUTE NAKAWA
668	1000124962	VOLUNTARY SERVICE OVERSEAS LTD.
669	1000025228	WAGAGAI LIMITED
670	1000030251	WATOTO CHILDCARE MINISTRIES
671	1000145484	WATOTO CHURCH LIMITED
672	1000121203	WAVAH WATER LIMITED
673	1000167687	WICCE-WOMEN`S INTERNATIONAL CROSS CULTURAL EX
674	1000374252	WORLD RENEW UGANDA
675	1000028818	WORLD VISION UGANDA
676	1000885142	YOGI STEELS LIMITED
677	1003390003	ZENITAKA CORPORATION
678	1000072689	ZHONGHAO OVERSEAS CONSTRUCTION ENG CO LTD
679	1002818859	ZHONGMEI ENGINEERING GROUP LIMITED

680	1000136243	ZTE UGANDA LIMITED
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HON. MATIA KASAIJA,
Minister of Finance Planning and Economic Development.

LEGAL NOTICES

SUPPLEMENT No. 10

28th September, 2018.

LEGAL NOTICES SUPPLEMENT

to The Uganda Gazette No. 50, Volume CXI, dated 28th September, 2018.

Printed by UPPC, Entebbe, by Order of the Government.

Legal Notice No. 19 of 2018.

THE VALUE ADDED TAX ACT, CAP. 349.

**The Value Added Tax (Designation of Tax Withholding Agents)
(Revocation) Notice, 2018.**

(Under section 5(2) of the Value Added Tax Act, Cap. 349)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 5(2) of the Value Added Tax Act, this Notice is issued this 20th day of September, 2018.

1. Title.

This Notice may be cited as the Value Added Tax (Designation of Tax Withholding Agents) (Revocation) Notice, 2018.

2. Revocation of Legal Notice No. 12 of 2018

The Value Added Tax (Designation of Tax Withholding Agents) Notice, 2018 is revoked.

HON. MATIA KASAIJA,
Ministry of Finance Planning and Economic Development.

LEGAL NOTICES

SUPPLEMENT No. 1 7th January, 2020.

LEGAL NOTICES SUPPLEMENT

to The Uganda Gazette No. 2, Volume CXIII, dated 7th January, 2020.

Printed by UPPC, Entebbe, by Order of the Government.

Legal Notice No. 1 of 2020.

THE VALUE ADDED TAX ACT, CAP. 349

The Value Added Tax (Designation of Tax Withholding Agents) Notice, 2020

(Under section 5(2) of the Value Added Tax Act, Cap. 349)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 5(2) of the Value Added Tax Act, this Notice is issued this 22nd day of January, 2020.

1. Title.

This Notice may be cited as the Value Added Tax (Designation of Tax Withholding Agents) Notice, 2020.

2. Designation of persons as value added tax withholding agents.

The persons specified in the Schedule to this Notice are designated as value added tax withholding agents for purposes of section 5(2) of the Value Added Tax Act.

SCHEDULE

DESIGNATED VALUE ADDED TAX WITHHOLDING AGENTS

Paragraph 2

S/N	TINS	TAX PAYER NAME
1.	1002736889	A CHANCE FOR CHILDREN
2.	1001837868	A GLOBAL HEALTH CARE PUBLIC FOUNDATION
3.	1000025632	A.K. OILS AND FATS (U) LIMITED
4.	1000024648	A.K. PLASTICS (U) LTD.
5.	1000023592	A.K. TRANSPORTERS LTD.
6.	1000029802	AAR HEALTH SERVICES (U) LIMITED
7.	1000057901	AB MATRA (U) LIMITED
8.	1000025839	ABACUS PARENTERAL DRUGS LIMITED
9.	1000436522	ABASI BALINDA TRANSPORTERS LIMITED
10.	1000024265	ABC CAPITAL BANK LIMITED
11.	1000059344	ABUBAKER TECHNICAL SERVICES AND GENERAL SUPP
12.	1000144766	ACHELIS UGANDA LIMITED
13.	1000192831	ACME SOLUTIONS LIMITED
14.	1000527788	ACTION AFRICA HELP UGANDA
15.	1000042267	ACTION AID INTERNATIONAL UGANDA LIMITED
16.	1000024258	ADVANCE ONE LIMITED
17.	1002548854	AFGRI-KAI LIMITED
18.	1000132767	AFRICA BROADCASTING UGANDA LIMITED
19.	1000111054	AFRICA EMS MPANGA LIMITED
20.	1000033223	AFRICA POLYSACK INDUSTRIES LIMITED
21.	1000266047	AFRICAN CONMAT INDUSTRIES LIMITED
22.	1000482081	AFRICAN FIELD EPIDEMIOLOGY NETWORK LTD
23.	1003108865	AFRICAN HEARTS COMMUNITY ORGANISATION
24.	1000189258	AFRICAN INITIATIVES FOR RELIEF AND DEVELOPMENT UGANDA PROJECT
25.	1000159164	AFRICAN RENEWAL MINISTRIES

26.	100034576	AFRICAN SKIES LIMITED
27.	1000225214	AFRICAN VENDING SYSTEMS (AVS) LIMITED
28.	1000097526	AFRICELL UGANDA LIMITED
29.	1000421651	AFRICOT TRADING CO. LIMITED
30.	1000033178	AFRIMAX UGANDA LIMITED
31.	1000411754	AFRO-KAI LIMITED
32.	1000166299	AFROPLAST ENTERPRISES LIMITED.
33.	1000827080	AGABA SERVICES LIMITED
34.	1001089418	AGENCY FOR ACCELERATED REGIONAL DEVELOPMENT LIMITED
35.	1000072313	AGENCY FOR CO-OPERATION AND RESEARCH (ACORD)
36.	1006115582	AGRI EXIM LIMITED
37.	1000337934	AGRICULTURAL BUSINESS INITIATIVE TRUST
38.	1000368028	AGROWAYS U LIMITED
39.	1000177815	AHMED RAZA FOODS INDUSTRIES LIMITED
40.	1000039295	AIDS INFORMATION CENTRE
41.	1000021134	AIM COFFEE LIMITED
42.	1000145608	AIM DISTRIBUTORS LIMITED
43.	1000027779	AIRTEL UGANDA LIMITED
44.	1000024448	ALAM GROUP LTD
45.	1004561214	ALFIL MILLERS UGANDA LTD
46.	1006947293	ALLIANCE ONE TOBACCO (UGANDA) LIMITED
47.	1000236374	ALLIED HEALTH PROFESSIONALS COUNCIL
48.	1000020447	ALLIED PLUMBERS UGANDA LIMITED
49.	1007640888	AMAANYI HARDWARE LIMITED
50.	1000042626	AMBITIOUS CONSTRUCTION CO. LTD.
51.	1000993012	AMOS DAIRIES LIMITED
52.	1000143033	AMREF HEALTH AFRICA IN UGANDA
53.	1000994517	ANDYCO PHARMACY (UGANDA) LTD
54.	1000027137	ANISUMA TRADERS LIMITED
55.	1000161294	ANKOLE COFFEE PROCESSORS

56.	1000427143	ANKOLE COFFEE PRODUCERS CO-OPERATIVE UNION LIMITED
57.	1000976971	ANKOLE ORIGNAL TRADERS LIMITED
58.	1000139757	APA INSURANCE UGANDA LIMITED
59.	1000028580	APOLO HOTEL CORPORATION LIMITED
60.	1000025846	APPLIANCE WORLD LIMITED
61.	1003692156	AQUA PERCH LIMITED
62.	1000023754	ARAB CONTRACTORS (UGANDA) LIMITED
63.	1000724864	ARAMEX UGANDA LIMITED
64.	1000024493	ARISTOC BOOKLEX LIMITED
65.	1003561779	ARPE LIMITED
66.	1000024486	ARROW CENTRE (U) LTD
67.	1000029657	ASIATIC SPORTS LIMITED
68.	1001375741	ASL HARDWARE LTD
69.	1000905505	ATC UGANDA LIMITED
70.	1001251612	ATOMIC ENERGY COUNCIL
71.	1000029633	ATX TECHNOLOGY LIMITED
72.	1001134266	AUROMEERA INDUSTRIES LIMITED
73.	1000032629	AUTOXPRESS UGANDA LIMITED
74.	1000039236	AVSI FOUNDATION
75.	1000541023	AWEKI INVESTMENTS LTD
76.	1000431634	AYONA GENERAL ENTERPRISES LIMITED
77.	1007068664	AZAM PAYTV LTD
78.	1000069137	AZU PROPERTIES LIMITED
79.	1000021393	B.P.C. CHEMICALS LTD.
80.	1000025259	BAJABER MILLERS LIMITED
81.	1000469098	BAKALUMBA ENTERPRISES LTD
82.	1000025753	BAKHRESA GRAIN MILLING UGANDA LIMITED
83.	1000108945	BALAJI GROUP EA LIMITED
84.	1000317043	BALYA STINT HARDWARE LIMITED
85.	1000048653	BAMANYA DISTRIBUTORS (U) LIMITED

86.	1001334538	BAMZEE ENGINEERING COMPANY LIMITED
87.	1000025663	BANK OF AFRICA - UGANDA LTD
88.	1000025701	BANK OF BARODA (U) LIMITED
89.	1000997113	BANK OF INDIA UGANDA LIMITED
90.	1000028435	BANK OF UGANDA
91.	1000027755	BARCLAYS BANK (U) LTD.
92.	1000076721	BASCO PRODUCTS (UGANDA) LIMITED
93.	1000023609	BATA SHOE CO. UGANDA LIMITED
94.	1002990715	BAVIMA STEEL LIMITED
95.	1000098610	BAYLOR COLLEGE OF MEDICINE CHILDRENS FOUNDATION UGANDA
96.	1000039357	BAYPORT FINANCIAL SERVICES UGANDA LIMITED
97.	1000650671	BBULI AJJ ENTERPRISES LIMITED
98.	1000040593	BEMUGA FORWARDERS LIMITED
99.	1000438234	BENCHER INVESTMENTS & TRADING COMAPNY LTD
100.	1000073873	BENICO INVESTMENTS LIMITED
101.	1001720374	BESTPACK UGANDA LIMITED
102.	1000026105	BIDCO UGANDA LIMITED
103.	1002240249	BIYINZIKA POULTRY INTERNATIONAL LIMITED
104.	1000039754	BLUE NILE DISTILLERIES LIMITED
105.	1000202555	BLUE NILE DISTRIBUTORS LIMITED
106.	1000665245	BLUE PEARLS CO. LTD
107.	1000187194	BLUE SKY COMMODITIES LIMITED
108.	1000034452	BLUE WAVE BEVERAGES LIMITED
109.	1001024587	BLUE WORLD TRADING LTD
110.	1000637181	BOK PETROLEUM LIMITED

111.	1000026050	BOLLORE TRANSPORT & LOGISTICS UGANDA LIMITED
112.	1007089607	BONNY'S AGENCIES LIMITED
113.	1000594884	BOSCENO ENTERPRISES LTD
114.	1000432017	BRAC UGANDA LIMITED
115.	1000363499	BRAC UGANDA MICROFINANCE LIMITED
116.	1000242729	BRIGADE DISTILLERIES LIMITED
117.	1000359229	BRITAM INSURANCE COMPANY UGANDA LIMITED
118.	1000027182	BRITANIA ALLIED INDUSTRIES LIMITED
119.	1000028611	BROOKSIDE LIMITED
120.	1000299621	BUDDO DISTILLERS LIMITED
121.	1000371104	BUHWEJU TEA FACTORY LIMITED
122.	1000026067	BUJAGALI ENERGY LIMITED
123.	1000123985	BUJAGALI HOLDING POWER COMPANY LTD
124.	1001150977	BUSIA SUGAR AND ALLIED LTD.
125.	1000358960	BUSIRO ENTERPRISES LIMITED
126.	1001005363	BUSITEMA UNIVERSITY
127.	1000094388	BUSOGA FORESTRY COMPANY LIMITED
128.	1000387228	BWENDERO DAIRY FARM LIMITED
129.	1000902923	BWINDI IMPENETRABLE NATIONAL PARK

130.	1000099535	C AND A PRINTING AND PUBLISHING LTD
131.	1000153510	C AND G ANDIJES GROUP LTD
132.	1000041442	C.C.CHANDRAN & ASSOCIATES LIMITED
133.	1001934088	C.C.L.E. RUBBER CO.LIMITED
134.	1000159202	C.K. AND COMPANY LIMITED
135.	1000025463	C.N. COTTON LIMITED
136.	1000025722	CABLE CORPORATION LTD.
137.	1000655193	CAFE JAVAS LIMITED
138.	1000028925	CAIRO INTERNATIONAL BANK
139.	1000163976	CAMUSAT UGANDA LIMITED
140.	1000042350	CAPITAL AUTO PARTS LIMITED
141.	1000113650	CAPITAL MARKETS AUTHORITY
142.	1000036171	CAPITAL REEF UGANDA LIMITED
143.	1000027051	CAPITAL SHOPPERS LIMITED
144.	1000028918	CAR & GENERAL (UGANDA) LTD.
145.	1000201378	CARDNO SDS PROGRAMME
146.	1000119791	CARE INTERNATIONAL IN UGANDA
147.	1000042757	CATHOLIC RELIEF SERVICES
148.	1000353958	CAYMAN CONSULTS LIMITED
149.	1000027565	CEMENTERS LIMITED

150.	1000024548	CENTENARY RURAL DEVELOPMENT BANK LIMITED
151.	1000024303	CENTURY BOTTLING COMPANY LIMITED
152.	1000360700	CEYLEX ENGINEERING (PVT.) LTD
153.	1000096770	CHARMS (UGANDA) LIMITED
154.	1000247907	CHEAP GENERAL HARDWARE LTD
155.	1000070956	CHIEF DISTILLERIES UGANDA LIMITED
156.	1000042564	CHILDFUND INTERNATIONAL, USA
157.	1009649889	CHILDREN AND LIFE MISSION (CALM) LIMITED (BY GUARANTEE)
158.	1001017514	CHILDREN AT RISK ACTION NETWORK
159.	1000590348	CHILDRENS HOPECHEST
160.	1000028152	CHINA CIVIL ENGINEERING CONSTRUCTION CORPORATION
161.	1000471528	CHINA COMMUNICATIONS CONSTRUCTION CO. LTD
162.	1008683317	CHINA NATIONAL COMPLETE PLANT IMPORT AND EXPORT CORPORATION LIMITED
163.	1000999039	CHINA HENAN INTERNATIONAL COOPERATION GROUP COMPANY LIMITED
164.	1000740170	CHINA INTERNATIONAL WATER & ELECTRIC CORP.
165.	1000083459	CHINA JIANGXI INTERNATIONAL UGANDA LIMITED
166.	1000493869	CHINA NATIONAL AERO TECHNOLOGY INTERNATIONAL ENGINEERING CORPORATION
167.	1006611732	CHINA RAILWAY NO. 5 ENGINEERING GROUP CO. LIMITED
168.	1006309710	CHINA RAILWAY NO.3 ENGINEERING GROUP CO.LIMITED
169.	1008941247	CHINA RAILWAY SEVENTH GROUP CO., LIMITED

170.	1000060614	CHINA ROAD & BRIDGE CORPORATION
171.	1006913816	CHINA WU YI COM.LIMITED
172.	1000090705	CHOBE SAFARI LODGES LIMITED
173.	1000150648	CHONGQING INTERNATIONAL CONSTRUCTION CORPORATION
174.	1000844008	CHURCH COMMISSIONERS HOLDING COMPANY LIMITED
175.	1007219152	CIC GENERAL INSURANCE UGANDA LIMITED
176.	1000094333	CIPLA QUALITY CHEMICAL INDUSTRIES LIMITED
177.	1000028566	CITIBANK UGANDA LIMITED
178.	1001694743	CITY GENERAL AGENCIES LIMITED
179.	1000024410	CIVICON LIMITED
180.	1000023516	CIVIL AVIATION AUTHORITY
181.	1001002284	CLINTON HEALTH ACCESS INITIATIVE UGANDA
182.	1000060607	COFFEE WORLD LIMITED
183.	1000117523	COM FOAM (U) LIMITED
184.	1001187461	COMMERCIAL BANK OF AFRICA (UGANDA) LIMITED
185.	1000497435	COMMODITY SOLUTIONS (U) LIMITED
186.	1001071734	COMMUNITY AGRICULTURE INFRASTRUCTURE IMPROVEMENT PROGRAMME
187.	1000036164	COMPASSION INTERNATIONAL
188.	1000028335	COMPLANT ENGINEERING & TRADE (UGANDA) LIMITED
189.	1000289976	COMPREHENSIVE REHABILITATION SERVICES FOR PEOPLE WITH DISABILITIES IN UGANDA (CORSU) LTD

190.	1000035684	COMPUSCAN CRB LTD
191.	1000479033	CONTACT TELECOM LIMITED
192.	1000406283	CO-ORDINATING OFFICE FOR CONTROL OF TRYPANOSOMIASIS IN UGANDA (COCTU)
193.	1000362764	COTTON DEVELOPMENT ORGANISATION
194.	1002719353	COVENANT HARDWARE
195.	1000034262	CRANE PAPER BAGS LIMITED
196.	1000023530	CREST FOAM LTD
197.	1000023899	CRESTANKS LIMITED
198.	1000327485	CRIPPLED CHILDRENS UNITED REHABILITATION EFFORT
199.	1000023623	CROWN BEVERAGES LIMITED
200.	1000613535	CROWN PAPERS E.A LIMITED
201.	1000129460	CYNIBEL GENERAL TRADING LIMITED
202.	1000055985	D.L. PROPERTIES LIMITED
203.	1000482371	DAIRY DEVELOPMENT AUTHORITY
204.	1000411906	DAJ COMMUNICATIONS LIMITED
205.	1000041183	DAKS COURIERS LIMITED
206.	1000033285	DAMANICO PROPERTIES LIMITED
207.	1000027762	DAMCO LOGISTICS UGANDA LIMITED
208.	1000476154	DANISH REFUGEE COUNCIL
209.	1000292565	DAS HANDLING LTD

210.	1000093449	DAVAKAM COLLECTIONS LIMITED
211.	1000028625	DAVIS & SHIRTLIFF INTERNATIONAL LIMITED
212.	1000098817	DAYALBHAI MADANJI AND COMPANY (INVESTMENT) LIMITED
213.	1000044970	DEEP & GOPI ENTERPRISES LIMITED
214.	1010115565	DELOITTE & TOUCHE
215.	1000023561	DELOITTE UGANDA LIMITED
216.	1000029350	DEMBE TRADING ENTERPRISES LTD
217.	1000467227	DEMOCRATIC GOVERNANCE AND ACCOUNTABILITY PROGRAMME
218.	1000027917	DFCU BANK LIMITED
219.	1000028342	DFCU LIMITED
220.	1000030399	DHL GLOBAL FORWARDING (UGANDA)LIMITED
221.	1000028656	DHL INTERNATIONAL (U) LTD
222.	1000028107	DHL SUPPLY CHAIN INTERNATIONAL LIMITED
223.	1000026526	DIAMOND JUBILEE INVESTMENT TRUST (U) LTD.
224.	1000029336	DIAMOND TRUST BANK UGANDA LIMITED
225.	1000835344	DIRECTORATE OF PUBLIC PROSECUTIONS
226.	1000117140	DOLLY HARDWARE LIMITED
227.	1000031055	DOOBA ENTERPRISES LIMITED
228.	1000085734	DOSHI HARDWARE (U) LTD
229.	1000024365	DOTT SERVICES LIMITED

230.	1001065724	EAST AFRICAN ASSOCIATION OF ANTI CORRUPTION AUTHORITIES (EAAACA)
231.	1000025197	EAST AFRICAN PACKAGING SOLUTIONS LIMITED
232.	1006996656	EAST AFRICAN PILING COMPANY LIMITED
233.	1000042191	EAST AFRICAN ROOFING SYSTEMS (EARS) LIMITED
234.	1000034124	EAST AFRICAN SEED (U) LIMITED
235.	1001029285	EATON TOWERS UGANDA LIMITED
236.	1000633815	ECLIPSES INVESTMENTS (U) LIMITED
237.	1000036233	ECO PETRO (U) LIMITED
238.	1000073352	ECOBANK UGANDA LIMITED
239.	1000042160	ECONOMIC POLICY RESEARCH CENTRE
240.	1001111414	EDUCATE
241.	1000228155	EGY TRADING AND ENGINEERING PROJECTS LIMITED
242.	1000028459	ELECTORAL COMMISSION
243.	1000026992	ELECTRICITY REGULATORY AUTHORITY
244.	1000086773	ELECTRO-MAXX (U) LIMITED
245.	1001121839	ELITE ENTERPRISES LIMITED
246.	1000039364	ELIZABETH GLASER PEDIATRIC AIDS FOUNDATION
247.	1000029695	EMIRATES
248.	1000027120	ENERGO (UGANDA) COMPANY LIMITED
249.	1000028304	ENERGO PROJEKT NISKOGRADNJA JOINT STOCK COMPANY

250.	1000026664	ENGAANO MILLERS LIMITED
251.	1000021355	ENGINEERING SOLUTIONS (U) LIMITED
252.	1000023761	ENJOY (U) LIMITED
253.	1000028183	ENTEbbe HANDLING SERVICES LIMITED
254.	1000020903	EPSILON (UGANDA) LIMITED
255.	1002732374	EQUAL OPPORTUNITIES COMMISSION
256.	1000026571	EQUATA - TOBACCO LIMITED
257.	1000020544	EQUITY BANK UGANDA LIMITED
258.	1000026602	ERAM UGANDA LIMITED
259.	1000114575	ERICSSON AB UGANDA BRANCH
260.	1000033447	ERIS LTD
261.	1000025311	ERNST AND YOUNG
262.	1002065214	ERRI GENERAL INVESTMENT LTD
263.	1000035767	ESCORTS PHARMACEUTICALS LIMITED
264.	1000027793	ESKOM UGANDA LIMITED
265.	1000024921	EUROFLEX LIMITED
266.	1000024241	EVEREST DISTRIBUTORS LIMITED
267.	1000025173	EXCEL CONSTRUCTION LTD.
268.	1000295682	EXCEL INSURANCE COMPANY LIMITED
269.	1000331938	EXIM BANK UGANDA LIMITED

270.	1000080784	FABRICATIONS SYSTEMS (U) LTD
271.	1009778340	FACE TECHNOLOGIES (PTY) LTD
272.	1000314951	FAIR WORLD DISTRIBUTORS 2009 LIMITED
273.	1001533999	FALKAN INVESTMENTS LIMITED
274.	1000286010	FAMILY HEALTH INTERNATIONAL
275.	1003166844	FAMOUS TRADING COMPANY LIMITED
276.	1001251888	FAR REACHING IMPORT AND EXPORT LIMITED
277.	1000025180	FARM ENGINEERING INDUSTRIES LIMITED
278.	1000041280	FARM INPUTS CARE CENTRE(FICA) LIMITED
279.	1002611124	FENIX INTERNATIONAL UGANDA LIMITED
280.	1000033889	FERDSULT ENGINEERING SERVICES LIMITED
281.	1000025159	FFP (U) LIMITED
282.	1000028176	FIDUGA LIMITED
283.	1000024655	FINANCE TRUST BANK LIMITED
284.	1006695918	FINANCIAL INTELLIGENCE AUTHORITY
285.	1000025266	FINCA - UGANDA
286.	1000392582	FINE SPINNERS UGANDA LTD
287.	1000031086	FIRST INSURANCE COMPANY LIMITED
288.	1001051012	FISHERIES TRAINING INSTITUTE
289.	1002787053	FOL LOGISTICS UGANDA LIMITED

290.	1000137558	FOOD FOR THE HUNGRY INTERNATIONAL UGANDA
291.	1000680765	FORT TRADING CO.LIMITED
292.	1000122701	FORTUNA LIMITED
293.	1000676402	FORUM FOR WOMEN IN DEMOCRACY
294.	1000025280	FOUNTAIN PUBLISHERS LTD
295.	1000051877	FOUR STAR BEVERAGES LIMITED
296.	1000051059	FRESH CUTS (U) LIMITED
297.	1000028932	FRESH HANDLING LIMITED
298.	1000328058	FRESH PERCH LIMITED
299.	1000405606	FROLI INVESTMENTS (U) LIMITED
300.	1000026371	FUELEX (U) LIMITED
301.	1000024203	G.5. LIMITED
302.	1000041428	G.M. SUGAR LIMITED
303.	1000053779	G.M. TUMPECO LIMITED
304.	1000024037	G4S SECURE SOLUTIONS UGANDA LIMITED
305.	1000237009	GALOOI UGANDA LIMITED
306.	1000031221	GATHANI (U) LIMITED
307.	1001685171	GEMS EDUCATION UGANDA LIMITED
308.	1000024013	GENERAL AGENCIES UGANDA LIMITED
309.	1000031321	GENERAL MOULDINGS (U) LTD

310.	1000027879	GENERAL NILE COMPANY FOR ROADS & BRIDGES & DOTT SERVICE
311.	1000210964	GENEROUS TRADING AND INVESTMENTS LIMITED
312.	1000026626	GENTEX ENTERPRISES LTD.
313.	1000168612	GIRIRAJ SERVICES LIMITED
314.	1000079234	GITTOES PHARMACEUTICALS LIMITED
315.	1000143161	GIVE AND TAKE MASE GENERAL HARDWARES LIMITED
316.	1000221831	GLOBAL COMPANY UGANDA LIMITED
317.	1000020309	GLOBAL PAPER PRODUCTS LTD
318.	1001392842	GLOBAL RIGHTS ALERT
319.	1000386662	GLOBAL -WOODS AG
320.	1000042733	GLOBE TROTTERS LIMITED
321.	1000133357	GLORRIE INDUSTRIES LIMITED
322.	1000024127	GOLD STAR INSURANCE CO. LIMITED
323.	1000026640	GOLF COURSE GROUP LIMITED
324.	1000024082	GOLF COURSE HOLDINGS LIMITED
325.	1000052609	GOOD DAY PHARMACY LIMITED
326.	1000989218	GOODLORD HARDWARES COMPANY (U) LIMITED
327.	1010352832	GOODWILL (UGANDA) CERAMIC CO.LIMITED
328.	1002805859	GOTV UGANDA LIMITED
329.	1002036280	GRAIN BULK HANDLERS LIMITED

330.	1000138138	GRAMEEN FOUNDATION UGANDA
331.	1000094357	GRANT THORNTON
332.	1000143323	GRAPES CONSTRUCTION LIMITED
333.	1000024196	GRAPHIC SYSTEMS (U) LIMITED
334.	1000257355	GREAT LAKES CARRIERS LIMITED
335.	1000026633	GREAT LAKES COFFEE COMPANY LIMITED
336.	1002003652	GREAT STEEL LIMITED
337.	1000294049	GREATLAKES REGIONAL DISTRIBUTORS LTD
338.	1000065357	GREEN HOUSE CHEMICALS LIMITED
339.	1002067223	GUANGDONG HAO HE ENGINEERING AND CONSTRUCTION COMPANY (U) LIMITED
340.	1000073407	GUARANTY TRUST BANK (UGANDA) LIMITED
341.	1000031290	GULF AFRICA LIMITED
342.	1000024455	GULFSTREAM INVESTMENTS UGANDA LIMITED
343.	1000315593	GULU AGRICULTURAL DEVELOPMENT COMPANY LIMITED
344.	1000584000	GULU UNIVERSITY
345.	1000117171	HABARI DISTRIBUTORS LIMITED
346.	1000346122	HABITAT FOR HUMANITY UGANDA
347.	1006960666	HARDWARE MARKET LIMITED
348.	1000026930	HARDWARE WORLD LIMITED
349.	1000032087	HARISS INTERNATIONAL LIMITED

350.	1000041266	HARREE CONSTRUCTION COMPANY
351.	1000334527	HARREE HARDWARE (U) LIMITED
352.	1000041342	HASO ENGINEERS COMPANY LIMITED
353.	1001275817	HEALTH SERVICE COMMISSION
354.	1000204005	HEED ENTERPRISES LTD
355.	1000042146	HEIFER PROJECT INTERNATIONAL
356.	1000070763	HEMA BEVERAGES LIMITED
357.	1000076255	HENGCHANG PLASTIC (U) COMPANY LIMITED
358.	1000098831	HENLEY PROPERTY DEVELOPERS LIMITED
359.	1001129219	HERITAGE TELECOM LIMITED
360.	1000028511	HIMA CEMENT LTD
361.	1000146913	HIRAL DISTRIBUTORS LTD.
362.	1000039174	HI-TECH METAL INDUSTRIES LIMITED
363.	1000119104	HM CAPITAL LIMITED
364.	1001001956	HOIMA SUGAR LIMITED
365.	1001764904	HONEST DISTRIBUTORS LIMITED
366.	1000129926	HOPE SHARING FAMILY
367.	1000021935	HOTEL AFRICANA LTD
368.	1000030772	HOUSE OF EDEN (U) LIMITED
369.	1000025532	HOUSING FINANCE BANK LIMITED

370.	1000025342	HUAWEI TECHNOLOGIES UGANDA CO LIMITED
371.	1000256309	HUSSEIN MASABA HARDWARE LIMITED
372.	1000142650	HUTCHINSON CENTRE RESEARCH INSTITUTE OF UGANDA LIMITED
373.	1000096342	HWAN SUNG INDUSTRIES LIMITED
374.	1000550709	HYDROMAX LIMITED
375.	1003192575	HYUNDAI ENGINEERING AND CONSTRUCTION CO.LTD
376.	1000028887	IBERO (U) LTD
377.	1006732250	ICEA GENERAL INSURANCE COMPANY LIMITED
378.	1000141238	IFTRA UGANDA LIMITED
379.	1000024103	IGARA GROWERS TEA FACTORY LIMITED
380.	1000024075	IMPERIAL GROUP OF HOTELS LIMITED
381.	1000029367	INDUSTRIAL SECURITY SERVICES LTD
382.	1000049844	INFECTIOUS DISEASES RESEARCH COLLABORATION LIMITED
383.	1000132967	IN-LINE PRINT SERVICES LIMITED
384.	1001888598	INNOVATIONS FOR POVERTY ACTION
385.	1000103118	INSIEME SI PUO (ISP)
386.	1000807252	INSPECTORATE OF GOVERNMENT
387.	1002355848	INSTITUTE OF SURVEY AND LAND MANAGEMENT
388.	1008115004	INSTITUTE TROPICAL FOREST CONSERVATION
389.	1000123395	INSURANCE REGULATORY AUTHORITY OF UGANDA

390.	1000399113	INTERNATIONAL COMMUNITY OF WOMEN LIVING WITH HIV/AIDS
391.	1000030765	INTERNATIONAL DISTILLERS (U) LIMITED
392.	1000122625	INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE
393.	1000082786	INTERNATIONAL RESCUE COMMITTEE INC.
394.	1000037852	INTERNATIONAL UNION FOR CONSERVATION OF NATURE
395.	1000248939	INTERNATIONAL UNIVERSITY OF EAST AFRICA LTD
396.	1000253109	INTRA HEALTH INTERNATIONAL INC
397.	1000072551	INVESTMENT PROGRAMME BTVET
398.	1005795513	IOWA STATE UNIVERSITY - UGANDA PROGRAM
399.	1000233495	IRC INTERNATIONAL WATER AND SANITATION CENTRE
400.	1001696003	ISHAKA QUALITY COMMODITIES LIMITED
401.	1000164432	ISLAMIC UNIVERSITY IN UGANDA
402.	1000100681	JACOBSEN UGANDA POWER PLANT CO. LTD
403.	1000032170	JAKOBU ENTERPRISES LTD
404.	1000033409	JAMANI INVESTMENTS LIMITED
405.	1000075164	JAMBO AUTO MART LIMITED
406.	1000030900	JAMBO ROSES LTD
407.	1000304405	JAN MOHAMMED ENTERPRISES LTD.
408.	1000024110	JAPAN AUTO AFRICA LIMITED
409.	1000019964	JAPAN AUTO TRADERS (UGANDA) LIMITED

410.	1007801535	JAVA HOUSE COFFEE SHOP UGANDA LIMITED
411.	1000163945	JAY DEEP SERVICES LIMITED
412.	1000099659	JAYSHREE HOLDINGS LIMITED
413.	1000031000	JAYSHREE LIMITED
414.	1000027848	JESA FARM DAIRY LIMITED
415.	1000021928	JESANI CONSTRUCTION LIMITED
416.	1000772884	JESUS RESSURECTION ARMY EVANGELISTIC MINISTRIES
417.	1000100598	JEWEL SERVICES LIMITED
418.	1000544130	JINJA AREA COMMUNITIES FEDERATION
419.	1007530926	JINJA HARDWARE POINT LIMITED
420.	1000104561	JINJA MARBLE PRODUCTS (U) LIMITED
421.	1000527060	JINJA ROAD SERVICE STATION 2011 LIMITED
422.	1000030565	JOINT CLINICAL RESEARCH CENTRE LIMITED
423.	1000028849	JOINT MEDICAL STORE (UPMB - UCMB)
424.	1000035539	JOSU LINKS LIMITED
425.	1000151732	JSI RESEARCH AND TRAINING INSTITUTE INC.
426.	1000025525	JUPITER IMPEX LIMITED
427.	1002706277	JUSCO BASE INVESTMENT LIMITED
428.	1000042571	JUSIME ENTERPRISES LIMITED
429.	1000133050	JUSTMA ENTERPRISES LIMITED

430.	1000331631	JYOTIKA HARDWARE LIMITED
431.	1000035774	K.K. SECURITY (U) LIMITED
432.	1001946936	K2 TELECOM LIMITED
433.	1000034690	KAAB ANSWER LIMITED
434.	1000025425	KABACO (U) LTD
435.	1000921712	KABALE UNIVERSITY
436.	1000025335	KABIRA COUNTRY CLUB LIMITED
437.	1005388662	KACHAIN LOGISTICS LIMITED
438.	1006735374	KACHWEKANO ZONAL AGRICULTURAL RESEARCH AND DEVELOPMENT INSTITUTE
439.	1000129940	KAKIRA SUGAR LIMITED
440.	1000052899	KALANGALA INFRASTRUCTURE SERVICES LIMITED
441.	1000292116	KALERENI ENTERPRISE
442.	1001943629	KALPATARU POWER TRANSMISSION LIMITED
443.	1008695965	KALUFAR CHEAPSTORES LIMITED
444.	1000032712	KAMCARE PHARMA LIMITED
445.	1001365592	KAMPALA CEMENT CO. LIMITED
446.	1000025984	KAMPALA DOMESTIC STORE LIMITED
447.	1000434354	KAMPALA EXECUTIVE AVIATION
448.	1000042640	KAMPALA INTERNATIONAL UNIVERSITY LIMITED
449.	1000025853	KAMPALA PHARMACEUTICAL INDUSTRIES 1996 LIMITED

450.	1000140268	KAMPALA UNIVERSITY LIMITED
451.	1000350023	KAMULI SUGAR LIMITED
452.	1000026502	KANSAI PLASCON UGANDA LIMITED
453.	1007898266	KAPISH LIMITED
454.	1000370555	KARAMOJA LIVELIHOODS PROGRAMME
455.	1000144773	KARMIC FOODS LIMITED
456.	1000025915	KASESE COBALT COMPANY LIMITED
457.	1000104958	KASESE NAIL AND WOOD INDUSTRY LIMITED
458.	1000025204	KASH GENERAL & HARDWARE LIMITED
459.	1000098824	KATO INVESTMENTS LIMITED
460.	1000025884	KAWACOM (U) LIMITED
461.	1007662359	KAWANDA YOUTH FRUIT NURSERY AND AGRO FORESTRY PROJECT
462.	1000340875	KAWEMPE HOME CARE LIMITED
463.	1000103101	KAWERI COFFEE PLANTATION LIMITED
464.	1000754261	KAYUNGA SUGAR WORKS LIMITED
465.	1002099347	KAYUNGA TOWN WATER AND SEWERAGE AUTHORITY
466.	1000025891	KCB BANK UGANDA LIMITED
467.	1001677870	KEC INTERNATIONAL LTD.
468.	1000025939	KENGROW INDUSTRIES LIMITED
469.	1000122687	KENJOY ENTERPRISES LIMITED

470.	1000119097	KHADHAR INVESTMENTS LIMITED
471.	1005830388	KHODIYAR INVESTMENTS LIMITED
472.	1002167040	KIBAAL TOWN WATER SUPPLY AND SEWERAGE AUTHORITY
473.	1000024724	KIBIMBA LIMITED
474.	1000678145	KIDEPO VALLEY NATIONAL PARK
475.	1000087474	KIFARU CHEMICALS LIMITED
476.	1000392247	KING ALBERT DISTILLERS LTD
477.	1001318511	KINGSTAR GENERAL HARDWARE LTD
478.	1000025080	KINYARA SUGAR LIMITED
479.	1000029374	KITANDWE ENTERPRISES LIMITED
480.	1003118510	KIWA GENERAL HARDWARE LIMITED
481.	1000131690	KIZZA STORES LIMITED
482.	1000679495	KK FRESH PRODUCE EXPORTERS LIMITED
483.	1000717266	KOKOROM ENTERPRISES LIMITED
484.	1000295209	KOLIN INSAAT TURIZM SANAYI VE TICARET A.S
485.	1000610045	KONGO YAT TRANSPORTERS LIMITED
486.	1000051035	KORICA (UGANDA) LIMITED
487.	1000026343	KPMG
488.	1000026336	KRISHNA CONSTRUCTION COMPANY LIMITED
489.	1002552092	KUKU FOODS UGANDA LIMITED

490.	1000028694	KYAGALANYI COFFEE LIMITED
491.	1000030537	KYAMBOGO UNIVERSITY
492.	1001423975	KYAMUHUNGA TEA COMPANY LIMITED
493.	1000767102	KYANGO MIXED FARM LIMITED
494.	1001909075	KYAPA INVESTMENTS LIMITED
495.	1000534157	KYELIMA GENERAL HARDWARE LIMITED
496.	1000040427	LABOREX UGANDA LIMITED
497.	1000081419	LAKE BOUNTY LIMITED
498.	1001779768	LAKE ECO FISH PROCESSING LIMITED
499.	1000983039	LAKE MBURO NATIONAL PARK
500.	1000035101	LAKE VICTORIA HOTEL LIMITED
501.	1000122335	LANDY INDUSTRIES LIMITED
502.	1000710970	LANGO CHILD AND COMMUNITY DEVELOPMENT FEDERATION (LACCODEF) LIMITED BY GUARANTEE
503.	1000039198	LAXICON ENTERPRISES (U) LIMITED
504.	1007232732	LAXMI LOGISTICS LIMITED
505.	1000029671	LEAF TOBACCO & COMMODITIES (U) LIMITED
506.	1000098472	LEATHER INDUSTRIES OF UGANDA LIMITED
507.	1000191519	LETSHEGO UGANDA LIMITED
508.	1000024389	LIBERTY GENERAL INSURANCE UGANDA LIMITED
509.	1000800821	LIFE CHURCH LIMITED

510.	1006870363	LILA.D. KESHWALA ENTERPRISES LIMITED
511.	1000021859	LIMELIGHT LIMITED
512.	1000054373	LION ASSURANCE CO. LIMITED
513.	1000034721	LIQUID TELECOMMUNICATIONS (U) LTD
514.	1000378505	LIRA RESORT ENTERPRISES LIMITED
515.	1000510073	LIVING GOODS LIMITED
516.	1000275340	LOBIGA INVESTMENTS LIMITED
517.	1000273738	LOHANA COMMUNITY OF KAMPALA
518.	1000162561	LONDON DISTILLERS (U) LIMITED
519.	1003237264	LUSANGO REAL UGANDA LIMITED
520.	1002226624	LUTHERAN WORLD RELIEF- UGANDA
521.	1000034745	LUUKA PLASTICS LIMITED
522.	1000413922	M/S MAGM TELECOM LIMITED
523.	1000126992	MADHVANI GROUP LIMITED
524.	1000212262	MAGNET CONSTRUCTION COMPANY LIMITED
525.	1000160845	MAGNUM INTERNATIONAL LIMITED
526.	1001159479	MAHANT SHREE INTERNATIONAL LIMITED
527.	1000041459	MAIRYE ESTATES LIMITED
528.	1000433888	MAK SPH - CDC HIV/AIDS FELLOWSHIP PROGRAM
529.	1000028090	MAKEPASI MATCH LIMITED

530.	1000041138	MAKERERE UNIVERSITY / WALTER REED PROJECT LIMITED
531.	1000029467	MAKERERE UNIVERSITY BUSINESS SCHOOL
532.	1000031079	MAKERERE UNIVERSITY COUNCIL
533.	1000146071	MALARIA CONSORTIUM
534.	1000188899	MANAGEMENT SCIENCES FOR HEALTH INC.
535.	1000024914	MANDELA AUTO SPARES LIMITED T/A CITY RETREAD
536.	1000026015	MANSONS UGANDA LIMITED
537.	1000051791	MARIANA AGENCIES LIMITED
538.	1000567952	MARIE STOPES INTERNATIONAL (MSI-UGANDA)
539.	1000051204	MARIE STOPES UGANDA LIMITED
540.	1000164204	MARKH INVESTMENTS CO. LTD
541.	1000031238	MARSH UGANDA LIMITED
542.	1000102100	MASTER WOOD WORKS LIMITED
543.	1000056986	MAX IMPORTS & EXPORTS LIMITED
544.	1000099711	MAYUGE SUGAR INDUSTRIES LIMITED
545.	1000182178	MBALE AREA FEDERATION OF COMMUNITIES
546.	1000760785	MEDICAL TEAMS INTERNATIONAL - UGANDA
547.	1000035836	MEDIPHARM SALES LIMITED
548.	1000032339	MEDIPOINT INDUSTRIES LTD
549.	1000025739	MEERA INVESTMENTS LIMITED

550.	1000238573	MEGA SUPERMARKET LIMITED
551.	1000024983	MEGHA INDUSTRIES (U) LTD.
552.	1000024945	MERCANTILE CREDIT BANK LIMITED
553.	1000031307	MERCURY COMPUTERS LIMITED
554.	1000104492	MERCY CORPS UGANDA
555.	1002054406	MERIDIAN TOBACCO CO LTD
556.	1000072634	METAPLUS (U) LIMITED
557.	1000032322	METRO PHARMACEUTICALS LIMITED
558.	1000586827	METROPOLITANREPUBLIC UGANDA LIMITED
559.	1000113215	MFI MANAGED DOCUMENT SOLUTIONS LIMITED
560.	1000927563	MGAHINGA GORILLA NATIONAL PARK
561.	1008541293	MHATRE ENTERPRISES LIMITED
562.	1000026816	MI HOLDINGS LIMITED
563.	1001180108	MILDMAY UGANDA
564.	1000213636	MILLENIUM GENERAL HARDWARE LIMITED
565.	1000030223	MINET LIMITED
566.	1000219401	MINI BAKERIES (UGANDA) LIMITED
567.	1000132394	MIRAGE TRADING CO LIMITED
568.	1000086245	MISSION AVIATION FELLOWSHIP
569.	1002208957	M-KOPA UGANDA LIMITED

570.	1000112366	MKS LIMITED
571.	1000121462	MM INTERGRATED STEEL MILLS (UGANDA) LIMITED
572.	1000316556	MMP AGRO INDUSTRIES LIMITED
573.	1000496372	MOBILE DECISIONING UGANDA LIMITED
574.	1000765956	MOFUNDS LIMITED
575.	1008459202	MONI IMPEX LIMITED
576.	1000026036	MONITOR PUBLICATIONS LIMITED
577.	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA, SA
578.	1000028573	MOTORCARE UGANDA LIMITED
579.	1000255940	MOUNT MERU MILLERS UGANDA LIMITED
580.	1000028076	MOVIT PRODUCTS LIMITED
581.	1000610863	MT ELGON NATIONAL PARK
582.	1000117330	MT. ELGON MILLERS LIMITED
583.	1000040458	MTK UGANDA LIMITED
584.	1001155789	MTN SEA SHARED SERVICES LTD
585.	1000028535	MTN UGANDA LIMITED
586.	1000045750	MUA INSURANCE (UGANDA) LIMITED
587.	1000027044	MUKALWE ENTERPRISES (U) LIMITED
588.	1000026761	MUKWANO ENTERPRISES LTD.
589.	1000026754	MUKWANO INDUSTRIES (U) LTD

590.	1000024700	MUKWANO PERSONAL CARE PRODUCE LIMITED
591.	1000056244	MUKWASI GENERAL CONTRACTORS
592.	1000068229	MULSTAR TECHNICAL SERVICES LIMITED
593.	1000024679	MULTICHOICE UGANDA LIMITED
594.	1000026778	MULTIPLE I.C.D. LIMITED
595.	1000026723	MULTIPLE INDUSTRIES LIMITED
596.	1000680306	MUNI UNIVERSITY
597.	1000025746	MUNYONYO COMMON WEALTH RESORT LIMITED
598.	1002663542	MUSCLE GROUP LIMITED
599.	1001134111	MUTEGO DISTRIBUTORS LIMITED
600.	1000467790	MUWONGA GENERAL INVESTMENTS LIMITED
601.	1007129539	MUZZA INVESTMENTS LIMITED
602.	1000026785	MWEYA SAFARI LOGDE LTD
603.	1000024479	N.C. BEVERAGES LIMITED
604.	1000122273	N.N. HARDWARES LIMITED
605.	1000040410	NAKANA COFFEE FACTORY LTD.
606.	1000098344	NAKUYA ENTERPRISES LIMITED
607.	1000107723	NAMUNKEKERA AGROPROCESSING INDUSTRIES LIMITED
608.	1000184698	NASECO (1996) LIMITED
609.	1000040558	NATIONAL AGRICULTURAL ADVISORY SERVICES

610.	1000029757	NATIONAL AGRICULTURAL RESEARCH ORGANISATION
611.	1001251277	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK
612.	1006994240	NATIONAL CHILDREN AUTHORITY
613.	1002767639	NATIONAL CITIZENSHIP AND IMMIGRATION CONTROL
614.	1000081236	NATIONAL COUNCIL FOR DISABILITY
615.	1000075409	NATIONAL COUNCIL FOR HIGHER EDUCATION
616.	1000054563	NATIONAL DRUG AUTHORITY
617.	1000212642	NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY
618.	1000027589	NATIONAL FORESTRY AUTHORITY
619.	1000029329	NATIONAL HOUSING & CONSTRUCTION CORPORATION
620.	1009286336	NATIONAL IDENTIFICATION AND REGISTRATION AUTHORITY (NIRA)
621.	1000645262	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA (NITA-U)
622.	1000500566	NATIONAL LIBRARY OF UGANDA
623.	1000028725	NATIONAL MEDICAL STORES
624.	1000455090	NATIONAL ORGANISATION OF TRADE UNION
625.	1000547002	NATIONAL PLANNING AUTHORITY
626.	1000024462	NATIONAL SOCIAL SECURITY FUND
627.	1000883999	NATIONAL TB REFERENCE LABORATORY
628.	1001295797	NATIONAL TEACHERS COLLEGE KALIRO
629.	1000037921	NATIONAL UNION OF DISABLED PERSONS OF UGANDA

630.	1000023440	NATIONAL WATER & SEWERAGE CORPORATION
631.	1000454082	NATIONAL WOMEN'S COUNCIL
632.	1001090043	NC BANK UGANDA LIMITED
633.	1000041304	NDEJJE UNIVERSITY LIMITED
634.	1000895867	NETIS UGANDA LIMITED
635.	1000461773	NEUTRAL (U) LIMITED
636.	1000192952	NEW FRONTIERS TECHNOLOGY CONSULT LTD
637.	1000029833	NEW MUGISHA TRADING CO.
638.	1000035125	NEWREST UGANDA INFLIGHT SERVICES LTD
639.	1006989904	NIC GENERAL INSURANCE COMPANY LIMITED
640.	1000027020	NIC HOLDINGS LIMITED
641.	1006954618	NIC LIFE ASSURANCE COMPANY LIMITED
642.	1000023395	NICE HOUSE OF PLASTICS LIMITED
643.	1000027013	NILE AGRO INDUSTRIES LIMITED
644.	1001117127	NILE ALUMINIUM LTD
645.	1000023419	NILE BREWERIES LIMITED
646.	1000969404	NILE FIBREBOARD LTD
647.	1000029412	NILE PLYWOODS (U) LTD.
648.	1000202562	NILE SURGICOT LIMITED
649.	1000650236	NIMROSE ENTERPRISES LIMITED

650.	1000029429	NINA INTERIORS LIMITED
651.	1000035515	NIPPON PARTS (U) LIMITED
652.	1000907027	NISH AUTO LIMITED
653.	1000039488	NKUMBA UNIVERSITY
654.	1000038159	NOKIA SOLUTIONS AND NETWORKS BRANCH OPERATIONS OY
655.	1001431642	NOVA INSURANCE COMPANY LIMITED
656.	1000027006	NOVO ENTERPRISES LIMITED
657.	1000501467	NSAMIZI TRAINING INSTITUTE OF SOCIAL DEVELOPMENT
658.	1000038587	NTAKE BAKERY & COMPANY LTD
659.	1000126208	NTEMENRO ENTERPRISES LIMITED
660.	1000054038	NTEREFUNE GENERAL ENTERPRISES LTD
661.	1000916382	NYAKANA TOBACCO STORE LTD
662.	1000101316	OFFICE OF THE AUDITOR GENERAL
663.	1003603986	OKORO HOLDINGS LIMITED
664.	1000471856	OPERATIONS & MAINTENANCE ENERGY UGANDA LTD
665.	1000038128	OPPORTUNITY BANK(U)LTD
666.	1001060453	ORGANISATION FOR COMMUNITY ACTION
667.	1000023319	ORIENT BANK LTD
668.	1000029405	OSCAR INDUSTRIES LTD.
669.	1000739804	OWOTE ENTERPRISE LIMITED

670.	1001527796	OXFAM NOVIB
671.	1000354317	OZUU BROTHERS ENTERPRISES LIMITED
672.	1000027527	PAN AFRIC COMMODITIES LIMITED
673.	1000023723	PAN AFRIC IMPEX UGANDA LIMITED
674.	1000023654	PANYAHULULU COMPANY LIMITED
675.	1000023692	PARAA SAFARI LODGE LIMITED
676.	1008272900	PATON LLOYD LIMITED
677.	1000038646	PATRONICS SERVICES (U) LIMITED
678.	1000194526	PAX INSURANCE COMPANY LIMITED
679.	1000032415	PC WORLD COMPUTERS LIMITED
680.	1000247938	PEARL DAIRY FARMS LIMITED
681.	1000038532	PEARL DEVELOPMENT GROUP LIMITED
682.	1000113671	PEARL ENGINEERING CO LTD
683.	1008055130	PEP STORES UGANDA LIMITED
684.	1012227897	PERNIX CONSTRUCTION LLC
685.	1008818865	PETER C. ALDERMAN FOUNDATION
686.	1009841269	PETROLEUM AUTHORITY OF UGANDA
687.	1000631271	PHARMACEUTICAL SOCIETY OF UGANDA
688.	1000023288	PHILLIPS PHARMACEUTICALS (UGANDA) LIMITED
689.	1000027503	PICFARE INDUSTRIES LTD.

690.	1000023647	PINE INVESTMENTS LIMITED
691.	1000078661	PIPELINE DESIGN AND FOAM INDUSTRIES LIMITED
692.	1000032422	PKF CONSULTING LIMITED
693.	1000092203	PKF UGANDA
694.	1000041007	PLAN INTERNATIONAL, INC.
695.	1000956960	PMTS LIMITED
696.	1000029719	POST BANK UGANDA LIMITED
697.	1002397931	PRAISE DISTRIBUTORS LIMITED
698.	1000129346	PRAMUKH STEEL LIMITED
699.	1000035263	PRAYOSHA ENTERPRISES LIMITED
700.	1002294431	PREMIDIS LIMITED
701.	1000023295	PREMIER ACADEMY LIMITED
702.	1000039181	PREMIER DISTILLERIES LIMITED
703.	1001926183	PREMIER ROSES LIMITED
704.	1000748755	PRESIDENTIAL INITIATIVE ON BANANA INDUSTRIAL DEVELOPMENT
705.	1000027510	PRICEWATERHOUSECOOPERS
706.	1000028359	PRICEWATERHOUSECOOPERS LIMITED
707.	1000023264	PRIDE MICRO FINANCE LIMITED
708.	1000223039	PRIDE TRADING COMPANY LIMITED
709.	1000028269	PRIME GENERAL SUPPLY LIMITED

710.	1000072627	PRIME IMPEX 2001 LIMITED
711.	1000032391	PRINT 'N' CARTON UGANDA LIMITED
712.	1000123250	PRIVATISATION AND UTILITY SECTOR REFORM PROJECT
713.	1000217913	PROGRAM FOR ACCESSIBLE HEALTH COMMUNICATION AND EDUCATION
714.	1000296842	PROGRAMME FOR APPROPRIATE TECHNOLOGY IN HEALTH
715.	1000027472	PROPERTY SERVICES LIMITED
716.	1000027572	PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHOR
717.	1002407769	Q3 HOLDINGS LIMITED
718.	1000119943	QUALITY CHEMICALS LTD
719.	1000245853	QUALITY INFRASTRUCTURE AND STANDARDS PROGRAMME (QUISP)
720.	1000037821	QUALITY PLASTICS UGANDA LIMITED
721.	1000198061	QUALITY TRANSMISSION EQUIPMENT (U) LIMITED
722.	1000029581	QUALITY UGANDA LIMITED
723.	1000993806	QUEEN ELIZABETH NATIONAL PARK
724.	1000054304	QUICK SALERS (U) LIMITED
725.	1007086780	R I DISTRIBUTORS LIMITED
726.	1000033461	RAA LIMITED
727.	1000031490	RAINBOW INDUSTRIES (U) LIMITED
728.	1000080753	RAMP ENTERPRISES LIMITED
729.	1000507715	REACH ONE TOUCH ONE MINISTRIES (ROTOM)

730.	1000339591	REACH THE YOUTH UGANDA
731.	1000042153	REDDYS PHARMA LIMITED
732.	1000036295	REGAL PAINTS UGANDA LIMITED
733.	1006204301	REGIONAL INTEGRATION IMPLEMENTATION PROGRAMME
734.	1000111879	REGIONAL UNIVERSITIES FORUM FOR CAPACITY BUIL
735.	1000027396	RENE INDUSTRIES LIMITED
736.	1000026885	RENE INVESTMENTS LIMITED
737.	1000023357	RENE PHARMACY LTD
738.	1000098116	REYNOLDS CONSTRUCTION COMPANY (NIGERIA) LIMITED
739.	1000100360	RHINO FOOTWEAR LIMITED
740.	1001267584	RHINO FUND - UGANDA
741.	1000336291	RHINO INTERNATIONAL LIMITED
742.	1000055471	RHINO INVESTMENTS LIMITED
743.	1000379088	RIDDHI HARDWARE
744.	1000034676	RILEY PACKAGING (U) LTD
745.	1000696351	RIO INSURANCE COMPANY LIMITED
746.	1000029619	ROBANNE (UGANDA) LIMITED
747.	1000035118	ROJAMU (UGANDA) LIMITED
748.	1000023326	ROKO CONSTRUCTION LIMITED
749.	1010558044	ROKO GROUP LIMITED

750.	1000026854	ROOFINGS LIMITED
751.	1000022805	ROOFINGS ROLLING MILLS LIMITED
752.	1000328258	ROPANI INTERNATIONAL LIMITED
753.	1000024976	ROSEBUD LIMITED
754.	1000023364	ROYAL VAN ZANTEN LIMITED
755.	1000249350	RUGOMA TRADERS LIMITED
756.	1003157831	RURAL ELECTRIFICATION AGENCY
757.	1000330067	RUSEKERE GROWERS TEA FACTORY CO LTD
758.	1000234182	RUTUNGU INVESTMENTS LIMITED
759.	1000090608	RWENZORI BOTTLING COMPANY
760.	1000023333	RWENZORI COMMODITIES LIMITED
761.	1000578622	RWENZORI MOUNTAINS NATIONAL PARK
762.	1008254449	S.B.K ENTERPRISE LIMITED
763.	1000583351	S.H.FAMILY HARDWARE LIMITED
764.	1000434413	S.W.T LEATHER INDUSTRIES LIMITED
765.	1000467479	SAG LOGISTICS (U) LTD
766.	1001889092	SAGAR TRADING COMPANY LIMITED
767.	1000046734	SAI OFFICE SUPPLIES (UG) LTD
768.	1000543222	SAI RAM ENTERPRISES LIMITED
769.	1000026830	SAIMCO (SOROTI AGRICULTURE)

770.	1000042443	SALVATION DISTRIBUTORS LIMITED
771.	1000237589	SAMARITANS PURSE INTERNATIONAL RELIEF LIMITED (BY GUARANTEE)
772.	1000387211	SAMISA AND COMPANY LIMITED
773.	1000144545	SANLAM GENERAL INSURANCE (UGANDA) LIMITED
774.	1000026471	SARACEN UGANDA LIMITED
775.	1000032384	SARJAN CONSTRUCTION UGANDA LIMITED
776.	1000023005	SAROVA INTERNATIONAL BUILDERS (U) LIMITED
777.	1000099528	SARRCHEM INTERNATIONAL (UGANDA) LIMITED
778.	1000775625	SATGURU TRAVEL AND TOURS SERVICES COMPANY LIMITED
779.	1000039778	SAVE THE CHILDREN INTERNATIONAL
780.	1000186379	SAWAN DISTRIBUTORS LIMITED
781.	1000195665	SAYONA ENTERPRISE U LTD
782.	1000029274	SBI INTERNATIONAL HOLDINGS AG.
783.	1000028687	SCANAD UGANDA LIMITED
784.	1002029507	SEA HORSE INTERNATIONAL LIMITED
785.	1000020720	SECUREX AGENCIES UGANDA LIMITED
786.	1000119394	SECURITY GROUP ALARMS LIMITED
787.	1000029436	SECURITY GROUP CASH IN TRANSIT LIMITED
788.	1000026136	SECURITY GROUP UGANDA LIMITED
789.	1000074536	SEETA GENERAL STORES LIMITED

790.	1000352063	SENA DISTRIBUTORS
791.	1007365981	SENA TRADERS LIMITED
792.	1000051211	SEND A COW LIMITED
793.	1000025487	SEROMA LIMITED
794.	1000026174	SERVICE & COMPUTER INDUSTRIES UGANDA LIMITED
795.	1000022232	SEVEN HILLS IMPEX LIMITED
796.	1000101019	SEWECO INDUSTRIAL COATINGS LIMITED
797.	1000026074	SEYANI BROTHERS AND CO U LIMITED
798.	1000025401	SEYANI INTERNATIONAL COMPANY LIMITED
799.	1008509849	SGS AUTOMOTIVE UGANDA LIMITED
800.	1000278060	SHAKA COMPANY LIMITED
801.	1000051128	SHARE AN OPPORTUNITY-UGANDA
802.	1000035812	SHELL CAPITAL 2001 LIMITED
803.	1000077753	SHELL CITY 2000 LIMITED
804.	1001072538	SHILU ENTERPRISES LIMITED
805.	1000197612	SHOBHA DISTRIBUTERS LIMITED
806.	1000028083	SHOPRITE CHECKERS UGANDA LIMITED
807.	1000098848	SHREE ENTERPRISES LIMITED
808.	1000032239	SHYAM HARDWARES LIMITED
809.	1000272509	SIDONA AGENCY LTD

810.	1000025135	SIMBA DISTRIBUTORS LIMITED
811.	1000026181	SIMBA TELECOM LIMITED
812.	1007227385	SIMK COM SOLUTIONZ LTD
813.	1000032460	SINO AFRICA MEDICINES & HEALTH LTD
814.	1001367204	SINOPEC INTERNATIONAL PETROLEUM SERVICE CO (UGANDA) LIMITED
815.	1000060000	SKENYA MOTORS (U) LIMITED
816.	1000026464	SKYFAT TANNERY COMPANY LIMITED
817.	1000185668	SMILE COMMUNICATIONS UGANDA LIMITED
818.	1000079272	SOGEA - SATOM
819.	1000042243	SOKONI AFRICA LIMITED
820.	1000130285	SOLAR NOW SERVICES (U) LIMITED
821.	1000064660	SOLECO CONSTRUCTION COMPANY LIMITED
822.	1001834444	SOLID U LIMITED
823.	1001855197	SOLITON TELMEC LTD
824.	1000209411	SOLITON TELMEC U LIMITED
825.	1000527077	SOMOTRADE (U) LIMITED
826.	1001813021	SOROTI UNIVERSITY
827.	1001047201	SORUDA
828.	1000137427	SOS CHILDREN'S VILLAGES UGANDA
829.	1000042764	SOUTH AFRICAN AIRWAYS (PTY) LIMITED

830.	1000026823	SOUTHERN RANGE NYANZA LIMITED
831.	1000119829	SPEAR HOUSE LIMITED
832.	1000059399	SPEEDAG INTERFREIGHT UGANDA LIMITED
833.	1000028787	SPEKE HOTEL (1996) LIMITED
834.	1000028007	SSEMPA INVESTMENTS LIMITED
835.	1001085352	ST FRANCIS HEALTH CARE SERVICES
836.	1000024158	STANBIC UGANDA HOLDINGS LIMITED
837.	1000024189	STANDARD CHARTERED BANK UGANDA LIMITED
838.	1000074101	STAR DTV (UGANDA) CO.LIMITED
839.	1000038677	STATEWIDE INSURANCE CO. LTD.
840.	1000060842	STEEL AND TUBE INDUSTRIES LIMITED
841.	1000128283	STEEL FORCE LIMITED
842.	1000024327	STEELWORKS LIMITED
843.	1000020713	STEMA ASSOCIATES LIMITED
844.	1000024172	STIRLING CIVIL ENGINEERING LIMITED - UGANDA BRANCH
845.	1008243175	STRONGMINDS UGANDA
846.	1000439228	SUGAR AND ALLIED INDUSTRIES LIMITED
847.	1000024134	SUGAR CORPORATION OF UGANDA LIMITED
848.	1000074277	SUMADHURA TECHNOLOGIES LTD
849.	1002599318	SUNBELT TEXTILES COMPANY LIMITED

850.	1000027175	SUNNY ENTERPRISES
851.	1000109228	SUNRISE COMMODITIES AND MILLERS UGANDA LTD
852.	1000144027	SUNSILK LTD
853.	1000043437	SUPER MEDIC LTD
854.	1000026792	SURGIPHARM (U) LIMITED
855.	1000167794	SWASTIK LIMITED
856.	1000033872	SYMBION UGANDA LIMITED
857.	1000926489	TAN DISTRIBUTORS LIMITED
858.	1001010099	TASCO INDUSTRIES LIMITED
859.	1000077059	TECHNO THREE UGANDA LIMITED
860.	1000026236	TECHNOLOGY ASSOCIATES LIMITED
861.	1000396234	TECHNOLOGY PRODUCTS AND SERVICES LTD
862.	1000376444	TEGEKA ENTERPRISES LIMITED
863.	1000024769	TEMBO STEELS (U) LIMITED
864.	1000140161	TERRAIN SERVICES LIMITED
865.	1000075323	TESCO INDUSTRIES LIMITED
866.	1000104240	TETRA TECHNICAL SERVICES (U) LIMITED
867.	1000046996	THE AIDS SUPPORT ORGANISATION (TASO)
868.	1000355370	THE BANDWIDTH AND CLOUD SERVICES GROUP LTD
869.	1003025842	THE CHILDREN OF THE NILE FOUNDATION LTD

870.	1000117965	THE CHURCH OF JESUS CHIRST OF LATTER DAY SAINTS
871.	1000040686	THE COPY CAT (UGANDA) LIMITED
872.	1000033423	THE EMIN PASHA LIMITED
873.	1000338324	THE GRAND GLOBAL HOTEL LIMITED
874.	1000325231	THE HOTEL AND TOURISM TRAINING INSTITUTE
875.	1000042688	THE HUMAN RIGHTS AND GOOD GOVERNANCE PROGRAMME
876.	1000030513	THE INFECTIOUS DISEASES INSTITUTE LIMITED
877.	1000112559	THE JANE GOODALL INSTITUTE
878.	1001713722	THE JOSEPH INITIATIVE LIMITED
879.	1000024838	THE JUBILEE INSURANCE CO LTD
880.	1000024869	THE JUBILEE INVESTMENTS COMPANY
881.	1000077394	THE LUTHERAN WORLD FEDERATION
882.	1000137976	THE NATIONAL FORUM OF PWHA NETWORKS IN UGANDA
883.	1001117593	THE NATIONAL YOUTH COUNCIL
884.	1000042374	THE NEW FOREST COMPANY LIMITED
885.	1000027144	NEW VISION PRINTING AND PUBLISHING COMPANY LIMITED
886.	1000092355	THE REGISTERED TRUSTEES OF KAMPALA ARCHDIOCESE
887.	1000041214	THE REGISTERED TRUSTEES OF REPRODUCTIVE HEALTH UGANDA
888.	1006946727	THE REGISTERED TRUSTEES OF THE ARYA PRATINIDHI SABHA OF EASTERN AFRICA
889.	1000443702	THE RESEARCH AND EDUCATION NETWORK FOR UGANDA LTD

890.	1001314890	THE SYNAGOGUE CHURCH OF ALL NATIONS-UGANDA
891.	1000024883	THE TORO AND MITYANA TEA COMPANY LIMITED
892.	1000408392	THE UGANDA HUMAN RIGHTS COMMISSION
893.	1000144942	TIAN TANG GROUP LIMITED
894.	1000132066	TIGHT SECURITY LIMITED
895.	1000035325	TILE CENTRE LTD.
896.	1000107257	TIMCOM U LTD
897.	1006863894	TIME TO TRADE ENTERPRISES LIMITED
898.	1000024790	TORORO CEMENT LTD
899.	1000024876	TORORO STEEL WORKS LIMITED
900.	1000024845	TOTAL UGANDA LIMITED.
901.	1000026243	TPS (UGANDA) LIMITED
902.	1000027855	TRANSAFRICA ASSURANCE CO LTD
903.	1000115949	TRANSEAST (U) LIMITED
904.	1000024731	TRANSPAPER LTD
905.	1000551172	TRANSPARENCY INTERNATIONAL UGANDA
906.	1000053914	TRANSTEL LIMITED
907.	1000027434	TRANSTRAC LIMITED
908.	1000776626	TRIDEV HARDWARE LTD
909.	1000995197	TRIPPLE 3K LIMITED

910.	1000024807	TROPICAL BANK LIMITED
911.	1000653671	TRUST CHEMICALS (U) LIMITED
912.	1000078102	TULSI CONSTRUCTION LIMITED
913.	1000121396	TUSKER MATTRESSES UGANDA LIMITED
914.	1000133140	TUWEREZA BAKERY LIMITED
915.	1000021293	TWIGA CHEMICAL INDUSTRIES (U) LTD
916.	1000099283	TYRE EXPRESS (U) LIMITED
917.	1000214188	UAP OLD MUTUAL PROPERTIES UGANDA LIMITED
918.	1000024006	UAP OLDMUTUAL INSURANCE UGANDA LIMITED
919.	1000028794	UGACHICK POULTRY BREEDERS LIMITED
920.	1000516376	UGAFODE MICROFINANCE LIMITED
921.	1000225635	UGANDA AIDS COMMISSION
922.	1000477911	UGANDA ALLIED HEALTH EXAMINATIONS BOARD
923.	1000026143	UGANDA BAATI LTD
924.	1000028428	UGANDA BATTERIES LIMITED
925.	1000229950	UGANDA BLOOD TRANSFUSION SERVICES
926.	1000023775	UGANDA BREWERIES LIMITED
927.	1000138335	UGANDA BRILLANT PILE INDUSTRIAL CO.LTD
928.	1000284950	UGANDA BUREAU OF STATISTICS
929.	1000151494	UGANDA BURNS AND PLASTIC SURGERY INSTITUTE LIMITED

930.	1000957588	UGANDA BUSINESS AND TECHNICAL EXAMINATIONS BOARD
931.	1000146554	UGANDA CHRISTIAN UNIVERSITY
932.	1000028863	UGANDA CLAYS LTD
933.	1000055626	UGANDA COFFEE DEVELOPMENT AUTHORITY
934.	1000023851	UGANDA COMMUNICATIONS COMMISSION
935.	1000400663	UGANDA CROP CARE LIMITED
936.	1000023944	UGANDA DEVELOPMENT BANK LTD
937.	1000443250	UGANDA DEVELOPMENT CORPORATION
938.	1000025418	UGANDA DUTY FREE SALES LIMITED
939.	1000025815	UGANDA ELECTRICITY DISTRIBUTION COMPANY LIMITED
940.	1000023813	UGANDA ELECTRICITY GENERATION COMPANY LIMITED
941.	1000025097	UGANDA ELECTRICITY TRANSMISSION COMPANY LIMITED
942.	1000374280	UGANDA EXPORT PROMOTION BOARD
943.	1000050638	UGANDA FISHNET MANUFACTURERS LTD.
944.	1009135185	UGANDA FREE ZONES AUTHORITY
945.	1000032581	UGANDA GINNERS & COTTON EXPORTERS ASSOCIATION LTD
946.	1000020782	UGANDA HEALTH MARKETING GROUP LIMITED
947.	1000042115	UGANDA INDUSTRIAL RESEARCH INSTITUTE
948.	1000651458	UGANDA INSTITUTE OF ALLIED HEALTH AND MANAGEMENT SCIENCES- MULAGO
949.	1000594518	UGANDA INVESTMENT AUTHORITY

950.	1000967830	UGANDA LAND COMMISSION
951.	1000943176	UGANDA LAW REFORM COMMISSION
952.	1000055526	UGANDA MARTYRS UNIVERSITY
953.	1000487497	UGANDA MEDICAL AND DENTAL PRACTITIONERS COUNCIL
954.	1000062775	UGANDA NATIONAL BUREAU OF STANDARDS
955.	1005993583	UGANDA NATIONAL COMMISSION FOR UNESCO
956.	1000271898	UGANDA NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY
957.	1000030506	UGANDA NATIONAL EXAMINATION BOARD
958.	1008139706	UGANDA NATIONAL METEOROLOGICAL AUTHORITY
959.	1000132401	UGANDA NATIONAL ROADS AUTHORITY
960.	1000912571	UGANDA NURSES AND MIDWIVES COUNCIL
961.	1000500787	UGANDA NURSES AND MIDWIVES EXAMINATIONS BOARD
962.	1008699876	UGANDA PETROLEUM INSTITUTE KIGUMBA
963.	1000027427	UGANDA POST LIMITED
964.	1000483921	UGANDA PULP & PAPER MILLS LIMITED
965.	1000804283	UGANDA REGISTRATION SERVICES BUREAU
966.	1004849404	UGANDA RETIREMENT BENEFITS REGULATORY AUTHORITY
967.	1000029771	UGANDA REVENUE AUTHORITY
968.	1000160400	UGANDA ROAD FUND
969.	1000053203	UGANDA SOCIETY FOR HEALTH SCIENTIST

970.	1000421989	UGANDA TOBACCO SERVICES LIMITED
971.	1000472771	UGANDA TOURISM BOARD
972.	1000573896	UGANDA TOWERS LIMITED
973.	1000051004	UGANDA TRANSPORT AGENCIES LTD
974.	1001387343	UGANDA VETERANS ASSISTANCE BOARD
975.	1002389132	UGANDA VIRUS RESEARCH INSTITUTE - CDC COAG
976.	1001058737	UGANDA VIRUS RESEARCH INSTITUTE DIRECTORS OFFICE
977.	1000026923	UGANDA WILDLIFE AUTHORITY
978.	1000219632	UGANDA YOUNG MENS CHRISTIAN ASSOCIATION YMCA
979.	1000025760	UMEME LIMITED
980.	1000025111	UNGA MILLERS (U) LIMITED
981.	1000023913	UNILEVER UGANDA LIMITED
982.	1000021400	UNION LOGISTICS (UGANDA) LIMITED
983.	1000364186	UNISTRONG INVESTMENT (U) LIMITED
984.	1000023868	UNITED BANK FOR AFRICA (UGANDA) LIMITED
985.	1000442815	UNITED HEALTHCARE DISTRIBUTORS LTD
986.	1003380596	UNITED SEAFOODS U LIMITED
987.	1000099925	UNIVERSITY RESEARCH CO LLC
988.	1000028870	V.G.KESHWALA AND SONS LIMITED
989.	1000075506	VALLEY STREAM LIMITED

990.	1000023975	VAMBECO ENTERPRISES LIMITED
991.	1000343502	VEKSONS (U) LIMITED
992.	1000041335	VERMA CO. LIMITED
993.	1000025380	VICTORIA ENGINEERING LIMITED
994.	1000025304	VICTORIA MOTORS LIMITED
995.	1000106104	VICTORIA NILE PLASTICS LIMITED
996.	1000996640	VILLAGE ENTERPRISE FUND
997.	1000038311	VINI SERVICES LIMITED
998.	1000023951	VIRAL DISTRIBUTORS LIMITED
999.	1000454227	VIRAL OIL LIMITED
1000.	1000023844	VIRAL SERVICES LIMITED
1001.	1000028283	VISA INVESTMENTS LTD
1002.	1000029626	VIVA GENERAL MERCHANDISE LIMITED
1003.	1000026533	VIVO ENERGY UGANDA LTD
1004.	1000152267	VOCATIONAL TRAINING INSTITUTE NAKAWA
1005.	1000124962	VOLUNTARY SERVICE OVERSEAS LTD.
1006.	1000025228	WAGAGAI LIMITED
1007.	1002756113	WANANCHI GROUP UGANDA LIMITED
1008.	1000030251	WATOTO CHILDCARE MINISTRIES
1009.	1000145484	WATOTO CHURCH LIMITED

1010.	1000121203	WAVAH WATER LIMITED
1011.	1000167687	WICCE-WOMENS INTERNATIONAL CROSS CULTURAL EX
1012.	1000828906	WILLIEX COMMODITIES LIMITEFD
1013.	1000040983	WISPRO (UGANDA) LTD.
1014.	1000267901	WKS HARDWARE LIMITED
1015.	1000374252	WORLD RENEW UGANDA
1016.	1000028818	WORLD VISION UGANDA
1017.	1000187539	YANJIAN UGANDA COMPANY LIMITED
1018.	1000885142	YOGI STEELS LIMITED
1019.	1000025014	YUASA INVESTMENTS LIMITED
1020.	1001497819	YUVRAJ INTERNATIONAL (U) LTD
1021.	1000025328	ZEN TRADING LIMITED
1022.	1003390003	ZENITAKA CORPORATION
1023.	1000072689	ZHONGHAO OVERSEAS CONSTRUCTION ENG CO LTD
1024.	1002818859	ZHONGMEI ENGINEERING GROUP LIMITED
1025.	1000136243	ZTE UGANDA LIMITED

HON. MATIA KASAJA,
Minister of Finance, Planning and Economic Development.

**LIST OF THE REGULATIONS MADE UNDER
THE TAX APPEALS TRIBUNAL ACT, CAP. 345**

	The Tax Appeals Tribunals (Procedure) Rules, 2012, S.I. No. 50 of 2012.	
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CHAPTER 345

THE TAX APPEALS TRIBUNALS ACT.

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CHAPTER 345

THE TAX APPEALS TRIBUNALS ACT.

Commencement: 1 August, 1998.

An Act to establish tax appeals tribunals pursuant to article 152(3) of the Constitution.

PART I—INTERPRETATION.

1. Interpretation.

- (1) In this Act, unless the context otherwise requires—
 - (a) “applicant” means a person who has made an application to a tribunal for—
 - (i) review of a taxation decision;
 - (ii) an extension of time under section 16(2); or
 - (iii) reinstatement of an application under section 25(4);

- (b) “chairperson” means the chairperson of a tribunal appointed under section 3;
 - (c) “currency point” means the value of a currency point specified in the Schedule to this Act;
 - (d) “decision maker” is the person who, from time to time, holds the office which has general administration of the taxing Act under which a taxation decision has been made;
 - (e) “member” means a member of a tribunal;
 - (f) “Minister” means the Minister responsible for finance;
 - (g) “objection decision” means a taxation decision made in respect of a taxation objection;
 - (h) “proceeding”, in relation to a tribunal, means—
 - (i) an application to a tribunal for review of a taxation decision;
 - (ii) an application to a tribunal for an extension of time under section 16(2); or
 - (iii) an application to a tribunal for reinstatement of an application under section 25(4);
 - (i) “registrar” means the registrar of a tribunal;
 - (j) “tax” includes duty, rate, levy or other imposition;
 - (k) “taxation decision” means any assessment, determination, decision or notice;
 - (l) “taxing Act” means any Act which imposes a tax; and
 - (m) “tribunal” means a tax appeals tribunal established by this Act and, in relation to a proceeding, means a tax appeals tribunal established as constituted for the purposes of the proceeding.
- (2) For the purposes of this Act, where a taxing Act provides that a person dissatisfied with a taxation decision may object against the decision, such an objection is referred to as a “taxation objection”.

PART II—ESTABLISHMENT OF TAXATION APPEALS TRIBUNALS.

2. Establishment of tribunals.

- (1) There are established taxation appeals tribunals.
- (2) A tribunal shall consist of a chairperson and four other tribunal members appointed in accordance with this Act.

3. Appointment of the chairperson of a tribunal.

- (1) The Minister, in consultation with the chairperson of the Judicial Service Commission, shall appoint the chairperson of a tribunal.
- (2) A person is not qualified to be appointed chairperson of a tribunal unless he or she is qualified to be appointed a judge of the High Court.

4. Appointment of the other members of a tribunal.

- (1) The other members of the tribunal shall be appointed by the Minister.
- (2) A member of a tribunal shall be appointed on a part-time or fulltime basis.

5. Qualifications for appointment.

- (1) A person may only be appointed as a member of a tribunal if the person—
 - (a) is of high moral character and proven integrity; and
 - (b) has not been convicted of any offence involving moral turpitude.
- (2) A member of a tribunal shall be a person qualified in taxation, finance, accounting or law.
- (3) No member of a tribunal may be an officer of the Uganda Revenue Authority or a civil servant.

6. Term of appointment.

- (1) The chairperson shall hold office for a term of three years and is eligible for reappointment.
- (2) Subject to this Act, a member of a tribunal shall hold office for a term of three years and is eligible for reappointment.

7. Conditions of appointment.

- (1) Subject to this Act, a member of a tribunal holds office on such terms and conditions as are prescribed, including terms and conditions relating to remuneration and allowances.
- (2) The appointment of a judge as chairperson shall not affect his or her tenure of office as a judge, or his or her rank, title, status, precedence, salary and allowances, or other rights or privileges as the holder of the office of judge of the courts of judicature and, for all purposes, his or her service as chairperson shall be taken to have been service as holder of the office of such a judge.

8. Oath of office.

A person who is appointed as a member of a tribunal shall, before assuming the duties of his or her office, take and subscribe the oath of allegiance and the judicial oath in the Fourth Schedule to the Constitution.

9. Termination of appointment.

- (1) This section applies to all members of a tribunal.

(2) A member of a tribunal may resign his or her office by notice in writing delivered to the Minister.

(3) A member may be removed from office only for—

- (a) inability to perform the functions of his or her office arising from infirmity of body or mind;
- (b) misbehaviour or misconduct;
- (c) incompetence; or
- (d) being an undischarged bankrupt.

(4) The Minister shall remove a member of a tribunal if the question of his or her removal has been referred to a committee appointed under subsection (5) and the committee has recommended to the Minister that the member ought to be removed from office on any ground described in subsection (3).

(5) If the Minister is of the opinion that a member of a tribunal should be removed, the Minister shall appoint a committee consisting of three persons who are or who have held offices as judges of a court having unlimited jurisdiction in civil and criminal matters or a court having jurisdiction in appeals from such a court, or who are advocates of at least ten years' standing.

(6) The committee appointed under subsection (5) shall inquire into the matter and report to the Minister recommending whether or not the member ought to be removed under this section.

(7) Where the question of the removal of a member of the tribunal is referred to a committee under this section, the Minister shall suspend the member from performing the functions of his or her office.

(8) A suspension under subsection (7) shall cease to have effect if the committee advises the Minister that the member suspended should not be removed from office.

10. Disclosure of interest.

Where a member is, or is to be, a member of the tribunal as constituted for the purposes of a proceeding and the member has any interest, pecuniary or otherwise, that could conflict with the proper performance of the member's functions, the member shall disclose the interest to the parties to the proceeding and, except with the consent of all the parties to the proceeding, the member shall not take part in the proceeding or exercise any powers in relation to the review by a tribunal of the taxation decision to which the proceeding relates.

PART III—ORGANISATION OF THE TRIBUNALS.

11. Official seal.

(1) A tribunal shall have a seal which shall be judicially noticed.

(2) The seal of a tribunal shall be affixed by or with the authority of the tribunal to such documents as are required by a direction of the chairperson to be sealed with the seal of the tribunal.

12. Arrangement of business.

(1) Subject to this Act, the chairperson is responsible for ensuring the orderly and expeditious discharge of the business of the tribunal.

(2) Without limiting the operation of subsection (1), the chairperson shall give directions as to—

- (a) the arrangement of the business of the tribunal;
- (b) the places at which the tribunal may sit;
- (c) the procedure of the tribunal generally; and
- (d) the procedure of the tribunal at a particular place.

(3) The times and places of the hearings of a tribunal shall be determined by the chairperson with a view to securing a reasonable opportunity for applicants to appear before the tribunal with as little inconvenience and expense as is practicable.

13. Constitution of a tribunal for exercise of powers.

(1) A tribunal shall be constituted for a proceeding by three members.

(2) At a hearing of a proceeding before the tribunal at which the tribunal is constituted by three members—

- (a) if the chairperson is a member of the tribunal as constituted, he or she shall preside; or
- (b) in any other case a member elected by the members present from among their number shall preside.

(3) Where, in the case of a proceeding constituted by three members, one of those members ceases to be a member, or ceases to be available for the purposes of the proceeding, before the matter to which the proceeding relates is determined—

- (a) if the parties to the proceeding agree, then the proceeding shall be completed by the tribunal constituted by the remaining members of the tribunal; or
- (b) if the parties do not agree, the proceedings shall be adjourned, another member shall replace the member who ceased to be a member for the purposes of the proceeding and the proceeding shall be reheard.

(4) Where, as a result of subsection (3)(a), the tribunal is constituted by two members and the members do not agree on the decision to be made, the chairperson shall assign another member to the tribunal for the purposes of the proceeding, and the proceeding shall be reheard.

(5) Where a proceeding is reheard by the tribunal, the tribunal may, for the purposes of the proceeding, have regard to any record of the proceeding before the tribunal as previously constituted, including a record of any evidence taken in that proceeding.

PART IV—REVIEW BY THE TRIBUNALS OF TAXATION DECISIONS.

14. Tribunal to review taxation decisions.

(1) Any person who is aggrieved by a decision made under a taxing Act by the Uganda Revenue Authority may apply to the tribunal for a review of the decision.

(2) The tribunal has power to review any taxation decision in respect of which an application is properly made.

(3) A tribunal shall in the discharge of its functions be independent and shall not be subject to the direction or control of any person or authority.

15. Deposit of portion of tax pending determination of objection.

(1) A taxpayer who has lodged a notice of objection to an assessment shall, pending final resolution of the objection, pay 30 percent¹ of the tax assessed or that part of the tax assessed not in dispute, whichever is greater.

(2) Subject to subsection (1), in the case of goods which are perishable, the goods shall be released to the taxpayer immediately after payment of the amount of tax prescribed in that subsection; but the Uganda Revenue Authority shall be given surety equivalent to the amount of tax assessed.

16. Application for review of a taxation decision.

(1) An application to a tribunal for review of a taxation decision shall—

(a) be in writing in the prescribed form;

(b) include a statement of the reasons for the application; and

(c) be lodged with the tribunal within thirty days after the person making the application has been served with notice of the decision.

(2) A tribunal may, upon application in writing, extend the time for the making of an application to the tribunal for a review of a taxation decision.

¹ In the case of Fuelex (U) Limited vs. Uganda Revenue Authority Constitutional Petition No. 3 of 2009 Court held that Section 15 of the Tax Appeals Tribunal Act, in so far as it compels an objector to a tax assessment whose challenge is not with regard to the amount of the tax payable to pay to the tax Authority 30 percent of the tax assessed is inconsistent with article 44 of the Constitution; hence it is unconstitutional.

(3) An applicant to a tribunal shall serve a copy of the application on the decision maker within five days after lodging the application with the tribunal.

(4) Where an application for review relates to a taxation decision that is an objection decision, the applicant is, unless the tribunal orders otherwise, limited to the grounds stated in the taxation objection to which the decision relates.

(5) An application to a tribunal for review of a taxation decision is not taken to have been made unless the prescribed nonrefundable fee, if any, in respect of the application has been paid.

(6) The Civil Procedure and Limitation (Miscellaneous Provisions) Act shall not apply to an application for review.

(7) An application for review of a taxation decision shall be made within six months after the date of the taxation decision.

17. Lodging of material documents with the tribunal.

(1) Subject to this section, not later than thirty days after being served with a copy of an application to a tribunal to review a taxation decision, the decision maker shall lodge with the tribunal two copies of—

- (a) the notice of the decision;
- (b) a statement giving the reasons for the decision; and
- (c) every other document in the decision maker's possession or under his or her control which is necessary to the tribunal's review of the decision.

(2) Where the tribunal is of the opinion that there may be—

- (a) particular other documents; or
- (b) other documents included in a class of documents,

which may be relevant to the review of a decision by the tribunal, the tribunal may, by notice in writing, require the decision maker to lodge with the tribunal the documents specified in the notice to the extent that those documents are in the person's possession or under his or her control.

(3) This section has effect notwithstanding any rule of law relating to privilege or the public interest in relation to the production of documents.

17A. Mediation

(1) A tribunal may, prior to hearing any application filed with the tribunal, refer the matter for mediation to a Registrar or to a mediator in accordance with the Judicature (Mediation) Rules, 2013.

(2) The Judicature (Mediation) Rules, 2013 shall apply, with necessary modifications, to mediation under this Act.

18. Burden of proof.

In a proceeding before a tribunal for review of a taxation decision, the applicant has the burden of proving that—

- (a) where the taxation decision is an objection decision in relation to an assessment, the assessment is excessive; or
- (b) in any other case, the taxation decision should not have been made or should have been made differently.

19. Review by the tribunal.

(1) For the purpose of reviewing a taxation decision, a tribunal may exercise all the powers and discretions that are conferred by the relevant taxing Act on the decision maker and shall make a decision in writing—

- (a) affirming the decision under review;
- (b) varying the decision under review; or
- (c) setting aside the decision under review and either—
 - (i) making a decision in substitution for the decision so set aside; or
 - (ii) remitting the matter to the decision maker for reconsideration in accordance with any directions or recommendations of the tribunal.

(2) The tribunal shall give reasons in writing for its decision, including its findings on material questions of fact and reference to the evidence or other material on which those findings were based.

(3) A decision on an application for review shall be made as soon as is practicable after the hearing has been completed; and the tribunal shall cause a copy of its decision, including the reasons for the decision, to be served on each party to the proceeding.

(4) Subject to subsection (5), a decision of a tribunal comes into operation upon the giving of the decision or on such other date as may be specified by the tribunal in the decision.

(5) A taxation decision varied by a tribunal or a decision made by the tribunal in substitution for a taxation decision under review shall, for all purposes other than for the purpose of making an application to the tribunal for review or the lodging of an appeal against the decision, be deemed to be a decision of the decision maker and, unless the tribunal orders otherwise, has effect on and from the day on which the decision under review had effect.

(6) A decision of a tribunal shall have effect as and be enforceable as if it were a decision of

a court.

(7) Subject to subsection (9), all decisions of a tribunal and all evidence received by it, including a transcript of the report of the hearings, are public records open to the inspection of the public.

(8) Subject to subsection (9), a tribunal shall provide for the publication of its decisions, including reasons, in such form and manner as may be adapted for public information and use, and such authorized publication is evidence of the decisions of the tribunal in all courts of Uganda without any further proof of authentication.

(9) A tribunal shall ensure that in releasing, or allowing access to, information under subsection (7) or (8) measures are taken to prevent the disclosure of trade secrets or other confidential information.

20. Hearings.^[P]_[SEP]

Subject to article 28 of the Constitution, hearings before the tribunal shall be open to the public unless the tribunal, on the request of either party, directs that the hearing should be closed to the public.

21. Powers of the tribunal.

(1) For the purpose of a proceeding before a tribunal, the tribunal may—

- (a) take evidence on oath;
- (b) proceed in the absence of a party who has had reasonable notice of the proceeding; and
- (c) adjourn the hearing of the proceeding from time to time.

(2) For the purpose of the hearing of a proceeding before a tribunal, the tribunal shall have powers of the High Court to summon a person to appear before it—

- (a) to give evidence; or
- (b) to produce books, documents or things in the possession, custody or control of the person named in the summons that are mentioned in the summons.

(3) Where a tribunal considers it desirable for the purposes of avoiding expenses or delay, or for any other special reason, it may receive evidence by affidavit and administer interrogations and require the persons to whom interrogations are administered to make a full and true reply to the interrogations.

(4) A tribunal shall have power to issue a commission or request to examine witnesses abroad.

(5) A tribunal may make an order as to costs against any party, and the order shall be enforceable in like manner to an order of the High Court.

(6) A tribunal may make an order as to damages, interest or any other remedy against any party, and the order shall be enforceable in the same manner as an order of the High Court.

22. Procedure.

(1) In any proceeding before a tribunal, the procedure of the tribunal is, subject to this Act, within the discretion of the tribunal.

(2) A proceeding before a tribunal shall be conducted with as little formality and technicality as possible, and the tribunal shall not be bound by the rules of evidence but may inform itself on any matter in such manner as it thinks appropriate.

(3) The proceedings of a tribunal shall be conducted in accordance with such rules of practice and procedure as the tribunal may specify, and the tribunal may direct the application of the rules of practice and procedure of any court subject to such modifications as the tribunal may direct.

(4) The tribunal shall have such assistance in carrying out its lawful writs, processes, orders, rules, decrees or commands as is available to a court in Uganda.

23. Representation before the tribunal.

At the hearing of a proceeding before a tribunal, the applicant may appear in person or may be represented.

24. Opportunity to make submissions concerning evidence.

A tribunal shall ensure that every party to a proceeding before the tribunal is given a reasonable opportunity to present his or her case and, in particular, to inspect any documents to which the tribunal proposes to have regard in reaching a decision in the proceeding and to make submissions in relation to those documents.

25. Discontinuance, dismissal or reinstatement of an application.

(1) An applicant may, by notice in writing lodged with a tribunal, at any time, notify the tribunal that the application is discontinued or withdrawn, and the tribunal shall dismiss the application without proceeding to review the decision.

(2) If an applicant fails, without reasonable excuse, to appear at the hearing of the proceeding, a tribunal may dismiss the application without proceeding to review the decision.

(3) If an applicant fails within a reasonable time to proceed with the application or comply

with a direction by a tribunal in relation to the application, the tribunal may dismiss the application.

(4) Where the tribunal has dismissed an application under subsection(2) or (3), the applicant may, within thirty days after receiving notification that the application has been dismissed, apply to the tribunal for reinstatement of the application, and the tribunal may, if it considers it appropriate to do so, reinstate the application and give such directions as appear to be appropriate in the circumstances.

26. Power of the tribunal if the parties reach agreement.

If, at any stage during a proceeding, the parties to the proceeding agree in writing as to the terms of a decision of the tribunal in the proceeding or in relation to a part of the proceeding or a matter arising out of a proceeding and the tribunal is satisfied that a decision in those terms is within the powers of the tribunal, the tribunal, may—

- (a) where the agreement reached is as to the terms of a decision of the tribunal in the proceeding, make a decision in accordance with those terms without holding a hearing or, if the hearing has commenced, without completing the hearing; or
- (b) where the agreement reached relates to a part of a proceeding or a matter arising out of a proceeding, in its decision in the proceeding, give effect to the terms of the agreement without dealing at the hearing with that part of the proceeding or the matter arising out of the proceeding to which the agreement relates.

27. Appeals to the High Court from decisions of a tribunal.

(1) A party to a proceeding before a tribunal may, within thirty days after being notified of the decision or within such further time as the High Court may allow, lodge a notice of appeal with the registrar of the High Court, and the party so appealing shall serve a copy of the notice of appeal on the other party to the proceeding before the tribunal.

(2) An appeal to the High Court may be made on questions of law only, and the notice of appeal shall state the question or questions of law that will be raised on the appeal.

(3) The High Court shall hear and determine the appeal and shall make such order as it thinks appropriate by reason of its decision, including an order affirming or setting aside the decision of the tribunal or an order remitting the case to the tribunal for reconsideration.

27A. Appeals to Court of Appeal from decisions of High Court

(1) A party to proceedings before the High Court may, within thirty days after being notified of the decision or within such further time as the Court of Appeal may allow, lodge a notice of appeal with the registrar of the Court of Appeal, and the party so appealing shall serve a copy of the notice of appeal on the party to the proceedings before the High Court.

- (2) An appeal to the Court of Appeal may be on questions of law only, and the notice of appeal shall state the question or questions of law that will be raised on the appeal.
- (3) The Court of Appeal shall inquire and determine the appeal expeditiously and shall declare its findings not later than sixty days from the date of filing the appeal.

27B. Appeals to Supreme Court from decisions of Court of Appeal

- (1) A party to proceedings before the Court of Appeal may, with leave of court, lodge a notice of appeal with the registrar of the Supreme Court, and the party so appealing shall serve a copy of the notice of appeal on the party to the proceedings before the Court of Appeal.
- (2) An appeal to the Supreme Court may be lodged with a certificate of the Court of Appeal that the matter raises questions of law of great public importance or if the Supreme Court in its overall duty to see that justice is done, considers that the appeal should be heard.
- (3) The Supreme Court shall inquire and determine the appeal expeditiously and shall declare its findings not later than thirty days from the date of filing the appeal.

28. Operation and implementation of a decision subject to review or appeal.

- (1) Where an application for review or appeal of a taxation decision has been lodged with a reviewing body, the reviewing body may make an order staying or otherwise affecting the operation or implementation of the decision under review or appeal, or a part of the decision, as the reviewing body considers appropriate for the purposes of securing the effectiveness of the proceeding and determination of the application for review or appeal.
- (2) Where the decision maker is required to refund an amount of tax to a person as a result of a decision of a reviewing body, the tax shall be repaid with interest at the rate specified in the relevant law on the amount of the refund for the period commencing from the date the person paid the tax refunded and ending on the last day of the month in which the refund is made.
- (3) In this section, “reviewing body” means a tribunal, the High Court, Court of Appeal or Supreme Court, as the case may be.

PART V—MANAGEMENT OF THE TRIBUNALS.

29. Management of the administrative affairs of the tribunal.

- (1) The chairperson is responsible for managing the administrative affairs of the tribunal.
- (2) In the management of the administrative affairs of the tribunal, the chairperson shall be assisted by the registrar of the tribunal and such officers and employees as may be necessary for the efficient discharge of the tribunal’s functions.
- (3) The registrar and other officers and employees of the tribunal shall be appointed by the tribunal.

30. Registrar of the tribunal.

(1) There shall be a registrar of each tribunal who shall perform the registry functions of the tribunal.

(2) A person shall not be qualified to be appointed registrar unless he or she is qualified to be appointed as a registrar of the High Court.

(3) A registrar has power to do all things necessary or convenient to be done for the purpose of assisting the chairperson under section 29.

(4) The chairperson may give the registrar directions regarding the exercise of his or her powers under this Part.

(5) Notwithstanding subsection (3), a registrar shall have power to—

- (a) hear and determine interlocutory applications arising from an application filed with a tribunal;
- (b) tax a bill of costs; and
- (c) mediate any matter referred to him or her by a tribunal.

PART VI—OFFENCES AND PENALTIES

31. Failure to comply with a summons.

Any person who has been served with a summons issued by the registrar—

- (a) to appear as a witness before a tribunal; or
- (b) to produce a book, document or thing,

and who, without reasonable excuse, fails to comply with the summons, commits an offence and is liable on conviction to a fine not exceeding sixty currency points or to imprisonment not exceeding two years or to both.

32. Failure to answer questions.

Any person who appears as a witness before a tribunal and who, without reasonable excuse, refuses or fails to answer a question that he or she is required to answer by the presiding member at the proceeding commits an offence and is liable on conviction to a fine not exceeding sixty currency points or to imprisonment not exceeding two years or to both.

33. False or misleading evidence.

Any person who appearing as a witness before a tribunal gives evidence that, to his or her knowledge, is false or misleading commits an offence and is liable on conviction to a fine not exceeding sixty

currency points or to imprisonment not exceeding two years or to both.

34. Contempt of a tribunal.

Any person who—

- (a) insults a member in, or in relation to, the exercise of his or her powers or functions as a member;
- (b) interrupts the proceedings of a tribunal;
- (c) creates a disturbance, or takes part in creating a disturbance in or near a place where a tribunal is sitting; or
- (d) does any other act or thing that would, if a tribunal were a court of record, constitute a contempt of that court,

commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points or to imprisonment not exceeding six months or to both.

PART VII—FINANCIAL PROVISIONS

35. Funds, accounts and audit.

- (1) A tribunal shall annually present a budget to the Minister for his or her approval.
- (2) The funds of a tribunal shall consist of—
 - (a) money appropriated by Parliament for the purposes of the tribunal;
 - (b) grants received by the tribunal with the approval of the Minister;
 - (c) fees and fines levied by the tribunal to be retained as appropriation in aid;
 - (d) any other money as may, with the approval of the Minister,

be received by or made available to the tribunal for the purpose of performing its functions.

(3) A tribunal shall keep proper books of account which shall be subject to annual audit by the Auditor General.

PART VIII—MISCELLANEOUS

36. Immunity from suit.

No action, suit, prosecution or any other proceeding may be brought or instituted personally against a person who is or was a member of the tribunal in respect of any act done or omitted to be done in good faith in the discharge of any function under this Act.

37. Delegation.

- (1) The chairperson may, by an instrument in writing, delegate to a member all or any of

his or her functions under this Act, other than the power of delegation.

(2) A power delegated under this section when exercised by the delegate shall, for all purposes of this Act, be deemed to have been exercised by the chairperson.

(3) A delegation may be made to a member under this section notwithstanding that a delegation to another member is, or delegations to other members are, in force under this Act.

(4) A delegation under this section does not prevent the exercise of a power by the chairperson.

38. Service of notices and other documents.

The rules for service of notices and other documents in the taxing Act under which the taxation decision under review is made shall apply for the purpose of serving any notice or document required or authorised by this Act.

39. Regulations.

The Minister may, by statutory instrument, make regulations for better carrying into effect the provisions and purposes of this Act.

40. Power of Minister to amend the Schedule.

The Minister may, with approval of Cabinet, by statutory instrument, amend the Schedule to this Act.

41. Transitional.

This Act applies to taxation decisions made before the coming into operation of this Act.

Schedule.

s. 1.

Currency point.

A currency point is equivalent to twenty thousand shillings.

Cross References

Civil Procedure and Limitation (Miscellaneous Provisions) Act, Cap. 72.

Constitution of 1995

Judicature (Mediation) Rules, 2013 SI. No. 10 of 2013

STATUTORY INSTRUMENTS

SUPPLEMENT No. 22

27th July, 2012

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 41 Volume CV dated 27th July, 2012

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S T A T U T O R Y I N S T R U M E N T S

2012 No. 50.

THE TAX APPEALS TRIBUNALS (PROCEDURE) RULES, 2012

ARRANGEMENT OF THE RULES

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SCHEDULE

Schedule 1—Currency Point.

Schedule 2—Form TAT 1 – Application.

Form TAT 2 – Lodging of material documents by Commissioner General.

Form TAT 3 – Notice to lodge specified documents or things.

Form TAT 4 – Notice to parties to appear.

Form TAT 5 – Witness summons.

Form TAT 6 – Warrant of arrest of witnesses.

Schedule 3—Application fees.

S T A T U T O R Y I N S T R U M E N T S

2012 No. 50.

The Tax Appeals Tribunals (Procedure) Rules, 2012

(Under section 22(3) of the Tax Appeals Tribunals Act, Cap 345)

IN EXERCISE of the powers conferred on the Tribunal by section 22(3) of the Tax Appeals Tribunals Act, Cap. 345, these Rules are made this 16th day of July, 2012.

1. **Title.**

These Rules may be cited as the Tax Appeals Tribunals (Procedure) Rules, 2012.

2. Application of these Rules and other rules.

(1) Subject to section 22 of the Act, these Rules apply to all proceedings of the Tribunal.

(2) In addition to these Rules, the rules for service of notices and other documents in the taxing Act under which the taxation decision is being reviewed apply for the purposes of serving any notice or document required or authorised under the taxing Act.

3. Interpretation.

In these Rules, unless the context otherwise requires—

“Act” means the Tax Appeals Tribunals Act;

“Commissioner General” means the Commissioner-General of the Uganda Revenue Authority appointed under the Uganda Revenue Authority Act;

“currency point” has the meaning assigned to it in Schedule 1 of the Act;

“officer in charge” means an officer of the Tax Appeals Tribunal in charge of the registry, a regional registry or any other registry designated by the Chairperson of the Tribunal;

“representative” means an advocate, employee, or any person authorized in writing by the applicant or the respondent to represent him or her under these Rules at the proceeding of a Tribunal;

“Tribunal” means a tax appeals tribunal established by section 2 of the Tax Appeals Tribunal Act.

4. Business of Tribunal.

The business of the Tribunal shall, unless otherwise directed by the Chairperson, be conducted during official working days and hours designated for Government business.

5. Proceedings of the Tribunal.

(1) The proceedings of the Tribunal and the matters to be disposed of at the proceedings shall be determined by the Chairperson and shall be advertised and notified in such manner as the Chairperson may direct.

(2) Nothing in these Rules precludes the Tribunal from disposing of any business that has not been advertised or notified.

6. Establishment of registries.

There is established a principal registry of the Tribunal at Kampala, or such other registries as the Chairperson may designate by notice in the *Gazette*.

7. Filing of application.

(1) An appeal to the Tribunal for a review of a taxation decision shall be commenced by filing an application in the registry at Kampala or at a regional registry or such other registries designated by the Chairperson.

(2) All subsequent documents required to be lodged in relation to application under subrule (1) shall be lodged in the relevant registry.

8. Titling of application.

An application filed—

- (a) at the Kampala registry shall be entitled as an application in the Tax Appeals Tribunal at the Kampala registry;
- (b) at a regional registry of the Tribunal shall be entitled as an application in the Tax Appeals Tribunal at the regional registry; and
- (c) at any other registry designated by the Chairperson shall be entitled as an application in the Tax Appeals Tribunal at that registry.

9. Status of application.

(1) Where an application is filed at any other registry designated by the Chairperson, the officer in charge of that registry shall, after entering the application in the register, immediately notify the Registrar of the particulars of that application.

(2) The applicant shall immediately after filing the application at any other registry designated by the Chairperson, serve a copy of the application on the representative of the Commissioner-General nearest to that registry designated by the Chairperson.

10. Form of application; receipt of application.

(1) An application filed with the Tribunal for review of a taxation decision shall be typed or written in block letters in quadruplicate in Form TAT 1 in Schedule 2 to these Rules and shall clearly state the reasons for the application and in numerical order, the issues on which a decision is sought.

(2) Where a taxpayer is unable to read or write, he or she may present the application orally to the Registrar who shall reduce it in writing.

(3) Upon receipt of an application, the Registrar or officer in charge of any other registry designated by the Chairperson shall deal with it as follows—

- (a) duly date, sign and stamp of all the four copies of the application;
- (b) retain the first copy for the use of the Tribunal; and
- (c) return to the applicant the second, and third copies to be served on the Commissioner General or his or her representative in accordance with Rule 12.

11. Extension of time for filing application.

(1) Where an application is not filed with the Registrar within forty-five days from the date the applicant was served with a notice of the taxation decision, the Tribunal may, in its discretion, upon the application of the applicant in writing, extend the time for making an application.

(2) An application for extension of time shall be in writing supported by an affidavit stating reasons why the applicant was unable to file an application against the Commissioner General in time.

(3) A copy of the application for extension of time shall be served on the Commissioner General by the applicant within five days of filing with the Registrar.

(4) The Commissioner General may respond to the application by filing an affidavit within fourteen days from the date of service of the application.

(5) The Tribunal shall set down the hearing date for the application.

(6) The Tribunal may grant the extension of time if it is satisfied that the taxpayer was unable to file the application for the following reasons—

- (a) absence from Uganda;
- (b) illness; or
- (c) any other reasonable cause.

12. Service on Commissioner General.

(1) An applicant shall, within five days after filing an application with the Tribunal serve a copy of the application on the Commissioner General.

(2) Service of an application on the Commissioner General under subrule (1) shall be by delivering or tendering to him or her or his or her authorised representative the second, third and fourth copies of the application; the second and fourth copies shall be stamped and dated as evidence of service and returned to the applicant, while the third copy shall be retained by the Commissioner General.

(3) An acknowledgement of service on the application form shall be signed by the Commissioner General or his or her representative, which shall be returned to the Registrar as proof of service.

13. Lodging of material documents.

(1) The Commissioner General shall, not later than thirty days after being served with an application under rule 12, cause to be lodged with the Registrar in Form TAT. 2 in Schedule 2 to these Rules, two copies of—

- (a) the notice of the decision;

- (b) a statement giving reasons for the decision; and
- (c) all documents in the Commissioner General's possession or under his or her control which are necessary to enable the Tribunal to review the decision.

(2) The notice of the Tribunal to the Commissioner General specifying documents to be produced shall be in Form TAT.3 in Schedule 2 to these Rules.

(3) An acknowledgment schedule on the application form shall be signed by the Commissioner General or his or her representative which shall be returned to the Registrar as proof of service.

14. Maintenance of registers and files.

(1) The Registrar or an officer in charge of any other Registry designated by a Chairperson shall maintain—

- (a) a register of all applications in which the particulars of every application are entered by service number in every year, according to the order in which the applications are admitted and which shall contain—
 - (i) the serial number of the application;
 - (ii) the date of the application;
 - (iii) the name and address of the applicant;
 - (iv) a brief description of the tax decision giving rise to the application;
 - (v) the date of the hearing;
 - (vi) the names of witnesses;
 - (vii) a list of documents including those requested for by the Tribunal;
 - (viii) the decision or order of the Tribunal and the date on which it was made;
 - (ix) the date on which the remedy was executed;
 - (x) the particulars of execution of the decision or order;
 - (xi) the application for appeal to the High Court, if any, and the date of appeal; and
 - (xii) the final disposal of the application; and
- (b) a file for each application containing—
 - (i) particulars of the application;
 - (ii) notices of the decision;
 - (iii) a statement giving reasons for the decision;
 - (iv) a list of all material documents including those requested for by the Tribunal;
 - (v) the record of the proceedings and the evidence given by the parties and their witnesses;
 - (vi) the submissions of the parties; and
 - (vii) the decision of the Tribunal.

15. Notice to parties to appear.

(1) The Registrar or officer in charge of any other registry designated by the Chairperson shall give all parties to an application, not less than fourteen days' notice of the date fixed for the first hearing of the application in Form TAT.4 in Schedule 2 to these Rules.

(2) Dates for subsequent hearings may be fixed at the discretion of the Tribunal.

16. Summons for witnesses.

(1) The Registrar shall, before the date for the hearing of an application, issue summons in Form TAT. 5 in Schedule 2 to these Rules, requiring attendance at a date, time and place specified in the summons, of the witnesses as may be required.

(2) A person summoned as a witness before the Tribunal is entitled to be paid the same allowance as that paid to the witnesses in the High Court.

17. Summons to produce books, etc.

At any time before the hearing or after the registrar has issued summons, either party may, on application to the Registrar obtain summons for witnesses whose attendance to give evidence or to produce a book, document or thing named in the summons may be required.

18. Mode of service of summons.

(1) A witness summons or other notice requiring service shall, if practicable, be served personally on the person named in the summons by delivering or tendering to him or her a duplicate of the summons or other notice.

(2) A person upon whom a summons or notice is served shall sign or put his or her signature or mark in acknowledgement of receipt of the summons or notice upon the back of the original of the summons or notice, which shall then be returned to the Tribunal.

(3) Where a person refuses to acknowledge receipt of summons or notice under subrule (3), the person who has effected service of summons or notice shall record in writing the refusal on the back of the notice or summons.

(4) Where it is not practicable or possible to effect personal service of a summons or notice in the manner provided in this rule, service of the summons or notice may be made by—^[P]~~[SEP]~~

(a) leaving the duplicate of the summons or notice for him or her with any adult person residing with him or her, an adult member of the family, his or her employer or employee; or

(b) affixing the duplicate to a conspicuous place in the house or homestead in which the person named in the summons or notice ordinarily resides or by affixing the duplicate in a conspicuous place in his or her office or place of work and also to a conspicuous place in the Tribunal offices and the summons or notice shall be taken to have been duly served; or

- (c) publishing the particulars of the summons or notice in a newspaper circulating it in the area or any other media.

(5) Every summons or notice issued under these Rules and requiring service shall be served by an officer of the Tribunal or any other person authorised to do so by the Tribunal including a chief, an officer of a local council or a police officer.

(6) Any notice or summons served on an advocate, representative or an agent of a party by registered post or by leaving it at the chambers, office, or ordinary residence and whether it is for the personal appearance of the party or not, shall be presumed to be duly communicated and made known to the party whom the advocate, representative or agent represents and, unless the Tribunal otherwise directs, shall be effectual for all purposes as if it had been served on the party in person.

(7) A summon, warrant, order, notice or other formal document issued by the Tribunal shall be signed by the Registrar or a person authorised by him or her, and shall be sealed with the seal of the Tribunal.

19. Arrest warrant for witnesses.

Where, without sufficient cause, a witness does not appear in obedience to a summons the Tribunal may on the proof that proper service has been effected on the witness issue a warrant of arrest in Form TAT 6 in Schedule 2 to these Rules for the witness to be brought before the Tribunal at a date, time and place specified in the warrant.

20. Non appearance of the respondent.

(1) Where on the date fixed for the hearing of an application, the applicant appears but, the respondent does not appear, the Tribunal may, if satisfied that a summons or notice notifying the respondent of the time and place for the hearing has been duly served upon the respondent, proceed to hear the evidence of the applicant if any, *ex parte*.

(2) Where the hearing is not completed, the Tribunal may adjourn the hearing to another day and require the applicant to serve the respondent notice of the new date.

(3) Where the respondent wishes to rejoin the proceedings, he or she shall apply to do so before submissions are made.

21. Order of addresses.

(1) Subject to section 21(1) (b) of the Act, the Tribunal shall at the hearing of an application, hear the applicant and his or her witnesses first and the respondent shall be given an opportunity to cross examine the witness, where any.

(2) At the close of the case of the applicant the evidence of the respondent shall be heard, and

the applicant shall be given the opportunity to cross examine each witnesses followed by re-examination by the respondent after which the parties may make oral or written submissions.

(3) The Tribunal may, at any time, put questions to either party or to any witness and may, at its discretion, call additional evidence as is necessary for further clarification of the issues raised at the hearing of the application.

(4) The Tribunal may, for sufficient reason, at any time after beginning the hearing of the application, adjourn the hearing; and in every such case, the Tribunal shall fix another convenient day for further hearing and disposal of the application.

22. Amendment of pleadings.

A party may at any time before the closure of the case, orally apply to amend its pleadings and the Tribunal may at its discretion allow such application provided the amendments do not raise new issues.

23. Recording of evidence.

(1) The evidence of the parties and that of a witness shall be taken down in writing by the members of the Tribunal at that proceeding, or by a person authorised to do so, in a form to be decided upon by the members and when completed shall be signed by the members of the Tribunal at that proceeding.

(2) Notwithstanding subrule (1), the evidence given at the hearing of an application may be recorded in short hand or by mechanical means, the transcript of anything recorded shall, if certified by members of the Tribunal at that proceeding to be correct, be deemed to be a true record of the evidence for the purposes of the proceeding.

24. Decision to be made in presence of parties.

After concluding the hearing of the evidence and submissions of the parties, the Tribunal shall, as soon as is practicable, make a written decision which shall on notice, be read in the presence of both parties or of their advocates or representatives and shall cause a copy, duly signed and certified by the members of the Tribunal which heard the application, to be served on each party to the proceeding.

25. Contents of decision.

The written decision of the Tribunal shall contain—

- (a) the nature of the application;
- (b) a summary of the relevant evidence produced before the Tribunal and the reasons for accepting or rejecting the evidence;
- (c) the reasons for the decision;
- (d) the relief or remedy, if any, to which the applicant or respondent is entitled; and
- (e) an order for costs or other relief.

26. Evidence by affidavit and interrogatories.

(1) Where the Tribunal requires evidence to be received by means of affidavits or interrogatories, the affidavits or interrogatories and answers to affidavits or interrogatories shall be by such means and in such form as the Tribunal may direct.

(2) In any proceeding where the evidence of a witness who resides outside Uganda is necessary, the Tribunal shall have the power to issue a commission or letter of request to examine that witness abroad.

(3) A party may present its evidence to the Tribunal either orally, or by affidavit or by statement on oath or by combination of any of these methods.

27. Functions of the Registrar.

The functions of the registrar are—

- (a) to receive and register applications, notices of decisions and all documents or things relating to the applications;
- (b) to issue and serve notices and summons of the Tribunal;
- (c) to keep all documents, books, things or records of the proceedings of the Tribunal;
- (d) to handle taxation of costs;
- (e) to issue interim orders as prescribed under the Civil Procedure Rules; and
- (f) to exercise the powers of the Registrar as prescribed under the Civil Procedure Rules.

28. Application fees.

(1) The fees payable for filing an application under these Rules shall be in accordance with Schedule 3 to these Rules.

(2) The fees payable for filing a miscellaneous application shall be one currency point and it is non-refundable

29. Application of Advocates (Remuneration and Taxation of Costs) Rules.

(1) Where the applicant is represented by an advocate, the scale of costs applicable to costs in the High Court and Magistrates Courts for instructions to prosecute or defend an application before the Tribunal shall be those prescribed in the Advocates (Remuneration and Taxation of Costs) Rules.

(2) In cases where the applicant is represented by a person other than an advocate, the costs applicable shall be such costs as may be determined by the Registrar.

30. Other applications to the Tribunal.

Any other application to the Tribunal may be made by Notice of Motion or by Chamber Summons as

specified in the Civil Procedure Act and Rules, or by letter or orally subject to what the Tribunal may direct.

31. Applicability of the Rules of Practice and Procedures.

(1) In any matter relating to the proceedings of the Tribunal for which these Rules do not provide, the rules of practice and procedure of the High Court shall apply.

(2) The Tribunal may direct the modification of the use of any rule of practice or procedure of the High Court.

32. Repeal and saving.

(1) The Tax Appeal Tribunals (Procedure) Rules 1999 (S.I. 345- 1) are repealed.

(2) Notwithstanding the repeal specified in subrule (1)—

(a) all things lawfully done under the repealed rules which are in force and effect immediately before the commencement of these rules including decisions or directions given under the repealed rules shall so far as consistent with these Rules and anything done under them continue in force and effect after the commencement; and

(b) where any proceedings in respect of a review of a taxation decision have been commenced before the date of commencement of these Rules any step in the proceedings taken in accordance with the repealed Rules shall be deemed to have been validly taken for purposes of the corresponding provision of these Rules, and where the proceedings under the repealed Rules have been commenced but have not been concluded, the proceedings may be continued and concluded as if the Tribunal were a Tribunal under these Rules.

SCHEDULE 1

Rule 3, 28

CURRENCY POINT

Currency point is equivalent to twenty thousand shillings.

SCHEDULE 2

Rule 10

TO BE FILLED IN QUADRUPLICATE

FORM TAT. 1

APPLICATION

(Under Section 16 of the Act and rule 10)

In the Tax Appeals Tribunal at..... registry application
no..... year

In the matter of

.....APPLICANT

AND

.....RESPONDENT

1. Particulars of applicant.

- (a) Name
- (b) Nature of business.....
- (c) Postal address.....
- (d) Physical address of applicant: Plot No. Street:.....
- (e) Village Trading center
/Town/City.....
- (f) Telephone No..... Fax No..... Email.....
- (g) TIN
- (h) Income Tax File No.....
- (i) VAT Number, *(if registered)*.....

2. Particulars of the tax dispute.

- (a) Office where taxation decision was made
- (b) Type of tax *(specify by a tick in the box below as appropriate)*

Income Tax		
Excise Duty		

Import commission		
Import Duty		
Withholding tax		
VAT		
Others specify		

- (c) Assessment No..... Year of income.....
- (d) Customs Bill of Entry No.Date.....
- (e) Bank Payment Advice Form No. Date.....
- (f) Amount of tax in dispute or objected to
- (g) Date of service of taxation decision: Date..... Month..... Year.....

3. Statement of facts and reasons in support of the application. *(If space provided is not adequate, attach as many additional pages as needed for the statement).*

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

4. State remedy and or relief sought.

.....
.....
.....

5. List of books, documents or things to be produced before the tribunal if any. (Give brief description of each)

.....
.....
.....

.....
.....

6. Names of witnesses, if any, and their addresses.

.....
.....
.....
.....
.....

Dated this.....Day ofYear.....

.....
Signature of applicant/Advocate for the applicant/ agent of applicant
(FOR OFFICIAL USE ONLY)

7. **By registrar/officer-in-charge.**

Date of filing of application

Signature

Name of the officer.....

Official stamp of registrar/officer.....

ACKNOWLEDGMENT SCHEDULE

8. **By Commissioner General.**

Application No. TAT/ 20.....

PARTIES:

Service of copy of application on Commissioner General

Date

Signature

Official stamp of or on behalf of the Commissioner General.

NOTE:

Part 8 of this form to be detached and returned to the Registrar as proof of service.

To be filed in duplicate

THE REPUBLIC OF UGANDA

Form TAT. 2

LODGING OF MATERIAL DOCUMENTS BY COMMISSIONER GENERAL

(Under section 17(1) of the Act and rule 13)

In the Tax Appeals Tribunal atregistry

Application No. year.....

In the matter of

.....APPLICANT

AND

.....RESPONDENT

Pursuant to Section 17 (1) of the Tax Appeals Tribunal Act Cap 345 and rule 13 of the Tax Appeals Tribunals (Procedures) Rules, I hereby lodge with the Registrar of the Tribunal two copies of each of the following—

- (a) the notice of the decision;
- (b) a statement giving reasons for the decision;
- (c) every other documents in the decision maker’s possession (give brief description of each)

.....
.....
.....
.....

(If space is not sufficient, use separate sheet)

Date on which copy of application was served on Commissioner General.....

.....

Official stamp.....

Commissioner General

Date.....

THE REPUBLIC OF UGANDA

TAX APPEALS TRIBUNAL

Form TAT. 3

NOTICE TO LODGE SPECIFIED DOCUMENTS OR THINGS

(Under section 17(2) of the Act and rule 13(2))

In the Tax Appeals Tribunal at..... registry application
no..... year

In the matter of

.....APPLICANT

AND

.....RESPONDENT

TO:
.....

Take notice that you are required to lodge with the Tribunal on or before the.....day of
.....year....., the following documents or
things, which, in the opinion of the Tribunal, are in your possession or under your control— *(Given brief
description of each document)*

.....
.....
.....
.....
.....

Given under my hand and seal of the Tribunal thisday of..... Year

.....
Registrar

THE REPUBLIC OF UGANDA
TAX APPEALS TRIBUNAL
Form TAT. 4
NOTICE TO PARTIES TO APPEAR

(Under section 38 of the Act and rule 15)

In the Tax Appeals Tribunal at..... registry application
no..... year

In the matter of

.....APPLICANT
AND

.....RESPONDENT

TO:

.....
.....
.....

Take notice that the above application will be heard by the Tribunal on theday of
.....year.....at.....o clock in the forenoon/afternoon.

You are accordingly required to appear before the Tribunal and bring your witnesses with you.

If no appearance is made by you or by any person authorised by you to act on your behalf, the application may be heard and decided in your absence.

Given under my hand and seal of the Tribunal thisday of.....Year

.....

Registrar

THE REPUBLIC OF UGANDA

TAX APPEALS TRIBUNAL

Form TAT. 5

WITNESS SUMMONS

(Under section 21(2) of the Act and rule 16)

In the Tax Appeals Tribunal at..... registry application
No..... year

In the matter of

.....APPLICANT

AND

.....RESPONDENT

To:
.....
.....
.....
.....

Whereas your attendance is required as a witness on behalf of the
.....during the hearing of the above application, you are by this summons required to
appear before this Tribunal on theday ofyear.....at.....o'clock in the
forenoon/ afternoon and to bring with you or send the following books, documents or thing to the Tribunal—

.....
.....
.....

..... Failure to respond or obey this
summons renders you liable to penalties under the Act.

Given under my hand and seal of the Tribunal thisday of.....Year

.....

Registrar

Acknowledgement of service of summons

Full Name.....

Address.....

Date and Time.....

Rule 19

THE REPUBLIC OF UGANDA

From TAT.6

WARRANT OF ARREST OF WITNESS

(Under section 31 of the Act and rule 19)

In the Tax Appeals Tribunal at..... registry application
No..... year

In the matter of

.....APPLICANT

AND

.....RESPONDENT

To:
.....
.....
.....
.....

Whereas has been duly served with summons (certified copy attached) but has failed to attend, you are by this warrant ordered to arrest and bring the said before the Tribunal.

You are further ordered to return this warrant on or before the day of Year with an endorsement certifying the day on and manner in which this warrant has been executed.

Given under my hand and seal of the Tribunal thisday of.....Year

.....

Registrar

SCHEDULE 3

Rule 28

APPLICATION FEES

An application where the tax amount in dispute is between	Fees
(a) Ushs. 1,000,000/= to Ushs. 5,000,000/=	one currency point
(b) Ushs. 5,000,000/= to Ushs. 50,000,000/=	five currency points
(c) Ushs. 50,000,000/= to Ushs. 100,000,000/=	ten currency points
(d) Ushs. 100,000,000/= to Ushs. 1,000,000,000/=	fifteen currency points
(e) Over Ushs. 1,000,000,000/=	twenty currency points

Cross references

1. Advocates (Remuneration and Taxation of Costs) Rules, S.I. 267 – 4.
2. Civil Procedure Act, Cap. 71.
3. Civil Procedure Rules, Cap. 71 – 1
4. Tax Appeals Tribunal Act, Cap. 345
5. Uganda Revenue Authority Act, Cap.196

ASA MUGENYI,
Chairperson Tax Appeals Tribunal.

THE EXCISE DUTY ACT, 2014

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY

1. Commencement
2. Interpretation
3. Associate

PART II—IMPOSITION, LIABILITY AND

PAYMENT OF EXCISE DUTY

4. Imposition of excise duty

PART III—REGISTRATION OF MANUFACTURERS, IMPORTERS AND PROVIDERS OF EXCISABLE GOODS AND SERVICES.

5. Licence for premises

PART IV—CONTROL OF EXCISABLE GOODS

6. Provision of facilities for excise control.
7. Entry.
8. Storage of excisable goods after manufacture.
9. Deficiency or excess in stock.

PART V—PAYMENT OF EXCISE DUTY, RETURNS, ASSESSMENTS AND APPEALS

10. Payment of excise duty.
11. Application of information technology
12. Refunds.
13. Liability to duty on re- importation.
14. Excisable goods or excisable services granted remission liable to duty on disposal.

PART VI—MISCELLANEOUS

15. Prices quoted to include duty
16. Regulations
17. Power of Minister to amend Schedule.
18. Repeal and savings.

THE EXCISE DUTY ACT, 2014

An Act to consolidate and amend the law relating to excise duty and to provide for related matters.

DATE OF ASSENT: 19th October, 2014.

Date of Commencement: 1st July, 2014.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2014.

2. Interpretation.

In this Act, unless the context otherwise requires—

“aircraft” includes every description of craft used in aerial navigation;

“assessment” means—

- (a) the ascertainment of excise duty under this Act; or
- (b) the ascertainment of the amount of interest and any other amount payable by a person under this Act;
- (c) a decision of the Commissioner which, under this Act, is subject to objection and appeal;

“Authority” means the Uganda Revenue Authority established by the Uganda Revenue Authority Act;

“beer” includes ale, porter, and any other description of beer and any liquor which is made or sold as a description of, or substitute for, beer and which contains more than two per cent of proof spirit but does not include—

- (a) liquor as defined in the law relating to liquor; or
- (b) any kind of beer prescribed by regulations;

“cigar” means a cigar, cheroot, or cigarillo, prepared from tobacco;

“cigarette” means a cigarette prepared from tobacco and includes any form of tip and the paper;

“citizen” means—

- (a) a natural person who is a citizen of a Partner State of East African Community;
- (b) a company or a body of persons incorporated under the laws of a Partner State of the East African Community in which at least fifty-one percent of the shares are held by a person who is a citizen of a Partner State of East African Community;

“Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;

“distiller” means a manufacturer of spirits by distillation of a fermented liquor or enguli or by any other process;

“distillery” means a distiller’s factory;

“distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioner under this Act;

“document” includes magnetic tapes, disks and microfilms;

“enguli” means a spirituous liquor including a drink containing liquor, which is conveyed into a receiver in a distillery entered under this Act as an enguli receiver;

“excisable goods” means goods manufactured in Uganda and imported into Uganda and specified in Schedule 2 but does not include goods exempt from duty;

“excisable services” means the services specified in Schedule 2;

“excise duty” means a duty imposed under this Act;

“export” means to take or cause to be taken out of Uganda;

“goods exempt from duty” means the goods specified in Schedule 3;

“import” as used in relation to goods has the meaning assigned to it in the Value Added Tax Act;

“importer” as used in relation to goods has the meaning assigned to it in the Value Added Tax Act”

“manufacture” includes the production of excisable goods or any intermediate or uncompleted process in the production of excisable goods or the rectifying or denaturing of spirits;

“materials” means the goods from which excisable goods are capable of being manufactured and any residue from the process of manufacture;

“officer” includes a person other than a labourer employed in the service of the Uganda Revenue Authority and whose right or duty it is to require the performance of any act in this Act;

“over the top services” means the transmission or receipt of voice or messages over the internet protocol network and includes access to virtual private networks;

“own use” in relation to services means applying the services for non-business use;

“owner” in respect of any excisable goods, materials, aircraft, vessel, vehicle, plant, or other thing, includes a person who is or holds himself or herself out to be the owner, manufacturer, agent or the person in possession of, or beneficially interested in, or having

control of, or power of disposition over, such goods, materials, aircraft, vessel, vehicle, plant, or other thing;

“plant” includes utensils, presses, machinery, mills, implements, appliances and fittings;

“premises” includes a building, house, room or place;

“registered person” means a person registered to manufacture excisable goods, import excisable goods or provide excisable services under this Act;

“rectifier” means a person who redistills spirits removed from a spirits receiver for the purpose of purifying or adding flavour but does not include the redistillation of enguli;

“return” means a return of excise duty;

“specially denatured spirits” means spirits denatured in accordance with a formula prescribed by regulations made under this Act for specially denatured spirits;

“spirits” means spirits of any description and includes all liquor mixed with spirits and all mixtures and compounds or preparations made with spirits but does not include denatured spirits or enguli;

“sugar” includes a saccharine substance, extract, or syrup, rice, flaked maize, any other description of corn which in the opinion of the Commissioner is prepared in a manner similar to flaked maize and any other material capable of being used in brewing except malt, corn, hops, hop concentrate, or hop oil;

“supply” as used in relation to services has the meaning assigned to it in the Value Added Tax Act;

“telecommunications services” means a service for the transmission, emission, or reception of signals, writing, images, sounds, or information of any kind by wire, radio, optical, or other electromagnetic systems and includes the related transfer or assignment of the right to use capacity for such transmission, emission, or reception the provision of access to global or local information networks, but does not exclude a private network for the exclusive use of the person;

“tribunal” means the tax appeals tribunal established by the Tax Appeals Tribunal Act;

“value added services” means content, products or services offered in the telecom sector via the mobile platform and includes short messaging service and multimedia messaging service which afford the user flexibility in accessing other services including mobile betting, games, paying for services, products or promotions but does not include standard voice calls, peer to peer short messaging service and multimedia messaging service, fax transmission, internet, mobile money transactions and games promoted by a value added service provider licensed by the National Lotteries and Gaming Regulatory Board;

“value added tax” means value added tax imposed under the Value Added Tax Act;

“wash” means the fermented liquor from which spirits are produced by distillation;

“wine” means liquor of a strength not exceeding fifty degrees of proof which is made from fruit and sugar and which fruit or sugar mixed with any other material and which had undergone a process of fermentation in its manufacture and includes mead.

3. Associate.

(1) For the purposes of this Act, where a person who is not an employee acts in accordance with the directions, requests, suggestions or wishes of another person whether or not they are in a business relationship and whether those directions, requests, suggestions or wishes are communicated to the first-mentioned person, both persons are treated as associates of each other.

(2) Without limiting the general effect of subsection (1), the following are treated as an associate of a person—

- (a) a relative of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions or wishes of the other person;
- (b) a partner of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions or wishes of the other person;
- (c) a partnership in which the person is a partner where the person, either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the rights to income or capital of the partnership;
- (d) the trustee of a trust under which the person, or an associate under another application of this section, benefits or may benefit;
- (e) a company in which the person, either alone or together with an associate under another application of this section, controls fifty percent or more of the voting power in the company either directly or through one or more interposed companies, partnerships or trusts;
- (f) where the person is a partnership, a partner in the partnership who, either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the rights to income or capital of the partnership;
- (g) where the person is the trustee of a trust, any other person who benefits or may benefit under the trust; or
- (h) where the person is a company—
 - (i) a person who, either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the voting power in the company, either directly or through one or more interposed companies, partnerships or trusts; or
 - (ii) another company in which the person referred to in subparagraph (i), either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the voting power in that other company, either directly or through one or more interposed companies, partnerships or trusts.

PART II—IMPOSITION, LIABILITY AND PAYMENT OF EXCISE DUTY

4. Imposition of excise duty.

(1) Subject to this Act, the excisable goods and excisable services specified in Schedule 2 shall be chargeable with the excise duty specified in that Schedule.

(2) Unless otherwise provided in this Act excise duty—

- (a) in the case of an excisable service, is to be paid by the person providing the service;
- (b) in the case of a manufactured excisable good, is to be paid by the person manufacturing the excisable good; and
- (c) in the case of an imported excisable good, is to be paid by the person importing the excisable good.

(3) A manufacturer of an excisable good becomes liable to pay excise duty on that manufactured excisable good when the manufactured good is removed from the manufacturer's premises.

(4) A person providing an excisable service becomes liable to pay excise duty on that service on the earlier of the following—

- (a) the date on which the performance of the service is completed;
- (b) the date on which payment for the service made; or
- (c) the date on which an invoice is issued.

(5) An importer of excisable goods shall pay excise duty at the time of import.

(6) A telecommunications service operator providing data used for accessing over the top services is liable to account for and pay excise duty on the access to the over the top services.

PART III— REGISTRATION OF MANUFACTURERS, IMPORTERS AND PROVIDERS OF EXCISABLE GOODS AND SERVICES.

5. Registration of manufacturers, importers and providers of excisable goods and services.

(1) For the purpose of facilitating the administration of excise duty, a manufacturer, importer or provider of excisable goods and services other than retailers shall apply for registration and the registration of the premises in which the manufacture, provision or dealing in excisable goods or excisable services, other than retailing takes place.

(2) The application under subsection (1) shall be in a form prescribed by the Commissioner.

(3) The Commissioner may, within one month after receiving the application under subsection (1), register or refuse to register a manufacturer, importer or provider of excisable goods

and services or the premises in which the manufacture, provision or dealing in excisable goods or excisable services takes place.

(4) The Commissioner may require the applicant to meet specified conditions before registration of the applicant or the premises.

(5) The Commissioner may issue a certificate of registration, with or without conditions.

(6) Where the Commissioner refuses to register the applicant or the premises, the Commissioner shall give reasons in writing for the refusal within one month referred to in subsection (3).

(7) Where the Commissioner registers a manufacturer, importer or provider of excisable goods and services or premises under this section, the Commissioner shall, issue to the applicant a certificate of registration.

(8) The certificate of registration shall be in a form prescribed by the Commissioner.

(9) The Commissioner shall establish and maintain a register containing the relevant details of all registered persons and their premises of operation under this section.

(10) Repealed.

(11) Repealed.

(12) Repealed.

(13) The Commissioner shall cancel a certificate issued under this section if satisfied that the registered person and the premises no longer meet the conditions for the grant of the certificate.

(14) A registered person shall not use the premises for a purpose other than the purpose for which the premises were registered.

(15) A person who operates without a certificate of registration issued under this section is liable to pay a fine of twenty currency points for each day of default from the date on which the person commences the manufacture, provision or dealing in excisable goods or excisable services.

PART IV—CONTROL OF EXCISABLE GOODS

6. Provision of facilities for excise control.

(1) The Commissioner may for the purpose of ensuring the proper performance of the provisions of this Act require an officer to be stationed on the licensed premises of a registered person under this Act.

(2) The Commissioner may, for the purposes of subsection (1), require the registered person to provide and maintain, to the satisfaction of the Commissioner, suitable office accommodation and equipment in the licensed premises.

(3) A registered person shall provide and maintain at the licensed premises storing excisable goods, scales and weights, lights, ladders, and other equipment, as may be necessary to enable an officer to take account of, or check by weight, gauge, or measure, all excisable goods or materials in the licenced premises.

7. Entry.

(1) A registered person shall, before commencing manufacture of excisable goods, make entry in the prescribed manner of each building, room, place, and item of plant in the licensed premises, which the registered person proposes to use in the manufacture, preparation for sale, or storage, of materials or excisable goods.

(2) An entry under subsection (1) shall specify the purpose for which a building, room, place or item of plant, is to be used and, unless the Commissioner otherwise permits, the mark by which it is to be distinguished.

(3) The Commissioner may, by notice in writing to the registered person, require a new entry to be made by the registered person within one month of the date of the notice.

(4) A registered person shall not, in the course of manufacture, preparation, sale or storage, of any materials or excisable goods—

- (a) make use of any building, room, place, or item of plant, in relation to which entry is required under this section unless there is in force a valid entry;
- (b) make use of a building, room, place, or item of plant, for any purpose other than that for which it was entered;
- (c) effect, without the prior permission of the Commissioner, an alteration to any building, room, place, or item of plant.

(5) A registered person who contravenes subsection (5) commits an offence and is liable on conviction to imprisonment not exceeding three years or a fine not exceeding seventy two currency points or both.

(6) Where a person is convicted under subsection (5), the court shall order the forfeiture of any excisable goods, materials or plant in respect of which the offence has been committed.

8. Storage of excisable goods after manufacture.

(1) All manufactured excisable goods shall, after the process of manufacture has been completed, be immediately removed to a room to be known as the “stock room”.

(2) The stock room shall be within the licensed premises.

(3) The stock room shall not be used for any purpose other than that of storing manufactured excisable goods after they have been manufactured.

(4) All manufactured excisable goods kept in the stock room shall be stored in a manner that facilitates the taking of a full account of all the goods.

(5) A registered person who contravenes this section commits an offence and is liable on conviction to a fine not exceeding seventy two currency points or imprisonment not exceeding three years and the court convicting the offender shall forfeit the excisable goods to the State.

(6) A stock book shall be kept in the prescribed form and shall be available for inspection by the Commissioner.

(7) The Commissioner may take copies of any entry in the stock book.

9. Deficiency or excess in stock.

(1) Where, upon the Commissioner taking stock of the manufactured excisable goods in the licensed premises of a registered person—

(a) the registered person fails to account to the Commissioner for any excisable goods manufactured by him or her, the excise duty on those manufactured excisable goods shall immediately become due and payable;

(b) any excisable goods are found in excess of the quantity which, according to the stock book of the registered person must be in the stockroom, those goods shall be forfeited to the State.

(2) A registered person—

(a) who fails to account to the Commissioner for any excisable goods manufactured by the registered person; or

(b) in whose licensed premises excisable goods are found in excess of the quantity which, according to the stock book, should be in the licensed premises, unless the registered person explains the deficiencies or excess to the satisfaction of the Commissioner, the registered person commits an offence, and is liable on conviction to a fine not exceeding seventy two currency points or imprisonment not exceeding three years or both.

PART V—PAYMENT OF EXCISE DUTY, RETURNS, ASSESSMENTS
AND APPEALS

10. Payment of excise duty.

(1) A person liable to pay excise duty shall pay the duty on the date the person files a return with the Commissioner, or shall, in the case of an assessment, pay the excise duty within forty five days after receipt of the notice of assessment.

(2) Where excisable goods on which excise duty has been paid are converted into other excisable goods liable to excise duty, the converted excisable goods shall be liable only to the difference between the excise duty on the converted goods and the excise duty originally paid before the conversion.

(3) Where excisable goods on which excise duty has been paid are converted into approved healthcare or medical products, a refund of the excise duty shall be provided to the manufacturer of the approved health care or medical products.

(3a) The Commissioner may, if satisfied that the excisable goods have been exported, remit the excise duty chargeable on those goods.

(3b) The Commissioner may, if satisfied that a plastic product—

(a) is for use in packaging of products for export;

(b) is for use in packaging medicaments; or

(c) is manufactured from recycled plastics,

remit or refund the excise duty paid under this Act.

(3c) The Commissioner shall not remit the excise duty paid on a plastic product manufactured from recycled plastic referred to in subsection (3b)(c), unless the recycled plastic used in the manufacture of the plastic product is equivalent to at least twenty percent of the raw material used.

(4) In this section, “approved healthcare or medical product” means a product that has been approved by the Minister responsible for finance in consultation with the Minister responsible for health, in accordance with regulations made under section 16.

11. Application of information technology.

Subject to conditions the Commissioner may prescribe, the formalities or procedures under this Act which may be carried out by use of information technology.

12. Refunds.

(1) A person liable to pay excise duty may apply to the Commissioner for a refund of any

excise duty paid in error or in excess of the excise duty assessed or due.

(2) An application for a refund under this section shall be made to the Commissioner in the form and manner prescribed by the Commissioner

(3) Where the Commissioner is satisfied that excise duty has been overpaid, the Commissioner shall—

- (a) apply the excess in reduction of any other duty due from the person liable to pay excise duty; and
- (b) at the written option of the person liable to pay excise duty, apply the balance of the excess, if any, in reduction of any outstanding liability of the person liable to pay excise duty in regard to other taxes not in dispute.

(4) In this section “any other duty” means a duty other than excise duty.

(5) Where the Commissioner is required to refund an amount of excise duty to a person under this Act, the Commissioner shall pay simple interest on the amount of the refund at the rate of two percent per month commencing thirty days after the date the application for the refund and ending on the last day on which a refund is made.

(6) Notwithstanding subsection (4), a person liable to excise duty who causes delay in determining a correct refund payable to him or her, and leading to a belated refund process, is only entitled to interest with effect from sixty days from the date on which he or she filed his or her delayed return, lodged an application with the tribunal or the High Court, or submitted to the Commissioner all necessary and satisfactory information required in relation to the refund in question, whichever is the later.

(7) The Commissioner shall, within thirty days after making a decision on a refund application under subsection (1), serve on the person applying for the refund a notice in writing of the decision.

(8) A person dissatisfied with a decision referred to in subsection (5) may challenge the decision under the objection and appeal procedure in this Act.

13. Liability to duty on re- importation.

Where a remission or refund of excise duty has been granted in respect of excisable goods or excisable services which have been exported and those excisable goods or excisable services are subsequently unloaded in Uganda for home consumption those excisable goods or excisable services are liable to excise duty in force at the time of the unloading.

14. Excisable goods or excisable services granted remission liable to duty on disposal.

(1) Subject to this Act, a person who has been granted a remission or refund in respect of excisable goods or excisable services or is in possession of excisable goods for which a remission or refund has been granted, shall not subsequently deal with those excisable goods or supply those excisable services in a manner inconsistent with the purpose for which the remission or refund was granted.

(2) A person who deals with excisable goods or supplies excisable services in a manner inconsistent with the purpose for which the remission or refund was granted is liable to pay the excise duty which would have been paid if the remission or refund had not been granted.

(3) Where excisable goods to which subsection (1) applies are sold or disposed of without payment of the excise duty to which they are liable, the excisable goods shall be forfeited to the State.

(4) A person who knowingly disposes of or knowingly acquires excisable goods or knowingly provides or knowingly receives excisable services, to which subsection (1) applies without the duty on the goods or services having been paid commits an offence and is liable, on conviction, to a fine not exceeding forty eight currency points or imprisonment not exceeding two years or both.

PART VI—MISCELLANEOUS

15. Prices quoted to include excise duty.

The price advertised or quoted for an excisable good or service shall include excise duty and the advertisement or quotation shall state that the price includes excise duty.

15A. General Penalty

(1) A person who fails to apply for a licence under section 5 is liable to pay a penalty equal to the amount of duty payable during the period commencing with the last day of the application period until the person files an application for the licence with the Commissioner, or until the Commissioner grants the licence, whichever is earlier.

(2) A person who fails to furnish a return within the time specified under this Act is liable to pay a penalty amounting to whichever is the greater of the following—

- (a) two hundred thousand shillings; or
- (b) an interest charge for the period for which the return is outstanding calculated in accordance with subsection (3).

(3) A person who fails to pay excise duty imposed under this Act by the due date is liable to pay interest on the unpaid duty at a rate of two percent per month, compounded, for the excise duty

which is outstanding.

(4) Where a person pays interest under subsection (3), and the duty to which it relates is found not to have been due and payable by the person and is refunded, the interest relating to the amount of the refund, shall be refunded to that person with an interest of two percent per month, compounded.

(5) A person who fails to maintain proper records for any period required by this Act is liable to pay a penalty equal to the amount of duty payable by the person for that period or ten currency points per filing period, whichever is the higher.

(6) Where a person knowingly or recklessly—

(a) makes a statement or declaration to an officer of the Uganda Revenue Authority which is false or misleading in a material particular; or

(b) omits from a statement made to an officer of the Uganda Revenue Authority, any matter or thing without which the statement is misleading in such a manner that—

(i) the duty payable by the person exceeds the duty that was assessed as payable, based on the false or misleading information; or

(ii) the amount of the refund claimed was false,

that person is liable to pay a penalty equal to the amount of the excess duty, refund or claim.

(7) Where the interest due and payable under subsection (3) exceeds the aggregate of the principal tax, any interest in excess of the principal tax shall be waived.

16. Regulations.

(1) The Minister may, by statutory instrument, make regulations to better carry into effect the provisions of this Act.

(2) Without limiting the general effect of subsection (1), regulations made under this section may—

(a) provide for the fees to be paid for a licence issued under this Act;

(b) provide for the form of the returns to be made by a registered person;

(c) provide for the securing and collection of excise duty on spirits;

(d) prescribe the maximum and minimum strength of a wort, wash or spirits;

(e) regulate the remission of excise duty including the remission of excise duty on spirits;

(f) regulate the receipt, storage, warehousing, removal and delivery of spirits prior to the payment of excise duty.

(3) Regulations under subsection (1) may provide that a person who contravenes a provision of the regulations commits an offence and is liable on conviction to a fine not exceeding seventy two currency points or both.

17. Power of Minister to amend Schedule.

The Minister may, by statutory instrument, with the approval of Cabinet, amend Schedule 1.

18. Repeal and savings.

(1) The East African Excise Management Act, 1970 and the Excise Tariff Act, Cap. 338 are repealed.

(2) Notwithstanding subsection (1)—

- (a) all excise duty due in respect of a transaction that took place before the commencement of this Act shall be due and payable as if the repealed Act were still in force but in case of a default the person shall be dealt with under this Act;
- (b) all appointments made under the repealed legislation and subsisting at the date of commencement of this Act are taken to be appointments made under this Act;
- (c) all forms and documents used in relation to the repealed legislation may continue to be used under this Act, and all references in those forms and documents to provisions of and expressions appropriate to the repealed legislation are taken to refer to the corresponding provisions and expressions of this Act.

SCHEDULE 1

Section 2

CURRENCY POINT

One currency point is equivalent to twenty thousand shillings

SCHEDULE 2

Section 3,3A, 3AA, 3B

PART I—EXCISE DUTY IN RESPECT OF EXCISABLE GOODS AND SERVICES

No .	Item	Excise Duty/ Rate of excise duty
1	Cigarettes	
(a)	Soft cup	
	(i) Locally manufactured	Shs.55,000 per 1,000 sticks
	(ii) Imported	Shs.75,000 per 1,000 sticks
(b)	Hinge Lid	
	(i) Locally manufactured	Shs.80,000 per 1,000 sticks
	(ii) Imported	Shs.100,000 per 1,000 sticks
(c)	Cigars, cheroots and cigarillos containing tobacco	200%
(d)	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	200%

(e)	Homogenised or reconstituted tobacco	200%
(f)	Other	200%
2	Beer	
(a)	Malt beer	60% or shs.2050 per litre, whichever is higher
(b)	Beer whose local raw material content, excluding water, is at least 75% by weight of its constituent	30% or shs.650 per litre, whichever is higher.
(c)	Beer produced from barley grown and malted in Uganda	30% or Shs.950 per litre, whichever is higher.
(d)	Opaque Beer	20% or Shs. 230 per litre, whichever is higher
(e)	any other alcoholic beverage locally produced	20% or Shs. 230 per litre, whichever is higher
3	Spirits	
(a)	Un-denatured spirits made from locally produced raw materials used in the production of disinfectants and sanitizers for the prevention of the spread of COVID-19	Nil
(b)	Un-denatured spirits made from imported raw materials	100% or shs.2500 per litre, whichever is higher
(c)	Ready to drink spirits	80% or shs.1700 per litre, whichever is higher.
4	Wine	
(a)	Wine made from locally produced raw materials	20% or Shs.2000, per litre, whichever is higher;
(b)	Other wines	80% or Shs.8000, per litre, whichever is higher.
5	Non-alcoholic	

(a)	Non-alcoholic beverages not including fruit or vegetable juices	12% or shs.250 per litre, whichever is higher.
(b)	Fruit juice and vegetable juice, except juice made from at least 30% of pulp from fruit and vegetables grown in Uganda.	13% or shs.250 per litre, whichever is higher.
(c)	Powder for reconstitution to make juice or dilute-to-taste drinks, excluding pulp;	15% of the value
(d)	any other non-alcoholic beverage locally produced other than the beverage referred to in subparagraph (a) made out of fermented sugary tea solution with a combination of yeast and bacteria	12% or shs 250 per litre whichever is higher
6	Mineral water, bottled water and other water purposely for drinking	10%
7	Cement	Shs.500 per 50kgs
8	Fuel	
(a)	Motor spirit (gasoline)	Shs.1450 per litre
(b)	Gas oil (automotive, light, amber for high speed engine)	Shs. 1130 per litre.
(c)	Other gas oils	Shs.630 per litre
(d)	Gas oil for power generation to national grid	Nil
(e)	Illuminating kerosene	Shs.200 per litre
(f)	Jet A1 and aviation fuel	Shs.630 per litre
(g)	Jet A1 and aviation fuel imported by registered airlines, companies with designated storage facilities or with contracts to supply airlines	Nil
9	Cane or beet sugar and chemically pure sucrose in solid form	Shs.100 per kg
10	Cane or beet sugar for industrial use	0%

11	Plastic product and plastic granules;	2.5% or USD 70 /= per ton, whichever is higher
12	Cosmetics and perfumes, except creams used by Albino in the treatment of their skin	10%
13	Telecommunications Services	
(a)	Airtime on mobile cellular, landlines and public pay phones	12% of the fee charged
(b)	Repealed	
(c)	internet data, except data for provision of medical services and education services	12% of the fee charged;
(d)	Money transfer or withdrawal services, including transfers and withdrawal services by operators licensed or permitted to provide communications or money transfers or withdrawals but not including transfers and withdrawal services provided by banks	15% of the fees charged
(e)	Value added services	12% of the fee charged
(f)	Mobile money transactions of withdrawals of cash	0.5% of the value of the transaction;
(g)	Incoming international calls, except calls from the Republic of Kenya, the Republic of Rwanda and the Republic of South Sudan.	USD 0.09 per minute
14	Ledger fees, ATM fees, withdrawal fees and periodic charges and other transaction and non-transaction charges, excluding loan related charges periodically charged by financial institutions.	15% of the fees charged
15	Lubricants under HS codes 2710.19.51, 2710.19.52, 3403.19.00 and 3403.99.00 including motor vehicle lubricants, except aircraft lubricants.	15%
16	Sugar confectionaries; Chewing gum, sweets and chocolates	Nil
17	Furniture	

(a)	Specialised hospital furniture	Nil
(b)	Furniture manufactured in Uganda using local materials but excluding furniture which is assembled in Uganda.	Nil
(c)	Other furniture	20%
18	Cooking oil	Shs.200 per litre;
19	Motorcycles; at first registration	Shs.200,000;
20	Construction materials for development of industrial parks or free zones by a developer whose investment is at least fifty million United States Dollars in case of a foreigner and ten million United States Dollars, in the case of a citizen;	Nil
21	<p>Construction materials of a factory or warehouse exclusive of those available on the local market, locally produced raw materials and inputs to an operator within the industrial park, free zone, single factory or other business outside the industrial park or free zone who meets the following requirements –</p> <p>(a) a minimum investment capital of ten million United States Dollars in the case of a foreigner or three hundred thousand United States Dollars in the case of a citizen; or one hundred fifty thousand United States Dollars for a citizen whose investment is placed upcountry;</p> <p>(b) processes agricultural goods; manufactures or assembles medical appliances, medical sundries or pharmaceuticals, building materials, automobiles, household appliances or manufactures furniture. Pulp, paper, printing and publishing of instructional materials; carries on business in logistics and warehousing, information technology or commercial farming, tyres, footwear, mattresses or toothpaste;</p> <p>€ seventy percent of the raw materials used are sourced locally, subject to their availability;</p> <p>(d) employs at least seventy percent of its employees being citizens earning an aggregate wage of at least seventy percent of the total wage bill; and</p> <p>€ provides for substitution of thirty percent of the value of imported products;</p>	Nil
22	Locally produced materials for construction of premises and other infrastructure to a hotel or tourism developer whose investment	Nil

	capital is at least eight million United States Dollars of a room capacity exceeding one hundred guests.	
23	Furnishings and fittings or locally produced materials for construction of premises and other infrastructure to a hospital facility developer whose minimum investment capital is at least five million United States Dollars and who develops a hospital at the level of a national referral hospital with capacity to provide pecialized medical care.	Nil
24	Construction materials for the construction of premises and other infrastructure, machinery and equipment or furnishings and fittings for technical or vocational institute operators whose investment capital is at least ten million United States Dollars in the case of a foreigner or one million United States Dollars, in the case of a citizen.	Nil
25	(a) any other fermented beverages made from imported cider, perry, mead, spears or near beer	60% or shs 950 per litre; whichever is higher
	(b) any other fermented beverages made from locally grown cider, perry, mead, spears or near beer	30% or shs 550 per litre; whichever is higher
26	construction materials of a manufacturer, other than a manufacturer referred to in item 21, whose investment capital is, at least fifty million United States Dollars or, in the case of any other manufacturer, who makes an additional investment equivalent to fifty million United States Dollars;	Nil

PART II—CALCULATION OF EXCISE DUTY PAYABLE IN RESPECT OF EXCISABLE GOODS AND SERVICES WHOSE EXCISE DUTY IS EXPRESSED IN PERCENTAGES

1. Calculation of excisable duty payable.

The excise duty payable by a person in respect of excisable goods or services whose excise duty is expressed as percentages shall be calculated using the following formula-

$$A \times B$$

Where,
A is the value of the excisable goods or the excisable service; and
B is the rate of excise duty applicable to the goods or service.

2. Determination of value of excisable goods and services.

(1) The value of an excisable good shall be the normal ex-factory price of the good exclusive of any tax on that good.

(2) The normal ex-factory price of the good shall include raw material costs, manufacturing costs, labour costs, profit margin, bank charges and interest and all other costs, charges and expenses incidental to the factory, production and sale.

(3) The value of an excisable service shall be the price paid or payable by the consumer of that service excluding value added tax chargeable under the Value Added Tax Act and excise duty chargeable under this Act.

(4) In the case of non-arm's length transactions, the normal ex-factory price shall be the price at which the transaction would have occurred in the ordinary course of business between the person liable to excise duty and an independent person dealing at arm's length and, in cases where the price cannot be determined, the price shall, subject to this Act, be decided by the Commissioner.

(5) A sale in the open market between a manufacturer and a buyer independent of each other presupposes—

- (a) that the price is the sole consideration;
- (b) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the manufacturer or any person associated in business with him and the buyer; and
- (c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods or services will accrue either directly or indirectly to the manufacturer or any person associated with him.
- (6) Notwithstanding this Act, where the Commissioner is satisfied that an arrangement has been entered into or carried out where—
 - (i) a person has obtained an excise duty benefit in connection with the arrangement; and
 - (ii) having regard to the substance of the arrangement, it is concluded that the person, or one of the persons, who entered into or carried out the arrangement did so for the sole or dominant purpose of enabling the person to obtain the excise duty benefit, the Commissioner may determine the liability of the person who has obtained the excise duty benefit as if the arrangement had not been entered into or carried out, or in a manner as in the circumstances the Commissioner considers appropriate for the prevention or reduction of the excise duty benefit.

(7) In this section—

- (a) “arrangement” includes an agreement, promise, or undertaking whether express or implied and whether or not enforceable, or intended to be enforceable, by legal proceedings, and a plan, proposal, course of action, or course of conduct; and
- (b) “excise duty benefit” includes—
 - (i) a reduction in the liability of a person to pay excise duty;
 - (ii) an increase in an entitlement of a person to a credit or refund; or
 - (iii) any other avoidance or postponement of liability for the payment of excise duty.

(8) The value of an imported excisable good is the sum of the value of the good ascertained for the purposes of import duty under the laws relating to customs; and the amount of import duty payable on that good.

(9) The value of an excisable service is the amount exclusive of any tax and duty, paid or payable by the final consumer in consideration for the service.

(10) Where no amount is paid in consideration for the excisable service under subsection (9) or where there is an application of the excisable service to own use by the person providing the service, the value of the excisable service shall be the market value of the excisable service.

(11) The taxable value of money transfer services by cellular service providers, money transfer agencies and other financial service providers shall be the fees charged for a particular money transfer service transaction.

SCHEDULE 3

Section 2

GOODS EXEMPT FROM EXCISE DUTY

The goods exempt from excise duty are imported goods which are exempt from import duty under the Fifth Schedule to the East African Customs Management Act, 2004

Cross References

East African Community Customs Management Act, 2004

Excise Tariff Act, Cap. 338

Liquor Act, Cap. 93

Magistrates Court Act, Cap. 16

Tax Appeals Tribunal Act, Cap. 345

Uganda Revenue Authority Act, Cap. 96

LIST OF THE REGULATIONS MADE UNDER THE STAMP DUTY ACT

- | | | |
|----|---|--|
| 1. | The Stamps Rules, S.I. No. 342-1; and | |
| 2. | The Stamps (Compounding of Duty) Rules, S.I. No. 342-2. | |

THE STAMP DUTY ACT, 2014

ARRANGEMENT OF SECTIONS

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THE STAMP DUTY ACT, 2014.

An Act to consolidate and amend the law relating to stamp duty and to provide for related matters.

DATE OF ASSENT: 19th October, 2014.

Date of Commencement: See section 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July 2014, except items 8 and 62(b) of Schedule 2, which shall come into force on publication of this Act.

PART I—INTERPRETATION

2. Interpretation.

In this Act, unless the context otherwise requires—

“banker” includes a bank and any person acting as a banker under the Financial Institutions Act, 2004;

“bill of exchange” means a bill of exchange as defined by the Bills of Exchange Act;

“bill of exchange payable on demand” includes—

- (a) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;
- (b) an order for the payment of any sum of money; and
- (c) a letter of credit;

“bill of lading” includes a “through bill of lading” but does not include a mate’s receipt;

“bond” includes—

- (a) an instrument by which a person obliges himself or herself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;
- (b) an instrument attested by a witness and not payable to order or bearer, by which a person obliges himself or herself to pay money to another; and
- (c) an attested instrument by which a person obliges himself or herself to deliver grain or other agricultural produce to another;

“chargeable” means an instrument chargeable under this Act or any other law in force in Uganda when the instrument was executed or, where several persons executed the instrument at different times, first executed

“cheque” means a bill of exchange drawn on a specified banker and payable on demand;

“citizen” means—

- (a) a natural person who is a citizen of a Partner State of East African Community;
- (b) a company or a body of persons incorporated under the laws of a Partner State of the East African Community in which at least fifty-one percent of the shares are held by a person who is a citizen of a Partner State of East African Community;

“Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;

“conveyance” includes a conveyance on sale and every instrument by which movable or immovable property is transferred during the lifetime of the person transferring and which

is not otherwise specifically provided for by this Act;

“conveyance on sale” includes every instrument and every decree or order of a court by which any property, or any estate or interest in any property, upon its sale is transferred to or vested in a purchaser, or any other person on behalf of the purchaser or by the direction of the purchaser;

“currency point” has the value assigned to it in Schedule 1;

“debenture” has the meaning assigned to it in the Companies Act;

“deed” includes an instrument which confers a right or passes an interest or gives a title or authority;

“duly stamped” as applied to an instrument, means—

- (a) that the instrument bears an impressed stamp of the proper amount and that the stamp has been affixed or used in accordance with the law for the time being in force in Uganda;
- (b) stamped in any manner prescribed by the Commissioner;

“executed” and “execution”, used with reference to instruments, mean “signed” and “signature” respectively;

“impressed stamp” includes—

- (a) labels affixed and impressed by the officer;
- (b) stamps embossed or engraved on stamped paper; and
- (c) stamps of any other manner prescribed by the Commissioner;

“instrument” includes a document by which a right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded;

“instrument of partition” means an instrument by which co-owners of any property divide or agree to divide the property in severalty and includes a final order for effecting a partition passed by any court and an award by an arbitrator directing a partition;

“lease” has the meaning assigned to it under the Registration of Titles Act;

“marketable security” means a security capable of being sold on a stock market;

“mate’s receipt” means a document signed by an officer of a vessel evidencing receipt of a document of a shipment on board the vessel not being a document of title and issued as an interim measure until a proper bill of lading can be issued;

“mortgage deed” includes an instrument by which, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of, another, a right over or in respect of specified property;

“officer” means a person whose right or duty it is to require the performance of, to perform, the acts referred to in this Act;

“policy of insurance” includes—

- (a) an instrument by which one person, in consideration of a premium, engages to indemnify another person against loss, damage or liability arising from an unknown or contingent event; or
- (b) a life policy, and a policy insuring a person against accident or sickness, and any other personal insurance;

“policy of sea insurance” or “sea policy”—

- (a) means any insurance made upon a ship or vessel, or upon the machinery, tackle or furniture of a ship or vessel, or upon goods, merchandise or property of any description on board of a ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, a ship or vessel;
- (b) includes any insurance of goods, merchandise or property for transit which includes, not only a sea risk within the meaning of subparagraph (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance; and
- (c) where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself or herself any risk attending goods, merchandise or property of any description while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, the agreement or engagement shall be deemed to be a contract for sea insurance;

“power of attorney” includes an instrument empowering a specified person to act for and in the name of the person executing it;

“promissory note” has the meaning assigned to it in the Bills of Exchange Act;

“receipt” includes a note, memorandum or writing whether the note, memorandum or writing is or is not signed with the name of a person—

- (a) by which any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received;
- (b) by which any other movable property is acknowledged to have been received in satisfaction of a debt;

- (c) by which a debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged; or
- (d) which signifies or imports the acknowledgement;

“Revenue Authority” means the Uganda Revenue Authority established under the Uganda Revenue Authority Act;

“settlement” means a non-testamentary disposition in writing of movable or immovable property made—

- (a) in consideration of marriage;
- (b) for the purpose of distributing property of the settlor among his or her family or those for whom he or she desires to provide, or for the purpose of providing for some person dependent on him or her; or
- (c) for any religious or charitable purpose, and includes an agreement in writing to make such a disposition, and where any such disposition has not been made in writing any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition;

“tribunal” means the Tax Appeals Tribunal established under the Tax Appeals Tribunal Act.

PART II—STAMP DUTY.

Liability of instruments to duty

3. Instruments chargeable with duty.

(1) Subject to this Act, the following instruments shall be chargeable with duty in accordance with Schedule 2—

- (a) every instrument mentioned in Schedule 2 which, not having been previously executed by a person, is executed in Uganda and relates to property situated, or to a matter of thing done or to be done, in Uganda;
- (b) a bill of exchange, cheque or promissory note drawn or made outside Uganda and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in Uganda; and
- (c) every instrument, other than a bill of exchange, cheque or promissory note, mentioned in Schedule 2, which, not having been previously executed by any person, is executed outside Uganda, relates to property situated, or to a matter of thing done or to be done, in Uganda and is received in Uganda.

(2) Notwithstanding subsection (1) duty is not chargeable in respect of an instrument executed by, or on behalf of, or in favour of, the Government in any case where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of the instrument.

(3) Notwithstanding subsection (1) duty is not chargeable in respect of an instrument executed by, or on behalf of, or in favor of institutions that are listed in the First Schedule of the Income Tax Act and organizations listed in the First Schedule of the Value Added Tax Act, in any case where but for this exemption, the institution or organization would be liable to pay the duty chargeable in respect of the instrument.

4. Several instruments used in single transaction of sale, mortgage or settlement.

(1) Where, in the case of a sale, mortgage or settlement, several instruments are employed for completing the transaction—

- (a) the principal instrument only shall be chargeable with the duty prescribed in Schedule 2 to this Act for that conveyance, mortgage or settlement; and
- (b) each of the other instruments shall be chargeable with a duty specified in Schedule 2.

(2) Notwithstanding subsection (1) a power of attorney empowering a person to execute or to register a sale, mortgage or settlement shall be chargeable with the duty prescribed in Schedule 2 for the power of attorney.

(3) The parties may determine for themselves which of the instruments for the purposes of subsection (1), shall be considered the principal instruments but only if the duty chargeable on the instrument determined shall be the highest duty which would be chargeable in respect of any of the instruments employed.

(4) An instrument modifying the terms of a mortgage in respect of the reduction of the principal or raising or reducing the rate of interest or varying the terms of repayment of the principal shall be charged duty as an agreement.

5. Instruments relating to several distinct matters.

An instrument comprising or relating to several distinct matters shall be chargeable with the total amount of the duties with which the separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

6. Instruments coming within several descriptions in Schedule 2.

(1) Subject to section 4, an instrument so framed as to come within two or more of the descriptions in Schedule 2 to this Act shall, where the duties chargeable under those descriptions are different, be chargeable only with the highest of the duties.

(2) Notwithstanding subsection (1), this Act shall not render chargeable with the duty prescribed in Schedule 2 in respect of a counterpart or duplicate of an instrument in respect of which the proper duty has been paid.

7. Marine insurance contract to be expressed in marine policy

A contract for marine insurance shall not be valid unless it is expressed in a marine policy in accordance with the law relating to marine insurance.

8. Persons carrying on insurance business to file returns.

(1) A person carrying on the business of insurance shall file monthly returns with the Commissioner of all sums received in respect of premiums and stamp duty paid on the policies of insurance.

(2) On the basis of the monthly returns filed under subsection (1) the Commissioner shall ascertain that the person has paid the proper duty.

(3) Where a person fails to deliver the returns under this section the person shall pay simple interest of 2 percent of the duty payable for every month during which the failure continues.

9. Stamp duty on capital of companies.

(1) Where a company is to be incorporated in Uganda with limited liability, or where the nominal share capital of a company incorporated in Uganda is to be increased, there shall be delivered as the case may be to the registrar of companies—

- (a) a statement of the amount which is to form the nominal share capital of the company to be incorporated; or
- (b) a statement of the increase of the nominal share capital which may embody the notice of increased capital required by the Companies Act.

(2) The statements referred to in subsection (1) shall be charged with duty as specified in Schedule 2 to this Act.

(3) The statement of the amount of any increase of nominal capital which is required to be delivered under subsection (1)(b)—

- (a) shall be delivered to the registrar of companies within thirty days after the passing of the resolution authorising the increase; and
- (b) in default of delivery, the duty, with simple interest on the duty at the rate of 2 percent per year from the passing of the resolution, shall be recoverable summarily as a civil debt from the company.

Duty by whom payable

10. Expense of providing stamp.

The expense of providing the proper stamp shall be as set out in Schedule 3.

Stamps and the mode of using them.

11. Duties, how to be paid.

Except as expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and the payment shall be evidenced in a manner the Minister may prescribe.

12. Denoting duty.

Where the duty with which an instrument is chargeable, or its exemption from duty, depends upon the duty actually paid in respect of another instrument, the payment of the last-mentioned duty shall, if application is made in writing to the Commissioner for that purpose, and on production of both the instruments, be denoted upon the first-mentioned instrument by endorsement in the prescribed form by the Commissioner.

13. Provisions relating to duplicates and counterparts.

The duty on a counterpart of duplicates on an instrument other than a lease shall not be taken as paid or exemption granted, unless duty has been paid or exemption granted in respect of the original instrument.

Time of stamping documents

14. Instruments executed in Uganda.

An instrument chargeable with duty which is executed by a person in Uganda shall be stamped within forty-five days of execution.

15. Instruments executed outside Uganda.

(1) An instrument chargeable with duty which is wholly executed outside Uganda shall be stamped within thirty days of being received in Uganda.

(2) Notwithstanding subsection (1) a promissory note or bill of exchange payable on demand or at not more than thirty days from sight or date shall be stamped within seven days of being received in Uganda.

16. Bills and notes drawn outside Uganda.

(1) The first holder in Uganda of a bill of exchange or promissory note drawn or made outside Uganda shall, before he or she presents it for acceptance or payment, or endorses, transfers or otherwise negotiates it in Uganda, affix to it the proper stamp and cancel the stamp in the manner prescribed under this Act.

(2) Notwithstanding subsection (1), if at the time the bill of exchange, or note comes into the hands of a holder in Uganda—

- (a) the proper stamp is affixed to it and cancelled in the manner prescribed; and
- (b) the holder has no reason to believe that the stamp was affixed or cancelled otherwise than by the person and at the time required by this Act;
- (c) the stamp shall, so far as relates to that holder, be taken to have been duly affixed and cancelled.

(3) Subsection (2) shall does not relieve a person from a penalty incurred by him or her for omitting to affix or cancel a stamp.

Valuations for duty

17. Conversion of amount expressed in foreign currencies.

Where an instrument is chargeable with duty in respect of any money expressed in a currency other than that of Uganda, the duty shall be calculated on the value of the money in the currency of Uganda according to the Bank of Uganda exchange rate applying between the currency and the Uganda Shilling on the date of execution of the instrument.

18. Stock and marketable securities, how to be valued.

(1) Where an instrument is chargeable with duty in respect of any stock or of any marketable or other security, the duty shall be calculated on the value of the stock or security according to the average price or the value of the stock or security on the date of the instrument.

(2) Notwithstanding subsection (1), where the consideration for a conveyance or transfer of property is stock or any marketable or other security and in the opinion of the Commissioner the consideration is inadequate, having regard to the value of the stock or security calculated as provided in subsection (1), duty shall be charged on the value of the property to be conveyed or transferred.

19. Effect of statement of rate of exchange or average price.

Where an instrument contains a statement of the current rate of exchange, or average price, as the case may require, and is stamped in accordance with the statement, it shall, so far as regards the subject matter of the statement, be presumed, until the contrary is proved, to be duly stamped.

20. Instruments reserving interest.

Where interest is expressly made payable by the terms of an instrument, the instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made in the instrument.

21. Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.

- (1) Where an instrument, other than a promissory note or bill of exchange—
 - (a) is given upon the occasion of the deposit of a marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt; or
 - (b) makes redeemable or qualifies a duly stamped transfer intended as a security, of a marketable security, it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Schedule 2 to this Act.

(2) A release or discharge of an instrument shall be chargeable with the same duty as that of the instrument.

22. How transfer in consideration of debt or subject to future payment to be charged.

(1) Where property is transferred to a person in consideration, wholly or in part, of any debt due to the person, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, the debt, money or stock is to be taken as the whole or part, as the case may be, of the consideration in respect of which the transfer is chargeable with duty.

(2) Subsection (1) does not apply to a certificate of sale mentioned in Schedule 2.

(3) In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest, if any, due on the encumbrance, shall be taken to be part of the consideration for the sale.

(4) Where property subject to a mortgage is transferred to the mortgagee, the mortgagee shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

23. Valuation in case of annuity.

Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by the instrument or the consideration for the conveyance, as the case may be, shall, for the purposes of this Act, be considered to be—

- (a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained, such total amount;
- (b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of the instrument or conveyance, the total amount which, according to the terms of the instrument or conveyance, will or may be payable during

the period of twenty years calculated from the date on which the first payment becomes due; and

- (c) where the sum is payable for an indefinite time terminable with any life in being at the date of the instrument or conveyance, the maximum amount which will or may be payable as described in paragraph (b) during the period of twelve years calculated from the date on which the first payment becomes due.

24. Facts affecting duty to be set forth in instrument.

(1) The consideration, if any, and all other facts and circumstances affecting the chargeability of an instrument with duty, or the amount of the duty with which it is chargeable, shall be set out in the instrument.

(2) The Commissioner may require a person executing or a person employed or concerned in the preparation of an instrument to give evidence on oath or by affidavit that the facts and circumstances in the instrument are fully and truthfully set out and for that purpose the Commissioner may administer an oath.

- (3) A person who, with intent to defraud the Government—
 - (a) executes an instrument in which all the facts and circumstances required by this section to be set out in the instrument are not fully and truly set out;
 - (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set out all the facts and circumstances; or
 - (c) does any other act calculated to deprive the Government of any duty or penalty under this Act,

commits an offence and is liable on conviction to a fine not exceeding one hundred currency points.

25. Direction as to duty in case of certain conveyances.

(1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in a manner as the parties think fit.

(2) A distinct consideration for each separate part is set out in the conveyance relating to each part, and each conveyance shall be chargeable with duty in respect of the distinct consideration set out.

- (3) Where property contracted—
 - (a) to be purchased for one consideration for the whole by two or more persons jointly; or
 - (b) by any person for himself or herself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the property was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be

chargeable with duty in respect of the distinct part of the consideration specified in the instrument.

- (4) Where a person—
 - (a) having contracted for the purchase of any property but not having obtained a conveyance of the property, contracts to sell it to any other person, and
 - (b) the property is in consequence conveyed immediately to the sub purchaser, the conveyance shall be chargeable with duty in respect of the consideration for the sale by the original purchaser to the sub purchaser.

(5) Where a person contracts for the purchase of property but not having obtained a conveyance of the property, contracts to sell the whole, or any part of it, to any other person and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with duty in respect only of the consideration paid by that sub-purchaser without regard to the amount or value of the original consideration.

(6) The conveyance of the residue, if any, of the property to the original purchaser shall be chargeable with duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers.

(7) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him or her, which is chargeable with duty in respect of the consideration paid by him or her and is duly stamped accordingly, any conveyance to be made afterwards to him or her of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by the original seller.

26. Reconstruction or amalgamation of companies.

(1) Where, in connection with a reconstruction of a company or the amalgamation of companies it is shown to the satisfaction of the Commissioner that there exists the conditions mentioned in subsection (4), subject to this section—

- (a) the nominal share capital of the transferee company, or the amount by which the capital of the transferee company has been increased, as the case may be, shall, for the purpose of computing the stamp duty chargeable in respect of that capital, be treated as being reduced by either—
 - (i) an amount equal to the amount of the share capital of the existing company, or, in the case of the acquisition of a part of an undertaking, equal to that proportion of the share capital as the value of that part of the undertaking bears to the whole value of the undertaking; or
 - (ii) the amount to be credited as paid up on the shares to be issued as such consideration

and on the shares, if any, to be issued to creditors of the existing company in consideration of the release of debts due or accruing due to them from the existing company or of the assignment of the debts to the transferee company, whichever amount is the less; and

(b) stamp duty in Schedule 2 to this Act shall not be chargeable on any instrument made for the purposes of or in connection with the transfer of the undertaking or shares, or on an instrument made for the purpose of or in connection with the assignment to the transferee company of a debts, secured or unsecured, of the existing company, nor shall a such duty be chargeable on an instrument vesting, or relating to the vesting of, the undertaking or shares in the transferee company.

(2) An instrument under subsection (1) shall not be considered to be duly stamped unless—

(a) it is stamped with the duty to which it would but for this section be liable; and

(b) in the case of an instrument made for the purposes of or in connection with a transfer to a company within the meaning of the Companies Act, paragraph (b) of subsection (1) shall not apply unless the instrument is either executed within twelve months from the date of the registration of the transferee company or the date of the resolution for the increase of the nominal share capital of the transferee company, as the case may be; or made for the purpose of effecting a conveyance or transfer in pursuance of an agreement which has been filed, or particulars of which have been filed, with the registrar of companies within the period of twelve months.

(3) Subsection (2) shall not, except in the case of a debt due to a bank or to trade creditor, apply to a debt which was incurred less than two years before the proper time for making a claim for exemption under this section.

(4) The conditions referred to in subsection (1) are—

(a) that a company with a limited liability is to be registered, or that a company has been incorporated by an Act of Parliament of Uganda, or the nominal share capital of a company has been increased;

(b) that the company, in this section referred to as “the transferee company”, is to be registered or has been incorporated or has increased its capital with a view to the acquisition either of the undertaking of, or of not less than ninety percent of the issued share capital of, any particular existing company;

(c) that the consideration for the acquisition, except that part of it as consists in the transfer to or discharge by the transferee company of liabilities of the existing company, consists of not less than ninety percent where an undertaking is to be acquired, in the issue of shares in the transferee company to the existing company or to holders of shares in the existing company; or where shares are to be acquired, in the issue of shares in the transferee company to the holders of shares in the existing company in exchange for the shares held by them in the existing company.

(5) For the purposes of a claim for exemption under subsection (1) (b), a company which has, in connection with a scheme of reconstruction or amalgamation, issued any unissued share capital shall be treated as if it had increased its nominal share capital.

(6) A company shall not be considered to be a particular existing company within the meaning of this section unless—

- (a) it is provided by the memorandum of association of, or Act of Parliament of Uganda incorporating the transferee company that one of the objects for which the company is established is the acquisition of the undertaking of, or shares in, the existing company, or
- (b) unless it appears from the resolution, Act of Parliament or other authority for the increase of the capital of the transferee company that the increase is authorised for the purpose of acquiring the undertaking of, or shares in, the existing company.

(7) In a case where the undertakings of or shares in two or more companies are to be acquired, the amount of the reduction to be allowed under this section in respect of the stamp duty chargeable in respect of the nominal share capital or the increase of the capital of a company shall be computed separately in relation to each of those companies.

(8) In this section, unless the context otherwise requires—

- (a) references to the undertaking of an existing company include references to a part of the undertaking of an existing company; and
- (b) “shares” includes stock.

27. Transfers between associated companies.

(1) Stamp duty under Schedule 2 shall not be chargeable on an instrument to which this section applies.

(2) This section applies to an instrument in respect of which it is shown to the satisfaction of the Commissioner—

- (a) that the effect of the instrument is to convey or transfer a beneficial interest in property from one company with limited liability, in this section called “the transferor”, to another company, in this section called “the transferee”;
- (b) that either—
 - (i) one of the companies is the beneficial owner of not less than 90 percent of the issued share capital of the other company; or
 - (ii) not less than 90 percent of the issued share capital of each of the companies is in the beneficial ownership of a third company with limited liability; and
- (c) that the instrument was not executed in furtherance of or in connection with an

arrangement under which—

- (i) the consideration for the conveyance or transfer was to be provided directly or indirectly by a person other than a company which at the time of the execution of the instrument was associated with either the transferor or the transferee; or
- (ii) the beneficial interest in the property was previously conveyed or transferred directly or indirectly by such a person.

28. Transfers during the life time of the person transferring.

(1) A conveyance or transfer operating as a voluntary disposition during the life time of the person transferring shall be chargeable with the stamp duty as if it were a conveyance or transfer on sale with the substitution in each case of the value of the property conveyed or transferred for the amount or value of the consideration for the sale.

(2) Where an instrument is chargeable with duty both as a conveyance or transfer under this section and as a settlement under Schedule 2, the instrument shall be charged with duty as a conveyance or transfer under this section but not as a settlement.

(3) A conveyance or transfer, not being a disposition made in favour of a purchaser or incumbrancer or other person in good faith and for valuable consideration, shall for the purpose of this section be taken to be a conveyance or transfer operating as a voluntary disposition during the life time of the person transferring.

PART III—DETERMINATION AS TO STAMPS.

29. Determination as to proper stamp.

(1) Where an instrument, whether executed or not and whether previously stamped or not, is brought to the officer, and the person bringing it applies to have the opinion of that officer as to the duty, if any, with which it is chargeable and pays the prescribed fee the officer shall determine the duty, if any, with which, in his or her judgment, the instrument is chargeable.

(2) For the purposes of subsection (1), the officer may require to be furnished with an abstract of the instrument an affidavit or other evidence as he or she may consider necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set out in it.

(3) An officer may refuse to proceed upon an application until the abstract and evidence have been furnished.

(4) Any evidence furnished under this section shall not be used against a person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is

chargeable, and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he or she may have incurred under this Act by reason of the omission to state truly in the instrument any of the facts or circumstances required.

30. Certificate by Uganda Revenue Authority.

(1) Where an instrument brought to the officer under section 28 is, in opinion of the officer, one of a description chargeable with duty, and—

- (a) that officer determines that the duty is already fully stamped; or
- (b) the duty determined by that officer under section 28 or such sum as, with the duty already paid in respect of the instrument, is equal to the duty determined, has been paid, that officer shall certify by endorsement on the instrument that the full duty, stating the amount, with which it is chargeable has been paid.

(2) Where the instrument is in opinion of the officer not chargeable with duty the officer shall certify in the manner provided in subsection (1) that the instrument is not chargeable to duty.

(3) An instrument upon which an endorsement has been made under this section—

- (a) shall be taken to be duly stamped or not chargeable with duty, as the case may be, and,
- (b) if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped.

(4) This section does not authorise the Commissioner to endorse—

- (a) an instrument executed or first executed in Uganda and brought to the Commissioner after the expiration of one month from the date of its execution or first execution, as the case may be;
- (b) an instrument executed or first executed outside Uganda and brought to him or her after the expiration of three months after it has been first received in Uganda; or
- (c) an instrument chargeable with the duty or under or any bill of exchange or promissory note, when brought to him or her, after the drawing or execution, not duly stamped.

PART IV—INSTRUMENTS NOT DULY STAMPED

31. Examination and impounding of instruments.

(1) A person—

- (a) who by law or consent of the parties has authority to receive evidence; and
- (b) a person in charge of a public office, except a police officer, before whom an instrument chargeable, in his or her opinion, with duty, is produced or comes in the performance of his or her functions, shall, if it appears to that person that the instrument is not duly stamped, impound it.

(2) A person mentioned in subsection (1) shall examine every instrument produced or coming before him or her, in order to ascertain whether it is stamped with a stamp of the value and description required by law when the instrument was executed or first executed.

(3) This section shall not—

- (a) be taken to require a judge or magistrate of a criminal court to examine or impound, if he or she does not think fit so to do, any instrument coming before him or her in the course of any proceeding; or
- (b) be taken to require a magistrate or justice of the peace to examine or impound a document coming before him or her in the course of taking an affidavit or exercising or performing any of the other powers or duties of a notary public or commissioner for oaths.

(4) In the case of a judge of the High Court, the duty of examining and impounding an instrument under this section may be delegated to an officer appointed by the court for the purpose.

(5) For the purposes of this section, in case of doubt, the Minister may determine what offices shall be taken to be public offices, and who shall be taken to be persons in charge of public offices.

32. Instruments not duly stamped inadmissible in evidence.

(1) An instrument chargeable with duty shall not—

- (a) be admitted in evidence for any purpose by a person who has by law or consent of the parties' authority to receive evidence; or
- (b) be acted upon, registered or authenticated by a person, or by a public officer, unless the instrument is duly stamped.

(2) An instrument other than a cheque, or a bill of exchange, presented for acceptance, accepted or payable outside Uganda, or a promissory note, shall subject to all just exceptions be admitted in evidence on payment of the duty with which the instrument is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up the duty, together with the prescribed penalty but—

- (a) where a person from whom a stamped receipt could have been demanded has given an unstamped receipt, and that receipt, if stamped, would be admissible in evidence against him or her, then the receipt shall be admitted in evidence against him or her on payment of the prescribed penalty by the person tendering it;
- (b) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any of the letters bears the proper stamp, the contract or agreement shall be taken to be duly stamped;
- (c) this section shall not prevent the admission of an instrument in evidence in any proceeding in a criminal court;
- (d) this section shall not prevent the admission of an instrument in any court when the

instrument has been executed by or on behalf of the Government, or where it bears the authentic certificate of the Uganda Revenue Authority as provided by this Act.

33. Where admission of instrument not to be questioned.

Where an instrument has been admitted in evidence, the admission shall not, except as otherwise provided in this Act, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

34. Instruments impounded, how dealt with.

(1) When the person impounding an instrument under this Act has by law or consent of the parties—

- (a) authority to receive evidence and admits the instrument in evidence upon payment of the duty with which the instrument is chargeable; or
- (b) in the case of an instrument insufficiently stamped, of the amount required to make up such duty together with the prescribed penalty, that person shall send to the Commissioner an authenticated copy of the instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect of the instrument, and shall send the amount to the Commissioner, or to the person appointed by him or her for the purpose.

(2) In every other case, the person impounding an instrument shall send it in original to the Commissioner.

35. Commissioner's power to stamp instruments impounded.

(1) Where the Commissioner impounds an instrument under this Act or receives an instrument sent to him or her, not being an instrument chargeable with a duty, or a bill of exchange or promissory note, he or she shall adopt the following procedure—

- (a) if the Commissioner is of opinion that the instrument is duly stamped, or is not chargeable with duty, he or she shall certify by endorsement on it that it is duly stamped, or that it is not chargeable to duty; or
- (b) if the Commissioner is of opinion that the instrument is chargeable with duty and is not duly stamped, he or she shall require the payment of the proper duty or the amount required to make up that duty, together with the prescribed penalty.

(2) Notwithstanding subsection (1) where an instrument has been impounded only because it has been written in contravention of a provision of this Act, the Commissioner may, remit the whole penalty prescribed by this Act.

(3) A certificate under this section is for the purposes of this Act, conclusive evidence of the matters stated in the certificate.

36. Instruments unduly stamped by accident.

Where an instrument chargeable with duty is not duly stamped, or a bill of exchange or promissory note, is produced by a person of his or her own motion before the Commissioner within one year from the date of its execution or first execution, and that person brings to the notice of the Commissioner the fact that the instrument is not duly stamped and offers to pay to the Commissioner the amount of the proper duty, or the amount required to make up that duty, and the Commissioner is satisfied that the omission duly to stamp the instrument has been occasioned by accident, mistake or urgent necessity, he or she may waive the penalty due.

37. Endorsement of instruments on which duty has been paid.

(1) Where the duty and penalty, if any, leviable in respect of an instrument has been paid under this Act, the person admitting the instrument in evidence or the Commissioner—

- (a) shall certify by endorsement on the instrument that the proper duty or, as the case may be the penalty, stating the amount of each, has or have been levied in respect of the instrument; and
- (b) the name and residence of the person making payment.

(2) An instrument endorsed under subsection (1)—

- (a) shall be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped; and
- (b) shall be delivered on his or her application to the person from whose possession it came into the hands of the officer impounding it, or as that person may direct.

(3) Notwithstanding anything in this section an instrument which has not been admitted in evidence shall not be upon payment of duty shall be delivered before the expiration of one month from the date of its impounding, or if the Uganda Revenue Authority has certified that its further detention is necessary and has not cancelled the certificate.

38. Prosecution for offence under this Act.

(1) The taking of proceedings or the payment of a penalty under this Act in respect of an instrument shall not bar the prosecution of a person who appears to have committed an offence under this Act in respect of the instrument.

(2) Notwithstanding subsection (1), a prosecution shall not be instituted in the case of an instrument in respect of which a penalty has been paid, unless it appears to the Commissioner that the offence was committed with an intention of evading payment of the proper duty.

39. Persons paying duty or penalty may recover it in certain cases.

(1) Where a duty or penalty has been paid under this Act by a person in respect of an instrument, and, by agreement or any other enactment in force at the time the instrument was executed, some other person was bound to bear the expense of providing the proper stamp for the instrument, the first-mentioned person shall be entitled to recover from that other person the amount of the duty or penalty paid.

=(2) For the purpose of that recovery a certificate granted in respect of the instrument under this Act shall be conclusive evidence of the matters certified in it.

(3) A person may claim a refund of duty paid in error on an instrument which is not dutiable within one year after the date the duty was paid.

(4) The amount referred to in subsection (1) may, if the court thinks fit, be included in an order as to costs in any suit or proceeding to which the persons are parties and in which the instrument has been tendered in evidence but if the court does not include the amount in the order, no further proceedings for the recovery of the amount shall be maintainable.

40. Power of Commissioner to refund penalty or excess duty in certain cases.

(1) A person may apply to the Commissioner for a refund of stamp duty paid in excess of the proper duty payable on an instrument.

(2) An application for a refund under this section shall be made to the Commissioner within three months from the date of the payment of the stamp duty.

(3) Where, in the opinion of the Commissioner, stamp duty in excess of that which is legally chargeable has been charged and paid the Commissioner may—

- (a) apply the excess in reduction of any other tax due from the person;
- (b) apply the balance of the excess, if any, in reduction of any outstanding of the person to pay any other taxes not in dispute; and
- (c) refund the remainder, if any, to the person.

(4) The Commissioner shall, within thirty days of making a decision under this section, serve the person applying for a refund a notice in writing of the decision.

(5) A person dissatisfied with a decision of the Commissioner under this section may challenge the decision under the objection and appeals procedure set out in this Act.

41. Non-liability for loss of instruments.

(1) Where an instrument sent to the Commissioner under this Act is lost, destroyed or damaged during transmission, the person sending it shall not be liable for the loss, destruction or damage.

(2) Where an instrument is about to be sent, the person from whose possession it came into the hands of the person impounding it, may require a copy of the instrument to be made at the expense of the first mentioned person and authenticated by the person impounding the instrument.

PART V—ALLOWANCES FOR SPOILED STAMPS IN CERTAIN CASES.

42. Allowance for spoiled stamps.

The Commissioner may, on application in the prescribed form make allowance for stamps spoiled in the following cases—

- (a) the stamp on any paper inadvertently and undersigned spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before an instrument written on the paper is executed by any person;
- (b) the stamp on a document which is written out wholly or in part, but which is not signed or executed by a party to the document;
- (c) in the case of bills of exchange, cheques or promissory notes—
 - (i) the stamp on a bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in a manner or delivered out of the drawer's hands for any purpose other than by way of tender for acceptance, if the paper on which that stamp is impressed does not bear a signature intended as or for the acceptance of a bill of exchange or cheque to be afterwards written on it afterwards;
 - (ii) the stamp on a promissory note signed by or on behalf of the maker which has not been made use of in any manner or delivered out of the maker's hands;
 - (iii) the stamp used or intended to be used for a bill of exchange, cheque or promissory note signed by, or on behalf of, its drawer, but which from any omission or error has been spoiled or rendered useless, although in the case of a bill of exchange or cheque, it may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee, if another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of the omission or error, with the spoiled bill, cheque or note;
- (d) the stamp used for an instrument, executed by a party to it, which—
 - (i) is afterwards found to be void;
 - (ii) is afterwards found unfit by reason of an error or mistake in it, or the purpose originally intended;
 - (iii) by reason of the death of a person by whom it is necessary that it should be executed without having executed it, or of the refusal of the person to execute it, cannot be completed so as to effect the intended transaction in the form proposed;
 - (iv) for want of its execution by some material party, and his or her inability or refusal to sign it, is in fact incomplete and insufficient for the purpose for which it was intended;
 - (v) by reason of the refusal of a person to act under the instrument, or to advance any

money intended to be secured by it, or by the refusal or not of any office granted by it, totally fails for the intended purpose;

- (vi) becomes useless in consequence of the transaction intended to be effected by it being effected by some other instrument between the same parties and bearing a stamp of not less value;
- (vii) is deficient in value and the transaction intended to be effected by the has been effected by some other instrument between the same parties and bearing a stamp of not less value; or
- (viii) is inadvertently and undesignedly spoiled, and in instead of which another instrument made between the same parties and for the same purpose is executed and duly stamped, if in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and if the instrument is given up to be cancelled.

43. Allowance in case of printed forms no longer required by corporations.

The Commissioner may make allowance for stamped papers used for printed forms of instruments by a banker or by an incorporated company or other body corporate, if for any sufficient reason the forms have ceased to be required by the banker, company or body corporate, if the Commissioner is satisfied that the duty in respect of the stamped papers has been duly paid.

44. Allowance for misused stamps.

Where—

- (a) a person has inadvertently used for an instrument chargeable with duty a stamp of a description other than that prescribed for the instrument by this Act, or a stamp of greater value than was necessary, or has inadvertently used a stamp for an instrument not chargeable with duty; or
- (b) a stamp used for an instrument is inadvertently rendered useless because that instrument is written in contravention of this Act, the Commissioner may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after its execution by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re stamped with the proper duty, cancel and allow as spoiled the stamp misused or rendered useless.

45. Allowance for spoiled or misused stamps, how to be made.

Where allowance is made for spoiled or misused stamps, the Commissioner may give in place of the spoiled or misused stamp other stamps of the same description and value or if Commissioner thinks fit, stamps of any other description to the same amount in value or at his or her discretion, the same value in money.

46. Allowance on renewal of certain debentures.

(1) Where a duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Commissioner shall, upon application made within one month after the renewal, repay to the person issuing the debenture the value of the stamp on the original or on the new debenture, whichever is the less if the original debenture is produced before the Commissioner and cancelled by him or her in the manner determined by the Commissioner.

(2) A debenture shall be taken to be renewed in the same terms within the meaning of this section notwithstanding the following changes—

- (a) the issue of two or more debentures in place of one original debenture where the total amount secured is the same;
- (b) the issue of one debenture in place of two or more original debentures, where the total amount secured is the same;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder; or
- (d) the alteration of the rate of interest or the dates of payment of the debenture.

PART VI—OBJECTIONS AND APPEALS

47. Objection to decision.

(1) Where a person liable to pay duty is dissatisfied with a decision made under this Act, that person may, within forty-five days after service of the notice of the decision, lodge with the Commissioner an objection to the decision.

(2) An objection to a decision shall be in writing and state precisely the grounds upon which it is made.

(3) Where a person fails to lodge an application within the period stated in subsection (1), the Commissioner may, upon application in writing by the person liable to pay duty, extend the time for lodging an objection.

(4) An application under subsection (3) shall only be granted where the Commissioner is satisfied that the failure of the person to lodge an application was due to absence from Uganda, sickness or other reasonable cause.

(5) Where the Commissioner refuses to grant an extension of time under subsection (3), the person liable to pay duty may, within thirty days after service of notice of the decision, apply to the tribunal for a review of the decision.

(6) After consideration of the objection to the decision, the Commissioner may allow the objection in whole or in part and amend the decision accordingly, or disallow the objection.

(7) The decision of the Commissioner under subsection (6) shall be referred to as an “objection decision”.

(8) Where an objection decision has not been made by the Commissioner within thirty days after the person lodged the objection with the Commissioner, the person may, by notice in writing to the Commissioner, elect to treat the Commissioner as having made a decision to allow the objection.

(9) A person shall be taken to have served the Commissioner with the notice of the election under subsection (8) on the date the notice of the person’s election is lodged with the Commissioner.

48. Appeal to the tribunal.

(1) A person dissatisfied with an objection decision may, within thirty days after being served with notice of the objection decision, lodge an application with the tribunal for review of the objection decision and shall serve a copy of the application on the Commissioner.

(2) An appeal lodged under subsection (1) shall be conducted in accordance with the Tax Appeals Tribunal Act.

(3) A person shall, before lodging an application with the tribunal, pay to the Commissioner, thirty percent of the duty in dispute or that part of the duty assessed not in dispute, whichever is the greater.

49. Appeal to the High Court.

(1) A party who is dissatisfied with the decision of the tribunal may, within thirty days after being notified of the decision, lodge a notice of appeal with the Registrar of the High Court and the party appealing shall serve a copy of the notice of appeal on the other party to the proceedings before the tribunal.

(2) An appeal to the High Court shall be made on a question of law only and the notice of the appeal shall state the question or questions of law that are to be raised on the appeal.

(3) An appeal under subsection (1) to the High Court shall be made by lodging a notice of appeal with the registrar of the High Court within forty-five days after service of notice of the objection decision.

(4) A person who has lodged a notice of appeal with the registrar of the High Court shall, within five working days after doing so, serve a copy of the notice of appeal on the Commissioner.

50. Appeal to the Court of Appeal.

A party to a proceeding before the High Court who is dissatisfied with the decision of the High Court may, with leave of the Court of Appeal, appeal against the decision to the Court of Appeal.

51. Burden of proof.

The burden of proof in a review of an objection decision is on the person liable to pay duty, on the balance of probabilities as to the extent to which the objection decision made by the Commissioner is excessive or erroneous, whichever is the case in dispute.

52. Duty as a debt due to the Government

(1) Duty, when it becomes due and payable is a debt to the Government of Uganda and is payable to the Commissioner in the manner and at the place prescribed.

(2) Duty that has not been paid when it is due and payable may be sued for and recovered in a court of competent jurisdiction by the Commissioner acting in the Commissioner's official name, subject to the general directions of the Attorney-General.

(3) In a suit under this section, the production of a certificate signed by the Commissioner stating the name and address of the person liable and the amount of duty due and payable by the person shall be sufficient evidence of the amount of duty due and payable by that person.

53. Recovery of duty from other persons.

(1) Where a person fails to pay duty on the date on which the duty is payable, and the duty is not the subject of a dispute the Commissioner may, by notice in writing, require a person who—

- (a) owes money to the person liable to pay duty;
- (b) holds, money for, or on account of, the person liable to pay duty;
- (c) holds money on account of some other person for payment to the person liable to pay duty; or
- (d) has authority from some other person to pay money to the person liable to pay duty, to pay that money to the Commissioner on the date stated in the notice, up to the amount of the duty due.

(2) The date stated in the notice under subsection (1) must not be a date before the money becomes due to the person liable to pay duty, or is held on behalf of the person liable to pay duty.

(3) At the same time that notice is served under subsection (1), the Commissioner shall also serve a copy of the notice on the person liable to pay duty.

(4) Where a person served with a notice under subsection (1) is unable to comply with the notice by reason of lack of moneys owing to, or held for, the person liable to duty, the person shall, as soon as is practicable and in any case before the payment date stated in the notice, notify the

Commissioner in writing setting out the reasons for the inability to comply.

(5) Where a notice is served on the Commissioner under subsection (4), the Commissioner may, by notice in writing accept the notification and cancel or amend the notice issued under subsection (1) or reject the notification.

(6) A person who makes a payment in accordance with a notice under subsection (1) is taken to have acted under the authority of the person liable to pay duty and of all other persons concerned and is indemnified in respect of the payment against all proceedings, civil or criminal, and all processes, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract, or agreement.

(7) An amount due under this section is treated for all purposes of this Act as if it were duty due.

54. Collection of duty by distraint.

(1) The Commissioner may recover any unpaid duty by distress proceedings against the movable property of a person liable to pay duty, in this section referred to as the “person liable”.

(2) In accordance with subsection (1), the Commissioner shall issue an order in writing specifying the person against whose property the proceedings are authorised, the location of the property and the duty liability to which the proceedings relate, and may require a police officer to be present while distress is being executed.

(3) For the purposes of executing distress under subsection (1), the Commissioner may, at any time, enter any house or premises described in the order authorising the distress proceedings.

(4) The property upon which distress is levied under this section, other than perishable goods, shall be kept for not more than fourteen days either at the premises where the distress was levied or at any other place that the Commissioner may consider appropriate, at the cost of the person liable.

- (5) Where the person liable does not pay the duty due, together with the costs of the distress—
- (a) in the case of perishable goods, within a period that the Commissioner considers reasonable having regard to the condition of the goods; or
 - (b) in any other case, within fourteen days after the distress is levied, the property detained may be sold by public auction or otherwise dealt with in any other manner as the Commissioner may direct.

(6) The proceeds of a disposal under subsection (5) shall be applied by the auctioneer or seller towards the cost of taking, keeping and selling the property detained upon, and towards the payment of the duty due.

(7) The remainder of the proceeds under subsection (5), if any, shall be given to the person liable.

(8) This section shall not preclude the Commissioner from proceeding with respect to the balance owed if the proceeds of the distress are not sufficient to meet the costs of the distress and the duty due.

(9) All costs incurred by the Commissioner in respect of any distress may be recovered by the Commissioner from the person liable, and the provisions of this Act relating to the collection and recovery of duty shall apply as if the costs were duty due under this Act.

55. Duties of receivers.

(1) A receiver shall, in writing, notify the Commissioner within fourteen days of being appointed to the position of receiver or of taking possession of an asset in Uganda, whichever occurs first.

(2) The Commissioner may, in writing, notify a receiver of the amount which appears to the Commissioner to be sufficient to provide for any duty which is or will become payable by the person whose assets are in the possession of the receiver.

(3) A receiver shall not part with an asset in Uganda which is held by the receiver in the capacity as receiver without the prior written permission of the Commissioner.

(4) A receiver—

(a) shall set aside, out of the proceeds of sale of an asset, the amount notified by the Commissioner under subsection (2), or such lesser amount as is subsequently agreed on by the Commissioner;

(b) is liable to the extent of the amount set aside for the duty of the person who owned the asset; and

(c) may pay any debt that has priority over the duty referred to in this section notwithstanding any provision of this section.

(5) Where the receiver fails to comply with this section, the receiver is personally liable for the amount required to be set aside.

(6) In this section, “receiver” includes a person who, in respect to an asset in Uganda, is—

(a) a liquidator of a company;

(b) a receiver appointed out of court or by a court;

(c) a trustee for a bankrupt;

(d) a mortgagee in possession;

(e) an executor of a deceased’s estate; or

- (f) any other person conducting the business of a person legally incapacitated.

56. Security on property for unpaid duty.

(1) Where a person who is the owner of land or buildings situated in Uganda fails to pay duty, the Commissioner may, by notice in writing, notify the person of the intention to apply to the Commissioner for Land Registration that that land or buildings be the subject of security for the duty as specified in the notice.

(2) Where, within 30 days after the date of service of the notice under subsection (1), a person on whom a notice has been served fails to make payment of the whole of the amount of the duty specified in the notice, the Commissioner may, by notice in writing, in this section referred to as a “notice of direction”, direct the Commissioner for land registration that the land or buildings of the person, to the extent of the interest of the person in the land or buildings, be the subject of security for unpaid duty in the amount specified in the notice.

(3) Where a notice of direction is served on the Commissioner for Land Registration under subsection (2), the Commissioner for Land Registration shall, without fee, register the direction as if it were an instrument or mortgage over, or charge on, the land or buildings.

(4) Upon registration of the direction under subsection (3), the registration shall, subject to any prior mortgage or charge, operate as a legal mortgage over or charge on the land or building to secure the amount of the unpaid duty.

(5) Upon receipt of the whole of the amount of duty secured under subsection (4), the Commissioner shall serve notice on the Commissioner for Land Registration cancelling the direction made under subsection (2) and the Commissioner for Land Registration shall, without fee, record the cancellation and thereupon the direction shall cease to exist.

PART VII—CRIMINAL OFFENCES AND PROCEDURE

57. Penalty for executing instrument not duly stamped.

- (1) A person who—
 - (a) draws, makes, issues, endorses or transfers or signs, otherwise than as a witness, or presents for acceptance or payment, or accepts, pays or receives payment of, or in any manner negotiates a bill of exchange, cheque or promissory note without it being duly stamped;
 - (b) executes or signs, otherwise than as a witness, any other instrument chargeable with duty without it being duly stamped; or
 - (c) votes or attempts to vote under a proxy not duly stamped, commits an offence and is liable to a fine not exceeding one hundred currency points or imprisonment not exceeding six months or both.

(2) Where a share warrant is issued without being duly stamped, the company issuing it, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, commits an offence and is liable on conviction to a fine not exceeding one hundred currency points.

58. Penalty for failure to cancel adhesive stamp

A person required to cancel an adhesive stamp who fails to cancel the stamp in the manner prescribed commits an offence and is liable to a fine not exceeding one hundred currency points or imprisonment not exceeding six months or both.

59. Penalty for not making out policy, or making one not duly stamped.

- (1) A person who—
 - (a) receives, or takes credit for, a premium or consideration for a contract of insurance and does not, within one month after receiving, or taking credit for, the premium or consideration, make out and execute a duly stamped policy of insurance; or
 - (b) makes, executes or delivers out a policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, that policy, commits an offence and is liable to a fine not exceeding one hundred currency points or imprisonment not exceeding six months or both.

(2) Subsection (1) shall not apply to policies of insurance against accident in respect of which an agreement for the composition of stamp duty has been entered into under this Act.

60. Penalty for not drawing full number of bills or marine policies purporting to be in sets.

A person who draws or executes a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of policies of which that policy purports the set to consist, commits an offence and is liable to a fine not exceeding one hundred currency points or imprisonment not exceeding six months or both.

61. Penalty for postdating bills, and for other devices to defraud the Government of revenue.

A person who with intent to defraud the Government of duty, draws, makes or issues a bill of exchange or promissory note, bearing a date subsequent to that on which the bill or note is actually drawn or made and knowing that the bill or note has been so postdated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, the bill or note, or in any manner negotiates it or with the like intent, practices or is concerned in any act, contrivance or device not specially provided for by this Act or any other law, commits an offence and is liable to a fine not

exceeding one hundred currency points or imprisonment not exceeding six months or both.

62. Offences in relation to stamps.

A person—

- (a) appointed to sell stamps who contravenes any provision of this Act;
- (b) not authorised to sell stamps who sell stamps;
- (c) authorised to sell stamps who sells unauthorised stamps;
- (d) who forges a stamp,

commits an offence and is liable to a fine not exceeding one hundred currency points or imprisonment not exceeding six months or both.

PART VIII—MISCELLANEOUS

63. Books to be open to inspection.

A person who has in his or her custody any registers, books, records, papers, documents or proceedings, the inspection of which may tend to secure any duty or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit a person authorised in writing by the Commissioner to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he or she may deem necessary, without fee or charge.

64. Power of Minister to amend Schedules.

(1) The Minister may, with the approval of Cabinet, by statutory instrument, amend Schedule 1.

(2) An instrument made under subsection (1) shall as soon as practicable after publication in the *Gazette* be laid before Parliament and Parliament may within twenty-one sitting days by resolution annul the instrument.

65. Regulations.

(1) The Minister may, by statutory instrument, make regulations generally to give effect to this Act.

(2) Without limiting the general effect of subsection (1), the Minister may make regulations relating to—

- (a) the supply and sale of stamps and stamped papers;
- (b) the persons authorised to sell stamps and all matters relating to the sale of stamps;
- (c) the reduction, remission or compounding duties;
- (d) the manner of using stamps on instruments chargeable with the duty including the

description of stamps which may be used, the number of stamps which may be used, the size of the paper on which the stamps are written;

- (e) the admission in evidence of improperly stamped instruments;
 - (f) the issue of stamps certificates including the manner of delegating the authority to issue those certificates;
 - (g) the form and manner of making returns.
- (3) Regulations made under this section may—
- (a) prescribe for the contravention of any of the regulations a fine not exceeding one hundred currency points;
 - (b) prescribe a higher penalty for a second or a subsequent contravention;
 - (c) prescribe an extra penalty for any day for which the contravention continues;
 - (d) require that anything used in connection with the contravention shall be ordered by the court to be forfeited to the state.

66. Repeal and savings.

(1) The Stamps Act, Cap. 342 is repealed.

(2) A statutory instrument made under the repealed Act and in force at the commencement of this Act shall continue in force until repealed under this Act.

(3) This Act shall not affect the duties chargeable under any other law for the time being in force relating to court fees.

(4) Until regulations are made under this Act to the contrary, any stamps which might lawfully be used immediately before the commencement of this Act for the payment of duties with which instruments were charged may be used for the purposes of this Act.

SCHEDULE 1.

section 1

One currency point is equivalent to twenty thousand shillings

SCHEDULE 2

STAMP DUTY ON INSTRUMENTS.

section 2

Description of instrument Stamp duty	Stamp duty
1. ACKNOWLEDGEMENT of a debt exceeding shs 100,000	Nil
2. (a) ADMINISTRATION BOND	15,000/=
(b) CUSTOMS BONDS – of the total value	0.05%
3. ADOPTION DEED	15,000/=

4. AFFIDAVIT including an affirmation or declaration	15,000/=
5. AGREEMENT OR MEMORANDUM of an agreement	15,000/=
6. AGREEMENT relating to deposit of title—deeds, pawnpledge-of the total value	1%
7. APPOINTMENT IN EXECUTION of a power, whether of trustees or of property	15,000/=
8. APPRAISEMENT OR VALUATION made otherwise than under an order of court-of the total value	Nil
9. APPRENTICESHIP DEED	15,000/=
10. ARTICLES OF ASSOCIATION OF A COMPANY	15,000/=
11. ASSENT TO BEQUEST WHETHER UNDER HAND OR SEAL	15,000/=
12. AWARD by arbitrator or umpire	15,000/=
13. BILL OF EXCHANGE not being a bond, bank note or currency note	15,000/=
14. BILL OF LADING (including a thorough bill of lading)	Nil
15. BILL OF SALE	15,000/=
16. BOND (not being a debenture)	15,000/=
17. CANCELLATION—instrument of	15,000/=
18. CAPITAL DUTY	Nil
(a) on nominal share capital or any increase of it of any company incorporated in Uganda with limited liability— of the total value	0.5%
(b) on increase of share capital of any company when the increase is a condition precedent for disbursement of loan funds for a development project	Nil
(c) on becoming public through the operation of the stock exchange	Nil
19. CAVEAT (under the Registration of Titles Act or any other law relating to the	15,000/=

registration of title to land)	
20. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold)	15,000/=
21. CHARTER PARTY (instrument for charter hire or vessel or part of it)	15,000/=
22. CHEQUE	Nil
23. COMPOSITION DEED (instrument of conveyance of property by a debtor for the benefit of his creditors)—of the total value	1%
24. CONVEYANCE (not being transfer)—of the total value	15,000/=
25. COPY OF EXTRACT	15,000/=
26. COUNTERFEIT OR DUPLICATE of an instrument chargeable with duty and in respect of which the property duty has been paid	15,000/=
27. DEBENTURE—whether a mortgage debenture or not, being of a marketable security-of the total value	Nil
28. DEED	15,000/=
29. DIVORCE—(any instrument by which any person effects the dissolution of marriage)	15,000/=
30. EQUITABLEMORTGAGE—of the total value	Nil
31. EXCHANGE OF PROPERTY—of the total value	2%
32. EXTRACT	15,000/=
33. FURTHER CHARGE—any instrument imposing a further charge on mortgaged property—of the total value	Nil
34. GIFT— Instrument of not being a settlement or will or transfer—of the total value	1%
35. HIRE PURCHASE AGREEMENT—of the total value	1%
36. Bank guarantees, insurance performance bonds, indemnity bonds and similar debt instruments	100,000

37. INSTRUMENT – for a loan	Nil
38. LEASE—of the total value	1%
39. LETTER OF CREDIT—an instrument by which one person authorises another to give credit to the person in whose favour it is drawn	15,000/=
40. LETTER OF LICENCE—any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	15,000/=
41. MEMORANDUM OF ASSOCIATION OF A COMPANY	15,000/=
42. (a) Mortgage deed- of the total value A MORTGAGOR who gives a power of attorney to collect rents or a lease of the property mortgaged is deemed to give possession within the meaning of this item.	0.5%
(b) Where a collateral or auxiliary or additional or substituted security is given by way of further assurance where the principal or primary security is duly stamped	15,000/=
43. MORTGAGE OF A CROP—including any instrument endorsement, note, attestation, certificate or entry not being PROTEST OF A BILL OF NOTE, made or signed by a Notary Public in the execution of the duties of his office or by other person lawfully acting as a Notary Public	15,000/=
44. NOTARIAL ACT—made or signed by a Notary Public in the Execution of the duties of his office, or by any other person lawfully acting as a Notary Public	15,000/=
45. NOTE OR MEMORANDUM—sent by a broker or agent to his principal intimating the purchase or sale on account of such principal of any goods stock or marketable security	15,000/=
46. PARTITION	15,000/=
47. (a) PARTNERSHIP	15,000/=
(b) DISSOLUTION OF PARTNERSHIP	15,000/=
48. (a) POLICY OF INSURANCE	35,000/=
(c) LIFE INSURANCE	Nil
(c) <i>Repealed</i>	

49. POWER OF ATTORNEY	15,000/=
50. PROMISSORY NOTE	15,000/=
51. PROTEST OF BILL OR NOTE—any declaration in writing made by a Notary Public, attesting the dishonour of a bill of exchange or promissory note	15,000/=
52. RECEIPT—as defined by section 2 for any money or other property the amount of value exceeds Shs. 50,000/=	15,000/=
53. RECONVEYANCE OF MORTGAGED PROPERTY—of the total value	15,000/=
54. RELEASE—Any instrument not being such a release as is provided for by section 26(2) by which a person renounces a claim upon another person or against any specified property	15,000/=
55. RESPONDENTIA BOND—any instrument securing a loan on the cargo laden on board a ship and making repayment contingent on the arrival of the cargo at the port of entry;	15,000/=
56. SECURITY BOND OR MORTGAGE DEED—executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract—of the total value	1%
57. Instrument of settlement or an instrument revoking the settlement including a deed of dower;	15,000/=
58. SHAREWARRANTS—to bearer issued under the Companies Act—of the total value	1%
59. SHIPPING ORDER—for or relating to the conveyance of goods on board any vessel	15,000/=
60. SOLEMN OR STATUTORY DECLARATION	15,000/=

60A. A STRATEGIC INVESTMENT PROJECTS

The stamp duty chargeable in respect of an instrument executed by, or on behalf of a company or Government for the sole purpose of implementing the following strategic investment projects-

- (a) developers of an industrial park or free zone whose investment capital is at least fifty million United States Dollars
 - (i) debenture; whether a mortgage debenture or not, being of a marketable security- of the total value;
 - (ii) further charge; any instrument imposing a further charge on a mortgaged property- of the total value;
 - (iii) lease of land- of the total value;
 - (iv) increase of share capital;
 - (v) transfer of land;
 - (vi) an agreement to provide services on conducting a feasibility study or developing a design for construction;
- (b) an operator within an industrial park or free zone or an operator of a single factory or other business outside the industrial park who meets the following requirements-
 - (i) a minimum investment capital of ten million United States Dollars in the case of a foreigner or three hundred thousand United States Dollars in the case of a citizen; or one hundred fifty thousand United States Dollars, for a citizen whose investment is placed up country;
 - (ii) carries on business in agro processing, food processing, medical appliances, building materials, light industry, automobile manufacturing and assembly, household appliances, furniture, logistics and warehousing, information technology or commercial farming, tyres, footwear, mattresses or toothpaste;
 - (iii) **capacity to use at least fifty percent of the locally produced raw materials, subject to availability;**
 - (iv) **capacity to employ a minimum of one hundred citizens;** and
 - (v) provides for substitution of thirty percent of the value of imported products—
 - (aa) debenture; whether a mortgage debenture or not, being of a marketable security - of the total value;
 - (bb) further charge; any instrument imposing a further charge on a mortgaged property- of the total value;

<p>(cc) lease of land— of the total value;</p> <p>(dd) increase of share capital;</p> <p>(ee) transfer of land;</p> <p>(c) hotel or tourism facility whose investment capital is eight million United States Dollars with a room capacity exceeding one hundred guests-</p> <p>(i) debenture; whether a mortgage debenture or not, being of a marketable security - of the total value;</p> <p>(ii) further charge; any instrument imposing a further charge on a mortgaged property- of the total value;</p> <p>(iii) lease of land- of the total value;</p> <p>(iv) increase of share capital;</p> <p>(v) transfer of land;</p> <p>(vi) an agreement to provide services on conducting a feasibility study or developing a design for construction;</p> <p>(d) hospital facility developer whose investment capital is at least five million United States Dollars and who develops a hospital at the level of a national referral hospital with capacity to provide specialised medical care-</p> <p>(i) debenture; whether a mortgage debenture or not, being of a marketable security - of the total value;</p> <p>(ii) further charge; any instrument imposing a further charge on a mortgaged property- of the total value;</p> <p>(iii) lease of land- of the total value;</p> <p>(iv) increase of share capital;</p> <p>(v) transfer of land;</p> <p>(vi) an agreement to provide services on conducting a feasibility study or developing a design for construction.</p> <p>(e) technical or vocational institute operator whose investment capital is at least ten million United States Dollars in the case of a foreigner or one million United States Dollars in the case of a citizen-</p> <p>(i) debenture; whether a mortgage debenture or not, being of a marketable security - of total value;</p>	
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<p>(vii) further charge; any instrument imposing a further charge on a mortgaged property- of total value;</p> <p>(viii) lease of land - of total value;</p> <p>(ix) increase of share capital;</p> <p>(x) transfer of land;</p> <p>(xi) an agreement to provide services on conducting a feasibility study or developing a design for construction;</p> <p>(f) a manufacturer, other than a manufacturer referred to in item 60A (b)—</p> <p>(i) in case of a new manufacturer who, subject to availability, has capacity to use at least seventy percent of the locally produced raw materials, and employs at least seventy percent citizens with an aggregate wage of at least seventy percent of the total wage bill of the new manufacturer and whose investment capital is, at least fifty million United States Dollars; or</p> <p>(ii) in the case of an existing manufacturer who, subject to availability, has capacity to use at least seventy percent of the locally produced raw materials, and employs at least seventy percent citizens with an aggregate wage of at least seventy percent of the total wage bill of the existing manufacturer from the date on which the manufacturer makes an additional investment equivalent to fifty million United States Dollars—</p> <p>(aa) debenture; whether a mortgage debenture or not, being of a marketable security – of total value;</p> <p>(bb) further charge; any instrument imposing a further charge on a mortgaged property – of total value;</p> <p>(cc) lease of land – of total value;</p> <p>(dd) increase of share capital;</p> <p>(ee) transfer of land;</p> <p>(ff) an agreement to provide services on conducting a feasibility study or developing a design for construction.</p>	<p>Nil</p>
<p>61. SURRENDER OF LEASE</p>	<p>15,000/=</p>
<p>62. TRANSFER—</p> <p>(a) of the total value</p> <p>(b) transfer of shares in an incorporated company listed on the stock exchange, arising from the trading of those shares on the stock exchange</p> <p>(c) of assets to special purpose vehicles for the purpose of issuing asset backed securities</p>	<p>1.5%</p> <p>0.5%</p> <p>Nil</p>

63. TRUST—concerning any property made by any writing not being a will	15,000/=
63A. Professional licence or certificate	100,000/=
64. Any other instrument not specifically mentioned	15,000/=

SCHEDULE 3

Section 9

EXPENSE OF PROVIDING THE PROPER STAMP

1. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne, in the case of an instrument described in that Schedules, by the person drawing, making or executing the instrument.
2. Without prejudice to paragraph (1), the expense of providing the proper stamp shall be borne—
 - (a) in the case of a policy of insurance other than a fire insurance, by the person effecting the insurance;
 - (b) in the case of a policy of fire insurance, by the person effecting the insurance;
 - (c) in the case of a conveyance, including a re-conveyance of mortgaged property, by the grantee;
 - (d) in the case of a lease or agreement to lease, by the lessee or intended lessee;
 - (e) in the case of a counterpart of a lease, by the lessor;
 - (f) in the case of an instrument of exchange, by the parties in equal shares;
 - (g) in the case of a certificate of sale, by the purchaser of the property to which the certificate relates;
 - (h) in the case of an instrument of partition, by the parties to it in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a civil court or arbitrator, in such proportion as the court or arbitrator directs;
 - (i) in the case of a transfer of shares in an incorporated company or other body corporate, by the purchaser or transferee;
 - (j) in the case of a transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, by the purchaser or transferee; and
 - (k) in the case of a transfer of any interest secured by bond, mortgage, deed or policy of insurance, by the purchaser or transferee.

Cross References

Bank of Uganda Act, Cap. 51

Bills of Exchange Act, Cap. 68.

Civil Procedure Act, Cap.

Companies Act, Cap. 110.

Constitution of the Republic of Uganda

Insurance Act, Cap. 213

Marine Insurance Act, 2002, Act No. 11 of 2002

Registration of Titles Act, Cap. 230.

THE STAMPS ACT.

Statutory Instrument 342—1.

THE STAMPS RULES.

ARRANGEMENTS OF RULES.

Rule

1. Citation.
2. Interpretation.
3. Indication of payment of duty.
4. Type and design of impressed stamps.
5. Method of impressing stamps.
6. Stamping counterparts.
7. Payment of duty by impressed stamps.
8. Printed cheques and receipt forms.
9. Carriage charges.
10. Bills of exchange and promissory notes.
11. Sale of stamps.
12. Licence to sell stamps.
13. Register of stamp vendors.
14. Ex officio vendors.
15. Revocation of licences.
16. Supplies to licensed vendors.
17. Persons who may sell stamps.
18. Place of sale.
19. Price of stamps.
20. Powers of licensed vendors.
21. Restriction on purchase of stamps by licensed vendors.
22. Use of impressed sheets.
23. Single impressed sheets.
24. Production of licence.
25. Return of stamps.
26. Remuneration of vendors.

Schedule

Schedule Licence to sell stamps.

THE STAMPS ACT.

Statutory Instrument 342—1.

The Stamps Rules.

(Under sections 81 and 82 of the Act.)

1. Citation.

These Rules may be cited as the Stamps Rules.

2. Interpretation.

In these Rules, unless the context otherwise requires—

- (a) “ex officio vendor” means any person authorised by rule 11(1) of these Rules to sell stamps;
- (b) “licensed vendor” means a person to whom a licence has been granted under rule 11(3) of these Rules;
- (c) “proper officer” means any officer empowered under rule 5 of these Rules to supervise the impressure of stamps;
- (d) “stamp” includes any paper on which a stamp has been embossed or impressed;
- (e) “vendor” means an ex officio vendor, a licensed vendor or a person authorised under subrule 11(2) of these Rules to sell stamps.

3. Indication of payment of duty.

All duties with which any instrument (other than a bill of exchange or promissory note) is chargeable under the Act shall be paid and the payment shall be indicated on the instrument either—

- (a) by impressed stamps; or
- (b) by adhesive postage stamps of Kenya, Uganda and Tanzania surcharged with the words “Uganda Revenue” printed on them by a printer approved for the purpose by the Secretary to the Treasury.

4. Type and design of impressed stamps.

Impressed stamps shall be of such denominations and design and shall be impressed at such places as the Secretary to the Treasury shall prescribe.

5. Method of impressing stamps.

The impressing shall be carried out by or under the supervision of the Secretary to the Treasury or such officer as may from time to time be authorised in writing by him or her.

6. Stamping counterparts.

When an instrument is stamped as a counterpart, the amount of the duty paid on the original may be denoted on the counterpart by an impressed stamp of such design as the Secretary to the Treasury shall determine or by a certificate under the hand of the Secretary to the Treasury or the commissioner of lands and surveys.

7. Payment of duty by impressed stamps.

Any person desiring to pay the duty on an instrument by means of impressed stamps may forward the instrument to any place prescribed under rule 4 of these Rules together with a sum equivalent to the value of the stamp desired; but the stamping shall not be regarded as an assessment of the duty payable on the instrument.

8. Printed cheques and receipt forms.

Printed cheques and receipt forms in blank and paper on which instruments are intended to be written may be forwarded to any place prescribed under rule 4 of these Rules for impressure.

9. Carriage charges.

The person forwarding any instrument for impressure shall be required to defray the cost of any carriage on it.

10. Bills of exchange and promissory notes.

Bills of exchange and promissory notes shall be written—

- (a) on paper supplied for sale by the Government on which the necessary stamp has been impressed prior to the sale of the paper; or
- (b) on paper on which the necessary stamp has been impressed by or under the supervision of the proper officer prior to the date of execution of the bill of exchange or promissory note.

11. Sale of stamps.

- (1) The following persons are authorised to sell stamps—
 - (a) the treasury officer of accounts;
 - (b) any officer in charge of a branch office of the Treasury;

(c) any resident district commissioner.

(2) The following persons are also authorised to sell stamps—

- (a) any postmaster or his or her representative in charge of a post office and any postal agent approved in each case by the Secretary to the Treasury for the sale of stamps;
- (b) any officer of the Government appointed for that purpose by the Secretary to the Treasury.

(3) Subject to these Rules, the Secretary to the Treasury or such officer of the Treasury as may be authorised by him or her may grant to any person a licence for the sale of any stamps of any value or description named in the licence; except that no licence shall be granted to a person employed in any department of the public service.

(4) The Secretary to the Treasury may refuse the granting of a licence to any applicant without assigning any reason.

12. Licence to sell stamps.

(1) A licence for the sale of stamps shall be as set forth in the Schedule to these Rules.

(2) A licence shall specify the person licensed, the kind of the stamps he or she is licensed to sell and the place at, or area within, which he or she is licensed to sell.

(3) A licence so granted shall expire on the 31st December in every

(4) The annual fee for the licence shall be two shillings.

13. Register of stamp vendors.

(1) The Secretary to the Treasury shall keep a register of vendors licensed under these Rules

(2) The register shall contain the following particulars—

- (a) the date of granting the licence;
- (b) the serial number for the year of the licence;
- (c) the name, description and residence of the person licensed;
- (d) the place or area for which the licence is granted;
- (e) the description of stamps (kinds and value) covered by the licence.

(3) A list of licensed vendors shall from time to time be published in the Gazette.

14. Ex officio vendors.

Ex officio vendors shall supply stamps to the public and to licensed vendors, and shall allow discount to the latter at the rates and under the conditions hereafter prescribed.

15. Revocation of licences.

Any licence granted under these Rules may be revoked at any time by the treasury officer of accounts without reason assigned, and on that revocation the licence shall be surrendered to the treasury officer of accounts and cancelled by him or her.

16. Supplies to licensed vendors.

Licensed vendors shall obtain stamps from ex officio vendors on payment of ready money less the discount prescribed in these Rules.

17. Persons who may sell stamps.

No person other than a vendor as defined by these Rules shall sell stamps, except as provided in section 81 of the Act.

18. Place of sale.

A licensed vendor shall not sell stamps at any place or within any area other than that specified in his or her licence.

19. Price of stamps.

Every vendor shall sell stamps in accordance with these Rules for the value expressed upon them, and for no more.

20. Powers of licensed vendors.

Every licensed vendor may, subject to the conditions of his or her licence and the requirements of these Rules, purchase from an ex officio vendor and sell to any person stamps of any kind or value covered by his or her licence.

21. Restriction on purchase of stamps by licensed vendors.

Subject to the Act, no licensed vendor shall obtain by purchase, exchange or otherwise any unused stamps from any person other than an ex officio vendor.

22. Use of impressed sheets.

If the duty on any document has to be denoted in the form of impressed sheets, it shall be so denoted by

the smallest number of impressed sheets available by which the duty required can be made up.

23. Single impressed sheets.

If the amount of the stamp duty to be denoted is such that it can be denoted by a single impressed sheet and such impressed sheet is available, it shall be supplied.

24. Production of licence.

Every licensed vendor shall produce his or her licence on the demand of any ex officio vendor or police officer of or above the rank of inspector.

25. Return of stamps.

- (1) When stamps are returned by a licensed vendor to any ex officio vendor on—
 - (a) the resignation of the licensee; or
 - (b) the revocation of the licence on the ground that the holder has been convicted of an offence involving dishonesty or fraud or a breach of any of these Rules,

the stamps shall be taken back at their full value less a deduction of ten cents in the shilling.

- (2) When stamps are returned on—
 - (a) the application of the licensee for leave to replace any stamps;
 - (b) the death of the licensee;
 - (c) the expiration of the licence; or
 - (d) the revocation of the licence for any cause other than that mentioned in subrule (1)(b) of this rule,

the stamps shall be taken back at the full value less only any discount allowed on their sale to the licensed vendor.

26. Remuneration of vendors.

Licensed vendors shall be entitled to discount on the value of stamps purchased by them for cash from an ex officio vendor at the following rates—

- (a) if purchased for resale at any place where stamps are sold by the Government, 3 percent;
- (b) if purchased for resale at any other place, 5 percent.

Schedule.

Licence to Sell Stamps.

rule 12.

Licence is granted to _____ of _____ to sell at _____ within the district of _____ stamps of the following description, viz. _____ subject to the Stamps Rules.

The infringement of any of those provisions shall render the holder liable to cancellation of his or her licence and to the penalties prescribed in section 76 of the Stamps Act, namely imprisonment for a period which may extend to six months or fine which may extend to one thousand shillings or both.

This licence may be revoked at any time by or at the direction of the officer by whom it is issued.

This licence expires on the 31st December, 20 _____

Date _____

Signature and Title of Issuing Officer

History: S.I. 172-5; Constitution of 1995, art. 203.

THE STAMPS ACT.

Statutory Instrument 342—2.

The Stamps (Compounding of Duty) Rules.

Arrangement of Rules.

Rule

1. Citation.
2. Interpretation.
3. Compounding of duty.
4. Mode of compounding.
5. When duty due and payable.
6. Returns.
7. Duty payable.
8. Refund of duty on compounded spoiled cheques.
9. Persons exempted from duty.
10. Keeping of records.
11. Inspection of books and records.
12. Auditor's certificate.
13. Offences and penalties.
14. Transitional arrangements.

Schedules

First Schedule Return in respect of cheques subject to compounding of duty.

Second Schedule Application for refund of compounded duty on cheques.

THE STAMPS ACT.

Statutory Instrument 342—2.

The Stamps (Compounding of Duty) Rules.

Arrangement of Rules.

(Under section 8 of the Act.)

1. Citation.

These Rules may be cited as the Stamps (Compounding of Duty) Rules.

2. Interpretation.

In these Rules, unless the context otherwise requires—

- (a) “bank” has the same meaning as in the Financial Institutions Act;
- (b) “commissioner” means the commissioner/treasury officer of accounts.

3. Compounding of duty.

(1) Every bank shall compound duty on all bank cheques issued by it from the date of commencement of these Rules.

(2) Subrule (1) of this rule shall not apply to cheques specially printed for specific customers, travellers cheques, drafts or any other commercial paper which is required by law to bear a revenue stamp.

4. Mode of compounding.

Every compounded cheque shall have the expression “Stamp duty paid” prominently printed and encircled at the top right-hand corner of the cheque.

5. When duty due and payable.

(1) Duty on cheques subject to compounding shall become due and payable on the issue of cheques at the time of issue to customers.

(2) Notwithstanding subrule (1) of this rule, the commissioner may permit the payment of duty to be deferred to a date not later than the fifteenth day of the month next following the month on which it became due.

(3) Notwithstanding subrules (1) and (2) of this rule, the commissioner may require the head office of each bank to deposit a sum of money which in his or her opinion would be sufficient to cover the duty payable under these Rules by the bank and its branches during the ensuing six months.

6. Returns.

(1) Every bank shall submit to the commissioner, so as to reach him or her by the fifteenth day of each month, a return in the form prescribed in the First Schedule to these Rules, giving details of the receipt, issue and duty payable in respect of cheques compounded during the previous month.

(2) Cheques subject to compounding of duty under these Rules which become spoilt or unusable prior to issue must be shown separately in the return submitted under this rule, and those cheques must be attached to that return.

7. Duty payable.

(1) Where a deposit has been made in accordance with rule 5(3) of these Rules, the commissioner shall, on receipt of the return referred to in rule 6 of these Rules, charge that deposit account with the amount of duty payable.

(2) The commissioner shall notify the head office of each bank of the total amount charged to that bank's deposit account each month in respect of duty payable by that bank and its branches.

8. Refund of duty on compounded spoilt cheques.

(1) Any bank may submit an application to the commissioner in the form prescribed in the Second Schedule to these Rules for the refund of compounded duty on cheques issued to customers which have become spoilt or unusable.

(2) Applications made under subrule (1) of this rule must be submitted so as to reach the commissioner within twelve months of the date on which the duty on the cheques became due and payable.

(3) No refund shall be granted under this rule if the amount of refund claimed at any one time is less than fifty shillings.

(4) All refunds made under this rule shall be subject to section 60 of the Act.

9. Persons exempted from duty.

A bank shall not issue cheques subject to compounding of duty to any person exempted from the payment of stamp duty on cheques, but that person shall be issued with cheques specially printed for exempted persons.

10. Keeping of records.

Every bank shall keep the following records relating to cheques subject to compounding of duty—

- (a) an inventory suitably analysed to facilitate reconciliation with physical stocks containing particulars as to—
 - (i) the date of receipt of cheque books;
 - (ii) the quantity received and the serial numbers of the cheque books;
 - (iii) the date, quantity and serial numbers of cheques issued; and
 - (iv) the balance of unissued quantity of cheques;
- (b) a suitable daily record showing issues of cheques to customers and the charges made for them;
- (c) a separate ledger account in which all charges made to customers for cheques issued must be entered; and
- (d) any other records which the commissioner may from time to time, in writing, require.

11. Inspection of books and records.

The commissioner, or an officer authorised by him or her in writing, may, from time to time, inspect any bank's books and records and may require officials of the bank to give him or her any information or explanation he or she may require in the performance of his or her duties.

12. Auditor's certificate.

Within one month after the end of its accounting year, every bank shall submit to the commissioner an auditor's certificate certifying that all the records and returns required under these Rules have been properly kept or accurately submitted, as the case may be.

13. Offences and penalties.

Any bank which—

- (a) fails to pay duty or deposit a sum of money on account of duty, as the case may be, on due dates as provided under these Rules;
- (b) fails or refuses to produce any information, document, account or return required under these Rules or, as the case may be, produces the document, account or return later than the time specified in these Rules or later than the date specified in a written notice from the commissioner;
- (c) pays any cheque on which duty has not been paid or exempted;
- (d) commits an act in order to evade payment of duty payable on cheques issued by it; or
- (e) contravenes any of the provisions of these Rules,

commits an offence and is liable to a fine not exceeding one thousand shillings.

14. Transitional arrangements.

(1) Stocks of unembossed cheques held by any bank at the date of commencement of these Rules and which do not conform to rule 4 of these Rules shall continue to be embossed by the commissioner as at present until exhausted.

(2) Every bank shall notify the commissioner on each occasion unembossed cheques

referred to in this rule are submitted for embossing and must give the following particulars—

- (a) total number of unembossed cheques submitted for embossing;
- (b) serial numbers of those cheques; and
- (c) receipt number for the amount of duty paid in respect of those cheques.

SCHEDULES

FIRST SCHEDULE.

rule 6.

Return in Respect of Cheques Subject to Compounding of Duty for the Month of _____, 20____
The Stamps (Compounding of Duty) Rules.

To: The Commissioner/Treasury Officer of Accounts
Kampala

From: _____
(name and address of bank)

We submit herewith a return in respect of bank cheques subject to compounding of duty for the month of _____, 20____. We declare that to the best of our knowledge and belief the particulars contained in this return are true and accurate.

- (a) Balance of unissued cheques at the beginning of the month
- (b) Cheques received during the month
- (c) Total of (a) and (b)
- (d) *Less:* (i) Unissued cheques spoilt during the month (*attached*)
(ii) Balance of unissued cheques at the end of the month
(iii) Total of (i) and (ii)
- (e) Number of cheques on which duty is due and payable
- (f) Amount of duty payable on (e) at the rate of 30 cts. per cheque: _____ shillings

(g) Cheques for _____ shillings attached to this return. (*N.B.*—No cheque should be sent where the head office of the bank has been required to pay a deposit under rule 5(3)).

Date _____, 20 _____

Signature of Bank Manager and Official Stamp

SECOND SCHEDULE.

rule 8.

Application for Refund of Compounded Duty on Cheques.

The Stamps (Compounding of Duty) Rules.

From: _____ (*name and address of bank*) To:
The Commissioner/Treasury Officer of Accounts, Kampala

Application is made for refund of duty which was compounded on _____ (*quantity*) cheques (*attached*) which have become spoilt or unusable, the particulars of which are as follows—

Serial No.	Date duty became due and payable	Serial No.	Date duty became due and payable

Date

Signature of Bank Manager and
Official Stamp

For Official Use

Checked and verified by _____	Refund authorised by _____
Amount of refund payable: shs. _____	Date _____

History: S.I. 58/1970.

Cross Reference

Financial Institutions Act, Cap. 54.

LIST OF THE REGULATIONS UNDER THE TAX PROCEDURE CODE ACT, 2014

1.	The Tax Procedures Code (Commencement) Instrument, 2016, S.I. No. 21 of 2016.	
2.	The Tax Procedures Code (Tax Stamps) Regulations, 2018, S.I. No. 53 of 2018.	
3.	The Tax Procedure Code (Prescription of Goods for Affixation of Tax Stamps) Instruments, 2019.	
4.	The Tax Procedures Code (E- invoicing and E- receipting) Regulations, 2020, S.I. No. 82 of 2020.	

THE TAX PROCEDURES CODE ACT, 2014.

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THE TAX PROCEDURES CODE ACT, 2014

An Act to provide for a Code to regulate the procedures for the administration of specified tax laws in Uganda; to harmonise and consolidate the tax procedures under existing tax laws; and to provide for related matters.

DATE OF ASSENT: 19th October, 2014.

Date of Commencement: See section 1.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. **Commencement.**

This Act shall come into force on a date appointed by the Minister, by statutory instrument.

2. **Application.**

This Act shall apply to every tax law specified in Schedule 2.

3. Interpretation.

In this Act, unless the context otherwise requires—

“additional assessment” means an additional assessment made by the Commissioner under section 23;

“advance assessment” means an advance assessment made by the Commissioner under section 22;

“Authority” means the Uganda Revenue Authority established by the Uganda Revenue Authority Act;

“business information return” means a return required to be furnished under section 130 of the Income Tax Act;

“Commissioner” means the Commissioner-General appointed under the Uganda Revenue Authority Act;

Committee, means the Tax Agents Registration Committee established under section 7;

“currency point” has the meaning assigned to it in Schedule 1;

“default assessment” means a default assessment made by the Commissioner under section 21;

“due date” means the date by which a tax obligation must be fulfilled under this Act;

“listed institution” has a meaning assigned to it in the Income Tax Act;

“Minister” means Minister responsible for finance;

“objection decision” means a decision within the meaning of section 24;

“occupier” in relation to premises or a place means the owner, manager, or any other person lawfully in the premises or place;

“penal tax” means a tax imposed as a penalty for failure perform an act required by or under a tax law;

“person” has the same meaning as in the Income Tax Act;

“record” includes—

(a) a book of account, document, paper, register, bank statement, receipt, invoice, voucher, contract and agreement, or Customs declaration; or

(b) any information or data stored on a mechanical or electronic data storage device;

“registration threshold” has the meaning in section 7(2) of the Value Added Tax Act;

“self-assessment” means an assessment treated as having been made by a taxpayer under section 20;

“self-assessment return” means a return made in accordance with section 16 and 20;

“statutory rate”, in relation to a period, means the Bank of Uganda discount rate at the commencement of that period;

“tax” means a tax imposed under a tax law and includes withholding tax and provisional tax;

“tax assessment” means a self assessment, default assessment, advance assessment, or additional assessment”;

“tax agent” means a person registered as a tax agent under this Act;

“tax decision” means—

- (a) a tax assessment; or
- (b) a decision on any matter left to the discretion, judgment, direction, opinion, approval, satisfaction or determination of the Commissioner other than—
 - (i) a decision made in relation to a tax assessment;
 - (ii) a decision to refuse, issue or revoke a practice note or an omission to issue or revoke a practice note;
 - (iii) a decision or omission that affects a tax officer or employee or agent of the Authority;
 - (iv) the compoundment of an offence under any tax law; or
 - (v) a decision to refuse, issue or revoke a private ruling or an omission to issue or revoke a private ruling;

“tax law” means a law specified in Schedule 2;

“tax obligation” means any duty expected of a taxpayer under a tax law and includes registration, filing and payment of a tax liability;

“tax officer” means the Commissioner and an officer of the Authority appointed under the Uganda Revenue Authority Act;

“taxpayer” means a person liable for tax under a tax law and includes—

- (a) for the income tax, a person who has zero chargeable income or an assessed loss for a year of income; or
- (b) for the VAT, a taxable person whose total input tax credits for a tax period are equal to or exceed the person’s total output tax for the period;

“tax period”, means—

- (a) in the case of the income tax—
 - (i) for the purposes of withholding tax, the period to which the withholding relates;
 - (ii) for the purposes of provisional tax, the period to which the provisional tax relates; or
 - (iii) for any other purposes, the year of income;
- (b) in the case of VAT, the tax period under the Value Added Tax Act; or
- (c) in any other case, the period for which the tax is reported;

“tax representative” means—

- (a) for an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf, or for the benefit of that natural person;
- (b) for a company, the chief executive officer, managing director, or any director of the company;
- (c) for a partnership, a partner in the partnership;
- (d) in the case of a trust, a trustee of the trust;
- (e) in the case of the Government or local Government in Uganda, the individual responsible for accounting for the receipt or payment of moneys or funds on behalf of the Government or local Government;

- (f) in the case of a foreign government, political subdivision of a foreign government, or a listed institution, any natural person responsible for accounting for the receipt or payment of moneys or funds in Uganda on behalf of the government, political subdivision of the government, or listed institution; and
- (g) in the case of a non-resident person, the individual controlling the person's affairs in Uganda, including a manager of a business of that person or any representative appointed by the person in Uganda;

“tax return” means a return or other document listed in the Schedule 4;

“transaction information” means information relating to a transaction in respect of which a record is made;

“TIN” means a Tax Identification Number issued to a registered taxpayer;

“Tribunal” means the Tax Appeals Tribunal established by the Tax Appeals Tribunal Act;

“unpaid tax” means tax that has not been paid by the due date, but does not include tax that is the subject of an objection and that is not required to be paid until the objection is finally decided;

“VAT” means Value Added Tax; and

“withholding tax” means any tax that a withholding agent is required to deduct from a payment to a payee.

PART II—REGISTRATION OF TAX PAYERS

4. **Registration.**

(1) A person liable to pay tax under a tax law shall apply to the Commissioner for registration in the prescribed manner.

(2) The application shall be accompanied by the prescribed evidence of the person's identity.

(3) The Commissioner shall register a person who has applied for registration if satisfied that the person meets the requirements for registration.

(4) Where the Commissioner refuses to register a person who has applied for registration, the Commissioner shall serve that person with written notice of the refusal within fourteen days after the refusal, stating the reasons for refusal.

(5) Where a person applies for registration as required under a tax law, the Commissioner may use the information provided for the registration for the purposes of this Act without requiring the person to furnish the same particulars under this Act.

(6) Despite subsection (5), the Commissioner may request a person to provide any further information necessary to complete the registration of the person under this Act.

5. **Tax identification number.**

(1) Upon registration, the Commissioner shall issue to every person registered a Tax Identification Number, TIN.

(2) The Commissioner shall issue one TIN to each person registered.

(3) The TIN issued by the Commissioner shall be used for tax purposes under all tax laws.

(4) A person shall state that person's TIN on any return, notice, communication, or other document furnished, lodged, or used for the purposes of a tax law.

(5) Subject to subsection (6), a TIN is personal to the person to whom it has been issued and shall not be used by another person.

(6) The TIN of a registered tax payer may be used by a registered tax agent if—

(a) the person has given written permission to the registered tax agent to use the TIN on their behalf; and

(b) the registered tax agent uses the TIN only in respect of the tax affairs of the tax payer.

(7) The Commissioner shall by notice in writing, cancel a TIN if satisfied that—

(a) the person is deregistered for the purposes of all tax laws;

(b) a TIN has been issued to the person under an identity that is not that person's true identity; or

(c) the person has been previously issued with a TIN that is still in force.

(8) The Commissioner may, at any time, by notice in writing, cancel the TIN issued to a person and issue the person with a new TIN.

(9) A local authority, Government institution or regulatory body shall not issue a licence or any form of authorisation necessary for purposes of conducting any business in Uganda to any person who does not have a tax identification number including a tax identification number issued by foreign tax authorities with whom Uganda has a tax treaty or agreement for the exchange of information.

6. Deregistration.

(1) A person who is no longer required to be registered for the purposes of a tax law may, in the prescribed manner, apply to the Commissioner to be deregistered.

(2) The Commissioner shall by notice in writing, deregister a person if—

(a) that person has applied for deregistration and the Commissioner is satisfied that the person is no longer required to be registered; or

(b) that person has not applied for deregistration but the Commissioner is satisfied that the

person is eligible for deregistration.

(3) Deregistration takes effect from the date specified in the notice of deregistration.

(4) A person who is deregistered shall comply with any requirements relating to deregistration as specified under the tax law to which the registration relates.

PART III—TAX AGENTS AND TAX REPRESENTATIVES

Registration of tax agents

7. Tax Agents Registration Committee.

(1) There shall be a Tax Agents Registration Committee to handle registration, renewal of registrations and cancellation of tax agent's registration.

(2) The Committee shall comprise of the following members—

(a) the Commissioner General, or his or her representative for purposes of this Act, who shall be the Chairperson;

(b) one representative from the accountancy profession nominated by the Institute of Certified Public Accountants of Uganda;

(c) a representative from the legal profession nominated by the Uganda Law Society; and

(d) two members from the private sector with expertise or relevant experience in economics, finance or taxation who shall be appointed by the Board of the Uganda Revenue Authority,

(3) The Commissioner shall receive and maintain a register of all registered tax agents.

(4) In exercise of its functions under this Act, the Committee shall make rules to govern its own procedure.

8. Tax agents.

(1) An individual, partnership, or company may apply to the Committee for registration as a tax agent.

(2) An application for registration as a tax agent under subsection (1) shall be in the prescribed form and shall be accompanied by the prescribed fee.

(3) For purposes of this Act, a tax agent is a person engaged—

(a) in the preparation, certification, and filing tax returns, information returns or other statements or reports required by the Authority.

(b) in the preparation of requests for ruling, petitions for reinvestigation, protests, objections,

requests for refund or tax certificates, compromise settlements and/or abatement of tax liabilities and other official papers and correspondences with the Authority.

- (c) in meetings and hearings on behalf of the taxpayer in all matters relating to a taxpayer rights, privileges or liabilities under the laws or regulations administered by the Authority.

9. Registration of tax agents.

(1) In the case of an application by a natural person, the Committee shall register the applicant if satisfied that the applicant is a fit and proper person to prepare tax returns and transact business with the Committee under the tax laws on behalf of taxpayers.

(2) In the case of an application by a partnership or a company, the Committee shall register the applicant if satisfied that—

- (a) the partner or employee specified in the application as the nominee of the partnership or company respectively is a fit and proper person to prepare tax returns and transact business with the Commissioner under a tax law on behalf of a taxpayer; and
- (b) a partner in the partnership or a director, manager or other executive officer of the company is of high integrity and good character.

(3) An individual applying for registration as a tax agent, or in the case of an application by a partnership or company, the partner or employee specified as the nominee of the partnership or company respectively, shall meet the following requirements—

- (a) have been awarded a degree or a post-graduate award from an approved tertiary institution in the discipline that is relevant for the provision of tax agent services; or
- (b) have successfully completed a course in taxation that is recognised by the Tax Registration Committee; or
- (c) in the coming into force of this Act, have been engaged in the equivalent of 24 months of full-time tax practice in the preceding 5 years.

(4) The registration of a tax agent shall remain in force for twelve months from the date of registration.

(5) The Commissioner shall notify the applicant of the decision on the application.

(5a) A person who is not registered as a tax agent under this section shall not act as a tax agent.

(6) This section does not apply to an advocate acting as an advocate to a tax payer under section 8 (3) (b) and (c).

10. Renewal of registration.

(1) A tax agent may apply to the Committee for the renewal of the tax agent's registration.

(2) An application under subsection (1) shall be in the prescribed form and shall be accompanied by the prescribed fee.

(3) The application shall be submitted to the Committee within twenty one days before the date of expiry of the tax agent's registration or a later date allowed by the Committee.

(4) The Committee shall renew the registration of a tax agent who has applied under subsection (1) if the tax agent still meets the requirements for registration.

(5) The Committee shall in writing notify the applicant of the decision on the application to renew registration.

11. Registration of additional or substituted tax agents.

(1) A partnership or company registered as a tax agent may apply to the Committee, in the prescribed form and accompanied by the prescribed fee, to register a partner of the partnership or an employee of the company as an additional or substituted tax agent.

(2) The Committee shall register the person nominated under subsection (1) if satisfied that the person is a fit and proper person to prepare tax returns and transact business with the Committee under a tax law on behalf of a taxpayer.

(3) The Committee shall in writing notify an applicant under this section of the decision of the Committee on the application.

12. Notice of change in registered particulars.

(1) A partnership that is registered as a tax agent shall notify the Committee, in writing, if—

- (a) there is a change in the composition of the partnership, within seven days after the change in composition; or
- (b) the partnership is going to be dissolved within, seven days before the dissolution of the partnership.

(2) A company that is registered as a tax agent shall notify the Committee, in writing, if—

- (a) a registered nominee ceases to be an employee of the company or a person becomes a director, manager, or other executive officer of the company, within seven days after the employee ceases to be employed, or the person becomes a director, manager or other executive officer; or
- (b) the company is going into liquidation within seven days before the company goes into liquidation.

13. Cancellation of tax agent's registration.

(1) A tax agent that ceases to carry on business as a tax agent shall notify the Committee, in writing, within seven days after ceasing to carry on business as a tax agent.

(2) A tax agent may apply to the Committee, in the prescribed form to cancel the registration of the agent where the agent no longer wishes to be registered as a tax agent.

(3) The Committee may cancel the registration of a tax agent if the Committee is satisfied that—

- (a) in the case of an individual, the person is no longer a fit and proper to prepare tax returns and transact business with the Committee under the tax laws on behalf of a taxpayer;
- (b) in the case of a partnership, the additional or nominated partner has ceased to be a partner in the partnership or the partnership has applied to the Committee to cancel the registration of the partner;
- (c) in the case of a company, the person nominated has ceased to be employed by the company or the company has applied to the Committee to cancel the registration of the employee;
- (d) a tax return prepared and delivered by the tax agent is false in any material particular, unless the tax agent establishes to the satisfaction of the Committee that it was not due to any willful or negligent conduct of the tax agent;
- (e) the tax agent has ceased to meet the requirements for registration as a tax agent; or
- (f) the tax agent has ceased to carry on business as a tax agent.

(4) The Committee shall give notice, in writing, to a tax agent of a decision to cancel the registration of the tax agent or a nominee of the tax agent.

(5) The cancellation shall take effect from the date specified in the notice.

Tax representatives

14. Liabilities and obligations of a tax representative.

(1) A tax representative is responsible for performing any duty or obligation imposed by a tax law on the taxpayer, including the submission of tax returns and payment of tax.

(2) If there are two or more tax representatives of a taxpayer, the obligations referred to in this section apply jointly and severally to the **tax representatives** but may be discharged by any of them.

(3) A tax representative making a payment of tax on behalf of a taxpayer is to be treated as

acting under the authority of the taxpayer.

(4) A tax that, by virtue of subsection (1), is payable by the representative of a tax taxpayer is recoverable from the agent only to the extent of the assets of the taxpayer that are in the possession or under the control of the tax representative.

(5) Subject to subsection (6), a **tax representative** is personally liable for the payment of any tax due by the tax representative in that capacity if, while the amount remains unpaid, the representative—

- (a) alienates, charges, or disposes of any moneys received or accrued in respect of which the tax is payable; or
- (b) disposes of or parts with any moneys or funds belonging to the taxpayer that are in the possession of the representative or which come to the representative after the tax is payable,

if tax could legally have been paid from or out of the moneys or funds.

(6) A tax representative is not personally liable for tax if—

- (a) the monies were paid by the representative on behalf of a taxpayer and the amount paid has priority, in law or equity, over the tax payable by the taxpayer; or
- (b) at the time the monies were paid, the representative had no knowledge, and could not reasonably be expected to know, of the taxpayer's tax or duty liability.

(7) An amount that a tax representative is personally liable for under subsection (5) shall be collected and recovered in accordance with this Act.

(8) Nothing in this section relieves a taxpayer from performing any obligation imposed on the taxpayer under a tax law that the tax representative of the taxpayer has failed to perform.

(9) A reference in this section to a tax liability includes any interest payable in respect of the liability.

PART IV—RECORD-KEEPING

15. Accounts and records

(1) Subject to subsections (2) and (5), every taxpayer shall for the purposes of a tax obligation—

- (a) maintain, in the English language, records including in electronic format, as may be required to determine the taxpayer's tax liability under a tax law;
- (b) maintain the record so as to enable the taxpayer's tax liability under the tax law to be readily ascertained; and
- (c) retain the record for five years after the end of the tax period to which it relates or other

period as specified in the tax law.

(2) Where, at the end of the time specified in subsection (1) (c), a record is necessary for a proceeding commenced before the end of the five-year period, the person shall retain the document until all proceedings have been completed.

(3) A mode of record keeping shall contain sufficient transaction information and, in the case of a record in electronic format shall be capable of being retrieved and converted to a standard record format equivalent to that contained in an acceptable paper record.

(4) The Commissioner may, on the application of a taxpayer who wishes to keep records in a language other than English or in a currency other than Uganda Shillings, allow the taxpayer to keep records in a different language or currency.

(5) An application under subsection (4) shall clearly state the reasons of the applicant for wishing to keep records in a different language or currency.

(6) Where a record referred to in subsection (1) is not in English, the Commissioner may, by notice in writing, require the person keeping the record to provide, at the person's expense, a translation into English by a translator approved by the Commissioner.

(7) A taxpayer granted permission to keep records in a language other than English shall file a tax return or provide other correspondence with the Commissioner in English.

PART V—TAX RETURNS

16. Furnishing of tax returns

(1) A person required to furnish a tax return under a tax law shall submit the return in the prescribed form and in the manner determined by the Commissioner.

(2) Where a person does not furnish a tax return under subsection (1), the Commissioner may at the person's cost, by notice in writing, appoint another person to prepare and furnish the return on behalf of that person.

(3) A return furnished under subsection (2) shall be treated, for all the purposes of the tax law under which the return is required to be furnished, to be the return of the person required to furnish the return.

(4) Where the Commissioner is not satisfied with a tax return furnished by a person, other than a self-assessment return, the Commissioner may, by notice in writing, require the person who has furnished the return to provide a fuller or further tax return.

(5) A taxpayer with an annual turnover of the amount prescribed in Schedule 3 shall furnish with the taxpayer's return of income audited financial statements prepared by an accountant registered by the Institute of Certified Public Accountant of Uganda.

(6) A tax return purporting to be made by or on behalf of a person is treated as having been made by the person or with the person's authority unless the contrary is proved.

(7) The following are tax returns for the purposes of this Act—

- (a) a return of income;
- (b) a return of rental income;
- (c) a provisional tax estimate;
- (d) a business information return;
- (e) a return required to be furnished under the Value Added Tax Act;
- (f) an excise duty return;
- (g) in the case of the Lotteries and Gaming Act, 2016, a licensed person shall furnish returns with the Commissioner as follows—
 - (i) a weekly return, by Wednesday of the following week; and
 - (ii) a monthly return, by the fifteenth day of the following month; and
 - (h) any form required to be furnished under a tax law containing information relating to an assessment of tax.

(8) For purposes of subsection (7), the applicable time frame for lodging a return shall be as follows—

- (a) in the case of a return of income, every taxpayer shall furnish a return of income for each year of income of the taxpayer not later than six months after the end of that year;
- (b) in the case of a return of rental income, every taxpayer shall furnish a return of rental income for each year of income of the taxpayer not later than six months after the end of that year;
- (c) a provisional taxpayer's estimate shall be in the form prescribed by the Commissioner and shall be furnished to the Commissioner by the due date for the payment of the first installment of provisional tax for the year of income;
- (d) in the case of a business information return, a person who is required to furnish a business information return with the commissioner should do so within sixty days after the end of the year of income in which the payment was made;
- (e) in the case of the Value Added Tax Act, a taxable person shall lodge a Value Added Tax return with the Commissioner General for each tax period within fifteen days after the end of the tax period;
- (f) in the case of an Excise Duty return, a person who is required to furnish an excise duty return with the Commissioner General shall do so by the fifteenth day of the following month;
- (g) in the case of the Gaming and Pool Betting Act, a person who is required to furnish a return with the Commissioner shall do so in the period specified under the Act;

- (h) in case of any other return required to be furnished under a tax law, a person is required to furnish such return with the commissioner in the period specified under the tax law to which the return relates;
- (i) in case of any form required to be furnished under a tax law containing information relating to an assessment of tax, a person is required to furnish such a form with the commissioner in the period specified by the Commissioner.

17. Certification of tax return by tax agent.

(1) A tax agent who prepares or assists in the preparation of a tax return of a taxpayer shall provide the taxpayer with a signed certificate in the prescribed form—

- (a) stating the sources available to the tax agent for the preparation of the return; and
- (b) certifying that the tax agent has examined the documents of the taxpayer and that, to the best of the tax agent’s knowledge, the return together with any supporting documentation, reflects the correct data and transactions to which it relates.

(2) A tax agent who does not provide the certificate referred to in subsection (1) shall in writing specify to the taxpayer the reasons for not providing the certificate.

(3) A tax agent who prepares or assists in the preparation of a tax return of a taxpayer shall make a declaration in the taxpayer’s return stating whether a certificate under subsection (1) or a statement under subsection (2) has been provided to the taxpayer.

(4) A tax agent shall when required to do so by notice in writing from the Commissioner, produce to the Commissioner a copy of the certificate under subsection (1) or the statement provided to the taxpayer under subsection (2).

(5) A tax agent shall keep copies of certificates provided to taxpayers under subsection (1) and statements provided to taxpayers under subsection (2) for five years from the date that the tax return to which the certificate or statement relates is furnished.

18. Power of the Commissioner to require tax returns in certain cases.

- (1) This section applies if, during a tax period—
 - (a) a taxpayer has died;
 - (b) a taxpayer has become bankrupt, wound up, or goes into liquidation;
 - (c) a taxpayer is about to leave Uganda permanently; or
 - (d) the Commissioner otherwise considers it appropriate.

(2) The Commissioner may, by notice in writing and at any time during the tax period, require—

- (a) the taxpayer or the taxpayer’s representative to furnish a tax return for the tax period by

the date specified in the notice being a date that may be before the date that the return for the tax period would otherwise be due; and

(b) the taxpayer or taxpayer's representative to pay any tax due under the return.

(2) Where a taxpayer is subject to more than one tax, this section applies to each tax separately.

19. Extension of time to furnish a tax return.

(1) A person required to furnish a tax return may apply in writing to the Commissioner for an extension of time to furnish the return.

(2) An application under subsection (1) shall be made by the date on which the return is required to be furnished or made.

(3) Where an application has been made under subsection (1) and the Commissioner is satisfied that the person is unable to furnish the tax return by the due date because of any reasonable cause, the Commissioner may, by notice in writing, grant the person an extension of time to furnish the return.

(4) The extension of time granted under subsection (3) shall not exceed an aggregate period of ninety days.

(5) An extension of time granted under this section does not change the date for payment of the tax due as specified in the tax law under which the tax return is required to be furnished and interest remains payable on the unpaid tax from the date the tax was originally due.

(6) The commissioner may allow an application for the extension of time after the expiry of the due date if the commissioner is satisfied that the failure to furnish a tax return was due to exceptional circumstances.

PART VA—TAX STAMPS

19A. Tax stamps.

(1) A person dealing in goods, whether locally manufactured or imported shall affix a tax stamp on any goods locally manufactured or imported as may be prescribed by the Minister under subsection (3).

(2) The Commissioner shall prescribe the manner in which a tax stamp is to be affixed to goods.

(3) The Minister shall prescribe, by statutory instrument, the locally manufactured or imported goods on which tax stamps shall be affixed.

19B. Penal tax relating to tax stamps.

(1) A taxpayer who fails to affix a tax stamp on goods prescribed under section 19A (3) is liable to pay a penal tax equivalent to double the tax due on goods or fifty million shillings, whichever is higher.

(2) A person who prints over or defaces a tax stamp affixed on goods prescribed under section 19A (3) is liable to pay a penal tax equivalent to double the tax due on the goods or twenty million shillings, whichever is higher.

(3) A person found in possession of goods prescribed under section 19A (3), on which a tax stamp is not affixed, is liable to pay a penal tax equivalent to double the tax due on the goods or fifty million shillings, whichever is higher.

(4) A person who attempts to acquire or who acquires or sells a tax stamp without the authority of the Commissioner commits an offence and is liable on conviction, to a penalty equivalent to double the tax due on the goods or ten million shillings, whichever is higher.

(5) Where the offender under subsection (4) attempts to acquire or acquires or sells a tax stamp without goods, the offender shall be liable, on conviction, to a fine not exceeding five hundred currency points or to imprisonment for a term not exceeding five years or both.

(6) A person, who acquires tax stamps with the authority of the Commissioner and affixes the tax stamps on goods other than the goods approved by the Commissioner, commits an offence is liable, on conviction, to double the tax due on the goods or five hundred currency points, whichever is higher.

(7) For purposes of this section “tax” means tax imposed under the Excise Duty Act, 2014.

PART VI—TAX ASSESSMENTS

20. Self-assessment.

(1) A taxpayer who has submitted a self-assessment return in the prescribed form for a tax period is treated, as having made an assessment of the amount of tax payable, including a nil amount, for that period being the amount set out in the return.

(2) Where a taxpayer liable to income tax has submitted a self-assessment return in the prescribed form for a year of income and the taxpayer has an assessed loss for the year, the taxpayer is treated, as having made an assessment of the amount of the loss for that year being that amount set out in the return.

(3) Where a taxable person has submitted a self-assessment return in the prescribed form for a tax period and the taxable person has an excess input tax credit carried forward for that tax period,

the taxable person is treated, as having made an assessment of the amount of the excess input tax credit carried forward for that tax period being that amount set out in the return.

(4) Where a taxpayer electronically completes and submits a prescribed form for a tax return that tax return is a self-assessment return despite the form having pre-filled information provided by the Commissioner.

(5) The following are self-assessment returns for the purposes of this Act—

- (a) a return of income;
- (b) a return of rental income;
- (c) a return required to be furnished under the Value Added Tax Act;
- (d) a return required to be furnished under the Excise Duty Act;
- (e) a return specified as a self-assessment return under a tax law.

21. Default assessment.

(1) Where a taxpayer fails to furnish a self-assessment return for a tax period as required under a tax law, the Commissioner may, at any time, make an assessment as follows—

- (a) in the case of an assessed loss under the Income Tax Act, the amount of the assessed loss of the taxpayer for the period;
- (b) in the case of an excess input tax credit under the Value Added Tax Act, the amount of the excess input tax credit of the taxpayer for the period; or
- (c) in any other case, the tax payable by the taxpayer for the tax period.

(2) The Commissioner shall serve a taxpayer assessed under subsection (1) with notice, in writing, of the assessment specifying—

- (a) the amount of tax assessed, assessed loss, or excess input tax credit, as the case may be;
- (b) the amount of penal tax and interest, if any, payable in respect of the amount assessed;
- (c) the tax period to which the assessment relates;
- (d) the due date for payment of the tax, penal tax and interest; and
- (e) the manner of objecting to the assessment.

(3) The service of a notice of an assessment under this section does not change the due date for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and penal tax and interest remain payable based on the original due date.

22. Advance assessment.

(1) This section applies to a taxpayer specified in section 18 and where the Commissioner is satisfied that there is a risk that a taxpayer may delay, obstruct, prevent, or render ineffective payment or collection of tax that has not yet become due.

(2) Subject to subsection (3), the Commissioner may make an assessment for a tax period in

relation to a taxpayer to whom section 18 applies—

- (a) in the case of an assessed loss under the Income Tax Act, of the amount of the assessed loss of the taxpayer for the period;
- (b) in the case of an excess input tax credit under the Value Added Tax Act, of the amount of the excess input tax credit of the taxpayer for the period; or
- (c) in any other case, of the tax payable by the taxpayer for the period.

(3) Subsection (2) applies only if the taxpayer has not submitted a return as required by section 18.

(4) An assessment made under subsection (2)—

- (a) may be made before the date on which the taxpayer's tax return for the period is due; and
- (b) shall be made in accordance with the tax law in force at the date the assessment was made.

(5) The Commissioner shall serve a taxpayer assessed under subsection (2) with notice, in writing, of the assessment specifying—

- (a) the amount of tax assessed;
- (b) the amount of penal tax and interest, if any, payable in respect of the tax assessed;
- (c) the tax period to which the assessment relates;
- (d) the due date for payment of the tax, penal tax and interest; and
- (e) the manner of objecting to the assessment.

(6) An assessment made under subsection (2) may be amended under section 23 so that the taxpayer is assessed in respect of the whole of the tax period to which the assessment relates.

(7) Nothing in this section relieves a taxpayer from being required to furnish the tax return to which the assessment served under this section relates.

23. Additional Assessment.

(1) The Commissioner may make an additional assessment amending a tax assessment made for a tax period to ensure that—

- (a) for an assessed loss under the Income Tax Act, the taxpayer is assessed in respect of the correct amount of the assessed loss for the period;
- (b) for an excess input tax credit under the Value Added Tax Act, the taxpayer is assessed in respect of the correct amount of the excess input tax credit for the period; or
- (c) in any other case, the taxpayer is liable for the correct amount of tax payable in respect of the period.

(2) An additional assessment under subsection (1) may be made—

- (a) at any time, if fraud or any gross or wilful neglect has been committed by, or on behalf

of the taxpayer, or new information has been discovered in relation to the tax payable by the taxpayer for a tax period;

- (b) in the case of an additional assessment, within three years from the date of service of the notice of the additional assessment; or
- (c) in any other case, within three years after the date—
 - (i) the taxpayer furnished the self-assessment return to which the original assessment relates; or
 - (ii) the Commissioner served notice of the original assessment on the taxpayer.

(3) Subject to subsection (1), a taxpayer who has furnished a self-assessment return, other than a taxpayer whose return is being investigated, may upon discovering an error **within three years** after the date of furnishing the return, apply to the Commissioner for leave to make an additional assessment.

(4) The Commissioner shall within thirty days after receiving the application, in writing notify the taxpayer of the decision.

(5) For the purposes of subsection (2) (b) the additional assessment shall be limited to amending the alterations and additions made in the additional assessment.

(6) Where the Commissioner has made an additional assessment under this section, the Commissioner shall serve the taxpayer with notice, in writing, of the additional assessment specifying—

- (a) the amount assessed as tax, assessed loss, or excess input tax credit, as the case may be;
- (b) the amount of penal tax and interest, if any, payable in respect of the amount assessed as a result of subsection (2) (a);
- (c) the tax period to which the assessment relates;
- (d) **the date** for payment of any tax, penal tax and interest being a date that is not less than forty five days from the date of service of the notice; and
- (e) the manner of objecting to the assessment.

(7) The service of a notice of an additional assessment under this section does not change the due date for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and penal tax and interest shall remain payable based on the original due date.

(8) Subsection (6) shall not apply to where the circumstances leading to the additional assessment are occasioned by an error on the part the Commissioner.

PART VII—OBJECTIONS AND APPEALS

24. Objection to a tax decision.

(1) A person who is dissatisfied with a tax decision may lodge an objection with the Commissioner within forty five days after receiving notice of the tax decision.

(2) An objection shall be in the prescribed form and shall state the grounds upon which it is made and contain sufficient evidence to support the objection.

(3) Where a taxpayer has lodged an objection to a tax assessment for a tax period, the Commissioner may consider the objection if the taxpayer—

- (a) has furnished the return to which the assessment relates in the case of a default or advance assessment;
- (b) has paid the tax due under the return to which the assessment relates together with any penalty or interest due.

(4) A person may apply in writing to the Commissioner for an extension of time to lodge an objection and the Commissioner may, if satisfied with the grounds upon which the application is made, grant an extension for such period as the Commissioner determines.

(5) The Commissioner may make a decision on an objection—

- (a) to a tax assessment, affirming, reducing, increasing, or otherwise varying the assessment to which the objection relates; or
- (b) to any other tax decision, affirming, varying, or setting aside the decision.

(6) The Commissioner shall serve notice of an objection decision on the person objecting within ninety days from the date of receipt of the objection.

(7) Subject to subsection (9), where an objection decision has not been served within the time specified under subsection (6), the person objecting may, by notice in writing to the Commissioner, elect to treat the Commissioner as having made a decision to allow the objection.

(8) Where a person makes an election under subsection (7), the person is treated as having been served with notice of the objection decision on the date the person's election is lodged with the Commissioner.

(9) The time limit for making an objection decision is waived where a review of a taxpayer's records is necessary for settlement of the objection and the taxpayer is notified.

(10) Where the Commissioner reviews the taxpayer records under subsection (9), the Commissioner shall within the time specified in subsection (6) notify the taxpayer of the review.

(11) A tax payer who is dissatisfied with a decision of the Commissioner may apply to the Commissioner to resolve the dispute using alternative dispute resolution procedure, as may be prescribed.

(12) For the purposes of subsection (11), the Minister may make regulations to provide for alternative dispute resolution for tax purposes.

25. Review of an objection decision.

(1) A person dissatisfied with an objection decision may, within 30 days after being served with a notice of the objection decision, lodge an application with the Tax Appeals Tribunal for review of the objection decision.

(2) A person dissatisfied with a decision of the Tribunal may, within 30 days after being served with a notice of the decision, lodge an application with the High Court for review of the decision.

26. Burden of proof.

In any proceeding under this Act—

- (a) for a tax assessment, the burden is on the taxpayer to prove that the assessment is incorrect; or
- (b) for any other tax decision, the burden is on the person objecting to the decision to prove that the decision should not have been made or should have been made differently.

PART VIII—COLLECTION AND RECOVERY OF TAX

Tax collection

27. Payment of tax.

(1) The tax owing by a taxpayer for a tax period is payable on the date specified in the tax law under which the tax is payable.

(2) An amount that is treated as tax for the purposes of this Act shall be collected by the Commissioner serving a notice of demand on the person liable for the amount.

(3) The amount is payable on the date specified in the notice being a date that is not less than twenty eight days from the date of service of the notice.

(4) The Commissioner may waive the amount or accept a lesser amount than is required to be paid under section 24 (3) where an objection has reasonably been made to a tax assessment.

28. Extension of time to pay tax.

(1) A taxpayer may apply, in writing, to the Commissioner for an extension of time within which to pay tax that is due.

(2) An application for an extension of time to pay tax shall be made by the due date for

payment of the tax to which the application refers.

(3) Where an application has been made under this section, the Commissioner may, having regard to the circumstances of the case and by notice in writing—

- (a) grant the taxpayer an extension of time for payment of the tax; or
- (b) require the taxpayer to pay the tax in such installments as the Commissioner may determine.

(4) Where tax is permitted to be paid by installments and there is default in payment of any installment, the whole balance of the outstanding tax becomes payable immediately.

(5) Despite the grant of an extension of time or permission to pay tax by instalments, the liability for interest arises from the original due date for payment of the tax.

29. Tax as a debt due to the Government of Uganda.

(1) Tax payable under a tax law is a debt due to the Government of Uganda and is payable to the Commissioner in the manner and at the place determined by the Commissioner.

(2) The Commissioner may sue for and recover unpaid tax in a court of competent jurisdiction in Uganda.

(3) In any suit under this section, the production of a certificate signed by the Commissioner stating the name and address of the taxpayer and the amount of tax payable is conclusive evidence of the amount of tax payable by the taxpayer unless the contrary is proved.

Enforced tax collection

30. Collection of tax from persons leaving Uganda permanently.

(1) If the Commissioner has reasonable grounds to believe that a taxpayer may leave Uganda permanently without paying tax that is due, the Commissioner may issue a certificate containing particulars of the tax payable to the officer responsible for immigration control and request the Commissioner for Immigration to prevent that person from leaving Uganda until that person—

- (a) makes payment of the tax in full; or
- (b) executes a financial bond guaranteeing payment of the tax.

(2) A copy of a certificate issued under subsection (1) shall be served on the taxpayer named in the certificate if it is practicable to do so.

(3) Payment of the tax specified in the certificate to a customs or immigration officer or the production of a certificate signed by the Commissioner stating that the tax has been paid or secured

is sufficient authority for allowing the taxpayer to leave Uganda.

31. Recovery of tax through persons owing money to the taxpayer.

- (1) This section applies where a person is, or will become liable to pay tax and—
 - (a) the tax is unpaid; or
 - (b) the Commissioner has reasonable grounds to believe that the taxpayer will not pay the tax by the due date for payment.

(2) Where this section applies to a taxpayer, the Commissioner may, by notice in writing, require a person who—

- (a) owes or may subsequently owe money to the taxpayer;
- (b) holds or may subsequently hold money, for or on account of, the taxpayer;
- (c) holds money on account of some other person for payment to the taxpayer; or
- (d) has authority from some other person to pay money to the taxpayer, to pay the amount specified in the notice to the Commissioner, being an amount that shall not exceed the amount of the unpaid tax or the amount that the Commissioner believes will not be paid by the taxpayer by the due date.

(3) A person to whom a notice is served under subsection (2) shall pay the amount specified in the notice under subsection (2) by the date specified in the notice, being a date that is not before the date that the amount owed by the payer to the taxpayer becomes due to the taxpayer or held on the taxpayer's behalf.

(4) If a notice served under subsection (2) requires a person to deduct amounts from salary, wages, or other similar remuneration payable at fixed intervals to the taxpayer, the amount required to be deducted by the person from each payment shall not exceed twenty percent of the amount of each payment of the pension, salary, wages, or other remuneration.

(5) Where a person served with a notice under subsection (2) is unable to comply with the notice by reason of lack of moneys owing to, or held for the taxpayer, the person shall, as soon as is practicable and in any case before the payment date specified in the notice, notify the Commissioner accordingly.

(6) If a notice is served on the Commissioner under subsection (5), the Commissioner shall, by notice in writing—

- (a) accept the notification and cancel or amend the notice issued under subsection (2); or
- (b) reject the notification.

(7) The Commissioner shall, by notice in writing to a person under this section, revoke or amend a notice served under subsection (2) if the taxpayer has paid the whole or part of the tax payable or has made an arrangement satisfactory to the Commissioner for payment of the tax.

(8) A copy of a notice served on a person under this section shall also be served on the taxpayer.

(9) A person making a payment in accordance with a notice under subsection (2) is treated as acting under the authority of the taxpayer and of all other persons concerned and is indemnified in respect of the payment despite any provisions to the contrary in any written law, contract, or agreement.

(10) The Commissioner must credit any amount paid by a person under this section against the tax owing by the taxpayer.

(11) A person who does not comply with a notice issued under this section is personally liable for the amount specified in the notice which shall be treated and collected as unpaid tax under this Act.

32. Distress proceedings

(1) The Commissioner or an officer authorised by the Commissioner in writing may issue an order, in writing, for the recovery of unpaid tax by distress and sale of the movable property of a taxpayer.

(2) An order issued under subsection (1) shall specify—

- (a) the taxpayer against whose property the order is issued;
- (b) the amount of the unpaid tax liability;
- (c) the property against which distress is to be executed and location of the property; and
- (d) the tax liability to which the order relates.

(3) For the purposes of executing distress under subsection (1), the Commissioner or an officer authorised by the Commissioner may—

- (a) at any time, enter any premises described in the order for distress proceedings; and
- (b) require a police officer to be present while the distress is being executed.

(4) Any property subject to distress proceedings under this section shall be—

- (a) identified by the attaching of a notice stating “PROPERTY IMPOUNDED FOR NOT COMPLYING WITH TAX OBLIGATIONS BY ORDER OF THE COMMISSIONER GENERAL OF THE UGANDAN REVENUE AUTHORITY UNDER SECTION 34 OF THE TAX PROCEDURES CODE ACT; and
- (b) kept at the premises where the distress is executed or at any other place that the Commissioner or authorised officer may consider appropriate, at the cost of the taxpayer.

(5) If the taxpayer does not pay the tax due and specified in the order under subsection (1), together with the costs of the distress—

- (a) in the case of perishable goods, within a period that the Commissioner or authorised officer considers reasonable having regard to the condition of the goods; or
- (b) in any other case, within ten days after the distress is executed,

the property subject to the distress proceedings may be disposed of by sale by public auction or in such other manner as the Commissioner or authorised officer may direct.

(6) The proceeds of a disposal under subsection (5) shall be applied by the Commissioner in the following order—

- (a) towards the cost of taking, keeping, and selling the property subject to distress proceedings;
- (b) towards the payment of any tax, penalty, or interest owing by the taxpayer; and
- (c) the remainder of the proceeds, if any, are to be paid to the taxpayer.

(7) Where the proceeds of disposal are less than the sum of the costs of the distress and the tax payable, the Commissioner or authorised officer may recover the shortfall in accordance with this Part.

33. Temporary closure of business.

(1) The Commissioner or an officer authorised in writing by the Commissioner for the purposes of this section may notify a person in writing of the intention to close down part or the whole of the person's business premises for default in paying a tax that is due and payable, within seven days from the date of the notice.

(2) Where a taxpayer does not pay the tax due after service of a notice under subsection (1), the Commissioner or authorised officer may issue an order to close down part or the whole of the business premises of the taxpayer for a period not exceeding fourteen days.

(3) The Commissioner or authorised officer may, at any time, enter any premises described in an order issued under subsection (2) for the purposes of executing the order and may require a police officer to be present while the order is being executed.

(4) The Commissioner or an authorised officer shall affix in a conspicuous place at any entrance to the premises that have been closed in accordance with an order issued under subsection (2), a notice in the following words—

“TEMPORARILY CLOSED FOR FAILURE TO COMPLY WITH A TAX OBLIGATION”

(5) If the tax due is satisfied during the period of closure, the Commissioner shall immediately remove the notice referred to in subsection (4).

34. Charge over immovable property.

(1) If a taxpayer who is the owner of land or a building in Uganda does not pay tax by the

due date, the Commissioner may, by notice in writing, to the Registrar of Titles direct the Registrar that the land or buildings in the notice are the subject of a security for unpaid tax.

(2) The Commissioner shall serve a copy of the notice on the taxpayer.

(3) Upon receipt of the notice under subsection (1), the Registrar shall, without fee, register the directive as if it were an instrument of mortgage or charge on the land or building and that registration, subject to any prior mortgage or charge, operates in all respects as a legal mortgage or charge on that land or building to secure the amount of the unpaid tax.

(4) Where a taxpayer does not pay the tax due within twelve months after receiving the copy of the notice under subsection (2) the Commissioner may commence distress proceedings against the land or building of the taxpayer.

(5) Upon receipt of the full amount of tax secured under this section, the Commissioner shall notify the Registrar to cancel the entry made under subsection (3) and the Registrar shall, without fee, cancel the entry.

(6) This section does not preclude the Commissioner from registering a caveat on the land or building as an interim measure to stop the transfer of the land or building.

35. Seizure of goods.

(1) The Commissioner or a tax officer authorised in writing by the Commissioner may seize any goods in respect of which there are reasonable grounds to believe that the tax payable in respect of the supply, removal or import of the goods has not been paid.

(2) Goods seized under subsection (1) shall be stored in a place approved by the Commissioner or authorised officer for the storage of seized goods.

(3) Upon seizing the goods, the person seizing the goods shall obtain a written statement from the owner or the person who has custody or control of the goods at the time of the seizure, specifying the quantity and quality of the goods.

(4) Subject to subsection (5), where goods are seized under this section, the Commissioner or authorised officer shall, within ten days after the seizure, serve on the owner of the goods or the person who has custody or control of the goods immediately before the seizure, a notice—

- (a) identifying the goods;
- (b) stating that the goods have been seized under this section and the reason for the seizure; and
- (c) setting out the terms for the release or disposal of the goods.

(5) Where after making reasonable enquiries, the Commissioner does not have sufficient

information to identify the person on whom a notice under subsection (4) should be served, the Commissioner or authorised officer may serve the notice on a person claiming the goods, but that person must give sufficient information to enable the notice to be served.

(6) The Commissioner or authorised officer may authorise the release of any goods seized under subsection (1) to the person on whom a notice under subsection (4) has been served where that person has paid, or gives security for the payment of the tax assessed as payable or the tax that will become payable in respect of the supply, removal, or import of the goods.

(7) If the proceeds of disposal are less than the sum of the costs of the seizure and the tax payable, the Commissioner or authorised officer may recover the shortfall in accordance with this Part.

(8) Subject to subsection (6), the Commissioner shall retain the goods seized under subsection (1)—

- (a) in the case of perishable goods, for a period that the Commissioner or authorised officer considers reasonable having regard to the condition of the goods; or
- (b) in any other case, until the later of—
 - (i) ten days after the seizure of the goods; or
 - (ii) ten days after the date on which payment of the tax is due in respect of the supply, or import of the goods.

(9) Upon expiry of the period specified in subsection (8), the Commissioner or an authorized officer may sell the goods in the manner specified in section 32(5) and apply the proceeds of sale as set out in section 32(6).

36. Security for unpaid tax.

The Commissioner may require a taxpayer, by notice in writing, to give security by bond, deposit, or otherwise satisfactory to the Commissioner, for the payment of tax that may become payable, if there is reason to believe that—

- (a) a taxpayer establishing a business in Uganda intends to carry on the business for a limited time only; or
- (b) a taxpayer may not pay tax when it becomes payable.

37. Priority of withholding tax and VAT.

(1) The following amounts are held in trust for the Government by the person receiving or withholding the amount—

- (a) if the person is a taxable person under the Value Added Tax Act, the VAT on taxable supplies made by the person, net of any input tax credit allowed; and
- (b) withholding tax.

- (2) Despite any other enactment, withholding tax withheld or deducted by a person—
 - (a) shall not be subject to attachment in respect of any debt or liability of the person;
 - (b) is a first charge on the payment or amount from which the tax is withheld or deducted; and
 - (c) shall be withheld or deducted prior to any other deduction that the person may be required to make from the payment or amount under an order of any court or any other law.
- (3) Where the Commissioner is satisfied that tax has been overpaid, the Commissioner shall—
 - (a) apply the excess in reduction of any other tax due from the taxpayer;
 - (b) apply the balance of the excess, if any, in reduction of any outstanding liability of the taxpayer to pay other taxes not in dispute or to make provisional tax payments during the year of income in which the refund is to be made; and
 - (c) refund the remainder, if any, to the tax payer.

38. Order of payment.

- (1) When a taxpayer is liable for penal tax and interest in relation to a tax liability and the taxpayer makes a payment that is less than the total amount of tax, penal tax, and interest due, the amount paid is applied in the following order—
 - (a) in payment of the principal tax;
 - (b) in payment of penal tax; and
 - (c) the balance remaining is applied against the interest due.

(2) **Repealed.**

Interest on late payments

39. Recovery of interest on unpaid tax.

- (1) Interest payable on unpaid tax under a tax law shall be collected by the Commissioner in accordance with this Act as if it were unpaid tax.
- (2) Interest paid by a person under subsection (1) shall be refunded to the person to the extent that the principal amount to which the interest relates is found not to have been payable.
- (3) Interest payable by a person—
 - (a) in respect of withholding tax payable by the person; or
 - (b) in respect of an amount referred to in section 14(7) or 31 which is payable by the person, is borne personally by the person and is not recoverable from any other person.

40. Remission of tax.

(1) Where the Commissioner is of the opinion that the whole or any part of the tax payable under a tax law by a taxpayer cannot be effectively recovered by reason of hardship, impossibility, undue difficulty or the excessive cost of recovery, the Commissioner may refer the taxpayer's case to the Minister.

(2) Where a taxpayer's case is referred to the Minister under subsection (1) and the Minister is satisfied that the tax due cannot be effectively recovered, the Minister may remit in whole or part the tax payable by the taxpayer.

(3) For the purposes of this section "tax" includes interest and penal tax.

40A. Tax due and payable by Government

(1) The Minister shall pay any tax due and payable by Government, arising from a commitment made by Government to pay tax on behalf of a person or owing from Government as counterpart funding for aid funded projects.

(2) Notwithstanding subsection (1), all unpaid taxes by Government as at 31st June, 2019 are written off.

(3) The Minister shall publish in the Gazette, a list of all taxes waived under subsection (2).

40B. Deferment of payment of tax until 31st December, 2020

(1) A person registered as a tax payer under section 4(1) of this Act and who was liable to pay tax on or after 1st April, 2020 and before 30th June, 2020 shall have his or her liability to pay the tax deferred until 31st December, 2020.

(2) The deferral referred to under subsection (1) shall apply only to a person who is a registered tax payer involved in the business of education, tourism, manufacturing, horticulture or floriculture.

(3) A person registered as a tax payer under section 4(1) of this Act and who was liable to withhold tax under section 116 of the Income Tax Act on or after 1st April, 2020 and before 30th June, 2020 shall have his or her liability to pay the tax withheld deferred until 31st December, 2020.

(4) No interest or penalty shall accumulate on the outstanding amount of tax during the period referred to in subsections (1) and (3).

40C. Waiver of interest and penalty

Any interest and penalty outstanding as at 30th June, 2020, is waived.

PART X—INVESTIGATIONS

41. Access to premises, records and data storage devices.

- (1) For the purposes of administering any provision of a tax law, the Commissioner—
 - (a) shall have at all times and without prior notice, full and free access to—
 - (i) any premises or place;
 - (ii) any record, including a record in electronic format; or
 - (iii) any data storage device;
 - (b) may make an extract or copy from any record, including a record in electronic format, of any information relevant to a tax obligation;
 - (c) may seize any record that, in the opinion of the Commissioner, affords evidence which may be material in determining the correct tax liability of any person;
 - (d) may seize a data storage device that may contain data relevant to a tax obligation; and
 - (e) may retain any record or data storage device seized under this section for as long as it is required for determining a taxpayer's tax obligation and liability, including any proceedings under this Act.

(2) The Commissioner may require a police officer to be present for the purposes of exercising powers under this section.

(3) The occupier of the premises or place in which an exercise of power under subsection (1) relates shall provide all reasonable assistance and facilities necessary for the effective exercise of the power including—

- (a) answering questions relating to the investigation to which the exercise of power relates orally or in writing; or
- (b) providing access to decryption information necessary to decrypt data to which access is sought under this section.

(4) A person whose records or data storage device have been seized and retained under this section may access and examine them, including making copies or extracts from them under supervision as the Commissioner may determine.

(5) The Commissioner shall sign for all records or data storage devices seized and retained under this section.

(6) Where any record or data storage device seized and retained under this section is lost or destroyed while in the possession of the Commissioner, the Commissioner shall appropriately compensate the owner for the loss or destruction.

- (7) This section has effect despite—
 - (a) any law relating to privilege or the public interest with respect to access to premises or places, or the production of any property or record, including in electronic format; or
 - (b) any contractual duty of confidentiality.

42. Notice to obtain information or evidence.

(1) The Commissioner may, for the purpose of administering any provision of a tax law, require any person, by notice in writing, whether or not liable for tax—

- (a) to furnish, within the time specified in the notice, any information that may be stated in the notice; or
- (b) to attend at the time and place designated in the notice for the purpose of being examined by the Commissioner concerning the tax affairs of that person or any other person, and for that purpose the Commissioner may require the person to produce any record, including an electronic format, in the control of the person.

(2) If a notice under subsection (1) is unable to be served on a person in accordance with section 48, the notice may be published in any widely circulated newspaper in Uganda and publication in such newspaper is treated as service for the purposes of this section.

- (3) The Commissioner may require the information referred to in subsection (1) to be—
 - (a) given on oath and, for that purpose, the Commissioner may administer the oath; or
 - (b) verified by statutory declaration or otherwise.

(4) This section has effect despite—

- (a) any law relating to privilege or the public interest with respect to the giving of information or the production of any record, including in electronic format; or
- (b) any contractual duty of confidentiality.

PART XI—TAX CLEARANCE CERTIFICATES

43. Tax clearance certificate.

(1) A tax payer providing a passenger transport service; or a freight transport service with a goods vehicle with a capacity of two tonnes or more, shall if required by the Transport licensing Board, obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's obligations.

(2) A tax payer providing ware housing or clearing and forwarding services shall obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's obligations.

(3) A taxpayer supplying goods or services to the Government shall obtain a tax clearance

certificate from the Commissioner as proof of compliance with the taxpayer's tax obligations.

(4) Any person who requires a tax clearance certificate shall apply to the Commissioner for the certificate as proof of tax compliance.

PART XII—PRACTICE NOTES AND RULINGS

Practice Notes

44. Practice notes.

(1) The Commissioner may issue practice notes setting out the Commissioner's understanding of the application of a provision in a tax law.

(2) The Commissioner shall issue a practice note by publishing a notice of the practice note in the Gazette.

(3) A practice note issued under this Act is binding on the Commissioner until it is revoked by the Commissioner.

(4) A practice note applies from the date specified in the notice and if no date is specified, from the date of publication in the Gazette.

(5) The Commissioner may revoke a practice note, in whole or part, by publishing a notice of the revocation in the Gazette or in any widely circulated newspaper.

(6) A practice note that has been revoked in whole or in part shall—

- (a) continue to apply to a transaction commenced before the practice note is revoked; and
- (b) not apply to a transaction commenced after the practice note is revoked to the extent that the practice note is revoked.

Private Rulings

45. Private rulings.

(1) Subject to subsection (2), the Commissioner may, upon application in writing by a taxpayer, issue to the taxpayer a private ruling setting out the position of the Commissioner regarding the application of a provision in a tax law to a transaction entered into or proposed to be entered into by the taxpayer.

(2) The Commissioner may reject an application for a private ruling if—

- (a) the Commissioner has already decided the matter that is the subject of the application in a tax assessment;

- (b) the Commissioner is of the opinion that an existing practice note adequately covers the matter that is the subject of the application;
- (c) the application relates to a matter that is the subject of a tax audit or an objection;
- (d) the application is frivolous or vexatious;
- (e) the transaction to which the application relates has not been carried out and there are reasonable grounds to believe that it will not be carried out;
- (f) the applicant has not provided the Commissioner with sufficient information to make a private ruling; or
- (g) in the opinion of the Commissioner, it would be unreasonable to comply with the application having regard to the resources needed to comply.

(3) Where a taxpayer has made a full and true disclosure of the nature of all aspects of the transaction relevant to the ruling and the transaction has proceeded in all material respects as described in the taxpayer's application for the ruling, the ruling is binding on the Commissioner in relation to the taxpayer to whom the ruling has been issued.

(4) A private ruling is not binding on the taxpayer to whom it is issued.

(5) Where a private ruling is inconsistent with an existing practice note, the private ruling has priority to the extent of the inconsistency.

(6) Where the Commissioner rejects an application for a private ruling, the Commissioner shall notify the taxpayer in writing.

(7) A private ruling is issued by serving a written notice of the ruling on the applicant and the ruling shall set out the matter ruled on, identifying—

- (a) the taxpayer;
- (b) the tax law relevant to the ruling;
- (c) the tax period to which the ruling applies;
- (d) the transaction to which the ruling relates; and
- (e) any assumptions on which the ruling is based.

(8) The Commissioner may revoke a private ruling in whole or in part by written notice served on the taxpayer to whom the ruling is issued.

(9) A private ruling is not a tax decision for the purposes of this Act.

PART XIII—TAX OFFICERS

46. Delegation.

(1) Subject to this Act, the Commissioner may, by written instrument, delegate to a tax

officer, an accounting officer of a local government or Kampala Capital City Authority any duty, power, or function conferred or imposed on the Commissioner under a tax law, other than the power to compound offences under section 66 and the power to delegate conferred by this section.

(2) A reference in a tax law to the Commissioner includes, in respect of the exercise of a power or performance of a function delegated to a tax officer, a reference to the tax officer.

(3) A delegation under this section is revocable at will and does not prevent the exercise of a power or performance of a function by the Commissioner.

47. Confidentiality.

(1) A tax officer shall regard as secret and confidential all information and documents received in performance of duties as a tax officer.

(2) A person appointed under, or employed in carrying out the provisions of a tax law shall not disclose any information or produce any document which has come into the person's possession or knowledge in connection with the performance of duties under a tax law except as may be necessary for the purpose of giving effect to the provisions of a tax law.

(3) Nothing in this section prevents the disclosure of information or any document to—

(a) a court or the Tribunal where the disclosure is required for the purposes of a tax law;

(b) the Minister or any other person if the disclosure is necessary for the purposes of a tax law;

(c) a person in the service of the Government in a revenue or statistical department if such disclosure is necessary for the performance of the person's official duties;

(d) the Auditor-General or any person authorised by the Auditor-General if disclosure is necessary for the performance of official duties; or

(e) the competent authority of the government of another country with which Uganda has entered into an agreement for the avoidance of double taxation or for the exchange of information, to the extent permitted under that agreement.

(4) A person receiving documents and information under subsection (2) or (3) is required to keep them secret under the provisions of this section, except to the minimum extent necessary to achieve the purpose for which the disclosure is necessary.

(5) Documents and information obtained by the Commissioner in the performance of the Commissioner's duties and powers under a tax law may be used by the Commissioner for the purposes of any other tax law.

(6) This section shall continue to apply to a former tax officer or person formerly appointed or employed under a tax law as it applies to a tax officer.

PART XIV—PENAL TAX

Penal tax

48. Penal tax for default in furnishing a tax return.

A person who fails to furnish a tax return by the due date, or within a further time allowed by the Commissioner under this Act is liable to pay a penal tax equal to 2 percent of the tax payable under the return before subtracting any credit allowed to the tax payer on his or her tax return or ten currency point per month, whichever is higher, for the period the return is outstanding.

49. Penal tax for failing to maintain proper records.

A person who deliberately fails to maintain proper records as required under a tax law for a tax period is liable to pay a penal tax equal to double the amount of tax payable by the person for the period to which the failure relates.

49A. Penal tax for failure to provide information.

(1) A person who, upon request by the Commissioner, fails to provide records in respect of transfer pricing within 30 days after the request, is liable to a penal tax equivalent to fifty million shillings.

(2) A person who fails to provide information other than information referred to in subsection (1), to the Commissioner upon request, is liable to a penal tax of twenty million shillings.

50. Penal tax for making false or misleading statements.

Where a person knowingly or recklessly—

- (a) makes a statement to an officer of the Uganda Revenue Authority that is false or misleading in a material particular; or
- (b) omits from a statement made to an officer of the Uganda Revenue Authority any matter or thing without which the statement is misleading in a material particular, and the tax properly payable by the person exceeds the tax that was assessed as payable based on the false or misleading statement or omission, that person is liable to pay a penal tax equal to double the amount of the excess.

51. Penal tax for understating provisional tax estimates.

(1) A provisional taxpayer, whose estimate or revised estimate of chargeable income for a year of income is less than ninety percent of the taxpayer's actual chargeable income assessed for that year, is liable to penal tax equal to twenty percent of the difference between the tax calculated in respect of the taxpayer's estimate, or as revised, of chargeable income and the tax calculated in respect

of ninety percent of the taxpayer's actual chargeable income for the year of income.

(2) A provisional taxpayer whose estimate or revised estimate of gross turnover for a year of income is less than ninety percent of the taxpayer's actual gross turnover for that year is liable to penal tax equal to twenty percent of the difference between the tax calculated in respect of the taxpayer's estimate, or as revised, of gross turnover and the tax calculated in respect of ninety percent of the taxpayer's actual gross turnover for the year of income.

(3) This section does not apply to a taxpayer who is in the business of agricultural, plantation, or horticultural farming.

52. Penalty for failing to apply for registration.

(1) A person who does not apply for registration as required under a tax law is liable to a default penalty equal to the higher of—

- (a) double the amount of tax payable during the period commencing on the last day of the application period until the person files an application for registration with the Commissioner or the Commissioner registers the person on the Commissioner's own motion; or
- (b) fifty currency points.

(2) The penalty imposed under this section shall be recovered and collected by the Commissioner as if it were unpaid tax.

53. Recovery of penal tax.

(1) Liability for penal tax is calculated separately in respect of each section dealing with penal tax.

(2) A person is liable for penal tax if the Commissioner serves notice on the person of a demand for the penal tax setting out the amount of penal tax payable and the due date for payment being a date that is not less than twenty eight days from the date of service of the notice.

(3) Penal tax shall not be imposed on a person for an act or omission if the person has been convicted of an offence for the same act or omission.

(4) Where penal tax has been paid and criminal proceedings are instituted in respect of the same act or omission, the Commissioner shall refund the amount of penal tax paid.

(5) Where good cause is shown, in writing, by the person liable to pay penal tax, the Minister may, on the advice of the Commissioner, remit in whole or part, any penal tax payable.

(6) Penal tax is treated as unpaid tax for the purposes of this Act and shall be recovered and

collected as unpaid tax.

PART XV—OFFENCES

54. Failing to furnish a tax return.

(1) A person who does not furnish a tax return by the due date, or within such further time as the Commissioner may allow, commits an offence and is liable on conviction to a fine not exceeding **fifty** currency points.

(2) Where a person convicted of an offence under subsection (1) fails to furnish the return to which the offence relates within the period specified by the court, the person commits another offence and is liable on conviction to a fine not exceeding **one hundred** currency points.

55. Failure to comply with obligations under this Act.

- (1) A person who does not—
- (a) comply with a notice served on the person under section 31;
 - (b) comply with a notice served on the person under section 18(2);
 - (c) provide reasonable facilities and assistance as required under section 41
 - (d) comply with a notice served on the person under section 42;
 - (e) get a tax clearance certificate prior to performing an act specified in section 43; or
 - (f) comply with sections 11, 13, 47 or 72,

commits an offence and is liable on conviction to a fine not exceeding **one hundred** currency points.

(2) A person who notifies the Commissioner in writing under section 31(5) is considered to be in compliance with any notice served on the person under section 31(2) until the Commissioner serves the person with a notice under section 31(6) amending the notice served under section 31(2) or rejecting the person's notice under section 31(5).

56. Failure to maintain proper records.

A taxpayer who knowingly or recklessly does not maintain records as required under a tax law commits an offence and is liable on conviction to a fine not exceeding one hundred currency points or imprisonment for a term not exceeding six years or both.

57. Use of false TIN.

(1) A person who knowingly or recklessly uses a false TIN on a tax return or other document prescribed or used for the purposes of a tax law commits an offence and is liable on conviction to a fine not exceeding **one hundred and fifty currency points or imprisonment**

for a term not exceeding six years or both.

(2) A person who uses a TIN of another person is treated as having used a false TIN, unless the TIN has been used in the circumstances specified in section 5(6).

58. Making false or misleading statements.

(1) A person who knowingly or recklessly—

- (a) makes a statement to a tax officer that is false or misleading in a material particular; or
- (b) omits from a statement made to a tax officer any matter or thing without which the statement is false or misleading in a material particular,

commits an offence and is liable on conviction to a fine not exceeding **two hundred currency points or imprisonment for a term not exceeding ten years or both.**

(2) Section 50 applies in determining whether a person has made a statement to a tax officer.

59. Obstructing a tax officer.

A person who obstructs a tax officer in the performance of duties under a tax law commits an offence and is liable on conviction to a fine not exceeding **two hundred and fifty currency points or imprisonment for a term not exceeding ten years or both.**

60. Aiding or abetting a tax offence.

(1) A person who aids, abets, counsels, or induces another person to commit an offence under a tax law, commits an offence and is liable on conviction for the same punishment as imposed for the principal offender.

(2) **Where the offender under subsection (1) is a tax agent, the tax agent shall be liable to a fine equal to double the tax evaded or not exceeding two hundred and fifty currency points whichever is higher, or to imprisonment for a term not exceeding five years, or both.**

61. Offences relating to recovery of tax.

A person who—

- (a) rescues any goods that are the subject of an order under section 32 that are in premises which are the subject of an order under section 33, or that have been seized under section 35;
- (b) before, during, or after any distress proceedings under section 32 or seizure of goods under section 35, staves, breaks or destroys any goods, or documents relating to any goods, to prevent—

- (i) the seizure or the securing of the goods; or
- (ii) the proof of an offence; or
- (c) enters premises which are the subject of an order under section 33 without the permission of the Commissioner,

commits an offence and is liable on conviction to a fine not exceeding two hundred and fifty currency points or imprisonment not exceeding ten years or both.

62. Offences relating to registration.

A person who—

- (a) does not apply for registration as required under a tax law;
- (b) does not notify the Commissioner of a change in registration particulars or circumstances as required under a tax law; or
- (c) does not apply for cancellation of registration as required under a tax law,

commits an offence and is liable on conviction—

- (i) if the failure or act is done knowingly or recklessly, to a fine not **exceeding one hundred and fifty currency points or imprisonment not exceeding six years or both;** or
- (ii) in any other case, a fine not exceeding **fifty currency points or imprisonment for a term not exceeding two years or both.**

62 A. Offence relating to acting as a tax agent without registration

A person who is not registered as a tax agent who acts as a tax agent commits an offence and is liable on conviction to fine not exceeding twenty-four currency points or to imprisonment not exceeding one year or both.

63. Offences in relation to tax officers.

- (1) A tax officer who—
 - (a) directly or indirectly asks for, or takes in connection with any of the officer's duties, a payment or reward, whether pecuniary or otherwise, or a promise or security for any payment or reward, not being a payment or reward which the officer is lawfully entitled to receive; or
 - (b) enters into or acquiesces in any agreement to do any act or thing, abstain from doing any act or thing, permit or connive in the doing of any act or thing, or conceal any act or thing whereby the tax revenue is or may be defrauded or which is contrary to the provisions of a tax law or to the proper execution of the officer's duty,

commits an offence and is liable on conviction to a fine not exceeding **one hundred and fifty currency points or imprisonment for a term not exceeding six years or both.**

- (2) A person who—

- (a) directly or indirectly offers or gives to a tax officer any payment or reward, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which the officer is lawfully entitled to receive; or
- (b) proposes or enters into any agreement with a tax officer in order to induce the officer to do any act or thing, abstain from doing any act or thing, connive at the doing of any act or thing, or concealing any act or thing by which tax revenue is or may be defrauded or which is contrary to the provisions of a tax law or to the proper execution of the officer's duty,

commits an offence and is liable on conviction to a fine not exceeding **one hundred and fifty currency points or imprisonment for a term not exceeding six years or both.**

(3) A tax officer who commits an act specified in subsection (1) and who volunteers information to the Commissioner relating to that act is—

- (a) exonerated from prosecution; but
- (b) is liable for twenty percent of the fine that would be imposed on a person convicted of an offence under subsection (1).

(4) A person who commits an act specified in subsection (2), and who volunteers information to the Commissioner relating to that act is—

- (a) exonerated from prosecution; but
- (b) is liable for the amount of tax unpaid as a result of the agreement with the tax officer referred to subsection (2).

(5) A tax officer convicted of an offence under subsection (1) is, in addition to any punishment imposed under that subsection, liable for the amount of tax unpaid as a result of the agreement with the tax officer referred to subsection (2).

(6) A person who impersonates a tax officer commits an offence and is liable on conviction to a fine not exceeding **one hundred currency points or imprisonment for a term not exceeding six years or both.**

64. Offences by bodies of persons.

(1) When an offence under a tax law is committed by a company, the offence is treated as having been committed by a person who, at the time the offence is committed, is—

- (a) the chief executive officer, managing director, a director, company secretary, treasurer, or other similar officer of the company; or
- (b) acting or purporting to act in that capacity.

(2) Where an offence under a tax law is committed by a partnership, every partner at the time of the commission of the offence is treated as having committed the offence.

- (3) This section does not apply to a person if—
 - (a) the offence is committed without the consent or knowledge of a person specified under subsection (1), (2), or (3); and
 - (b) the person specified under subsection (1), (2), or (3) has exercised all diligence to prevent the commission of the offence as ought to have been exercised having regard to the nature of the representative’s functions and all other circumstances.

(4) When an offence under a tax law is committed by an unincorporated association or body of persons, the offence is treated as having been committed by a person who, at the time the offence was committed, was—

- (a) involved in the management of the unincorporated association or body of persons; or
- (b) acting or purporting to act in that capacity.

65. Tax officer may appear on behalf of Commissioner.

(1) Notwithstanding anything in any written law, a tax officer duly authorised in writing by the Commissioner may appear in any court on behalf of the Commissioner in any civil proceedings in which the Commissioner is a party.

(2) Notwithstanding anything in any written law, a tax officer duly authorised in writing by the Commissioner may conduct any prosecution for an offence under this Act and for that purpose, the officer has all the powers of a public prosecutor appointed under section 42 of the Magistrates Courts’ Act subject to the powers of Director of Public Prosecutions under article 120 of the Constitution.

66. Compounding of offences.

(1) If a person has committed an offence under a tax law, other than under section 63, the Commissioner may, at any time prior to the commencement of court proceedings, enter into an agreement with the offender to compound the offence if the offender agrees to pay to the Commissioner—

- (a) any unpaid tax; and
- (b) an amount not exceeding the maximum fine imposed by the tax law for the offence.

(1a) Where a person has committed an offence under a tax law, other than under section 63 of this Act and that person voluntarily discloses the commission of the offence to the Commissioner, at any time prior to the commencement of court proceedings, the Commissioner may enter into an agreement with the offender to compound the offence if the offender agrees to pay to the Commissioner the outstanding unpaid tax and that person shall not be required to pay any interest or fine due.

(2) The Commissioner may compound an offence under this section only if the offender admits, in writing, to committing the offence and requests the Commissioner to enter into a compounding agreement in relation to the offence.

(3) If the Commissioner compounds an offence under this section, the compounding agreement in relation to the offence—

- (a) shall specify the name of the offender, the offence committed, the sum of money to be paid, and the date for payment;
- (b) shall have a copy of the written admission referred to in subsection (2) attached;
- (c) shall be served on the offender;
- (d) is not subject to any appeal;
- (e) may be enforced in the same manner as a decree of any court for the payment of the amount stated in the order; and
- (f) on production to any court, is treated as proof of the conviction of the offender for the offence specified.

(4) Where the Commissioner compounds an offence under this section, the offender is not be liable for prosecution or penal tax in respect of the same act or omission that was the subject of the compounded offence.

67. Tax charged to be paid despite prosecution.

The amount of any tax due and payable under a tax law by a taxpayer is not abated by reason only of the conviction or punishment of the taxpayer for an offence under any tax law, or for the compounding of such offence under section 66.

PART XVI—MISCELLANEOUS

68. Validity of tax decision.

The validity of a tax decision, a notice of a tax decision, or any other document purporting to be made or executed under a tax law is not—

- (a) affected by reason that any of the provisions of the tax law under which it is made have not been complied with;
- (b) quashed or deemed to be void or voidable for want of form; or
- (c) affected by reason of any mistake, defect, omission or commission in it.

69. Rectification of a mistake.

Where the Commissioner is satisfied that an order or decision made, or a document or notice issued contains an error which is apparent from the record and that the error does not involve a dispute as to the interpretation of the law or facts of the case, the Commissioner may, for the purpose of rectifying

the error, amend the order, decision, document or notice at any time before the expiry of three years from the date of making or issuing the order, decision, document or notice.

70. Forms, notices, and authentication of documents.

(1) Subject to section 47, a form, notice, tax return, statement, table, or any other document required or published by the Commissioner for the purposes of a tax law shall be in the form determined by the Commissioner.

(2) The Commissioner shall make any document referred to in subsection (1) available to the public at the offices of the Authority and at other locations, or by mail or other means, determined by the Commissioner.

(3) A notice or other document issued, served, or given by the Commissioner under a tax law is sufficiently authenticated if the name or title of the Commissioner, or an authorised tax officer, is printed, stamped, or written on the document.

71. Approved or prescribed form.

(1) A tax return, notice, or other document required to be furnished or lodged under a tax law is in the approved or prescribed form if—

- (a) it is in the form prescribed by the Commissioner for that type of tax return, notice, or document;
- (b) it contains the information, including any attached documents required; and
- (c) is signed as required by the form.

(2) The Commissioner shall publish the prescribed forms in the gazette and a newspaper with wide circulation.

72. Manner of furnishing documents or service of notices.

(1) Except as provided in section 72, a tax return, application, notice, or other document required to be furnished by a taxpayer under a tax law shall be furnished by—

- (a) personally delivering the document to an office of the Authority; or
- (b) registered post to an office of the Authority,

and is treated as received by the Commissioner when acknowledged by stamping or other prescribed method, electronic or otherwise.

(2) Except as otherwise provided in a tax law, a notice or other document required to be served by the Commissioner on a person for the purposes of a tax law is treated as sufficiently served on the person if—

- (a) personally served on the person;
- (b) left at the person's registered office, place of business, or last known address as stated in any communication with the Commissioner;
- (c) sent by registered post to the person's registered office, place of business, or last known address as stated in any communication with the Commissioner; or
- (d) an electronic data message is transmitted to the person's known or registered electronic account.

(3) Where a notice or other document is served by registered post, the notice or document is, in the absence of any proof to the contrary, treated as having been sufficiently served on the fourteenth day after the date of postage and, in proving service, it is sufficient to prove that the envelope containing the notice or other document was properly addressed and was posted.

73. Electronic returns and notices.

(1) The Commissioner may establish and operate a procedure to be known as the electronic notice system, for the electronic furnishing of tax returns or other documents to the Commissioner and the electronic service of notices and other documents by the Commissioner.

- (2) For the purposes of subsection (1), the Commissioner may prescribe conditions for—
 - (a) the registration of taxpayers to participate in the electronic notice system;
 - (b) the issuing and cancellation of authentication codes to registered users;
 - (c) the tax returns and other documents that may be transmitted through the electronic notice system, including the format and manner in which they are to be transmitted;
 - (d) the correction of errors in or amendments to electronic returns or other documents;
 - (e) the use of the electronic notice system, including the procedure applicable if there is a breakdown or interruption in the system;
 - (f) the use in any electronic transmission of symbols, codes, abbreviations, or other notations to represent any particulars or information required under a tax law; and
 - (g) any other matter for the proper functioning of the electronic notice system.

(3) Where a tax return or other document of a registered user has been transmitted to the Commissioner through the electronic system using the authentication code assigned to a registered user—

- (a) with or without the authority of the registered user; and
- (b) before the registered user applies to the Commissioner for cancellation of the authentication code,

the return or other document is, for the purposes of the tax law under which it has been furnished, presumed to be furnished by the registered user unless the registered user proves the contrary.

(4) A person who furnishes an electronic tax return or other document on behalf of another person must not divulge or disclose the contents of the return or document, or a copy of it, without

the prior written consent of the Commissioner.

73A. Electronic receipting and invoicing.

(1) A taxpayer may issue an e-invoice or e-receipt, or employ an electronic fiscal device which shall be linked to the centralised invoicing and receipting system or a device authenticated by the Uganda Revenue Authority.

(2) The Commissioner shall, by notice in the Gazette, specify taxpayers for whom it shall be mandatory to issue e-invoices or e-receipts or employ electronic fiscal devices which shall be linked to the centralised invoicing and receipting system or devices authenticated by the Uganda Revenue Authority.

(3) A taxpayer specified by the Commissioner under subsection (2), shall issue electronic invoices or e- receipts or employ an electronic fiscal device in all business transactions.

73B. Penal tax relating to electronic receipting and invoicing

(1) A taxpayer specified under section 13A (2) who does not use an electronic fiscal device is liable to pay a penal tax equivalent to the tax due on the goods or services, or four hundred currency points, whichever is higher.

(2) A taxpayer specified under section 73A (2) who does not issue an e -invoice or e- receipt for goods or services, or who tampers with an electronic fiscal device, is liable to pay a penal tax equivalent to the tax due on the goods or services or three hundred currency points, whichever is higher

(2) A person who attempts to acquire or who acquires an electronic fiscal device that is not linked to the centralised invoicing and receipting system or authenticated by the Uganda Revenue Authority commits an offence and is liable, on conviction, to a term of imprisonment not exceeding three years or a fine not exceeding three hundred currency points, or both.

74. Appeal from the decision of the Committee.

Section 14 of the Tax Appeals Tribunal Act, cap 345 is amended by substituting for sub clause (1) the following—

- (a) a person who is aggrieved by a decision made under a taxing Act by the—
 - (i) Uganda Revenue Authority; or
 - (ii) Committee established under the Tax Procedures Code Act, may apply to the tribunal for a review of the decision.

74A. Payment of informers

The Commissioner General shall pay to a person who provides information leading to the recovery

of a tax or duty, the equivalent of five percent of the principal tax or duty recovered.

75. Regulations.

- (1) The Minister may, by statutory instrument, make regulations—
 - (a) prescribing fees, or other matters required under this Act; or
 - (b) for the better carrying into effect of the provisions and purposes of this Act.

- (2) Without prejudice to the general effect of subsection (1), regulations made under that subsection may—
 - (a) contain provisions of a saving or transitional nature subsequent to the coming into force of this Act; or
 - (b) prescribe in respect of a contravention of the regulations—
 - (i) a penalty not exceeding a fine of one hundred twenty five currency points or imprisonment not exceeding one year or both;
 - (ii) in the case of the second or subsequent offence, a penalty not exceeding a fine of fifty currency points or imprisonment not exceeding two years or both;
 - (iii) in the case of a continuing offence, an additional fine not exceeding five currency points in respect of each day on which the offence continues; and
 - (iv) a requirement that the court must forfeit to the Government anything with which the offence was committed.

76. Amendment of Schedules.

- (1) The Minister may by statutory instrument with approval of the Cabinet amend Schedule 1.

- (2) The Minister may, by statutory instrument with the approval of Parliament amend Schedule 2 or 3.

77. Repeals.

- (1) The following provisions of the Income Tax Act are repealed—
 - (a) sections 92, 94-110;
 - (b) sections 129 and 131 to 135; and
 - (c) sections 137 to 162.

- (2) The following provisions of the Value Added Tax Act are repealed—
 - (a) Part VIII sections 31, 32 and 33;
 - (b) sections 33A to 40;
 - (c) sections 46 to 64;
 - (d) sections 68 to 70A; and
 - (e) sections 79 and 80.

78. Transitional provisions

(1) A prosecution commenced before the commencement of this Act shall continue and be disposed of as if this Act had not come into force.

(2) Where the period for making any application, appeal, or prosecution has expired before the commencement of this Act, nothing in this Act is to be construed as enabling the application, appeal, or prosecution to be made under this Act by reason only of the fact that a longer period is specified in this Act.

(3) A tax liability that arose before the commencement of this Act may be recovered under this Act, but without prejudice to any action already taken for the recovery of the tax.

(4) All forms and documents used under the tax laws specified in Schedule 2 may continue to be used until they are revoked under this Act and all references in those forms and documents to the tax laws under that Schedule are taken to refer to the corresponding provisions in this Act.

SCHEDULE 1

Section 3

CURRENCY POINT

One currency point is equivalent to twenty thousand Shillings.

SCHEDULE 2

Section 2.

TAX LAWS

For the purposes of this Act, a reference to tax law means—

- (a) this Act;

- (b) the Income Tax Act;
- (c) the Value Added Tax Act;
- (d) the Excise Duty Act;
- (e) Lotteries and Gaming Act, 2016;
- (f) any other Act imposing a tax as the Minister, may by statutory instrument declare in accordance with section 76 (2).

SCHEDULE 3

Section 15

Amount of turnover in respect of which audited financial statements are required

Uganda Shillings 500,000,000 and above

SCHEDULE 4

Section 3

Tax returns filed with Commissioner General

- (a) Value Added Tax return;
- (b) Income Tax return;
- (c) Withholding Tax return;
- (d) Excise Duty return;
- (e) Tax return under section 50 of the Lotteries and Gaming Act, 2016; and
- (f) Stamp Duty return.

Cross References

1. Income Tax Act, Cap 340
2. Tax Appeals Tribunal Act, Cap 345
3. Uganda Revenue Authority Act, Cap 196
4. Value Added Tax Act, Cap 349

to The Uganda Gazette No. 18, Volume CIX, dated 18th March, 2016

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S T A T U T O R Y I N S T R U M E N T S

2016 No. 21.

The Tax Procedures Code (Commencement) Instrument, 2016.

(Under section 1 of the Tax Procedures Code Act, Act No. 14 of 2014)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 1 of the Tax Procedures Codes Act, 2014, Act No. 14 of 2014, this instrument is made this 3rd day of March, 2016.

1. Title.

This Instrument may be cited as the Tax Procedures Code (Commencement) Instrument, 2016.

2. Appointment of commencement date for Act No. 14 of 2014.

The 1st day of July, 2016 is appointed as the date on which the Tax Procedures Code Act, 2014 shall come into force.

MATIA KASAIJA, (MP)

Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS

SUPPLEMENT No. 34

24th December, 2018

STATUTORY INSTRUMENTS SUPPLEMENT

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S T A T U T O R Y I N S T R U M E N T

2018 No. 53.

THE TAX PROCEDURES CODE (TAX STAMPS) REGULATIONS, 2018.

ARRANGEMENT OF REGULATIONS

Regulation

PART I – PRELIMINARY.

1. Title
2. Interpretation

PART II—TAX STAMPS.

3. Affixation of tax stamps
4. Procurement of tax stamps
5. Registration
6. Application for tax stamps
7. Tax stamps fee
8. Users of tax stamps
9. Allowance for wastage and damage

PART III—TAX STAMPS MANAGEMENT SYSTEM.

10. Notice of installation
11. Installation and integration of the system
12. Installation of new or modified system
13. Security and operation of system
14. Effective date for use of system
15. Re- installation or removal of system
16. Marking of prescribed goods

PART IV—GENERAL

17. Exemption
18. Verification of stamps
19. Seizure of stamps, equipment and goods
20. Temporary measures
21. Revocation of S.I 8 of 2002

S T A T U T O R Y I N S T R U M E N T

2018 No. 53.

The Tax Procedures Code (Tax Stamps) Regulations, 2018.
(Under section 75 of the Tax Procedures Code Act, Act 14 of 2014)

In **EXERCISE** of the powers conferred upon the Minister by section 75 of the Tax Procedures Code Act, 2014, these Regulations are made this 2nd day of October, 2018.

PART I—PRELIMINARY.

1. Title

These Regulations may be cited as the Tax Procedures Code (Tax Stamps) Regulations, 2018.

2. Interpretation

In these Regulations, unless the context otherwise requires -

“Act” means the Tax Procedures Code Act, 2014;

“Authority” means the Uganda Revenue Authority established by section 2 of the Uganda Revenue Authority Act;

“authorized officer” means an officer of the Authority authorised by the Commissioner to perform any act or function under these Regulations;

“contractor” means a person appointed by the Commissioner to supply, install, and maintain the system;

“importer” means a person who imports goods prescribed under section 19A of the Act;

“manufacturer” means a person who manufactures goods prescribed under section 19A of the Act;

“package” means a packet, bottle, sachet, container or similar material used for packing prescribed goods;

“printer” means a person contracted by the Commissioner to print and supply tax stamps;

“prescribed goods” means goods prescribed by the Minister under section 19A(3) of the Act;

“system” means the tax stamps management system comprising of the equipment, software or hardware that enables tracking, tracing, production of and accounting for prescribed goods; and

“tax stamp” means a paper stamp, digital stamp or mark approved by the Authority to be printed and affixed to the prescribed goods.

PART II—TAX STAMPS

3. Affixation of tax stamps.

(1) Every package of prescribed goods manufactured in or imported into Uganda shall be affixed with a tax stamp.

(2) The Commissioner shall, by notice in the Gazette and in at least two newspapers of national circulation, specify —

- (a) the mode of management of the tax stamps by tax payers;
- (b) the nature of the tax stamps to be affixed on prescribed goods; and
- (c) the manner in which the tax stamps shall be affixed.

(3) The tax stamps shall be affixed—

- (a) in the case of locally manufactured goods, in the production facility, immediately after packaging;
- (b) in the case of imported goods, in a place designated by the Commissioner within seven days after clearance from Customs; and
- (c) in any other case, at a place and time appointed by the Commissioner.

(4) Notwithstanding subregulation (3) (b), the Commissioner may require that tax stamps be affixed on the prescribed goods in the production facility within the exporting country, subject to such conditions as the Commissioner may specify.

(5) A person shall not, except with the approval of the Commissioner, remove goods from the place designated for affixing the tax stamps, unless the goods have been affixed with stamps in accordance with this regulation.

(6) Section 19B(3) of the Act shall apply to a person who contravenes subregulation (5).

4. Procurement

(1) The Commissioner shall, in accordance with the Public Procurement and Disposal of Public Assets Act, 2013 procure a person to—

- (a) print and deliver tax stamps at such a time, place and in such a manner as the Commissioner may prescribe;
- (b) develop, install and maintain the system at the premises of the manufacturers, importers and the Authority; and
- (c) develop, install and maintain any other related system as the Commissioner may prescribe.

(2) For purposes of subregulation (1)(b) the Commissioner shall define the functional, security and fiscal control requirements to be observed by the contractor in developing, installing and maintaining the system.

- (3) A tax stamp shall bear features that can sufficiently—
 - (a) deter counterfeiting of the goods;
 - (b) facilitate tracking of the goods along the supply chain;
 - (c) enable accounting for the production and importation of prescribed goods; and
 - (d) enable any person in the supply chain to authenticate the tax stamps and the goods.

(3) The system referred to in subregulation (1)(b) shall be employed for the sale, delivery and activation of stamps before they are affixed on the prescribed goods.

(4) For purposes of determining the quantity of tax stamps to be procured, the Commissioner may require a manufacturer or importer to provide, at least one hundred and twenty days before the beginning of a financial year, a forecast of the quantities of tax stamps which the manufacturer or importer intends to use in the next financial year.

5. Registration

(1) The Commissioner shall register all importers and manufactures of prescribed goods and may impose such conditions on the importers and manufactures as may be necessary for the purposes of the registration.

(2) A person shall not manufacture or import prescribed goods unless that person is licensed or registered by the Commissioner.

6. Application for tax stamps

(1) A manufacturer or importer of prescribed goods shall apply to the Commissioner for tax stamps in a form prescribed by the Commissioner.

(2) An application for tax stamps shall be submitted to the Commissioner at least sixty days before the manufacture or importation of the prescribed goods.

(3) A manufacturer or importer of prescribed goods shall pay the stamp fees on the approval of the application by the Commissioner.

(4) The Commissioner may require proof of importation by an importer of prescribed goods before issuing the importer with the tax stamps.

(5) Notwithstanding subregulation (4), the Commissioner may, subject to any conditions as the Commissioner may impose, issue tax stamps to an importer of prescribed goods before importation.

7. Tax stamps fee.

(1) A manufacturer or importer shall purchase tax stamps from the Commissioner at a fee specified by the Commissioner by notice in the Gazette and in a newspaper of wide circulation.

(2) The stamp fees shall be paid to the Commissioner by manufacturers and importers of prescribed goods, based on the quantity of stamps issued to them.

(3) The stamp fees shall be paid before the stamps are issued to the manufacturer or importer.

(4) The Authority shall maintain a bank account in which the revenue from the sale of tax stamps shall be deposited for purposes of paying the printers of the tax stamps supplied and for defraying the expenses of managing the system.

8. Return of tax stamps.

(1) A manufacturer or importer shall return all unused tax stamps to the Commissioner where—

- (a) the manufacturer stops manufacturing the prescribed goods;
- (a) the tax stamp sheets or reels are defective;
- (b) the tax stamps have been declared out of use by the Commissioner; and
- (c) the goods are not imported or an importer imports a quantity of goods less than the quantity of tax stamps procured.

(2) The Commissioner shall refund to the manufacturer or the importer, as the case may be, the tax stamp fees paid for tax stamps that are returned under this regulation within ninety days of the return of the stamps.

9. Allowance for wastage and damages.

(1) A tax payer shall, in writing to the Commissioner, account for all the tax stamps received by the tax payer.

- (2) The accountability referred to in sub regulation (1) shall—
- (a) specify the number of tax stamps used;
 - (b) specify the number of tax stamps that are not used; and
 - (c) specify the number of tax stamps returned under regulation 8.

(3) Where the Commissioner is not satisfied with the accountability of the taxpayer, the Commissioner shall communicate to the taxpayer in writing, giving reasons for the dissatisfaction and requiring the taxpayer to show cause within 10 days after receiving the communication, why a tax equivalent to the tax stamps that are not accounted for, should not be computed on the goods.

(4) Where the Commissioner is not satisfied with the explanation of the taxpayer in sub regulation (3), the taxpayer shall be deemed to have manufactured or imported the prescribed goods of the quantity equivalent to the quantity of the tax stamps that are not accounted for, and the Commissioner shall compute the tax payable on the goods as if those tax stamps were affixed to the goods.

(5) An authorized officer shall examine and verify a tax stamp that is alleged to be damaged, and if satisfied that the tax stamp is damaged, shall off set the damaged tax stamps from the tax stamps supplied.

10. Transfer of tax stamps

(1) A manufacturer or importer may, with the prior approval of the Commissioner, transfer tax stamps held in stock by the manufacturer or importer to another manufacturing or importing unit owned by the same manufacturer or importer.

(2) A tax payer shall, in writing to the Commissioner, apply for the transfer of tax stamps and shall specify—

- (a) the number of tax stamps to be transferred;
- (b) the manufacturing or importing unit to which the stamps are to be transferred; and
- (c) the location of the manufacturing or importing unit to which the stamps are to be transferred.

(3) The Commissioner shall consider the application and communicate to the importer or manufacturer in writing, the decision on the application and if the application is rejected, the Commissioner shall give reasons for the rejection.

(4) A manufacturer or importer who transfers tax stamps without the prior approval of the Commissioner commits an offence and is liable on conviction, to a penalty equivalent to double the tax due on the goods or ten million shillings, whichever is higher.

PART III—TAX STAMPS MANAGEMENT SYSTEM.

11. Installation and integration of system.

(1) The installation, integration, preventive and corrective integration, maintenance procedures of all the equipment comprising the system at the premises of the manufacturer or importer shall be done by a contractor under the supervision of an authorised office.

- (2) The system shall be composed of —
- (a) tax stamps authentication and validation equipment;
 - (b) devices for identification and association of each package with a specific tax stamp;
 - (c) production and accounting equipment;

- (d) devices for the control, registration, recording and transmission of data on the particulars of the prescribed goods to the Authority; and
- (e) any other system, devices or equipment as the Commissioner may require.

(3) The system shall, in the case of premises for manufacturing, be installed on production lines corresponding to each packaging machine and labeling machine.

(4) During the installation of the system, the manufacturer or importer shall ensure that the production lines are in proper operating condition.

12. Installation of new or modified system

(1) Where a new or modified system is required, the Commissioner shall notify the manufacturers or importers in writing at least ninety days before the installation and integration of the new or modified System and the notice shall state—

- (a) the requirements for the equipment to facilitate use of system;
- (b) the adaptive features required on each production line;
- (c) the connectivity features and operating environment for the installation and operation of computers and other equipment comprising the system; and
- (d) the starting date of installation of the system.

(2) A manufacturer or importer shall be responsible for the cost of tax stamps applicators, adjustments or adaptations of their equipment and premises necessary to install and integrate the new or modified system on each production line.

(3) Where a manufacturer or importer is required to carry out adjustments or provide information required by the Commissioner for the installation of the new or modified system, the manufacturer or importer shall carry out the adjustments or provide the information at least seven days before the date of the installation of the new or modified system.

13. Security and operation of the system.

(1) A manufacturer or importer shall be responsible for the security of the system installed in their premises.

(2) A manufacturer or importer shall report to the Commissioner any production line that is not operating, within twenty four hours of failure of the production lines.

(3) The Commissioner or an authorised officer shall secure the production line that is not operating, using a security seal and shall register the action in the system.

(4) A manufacturer shall not resume operation on the production lines referred to in sub

regulation (2) except with the authority of the Commissioner.

14. Effective date for use of system.

The Commissioner shall, by a public notice issued in at least two daily newspapers with national circulation, declare the date when the system shall come into effect.

15. Re-Installation or removal of system

(1) A manufacturer or importer shall apply to the Commissioner for re-installation or removal of the system, as the case may be, on the occurrence of the following events—

- (a) reactivation of inoperative production lines;
- (b) deactivation of production lines;
- (c) maintenance and reallocation of production lines;
- (d) installation of new production lines;
- (e) acquisition or sale of industrial machinery and equipment; or
- (f) change of premises

(2) For purposes of sub regulation (1)(d) a manufacturer or importer shall, in a manner prescribed by the Commissioner, declare to the Commissioner, at least thirty days in advance of the start of production of new brands of goods or of any change in the graphic art of existing ones, together with the corresponding packages and labels.

16. Marking of prescribed goods

(1) The prescribed goods shall be marked by the system on each product or package and in a visible place, as appropriate for the type of product or package, by coding the product or package with indelible security ink.

(2) For purposes of subregulation (1) the coding shall be such as to enable authentication, accounting for production, tracking and tracing of the prescribed goods.

(3) The material wrapping the product or package shall bear—

- (a) in the case of exports, the country of final destination;
- (b) in case of prescribed goods for consumption in Uganda the words, “FOR USE IN UGANDA”; or
- (c) in case of prescribed goods for sale to duty-free shops, or diplomatic shops the word, “DUTY FREE”.

PART IV—GENERAL PROVISIONS

17. Exemption

A tax stamp shall not be affixed on—

- (a) goods imported into Uganda as samples or by international mail, with no commercial value;
- (b) goods destroyed, denatured, or recycled within the manufacturing process, with the approval of the Commissioner; and
- (c) any other goods that the Commissioner may specify.

18. Verification of tax stamps.

A manufacturer, importer, distributor, retailer or any other person involved in the supply chain of prescribed goods, shall verify and authenticate the tax stamps and prescribed goods before admitting them in their premises or in any way handling the goods.

19. Seizure of stamps, equipment and goods.

(1) The Commissioner may seize tax stamps, equipment or goods, as the case may be where—

- (a) the tax stamps are—
 - (i) counterfeit;
 - (ii) subject to return and the manufacturer or importer fails to return them to the Commissioner ; or
 - (iii) found in the possession of a person not being the person to whom the tax stamps were supplied;
- (b) the equipment or plant is used in the manufacture of counterfeit tax stamps;
- (c) the goods—
 - (i) bear counterfeited tax stamps;
 - (ii) bear tax stamps affixed in a manner that is not consistent with these Regulations; or
 - (iii) do not bear tax stamps as required by these Regulations.

(2) Any goods, stamps or equipment which are seized under these Regulations shall be disposed of in a manner that the Commissioner considers fit.

20. Temporary measures

Where it is not reasonably practicable to avail tax stamps to manufacturers or importers, the Commissioner may impose such temporary measures as the Commissioner may deem necessary.

21. Revocation of S.I 8 of 2002

The East African Excise Management (Tax Stamps) Regulations, 2002 are revoked.

HON. KASAIJA MATIA,

STATUTORY INSTRUMENTS

SUPPLEMENT No. 8 26th February, 2021

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 20, Volume CXIV, dated 26th February, 2021

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S T A T U T O R Y I N S T R U M E N T S

2021 No. 13.

**The Tax Procedures Code (Prescription of Goods for Affixation of Tax Stamps
Instrument, 2021**

(Under section 19A (3) of the Tax Procedures Code Act, 2014, Act 14 of 2014)

IN **EXERCISE** of the powers conferred upon the Minister responsible for finance, by section 19A (3) of the Tax Procedures Code Act, 2014, this Instrument is made this 18th day of February, 2021.

1. Title

This Instrument may be cited as the Tax Procedures Code (Prescription of Goods for Affixation of Tax Stamps) Instrument, 2021.

2. Goods on which tax stamps shall be fixed

Tax stamps shall be affixed on the goods specified in the Schedule to this Instrument, whether locally manufactured or imported, in the manner prescribed by regulation 3 of the Tax Procedures Code (Tax Stamps) Regulations, 2018.

3. Revocation of S.I No. 55 of 2019

The Tax Procedures Code (Prescription of Goods for Affixation of Tax Stamps) Instrument, 2019 is hereby revoked.

SCHEDULE

Regulation 2

GOODS FOR AFFIXATION OF TAX STAMPS

No.	Categories of goods for affixation of tax stamps
1.	Beer
2.	Spirits
3.	Wine
4.	Soda
5.	Mineral water
6.	Tobacco products
7.	Cement
8.	Sugar

MATIA KASAIJA, (MP)

Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 38 Volume CXIII, dated 23rd June, 2020

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S T A T U T O R Y I N S T R U M E N T S

2020 No. 82.

**THE TAX PROCEDURES CODE (E- INVOICING AND
E- RECEIPTING) REGULATIONS, 2020**

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title
2. Interpretation

PART II—E- INVOICING AND E-RECEIPTING

3. Centralised invoicing and receipting system
4. Issuance of fiscal documents
5. Fiscal devices
6. Issuance of manual receipts or invoices
7. Electronic dispenser controller
8. Maintenance of fiscal devices

PART III—GENERAL

9. Obligations of taxpayer
10. Reports

SCHEDULES

Schedule 1—ELECTRONIC INVOICE OR E-RECEIPT

S T A T U T O R Y I N S T R U M E N T S

2020 No. 82.

The Tax Procedures Code (E-invoicing and E-receipting) Regulations, 2020
(Under section 75 of the Tax Procedures Code Act, 2014)

In **EXERCISE** of the powers conferred upon the Minister by section 75 of the Tax Procedures Code Act, these Regulations are made this 22nd day of June, 2020.

PART I—PRELIMINARY

1. Title

These Regulations may be cited as the Tax Procedures Code (E-invoicing and E-receipting) Regulations, 2020.

2. Interpretation

In these Regulations, unless the context otherwise requires—

“Act” means the Tax Procedures Code Act, 2014;

“Authority” means the Uganda Revenue Authority established by section 2 of the Uganda Revenue Authority Act, Cap. 196;

“Commissioner” means the Commissioner-General appointed under the Uganda Revenue Authority Act;

“fiscal device” means an Electronic Fiscal Device or Electronic Dispenser Controller authenticated by the Authority and linked to the System, which prints a fiscal document;

“fiscal document” means an e-invoice or e-receipt or payment slip issued from a taxpayer’s business or enterprise resource planning system or printed by a fiscal device and acknowledged by the System;

“System” means the centralised invoicing and receipting system referred to in section 73A of the Act;

“transaction data” means data relating to a transaction transmitted to the System and stored on a fiscal device.

PART II—E-RECEIPTING AND E-INVOICING

3. Centralised invoicing and receipting system

(1) The Commissioner shall cause to be installed at the Authority the centralised invoicing and receipting system referred to in section 73A of the Act.

(2) The Commissioner shall use the System to monitor and manage the issuance of fiscal documents for purposes of—

- (a) real time transmission and authentication of business transactions and transaction data;
- (b) ascertaining accuracy of self assessments;
- (c) facilitating the pre-filing of tax returns;
- (d) timely processing of tax refunds;
- (e) any other purpose necessary for efficient tax administration purposes only.

(3) For purposes of subregulation (2), the System shall be interoperable with the electronic means of issuance of fiscal documents referred to in regulation 4(1) and shall detect and acknowledge that a transaction has occurred and that a fiscal document has been issued.

4. Issuance of fiscal documents

(1) A taxpayer specified by the Commissioner under section 73A (2) of the Act shall issue a fiscal document through any of the following methods—

- (a) the taxpayer’s business or enterprise resource planning system;
- (b) the use of a web portal established by the Authority;
- (c) an application for tax administration installed on a computer or any other electronic device;
- (d) the use of a USSD quick code provided by the authority; or
- (e) use of fiscal devices.

(2) The fiscal document shall be in the form prescribed in the Schedule 1.

5. Fiscal devices

(1) A taxpayer referred to in regulation 4(1) shall acquire a fiscal device from a manufacturer,

systems developer or supplier accredited by the Commissioner.

(2) A taxpayer who elects to issue fiscal documents under regulation 4 (1)(a) and (e) shall, at his or her own cost, integrate the business or enterprise resource planning system or the fiscal device, as the case may be, with the System.

(3) For purposes of subregulation (2), a taxpayer shall ensure that the business or enterprise resource planning system or the fiscal device is—

- (a) identifiable by the System, as belonging to a particular taxpayer;
- (b) designed with a secure fiscal memory to manage and control sales data;
- (c) capable of communicating with the System to enable fiscalisation of transactional data and generate e-invoices or e-receipts; and
- (d) capable of storing information in respect of e-invoices and e-receipts to generate periodic reports of the transactions of a taxpayer.

6. Issuance of manual receipts or invoices

(1) A taxpayer may issue manual receipts where—

- (a) the System is not available and offline transactions occur;
- (b) the taxpayer's system is off;
- (c) the fiscal device is undergoing maintenance in accordance with regulation 7; or
- (d) there is any other justifiable reason.

(2) A taxpayer who issues a manual receipt under subregulation (1)(a) shall upload the manual receipt as soon as practicable after the System is restored, and in any case, not later than twenty-four hours after the System has been restored.

(3) A tax payer who issues a manual receipt under sub regulation(1)(b), (c) or (d) shall upload the manual receipt, including the reference of the manual receipt, on the System within twenty four hours after issuing the manual receipt.

(4) A taxpayer who contravenes this regulation shall be liable to pay a penal tax relating to electronic receipting and invoicing in accordance with section 73B of the Act.

(5) For purposes of this Regulation, “manual receipt or invoice” means an invoice or receipt other than an e-receipt or e- invoice.

7. Electronic dispenser controller

(1) A taxpayer who is in the business of fuel or gas stations shall acquire and install fiscal devices known as electronic dispenser controllers.

(2) An electronic dispenser controller shall, in addition to the features referred to in regulation

5(3), have—

- (a) a functionality of recording daily inventory data of the tank and the relation of oil tank and oil pistol uploaded into the system;
- (b) an oil pistol control system that shall be used to calculate the oil pump capacity; and
- (c) capacity to generate receipts with oil pistol numbers printed on them.

8. Maintenance of fiscal devices.

(1) Every taxpayer shall ensure that the fiscal devices undergo periodic technical maintenance services within the timeframe specified by the manufacturer or supplier or whenever the taxpayer realises that the fiscal device requires maintenance.

(2) A technician of a supplier or manufacturer of a fiscal device shall perform installation, maintenance and repair services at the cost of the taxpayer.

(3) A fiscal device shall not be removed from the point of sale without the approval of the Commissioner.

PART III—GENERAL

9. Obligations of taxpayer

(1) A taxpayer is responsible for—

- (a) maintaining stable power and internet connectivity at the place of business;
- (b) the security of the device;
- (c) procuring and installing fiscal devices;
- (d) notifying the supplier in case a need for repairs or maintenance services, arises;
- (e) making full disclosure of information and correct declaration of all transactions at all times; and
- (f) ensuring compliance with these regulations.

(2) A taxpayer who fails or refuses to perform the responsibilities referred to in sub regulation (1) commits an offence and is liable, on conviction, to a fine not exceeding one hundred currency points or to a term of imprisonment not exceeding one year or both.

(3) In addition to the penalty referred to in sub regulation (2) a taxpayer who fails or refuses to perform the responsibilities referred to in sub regulation (1) shall be deemed to have failed to maintain records and shall be liable to pay penal tax for failing to maintain proper records in accordance with section 49 of the Act.

10. Reports

(1) A taxpayer shall, in case of downtime, maintain a Z daily report and a price look up report.

(2) A price look up report shall contain the price settings of the commodities for purposes of verifying the prices on fiscal documents.

(3) A taxpayer shall generate a Z daily report at the close of business of each day and the report shall contain the transactions conducted and the fiscal documents generated for that day.

(4) Notwithstanding subregulation (2) the commissioner may require a taxpayer to furnish him or her with a Z daily report at any time of the day.

(5) A Z daily report and a price look up report shall be in the form set out in part 1 and part 2 of the Second Schedule, respectively, unless the Commissioner provides otherwise.

(6) For purposes of this regulation, “downtime” means the period when the taxpayer issues a manual receipt in accordance with regulation 6(1).

SCHEDULE 2

Regulation 10

REPORTS

PART 1- Z DAILY REPORT

This Z daily report represents a summary of the sales of(*insert date*)

PARTICULARS OF SELLER

National Identification Number (NIN)

(a) Tax Identification Number (TIN)
.....

(b) Trading name

(c) Device number.....

PARTICULARS OF BUYER

(a) Name of buyer

(b) National Identification Numbers (NIN)

(c) Tax Identification Numbers (TIN)

TRANSACTIONAL DETAILS

(a) Time when the First fiscal document is
generated.....

(b) Time when the last fiscal document is
generated.....

(c) Total discount amount.....

(d) Transactional details per item sold as;

- (i). Transaction type
- (ii). Document type (original or copy)
- (iii). Brief description of goods or services
- (iv). Item code

- (v). Item Name
- (vi). Quantity
- (vii). Unit price
- (viii). Rate of tax for each category of goods and services
- (ix). Tax category
- (x). Total amount before tax
- (xi). Total tax amount
- (xii). Total amount not taxable (zero rate/ exempt)
- (xiii). Total amount deemed before tax
- (xiv). Total deemed tax
- (xv). Total amount per transaction
- (xvi). Count of fiscal document.
- (xvii). Number of items sold per transaction
- (xviii). Payment mode per transaction
- (xix). Currency
- (xx). Discount amount
- (xxi). Total refund amount for all refund receipts, including tax.

DEVICE OPERATION STATUS

- (a). Memory error
- (b). Disconnection error.
- (c). Out of paper error
- (d). Normal

PART II- PRICE LOOK UP REPORT

PARTICULARS OF SELLER

- (a) National Identification Number (NIN)
.....
- (b) Tax Identification Number (TIN)
- (c) Trading Name
- (d) Device number.....

- (e) Report Period
- (e) National Identification Number
(NIN).....)
- (f) Tax Identification Number (TIN)
- (g) Trading name
- (h) Device number.....
- (i) Item code.....
- (j) Item name.....
- (k) Unit price exclusive of tax.....
- (l) Tax rate,
- (m) Quantity sold;
- (n) Remain quantity in stock.

MATIA KASAIJA,
Minister of Finance, Planning and Economic Development.

LIST OF THE REGULATIONS MADE UNDER THE LOTTERIES AND GAMING ACT, 2016

1.	The Lotteries and Gaming (Fees) Regulations, 2017, S.I. No. 6 of 2017.	
2.	The Lotteries and Gaming (Licensing) Regulations, 2017, S.I. No. 7 of 2017.	
3.	The Lotteries and Gaming (Minimum Capital Requirements) Regulations, 2017, S.I. No. 8 of 2017.	
4.	The Lotteries and Gaming (Betting) Regulations, 2017, S.I. No. 9 of 2017.	
5.	The Lotteries and Gaming (Gaming and Betting Machines) Regulations, 2017, S.I. No. 10 of 2017.	

THE LOTTERIES AND GAMING ACT, 2016

ARRANGEMENT OF SECTIONS

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PART II—NATIONAL LOTTERIES AND GAMING REGULATORY BOARD

The National Lotteries and Gaming Regulatory Board

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4. Functions of the Board
5. Powers of the Board
6. Composition of the Board
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9. Remuneration of members of the Board.

Staff of the Board

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11. Chief Executive Officer
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THE LOTTERIES AND GAMING ACT, 2016.

An Act to reform the law relating to the conduct of lotteries, gaming, betting and casinos; to establish the National Lotteries and Gaming Regulatory Board; to provide for licensing and regulation of lotteries, gaming and betting; to provide for taxation of casinos, gaming and betting activities; to repeal the National Lotteries Act, Cap. 191 and the Gaming and Pool Betting (Control and Taxation) Act, Cap. 292; and for related matters.

DATE OF ASSENT: 28th December, 2015.

Date of Commencement: 8th April, 2016.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Interpretation.

In this Act, unless the context otherwise requires—

“agent of a licensee” means an agent appointed or approved in accordance with the conditions of the licence held by the licensee;

“betting” means making or accepting a bet on—

- (a) the outcome of a race, competition or other event or process;
- (b) the likelihood of anything occurring or not occurring; or
- (c) whether anything is or is not true.

“betting intermediary” means a person who provides a service designed to enable any other person to make or accept bets;

- “Board” means the National Lotteries and Gaming Regulatory Board;
- “casino” means a private club, or a room in a club, hotel, or other establishment, where gambling takes place or place where people gamble by playing card games, roulette, or slot machines which has been issued with a licence under this Act;
- “Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act, Cap 196;
- “conducting a public lottery” includes promoting, organising and operating a public lottery;
- “currency point” has the value assigned to it in Schedule 1;
- “gaming” means the playing of a game of chance for winnings in money or money’s worth and for the avoidance of doubt, includes gambling;
- “gaming and betting machine or device” means any equipment or mechanical, electromechanical or electronic contrivance, component or machine; or software used remotely or directly in connection with gaming and betting or any game which affects the result of a wager by determining a win or loss;
- “licence” means a licence issued under this Act;
- “licensee” means the holder of a licence;
- “lottery” includes any game, scheme or arrangement, system, plan, promotional competition or device for distributing prizes or property by lot or chance, whether by throwing or casting of dice, tickets, cards, lots, numbers or figures;
- “Minister” means the Minister responsible for finance;
- “minor” means a person below twenty-five years;
- “National lottery” means lottery conducted by or on behalf of the Minister responsible for finance with the view of raising funds for a purpose defined by the Minister;
- “numbers” include—
- (a) symbols;
 - (b) a single number or symbol;
 - (c) a group or groups of numbers or of symbols or of numbers and symbols;
 - (d) a combination or combinations of numbers or of symbols or of numbers and symbols; or
 - (e) a distribution or distributions of numbers or of symbols or of numbers and symbols;
- and
- a person chooses numbers if the person chooses the numbers personally or if the numbers are chosen for the person;
- “pool” means any competition organized for gain, in which for monetary or other material regard, the public is invited to forecast or tell the result of any game, race, or event and includes a pool operated on the system known as fixed odds betting on the results of that game, race or event;
- “pool bet” means any stake or wager in a pool, whether in money or money’s worth and includes any portion of that stake or wager;

- “prize” means the prize awarded to the winner of a lottery;
- “promotional competition” means a lottery, game or contest conducted for the purpose of promoting the sale or use of any goods or services;
- “public lottery” means a lottery conducted in the public interest and for no private gain for a period determined by the Board;
- “wager” means a sum of money or representative of value that is risked on an occurrence for which the outcome is uncertain.

PART II—NATIONAL LOTTERIES AND GAMING REGULATORY BOARD
The National Lotteries and Gaming Regulatory Board

2. Establishment of the National Lotteries and Gaming Regulatory Board.

(1) There is established a Board, known as the National Lotteries and Gaming Regulatory Board.

(2) The Board is a body corporate with perpetual succession and a common seal and may for the discharge of its function under this Act—

- (a) sue and be sued in its corporate name;
- (b) acquire, hold, manage and dispose of movable and immovable property; and
- (c) do all acts and things a body corporate may lawfully do.

(3) The application of the seal of the Board on any document shall be authenticated by the signatures of the Chairperson of the Board and the Chief Executive Officer, and in the absence of the Chairperson, by any two members of the Board, and the Chief Executive Officer.

(4) Every document purporting to be an instrument issued by the Board, sealed with the seal of the Board and authenticated in accordance with subsection (3), shall be deemed to be an instrument of the Board and shall be received in evidence without further proof.

3. Objective of the Board.

The objective of the Board is to supervise and regulate the establishment, management and operation of lotteries, gaming betting and casinos in Uganda, and to protect the citizens from the adverse effects of gaming and betting in Uganda.

4. Functions of the Board.

The Board shall—

- (a) regulate and supervise the establishment, management and operation of lotteries, gaming, betting and casinos in Uganda;
- (b) license casinos in Uganda;

- (c) license persons operating in a casino and any other employee of a casino;
- (d) approve devices or equipment for lotteries, gaming, betting and casinos;
- (e) designate and license premises for lotteries, gaming, betting and casinos;
- (f) collect lottery, gaming, betting, and the casino tax from both the owners and the gamblers;
- (g) approve games that may be made available for casinos lotteries, gaming, betting and casinos;
- (h) approve and set standards for the supply, installation or adaptation of gaming and betting software;
- (i) participate and contribute to good causes in accordance with this Act;
- (j) protect members of the public from adverse effects of gaming and betting including the promotion of transparency and accountability;
- (k) implement Government policy relating to lotteries, gaming, betting and casinos;
- (l) promote public awareness of the gaming and betting industry;
- (m) receive, investigate and arbitrate complaints relating to lotteries, gaming, betting and casinos and take appropriate action;
- (n) advise and make recommendations to the Minister on matters relating to lotteries, gaming, betting and casinos; and
- (o) perform any other function conferred upon it under this Act.

5. Powers of the Board.

(1) To carry out its objectives, the Board may exercise, perform and discharge any of the following powers—

- (a) control, supervise and administer the assets of the Board in such manner and for such purposes to promote the purpose for which the Board is established;
- (b) conduct any investigation or inquiry relevant to the gaming and betting industry in Uganda;
- (c) conduct any inspection and examination of books of accounts, records, returns and any document or premises of a licensed person;
- (d) issue guidelines, directives or instructions to any licensed person for the proper management of a casino, lottery, or game;
- (e) search the premises of any licensed person in accordance with this Act;
- (f) delegate any of its powers other than the powers of revocation, licensing, delegation or variation of such delegation;
- (g) do such other things to ensure efficiency in the management of casinos, lottery, or gaming;
- (h) to seize and confiscate unlicensed equipment or devices;
- (i) to enter and search any premises where gaming and betting is taking place with a search warrant;
- (j) to direct the closure of any non-compliant gaming or betting premises;
- (k) to levy express fines; and
- (l) to designate an inspector of the Board.

(2) The levy imposed under subsection (1) (k) shall be collected by the Uganda Revenue Authority and remitted to the consolidated fund.

6. Composition of the Board.

(1) The Board shall consist of—

- (a) a representative of the Ministry responsible for finance appointed by the Permanent Secretary;
- (b) a representative of the Ministry responsible for internal affairs appointed by the Permanent Secretary;
- (c) three persons, not being public officers, who are knowledgeable and experienced in matters relating to the administration of casinos, gaming, betting and private sector management; and
- (d) the Chief Executive Officer who is an ex officio member.

(2) A person shall not be eligible for appointment if such person is an employee or director of any company, firm or institution where such employment or directorship may lead to a conflict of interest.

(3) The Minister shall appoint a Chairperson from among the members appointed in subsection (1) (c).

(4) The members of the Board shall hold office on terms and conditions specified in their instruments of appointment.

(5) The Minister shall, in appointing the members of the Board, ensure that there is a balance of gender, skills and experience.

(6) The members of the Board shall be persons of high moral character, proven integrity and shall be fit and proper persons.

7. Tenure of office of members of the Board

(1) A member of the Board, other than the Chief Executive Officer, shall hold office for three years and shall be eligible for reappointment for only one more term.

(2) A member of the Board may, at any time, resign his or her office in writing addressed to the Minister.

(3) A member of the Board may be removed from office by the Minister for —

- (a) inability to perform the functions of his or her office arising from infirmity of body or mind;

- (b) misbehavior or misconduct;
- (c) incompetence or conflict of interest;
- (d) absence, without prior permission of the chairperson, or without reasonable cause to the satisfaction of the Minister for more than four consecutive meetings of the Board, or absence from Uganda for more than six months;
- (e) being bankrupt or insolvent or entering into a composition scheme with his or her creditors; or
- (f) being convicted of a criminal offence, in Uganda or outside Uganda, in respect of which the maximum penalty exceeds six months imprisonment without the option of a fine.

(4) A person representing an institution may be withdrawn from the Board by that institution in accordance with the laws governing that institution.

(5) Where a member of the Board resigns, dies, is removed from office or ceases to be a member of the institution or body which he or she represents on the Board, the chairperson shall notify the Minister of the vacancy and the Minister shall appoint another person to hold the office for the unexpired portion of the member's term of office.

(6) Where the member of the Board referred to in subsection (5) is the chairperson, the secretary to the Board shall notify the Minister of the vacancy and the Minister shall appoint another person, being a member of the Board, to hold office for the unexpired portion of the chairperson's term of office.

(7) Where a member of the Board is under investigation for an offence involving dishonesty, fraud or moral turpitude, the member shall not perform his or her duties as a Board member until investigations are concluded.

8. Meetings of the Board.

(1) The Board shall meet at least once every three months for the purposes of discharging its functions.

(2) The meetings of the Board shall be conducted in accordance with Schedule 2.

9. Remuneration of members of the Board.

A member of the Board shall be paid allowances determined by the Minister.

Staff of the Board

10. Secretariat of the Board.

(1) The Board shall have a secretariat, headed by a Chief Executive Officer.

(2) Subject to section 11(1), the Board shall appoint other staff as may be necessary for the proper and efficient discharge of the objects and functions of the Board under this Act.

(3) The secretariat shall have such functions as may be assigned to it by the Board.

(4) The staff appointed under subsection (1) shall be paid such remuneration and allowances as the Board may determine.

11. Chief Executive Officer.

(1) The Board shall have a Chief Executive Officer who shall be appointed by the Minister on recommendation of the Board, on terms and conditions specified in the instrument of appointment.

(2) A person shall not be appointed Chief Executive Officer unless that person—

- (a) has academic or professional qualifications in accounting, finance, economics, law, taxation and private sector corporate management with experience and competence to manage the affairs of the Board; and
- (b) is a person of high moral character and proven integrity.

(3) The Chief Executive Officer shall be an ex officio member of the Board.

12. Functions of the Chief Executive Officer.

(1) The Chief Executive officer is responsible for the day to day operations and administration of the Board.

(2) Subject to this Act and to the general supervision and control of the Board, the Chief Executive officer is responsible for—

- (a) implementing the objectives, policies and programmes of the Board;
- (b) the proper management of the funds and property of the Board;
- (c) the organization, control and discipline of the staff of the Board;
- (d) the development of an operational plan to guide the Board
- (e) the development of an economic, efficient and cost effective internal management structure; and
- (f) performing any other function which may be assigned to him or her by the Board.

(3) The Chief Executive Officer is, in the performance of his or her functions, answerable to the Board.

13. Tenure of office of Chief Executive Officer

(1) The Chief Executive Officer shall hold office for five years and is eligible for re-

appointment for only one more term.

- (2) The Chief Executive Officer shall cease to hold office if—
 - (a) he or she resigns;
 - (b) he or she is declared bankrupt or insolvent, or has made an arrangement with his or her creditors;
 - (c) he or she is convicted of an offence involving dishonesty, fraud or moral turpitude;
 - (d) he or she is removed from office by the Minister on the recommendation of the Board for—
 - (i) inability to perform the functions of his or her office
 - (ii) infirmity of body or mind;
 - (iii) misbehaviour or misconduct; or
 - (iv) incompetence.

14. Exemption from personal liability.

A member or staff of the Board shall not, in his or her personal capacity, be liable in civil proceedings in respect of any act or omission done in good faith in the performance of his or her functions under this Act.

PART III—FINANCES OF THE BOARD

15. Funds of the Board

- (1) The funds of the Board shall be appropriated by Parliament for the purposes of the Board.
- (2) The Board shall collect—
 - (a) the proceeds from the national lottery after deducting the expense of conducting the lottery.
 - (b) *repealed*;
 - (c) licence, application fees and any other fees.
- (3) The monies collected in subsection (2) shall be remitted to the Consolidated Fund in accordance with the Public Finance Management Act, 2015.

16. Power to open bank accounts

The Board shall with the approval of the Minister and in accordance with the Public Finance Management Act, 2015 open and maintain such bank accounts as are necessary for the exercise of its functions; and shall pay into them—

- (a) all monies received from Government for the purposes of this Act; and
- (b) all other monies received by the Board in the exercise of its functions under this Act.

17. Borrowing powers

The Board may, in accordance with the Public Finance Management Act, 2015 borrow money from any source as may be required for meeting the obligations, or discharging the functions of the Board under this Act.

18. Estimates of income and expenditure

The Board shall in accordance with the Public Finance Management Act, 2015 cause to be prepared and submitted to the Minister for approval, estimates of the income and expenditure of the Board and the operating plan of the Board for the next financial year.

19. Financial year of the Board

The financial year of the Board is the period of twelve months beginning on the 1st day of July in each year, and ending on the 30th day of June in the next calendar year.

20. Accounts

The Board shall—

- (a) keep books of accounts in accordance with generally accepted accounting practice;
- (b) prepare an annual financial statement stating the basis of accounting indicating any significant departure from the accounting practice and the reasons for the departure.

21. Audit of accounts

(1) The accounts of the Board shall, in each financial year, be audited and reported upon by the Auditor General or an auditor appointed by the Auditor General.

(2) The Board shall, in accordance with the Public Finance Management Act, 2015 submit the accounts and estimates of income and expenditure of the Authority to the Auditor General or an auditor appointed by the Auditor General.

(3) The auditor shall have access to all books of accounts, vouchers and other records of the Board and is entitled to any information and explanation required in relation to those records.

22. Annual reports

The Board, shall at the end of each financial year, submit to the Minister, an annual report on the operations of the Board during the preceding year, which shall include an audited financial statement.

National lottery

23. Licence to conduct the national lottery.

(1) The Board shall before recommending to the Minister to issue a licence to conduct the national lottery satisfy itself that the person is fit and proper to conduct a national lottery.

(2) For the purposes of satisfying itself that a person is fit and proper to conduct a national lottery, the Board shall take into account the following—

(3) A licence to conduct the national lottery shall be in the prescribed form and shall be issued subject to terms and conditions prescribed by regulations made under this Act.

Public lotteries

24. Licence to conduct a public lottery

(1) A person shall not conduct a public lottery without a licence issued by the Board.

(2) An application for a licence to conduct a public lottery shall be made to the Board in accordance with regulations made by the Board and shall be accompanied by the prescribed fees.

(3) A licence to conduct a public lottery shall be issued subject to terms and conditions prescribed by regulations made under this Act.

(4) This section does not apply to a lottery promoted as an incident of a bazaar, sale of work, dinner, dance, sporting event, fete or other entertainment of a similar character where—

- (a) none of the prizes in the lottery is in monetary terms;
- (b) the total value of the prizes does not exceed fifty currency points;
- (c) the proceeds of the entertainment, including the proceeds of the lottery, after deducting—
 - (i) the expenses of the entertainment, excluding expenses other than for prizes incurred in connection with the lottery; and
 - (ii) the expenses incurred in printing tickets of the lottery, shall be devoted to a social, charitable or sporting purpose and not for private gain;
- (d) the result of the lottery is declared on the premises on which the entertainment takes place and during the progress of the entertainment.

Regulation of lotteries

25. Lottery rules.

(1) A person licensed to conduct a lottery under this Act, shall before conducting the lottery make rules regulating the conduct of the lottery.

- (2) The rules shall be kept or exhibited in a conspicuous place of the licenced premises.
- (3) The lottery rules shall provide for the matters specified in Schedule 3.
- (4) Rules made under this section shall not be issued unless they are approved by the Board.
- (5) All rules regulating the conduct of a lottery shall be published by the person conducting the lottery at least fourteen days before the lottery, in a newspaper widely circulating in the area where the lottery is to be conducted.

PART V—CASINO, GAMING AND BETTING LICENCES

26. Casino, gaming and betting licence.

A person shall not establish or operate a casino or provide a gaming or betting machine without a licence issued under this Act.

27. Board to issue licences.

- (1) The Board may issue a casino, gaming or betting licence.
- (2) The Board may issue the following operating licences—
 - (a) a licence to operate a casino, or a casino operating licence;
 - (b) a licence to provide facilities for playing bingo, or a bingo operating licence;
 - (c) a licence to provide facilities for betting other than pool betting, or a general betting operating licence;
 - (d) a licence to provide facilities for pool betting, or a pool betting operating licence;
 - (e) a licence to act as a betting intermediary, or a betting intermediary operating licence;
 - (f) a licence to make gaming or betting machines available for use in a gaming or betting centre or a gaming or betting machine general operating licence;
 - (g) a licence to manufacture, supply, install, adapt, maintain or repair a gaming or betting machine, or a part of a gaming or betting machine or a gaming or betting machine technical operating licence; or
 - (h) a licence to manufacture, supply, install or adapt gambling software or a gambling software operating licence.
- (3) The Board may, in accordance with this Act issue licences to persons employed in a casino or other gaming and betting facility licensed under this Act.

(3a) The Board may, in accordance with this Act, issue a certificate of suitability of premises

to be used as a casino or for other gaming and betting operations.

(3b) The Board shall approve a franchisee of a licensee before the licensee appoints the franchisee.

(3d) The board shall bear the costs of conducting the due diligence.

(4) The Board may by regulations prescribe different classes in respect of each category of licence under sub section (2), in accordance with section 43.

(5) For the avoidance of doubt, two or more licences may be combined and issued in one operating licence.

28. Licence to operate a casino.

(1) A licence to operate a casino shall specify the premises to which the licence applies.

(2) The licence may include a condition—

- (a) specifying the minimum number of persons that may be employed in the casino;
- (b) restricting the class of casino game that may be made available; or
- (c) specifying rules for the playing of a casino game or another game of chance.

29. Suitability of premises.

(1) The Board shall at the time of investigating and inquiring into an application for a licence to operate a casino, consider and approve the suitability of the premises for conducting casino and gaming or betting activities.

(2) For the purposes of subsection (1), the Board may approve plans, diagrams and specifications for—

- (a) the situation within the casino of gaming or betting tables and gaming and betting equipment, counting rooms, cages and other facilities provided for the operations of the casino;
- (b) the communication facilities provided for persons monitoring operations in the casino; or
- (c) the position and description of a surveillance system for direct visual monitoring of the operations within the casino.

30. Specific licence conditions.

A licence to operate a casino or provide gaming or betting machines may include conditions specified by the Board in accordance with this Act and regulations made under this Act.

31. Licensing of certain casino employees.

- (1) A casino shall not employ a person to—
 - (a) manage the casino or in a managerial capacity;
 - (b) conduct gaming and betting within the casino;
 - (c) move money or chips to patrons or within the casino;
 - (d) operate, maintain, construct or repair gaming or betting equipment,

unless that person is licensed.

(2) The application for a licence for the persons referred to in this section may be made at the time of applying for a casino operating licence.

(3) The application shall be in the prescribed form and shall be accompanied by the prescribed fee, the documents evidencing the competence of the person and other information that may be prescribed.

32. Casino games and rules.

(1) The Board may, by statutory order, approve the games that may be made available in a casino and the rules applying to those games.

(2) Without prejudice to subsection (1), the Board may approve the games in respect of a particular casino at the time of considering the application for a licence to operate a casino.

(3) A casino operator shall make a copy of the rules applicable to a game available to a patron, upon request, for inspection.

(4) The rules shall be kept or exhibited in a conspicuous place in a casino.

(5) An operator of a casino who makes available or allows a game which is not approved to be played in the casino commits an offence and is liable on conviction to ninety six currency points or imprisonment not exceeding forty eight months or both.

(6) Where a court convicts a person under subsection (5) the court shall in addition order the forfeiture to the State of all equipment employed in the commission of the offence.

33. Gaming and betting equipment within the casino.

(1) The Board may, in writing, approve the gaming or betting devices and equipment for use in a casino.

(2) The Board may approve particular devices and equipment or a specified class or

description of devices and equipment and may approve the devices and equipment subject to conditions determined by the Board.

(3) The Board may investigate the devices and equipment available within a casino or proposed to be available for the purpose of determining the suitability of the devices and equipment for use in a casino.

(4) A casino operator shall at all times keep the gaming or betting devices and equipment in a suitable condition.

(5) For the purposes of keeping gaming or betting equipment within the casino in a suitable condition, the Board may, in writing, direct a casino operator to repair, rectify or dispose of gaming or betting equipment to the satisfaction of the Board.

PART VI—SPECIFIC PROVISIONS RELATING TO GAMING
OR BETTING MACHINES.

34. Specific conditions for gaming or betting machines licence.

A licence to operate or make available gaming or betting machines may include conditions—

- (a) regarding the number or categories of gaming or betting machines that may be made available for use in accordance with the licence; and
- (b) that a specified gaming or betting machine may not be made available for use unless the use of the machine is approved by the Board.

35. Registration of gaming and betting machines or devices.

Every gaming or betting machine or device shall be registered with the Board in accordance with this Act.

36. National register of gaming or betting machines and devices.

The Board shall—

- (a) establish and maintain, in the prescribed manner, a national register of every gaming or betting machine or gaming or betting device manufactured within or imported into Uganda;
- (b) assign a permanent and unique registration number for each machine or device, which number co-relates to—
 - (i) the name of the manufacturer or importer of that machine or device;
 - (ii) the date of manufacture of that machine or device; and
 - (iii) the unique serial number assigned to that machine or device by the manufacturer;
- (c) prescribe for each gaming or betting machine or device, record the name, licence number

and other particulars of—

- (i) the registered owner; and
- (ii) any other person who has leased that machine or device.

37. Technical standards for gaming or betting machines.

(1) The Board may, determine and set standards in respect of the manufacture, supply, installation, adaptation, maintenance or repair of gaming or betting machines.

(2) The standards under subsection (1) may provide for—

- (a) the nature of a game that a machine is designed to be used to play;
- (b) the way in which the results of a game are to be determined or presented;
- (c) the nature of images or information displayed by or on a machine;
- (d) the process of establishing results for a specified class of gaming or betting machines.

(3) The Board may—

- (a) make arrangements with any person for the purposes of testing gaming or betting machines to ensure compliance with the required standards;
- (b) require the holder of a gaming or betting machine technical operating licence to submit to a test and to produce specified evidence of the result of the test;

(4) For the purpose of considering whether to grant an application for a gaming or betting machine operator's licence, require the holder of or an applicant for a gaming or betting machine technical operating licence to submit a machine to a test in accordance with this section.

38. Gaming or betting software standards.

The Board may, set standards in respect of supply, installation or adaptation of gaming or betting software.

PART VII—GENERAL PROVISIONS ON LICENCING

39. Minimum capital requirements.

The Minister may by regulations prescribe minimum capital requirements for a licence under this Act.

40. Bond.

(1) The Minister may by statutory instrument require licensees of a specified category or class of licence to provide a security bond in the nature and amount specified by the Minister.

(2) The security bond shall be used by the Board to pay taxes or employees of the licensee or persons participating in any activity organized or provided by the licensee in the case of default.

41. Application for a licence.

- (1) An application for a licence under this Act shall be made to the Board.
- (2) The application shall be in the prescribed form and shall—
 - (a) specify the activity for which a licence is required and the type of licence;
 - (b) where the applicant is an individual, state the age of the applicant;
 - (c) where the applicant is a company, the age of the shareholders;
 - (d) specify the address of the applicant;
 - (e) be accompanied by the prescribed fee; and
 - (f) be accompanied by the prescribed information or documents.

42. Processing of application by the Board.

- (1) In considering an application for a licence under this Act, the Board shall examine the application and—
 - (a) shall take into account the suitability of the applicant to carry on the activities for which the licence is required;
 - (b) may consider the suitability of any gaming and betting machine proposed to be used in connection with the activities for which the licence is required; or
 - (c) may consider the suitability of any other equipment proposed to be used in connection with the activities for which the licence is required.
- (2) For the purposes of subsection (1) (a) the Board shall, take into account—
 - (a) the integrity of the applicant or of a person relevant to the application;
 - (b) the competence of the applicant or of a person relevant to the application to carry on the licensed activities in a manner consistent with this Act;
 - (c) the financial and other circumstances of the applicant or of a person relevant to the application, including, the resources likely to be available for the purpose of carrying on the licensed activities.
- (3) After investigating and inquiring into the matters stated in the application, the Board shall within sixty days after receiving an application—
 - (a) approve the application and issue a licence;
 - (b) reject the application; or
 - (c) approve the application and issue a licence in respect of one or more of the activities specified in the application and reject it in respect of the others.
- (4) Where the Board rejects an application in whole or in part, the Board shall within fourteen

days notify the applicant of the rejection, and specify the reasons.

(5) A person aggrieved by the decision of the Board, shall appeal to the Minister.

(6) For the purposes of subsection (3), the chairperson of the Board shall sign the licence where the Board recommends that a licence may be issued.

(7) The Board shall make a report to the Minister on licenses issued and applications rejected.

(8) The Board shall gazette licenses issued and applications rejected.

(9) The Minister shall prescribe the procedure for the appeal.

43. General licence conditions.

(1) The Minister may, by regulations, specify the conditions to be attached to—

- (a) each operating licence; or
- (b) each operating licence falling within a specified class.

(2) For the purposes of subsection (1)(b) a class may be defined wholly or partly by reference to—

- (a) the nature of the licensed activities;
- (b) the circumstances in which the licensed activities are carried out; or
- (c) the nature or circumstances of the licensee or of another person involved or likely to be involved in the conduct of the licensed activities.

(3) A condition may have the effect of restricting the activities that may be carried on by the holder of the licence by referring to—

- (a) the nature of the activities;
- (b) the circumstances or extent to which they are carried out;
- (c) the facilities that shall be provided in connection with the licensed activities;
- (d) the manner in which facilities are provided;
- (e) the number of persons that may be employed to provide the facilities;
- (f) the financial resources available for particular purposes to the person providing the facilities;
- (g) maintaining financial reserves to cater for potential liabilities;
- (h) advertising or describing the licensed activities;
- (i) recording the identity of users of the licensed activities;
- (j) the nature, number and specification of equipment to be used in connection with the licensed activities; or
- (k) the premises where the licensed activities may be carried out.

- (4) For the purposes of this section “equipment” includes—
 - (a) a computer;
 - (b) a device for the playing of a casino game; and
 - (c) any other piece of equipment but does not include a gaming and betting machine.

44. Form of licence.

An operating licence shall be in the prescribed form and shall specify—

- (a) the person to whom it is issued;
- (b) the period during which it is valid; and
- (c) any condition attached to a licence under this Act or prescribed by statutory instrument.

45. Duration of licence.

Every licence issued under this Act is valid until 31st day of December of the year in which it is issued.

46. Suspension and revocation of licence.

- (1) The Board may, suspend or revoke a licence issued under this Act.
- (2) Without prejudice to the general effect of subsection (1), the Board may suspend or revoke a licence on the following grounds—
 - (a) serious and repeated breach of the licence conditions;
 - (b) any fraud or intentional misrepresentation by the person who applied for the licence.
- (3) Before suspending or revoking a licence, the Board shall give the licence holder fourteen days’ written notice with reasons of the intended recommendation for suspension or revocation, during which the licence holder shall have an opportunity to make representations to the Board.
- (4) After considering any representations made by the licence holder, the Board may—
 - (a) prescribe a time during which the licence holder is required to remedy the offending act or conduct; or
 - (b) require the licence holder to pay a fine not exceeding ninety six currency points.
- (5) Where the Board is satisfied that the measures under subsection (4) are not sufficient, the Board may recommend to the Minister to—
 - (a) suspend the licence for a specified period of time; or
 - (b) revoke the licence.

47. Renewal of licence.

An application for renewal of a licence issued under this Act shall be made at least two months before the expiry of the licence.

PART VIII—TAXATION OF CASINOS, GAMING AND BETTING ACTIVITIES

48. Tax on casinos, gaming or betting.

(1) An operator of a casino, gaming or betting activity issued with a licence under this Act shall, in addition to taxes prescribed by law, pay a gaming tax at the rate prescribed in Schedule 4.

(2) The amount of tax levied under subsection (1), the intervals and the time within which it shall be paid shall be determined by the Minister.

49. Interest on unpaid tax.

(1) Any person who does not pay tax due on the due date shall, in addition to the tax, pay interest equal to two per cent of the outstanding amount for each week or part of the week that the tax remains unpaid.

(2) Any interest due and payable under subsection (1), which exceeds the aggregate of the principal tax and penal tax is waived.

50. Returns.

(1) A taxable person shall lodge a tax return with the Commissioner for each tax determined under section 48 by the 15th day of the following month.

(2) The tax return shall be in a form prescribed by the Commissioner.

51. Assessment.

(1) A tax return submitted by a promoter, a principal or a person licenced under this Act shall be treated as a self-assessment issued by the Commissioner.

(2) The Commissioner may make an assessment of the tax payable where—

(a) a tax payer defaults in furnishing a return under this Act;

(b) the Commissioner is not satisfied by a return made by a promoter or principal or a person licenced under this Act.

(3) Where the Commissioner makes an assessment under subsection (2) (b), the Commissioner shall state the reasons why the Commissioner is not satisfied.

52. Objection to assessment.

(1) A person may object to an assessment within forty five days from the date the assessment is served on that person.

(2) The objection shall be addressed to the Commissioner and shall state the grounds on which the objection is based.

(3) The Commissioner shall consider the objection and may—

- (a) allow the objection and amend the assessment;
- (b) reject the objection and maintain the assessment.

(4) Where a person objects to an assessment in part, the person shall pay the tax which is not in dispute or a lesser amount determined by the Commissioner, until the objection is determined.

53. Remission of tax.

(1) The Commissioner may refer a taxpayer's case to the Minister, where the Commissioner is of the opinion that the tax due or any part of it cannot be effectively recovered due to hardship, impossibility, undue difficulty or the excessive cost of recovery.

(2) Where the Minister is satisfied that the tax due in respect of the case referred by the Commissioner cannot be effectively recovered, the Minister may remit or write off the tax.

54. Recovery of unpaid tax and interest.

(1) Tax due and any interest in respect of the tax is a debt due to the Government and may be recovered as a civil debt.

(2) Without prejudice to subsection (1), the Commissioner may recover tax due and any interest by—

- (a) sealing the premises used by the principal, agent or a person licensed under this Act for the purposes of a casino or gaming and betting;
- (b) an agency notice requiring any person owing or holding money for or on behalf of the taxpayer (principal or agent) to pay the money to the Commissioner;
- (c) distress proceedings on the financial, movable or immovable property of the taxpayer.

(3) For the purposes of subsection (2) (c), a person making a payment to the Commissioner in accordance with a notice issued by the Commissioner shall be taken as acting under the authority of the person liable to pay the tax and is absolved in respect of the amount paid.

(4) The Commissioner may at any time enter any premises or house specified in the distress order.

55. Penal tax.

(1) A person who fails to lodge a tax return within the time specified under this Act is liable to a penal tax of ten currency points.

(2) A person who fails to maintain proper records in accordance with regulations made under this Act is liable to a penal tax equal to double the amount of the tax payable.

(3) Where a person pays a penal tax under this section and the tax to which it relates is refunded, the penal tax or the part which relates to the tax refunded shall be refunded.

56. Commissioner to collect tax.

The Commissioner shall collect all the tax required to be paid under this Act.

PART IX—GENERAL
Restrictions on minors

57. Licensee or agent not to accept entry or payment from minor.

(1) A licensee shall not accept payments from a minor.

(2) A licensee shall not accept a minor to access or enter into a casino or gaming and betting premises.

(3) A licensee or his or her agent who accepts payment from a minor or allows the minor to access or enter a casino or gaming and betting premises, whether personally, by mail, by electronic means or otherwise, a subscription to a public lottery commits an offence and is liable on conviction to a fine not exceeding one thousand currency points or to imprisonment for a term not exceeding four years or both.

58. Adults not to enter or subscribe to public lottery on behalf of minor.

A person who, on behalf of a minor, subscribes to a public lottery commits an offence and is liable on conviction to a fine not exceeding one thousand currency points or to imprisonment for a term not exceeding four years or both.

59. Display of notice prohibiting minors from entering lottery.

(1) A licensee or agent shall display a notice to the effect that minors are prohibited from entering a public lottery.

(2) The notice referred to in subsection (1) shall be displayed in a conspicuous place where entries are accepted at the time the licensee or his or her agent accepts any entry in a public lottery.

60. Prohibited items

The items listed in Schedule 5 are not permitted in a casino, gaming or betting premise.

Electronic monitoring system

61. National central electronic monitoring system.

(1) The Board shall establish and maintain a national central electronic monitoring system for the purpose of—

- (a) detecting and monitoring significant events associated with a casino, gaming and betting machine or gaming and betting activity licensed under this Act;
- (b) analysing and reporting that data in accordance with the prescribed requirements

(2) The Board may contract with any person to supply any or all of the products or services required to fulfill its obligations under this section.

(3) The Minister may, on the recommendation of the Board issue guidelines for—

- (a) the operation of the national electronic monitoring system;
- (b) the collection and analysis of data through that system;
- (c) the frequency and nature of reports to be produced by the Board; and
- (d) other matters related to the functioning of the national central electronic monitoring system.

(4) Every gaming and betting machine that is made available for play shall be electronically linked to the national central electronic monitoring system.

62. Display of licence.

A person issued with an operator's licence shall display a copy of the licence prominently in a conspicuous place at the premises where the casino or gaming and betting activity is carried on.

Appeals

63. Appeals.

(1) A person aggrieved by a decision relating to tax under Part VIII of this Act may, within thirty days after notice of the decision, appeal to the Tax Appeals Tribunal.

(2) A person aggrieved by a decision made under this Act, other than a decision made under section 42(5) and Part VIII may, within thirty days after notice of the decision, appeal to the High Court.

(3) A person who intends to appeal against a decision under this Act shall serve a copy of the notice of appeal on the Board and the Minister.

Offences and penalties

64. Conducting a lottery or related competition without a licence.

A person who conducts a lottery in which prizes are offered for predicting the result of an event, without a licence, commits an offence and is liable on conviction to a fine not exceeding one thousand currency points or imprisonment not exceeding four years or both.

65. Promoting or advertising unlicensed lottery.

Any person who promotes or advertises a lottery which is not licensed under this Act commits an offence and is liable on conviction to a fine not exceeding five hundred currency points or imprisonment not exceeding two years or both.

66. Forging tickets or selling forged tickets.

A person who—

- (a) forges or fraudulently changes any ticket or any other document relating to a lottery;
- (b) sells a forged ticket or other document relating to a lottery;
- (c) with intent to defraud, alters any number or figure on any

ticket or other document relating to a lottery, commits an offence and is liable on conviction to a fine not exceeding two hundred currency points or imprisonment not exceeding two years or both.

67. Offences relating to casinos, gaming and betting.

- (1) A person who—
 - (a) operates a casino;
 - (b) provides facilities for the playing of bingo;
 - (c) makes a gaming and betting machine available for use;
 - (d) provides other facilities for gaming and betting; or
 - (e) provide facilities for betting, whether by making or
 - (f) accepting bets, by acting as a betting intermediary or by providing other facilities for the making or accepting of bets;

without a licence, commits an offence and is liable on conviction to a fine not exceeding forty eight currency points or imprisonment not exceeding two years or both.

(2) A person who, in the course of a business manufactures, supplies, installs or adapts gaming and betting software without a licence, commits an offence and is liable on conviction to a fine not exceeding two hundred currency points or imprisonment not exceeding two years or both.

(3) In this section “gaming or betting software” means computer software for use in connection with gaming and betting but does not include anything for use solely in connection with a gaming and betting machine.

68. Offences relating to tax.

A person who knowingly or recklessly—

- (a) does not make a return as required by this Act;
- (b) makes a statement or declaration which is false or misleading, to the Commissioner or a person authorized by the Commissioner;
- (c) omits from a statement or declaration any matter or thing without which, the statement or declaration is misleading and the tax payable by the person exceeds the tax assessed,

commits an offence and is liable on conviction to a fine not exceeding forty eight currency points or imprisonment not exceeding two years or both.

69. Amendment of Schedules

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

(2) The Minister may, with the approval of Parliament by statutory instrument, amend Schedule 2 and 3 of this Act.

70. Regulations.

(1) The Minister may, on the recommendation of the Board by statutory instrument, make regulations to give effect to this Act.

- (2) Without prejudice to sub section (1) the Minister may make regulations for—
- (a) the keeping of records in respect of gaming and betting machines, including the form, transfer and inspection of the records;
 - (b) the fees required to be prescribed or for the services rendered by the Board;
 - (c) the transfer or movement of gaming and betting machines and equipment;
 - (d) advertising of casinos and gaming and betting;
 - (e) the facilities and amenities to be made available to patrons in a casino or gaming and betting premises;
 - (f) the form of applications for a licence under this Act;

- (g) the power and manner of inspection and investigation persons licensed under this Act;
 - (h) the provision of assistance to persons who are or may be affected by problems related to gambling;
 - (i) establishing the identity of users of a casino or gaming and betting facilities;
 - (j) recording the identity of users of a casino or gaming and betting facilities;
 - (k) restricting gaming and betting facilities to persons registered in respect of the facilities in advance;
 - (l) the handling of complaints and determination of disputes under this Act;
 - (m) the disposal of unclaimed prizes;
 - (n) regulating the appointment and use of agents by a person licensed to conduct a lottery;
 - (o) regulating the holding of a draw for a lottery;
 - (p) the mode and time of payment of fees or money payable under this Act;
 - (q) requiring licence holders to restrict access of premises to children including—
 - (i) taking specified steps to ensure that a child does not enter the premises;
 - (ii) ensuring that each entrance to the premises is supervised by a person whose responsibilities include ensuring that a child does not access the premises; and
 - (iii) requiring evidence of age to be produced by any person seeking admission to the premises,
 - (r) any other matter that is necessary or incidental to giving effect to this Act.
- (3) Regulations made under this section may prescribe in respect of a contravention of the regulations, a fine not exceeding forty eight currency points or imprisonment not exceeding two years.

71. Repeal of Cap. 191 and Cap. 292.

- (1) The National Lotteries Act and the Gaming and Pool Betting (Control and Taxation) Act are repealed.
- (2) Notwithstanding subsection (1)—
 - (a) a statutory instrument made under the National Lotteries Act, Cap. 191 or Gaming and Pool Betting (Control and Taxation) Act Cap. 292 and is in force at the commencement of this Act is valid until it is revoked under this Act;
 - (b) a licence issued under the National Lotteries Act Cap 191 and the Gaming and Pool Betting (Control and Taxation) Act Cap 292 shall remain valid as if it were issued under this Act or until it is suspended or revoked in accordance with this Act;
 - (c) the National Lotteries Board existing immediately before the commencement of this Act shall continue in existence until the Minister appoints a Board under this Act.

SCHEDULE 1

Section 1, 69

Currency point

One currency point is equivalent to twenty thousand shillings.

SCHEDULE 2

Section 8

MEETINGS OF THE BOARD AND RELATED MATTERS

1. Meetings of the Board

(1) The chairperson shall convene every meeting of the Board at a time and place as the Board may determine, and the Board shall meet for the discharge of business at least once in every three months.

(2) The chairperson may, at any time, convene a special meeting of the Board and shall also call a meeting within fourteen days, if requested to do so in writing by two thirds of the members of the Board.

(3) Notice of a meeting of the Board shall be given in writing to each member at least fourteen working days before the day of the meeting.

(4) The chairperson shall preside at every meeting of the Board and in his or her absence the members present shall elect from among themselves, a chairperson to preside at the meeting.

2. Quorum.

(1) The quorum for a meeting of the Board is two thirds of the members.

(2) All decisions at a meeting of the Board shall be by majority of the votes of the members present and voting and in case of an equality of votes, the person presiding at the meeting shall have a casting vote in addition to his or her deliberative vote.

3. Minutes of meetings.

(1) The secretary shall record and keep, minutes of all meetings of the Board in a form approved by the Board.

(2) The minutes recorded under this paragraph shall be submitted to the Board for confirmation and where they are confirmed, shall be signed by the chairperson and the secretary in the presence of the members present at the meeting.

4. Power to co-opt.

(1) The Board may invite any person who, in the opinion of the Board, has expert knowledge concerning the functions of the Board, to attend and take part in a meeting of the Board.

(2) A person attending a meeting of the Board under this section may take part in any discussion at the meeting on which his or her advice is required, but shall not have a right to vote at that meeting.

5. Validity of proceedings not affected by vacancy.

The validity of any proceedings of the Board shall not be affected by a vacancy in its membership or by any defect in the appointment or qualification of a member or by reason that a person not entitled took part in its proceedings.

6. Disclosure of interest of members.

(1) A member of the Board who is in any way directly or indirectly interested in a contract made or proposed to be made by the Board, or in any other matter to be considered by the Board, shall disclose the nature of his or her interest at a meeting of the Board.

(2) A disclosure made under subparagraph (1) shall be recorded in the minutes of that meeting.

(3) A member who makes a disclosure under subparagraph (1) shall not—

- (a) be present during any deliberation of the Board with respect to that matter; or
- (b) take part in any decision of the Board with respect to that matter.

(4) A member who fails to disclose his or her interest under subparagraph (2) of this paragraph shall be removed from the Board.

(5) For purposes of determining whether there is a quorum, a member withdrawing from a meeting or who is not taking part in a meeting under subparagraph (3) shall be treated as being present.

7. Official seal of the Board.

(1) The official seal of the Board shall be in a form determined by the Board.

(2) The official seal shall, when affixed to any document, be authenticated by the signatures of the chairperson and one other member of the Board.

(3) In the absence of the chairperson, the person performing the functions of the chairperson shall sign.

(4) An instrument or contract which if executed or entered into by a person other than a body corporate would not require to be under seal may be executed or entered into on behalf of the Board by the chairperson, or by any member of the Board or any other person if that member of the Board or that other person has been duly authorised by resolution of the Board to execute or enter into the instrument or contract as the case may be.

(5) Every document purporting to be an instrument or contract executed or issued by or on behalf of the Board shall be deemed to be so executed or issued until the contrary is proved.

8. Board may regulate its procedure.

Subject to this Act, the Board may regulate its own procedure or any other matter relating to its meetings.

SCHEDULE 3

Section 25

Matters to be provided for by lottery rules

1. The amount payable for subscription, entry or acceptance of entries into the lottery;
2. Restrictions on persons below eighteen years participating in the lottery;
3. The form and manner of entering the lottery;
4. The minimum or maximum number of entries that may be made in the lottery;
5. The amount payable in respect of each entry;
6. The amount of money prizes and the nature of other prizes;
7. The number of tickets issued under the lottery;
8. Verification of tickets relating to the lottery;
9. Claiming prizes by participants;
10. Any other matter prescribed by the Minister.

SCHEDULE 4

Section 48

Rate of tax

Twenty percent of the total amount of money staked less the pay outs (winnings) for the period of filing returns.

SCHEDULE 5

Section 60

Prohibited Items

1. Guns, shotguns and machine guns
2. Saline
3. Explosives, knives and chloroform, acid.

**STATUTORY INSTRUMENTS
SUPPLEMENT No. 3**

20th January, 2017

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 4, Volume CX, dated 20th January, 2017

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S T A T U T O R Y I N S T R U M E N T S

2017 No. 6.

The Lotteries and Gaming (Fees) Regulations, 2017
(Under section 70 of the Lotteries and Gaming Act, 2016)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 70 of the Lotteries and Gaming Act, 2016 and on the recommendation of the National Lotteries and Gaming Regulatory Board, these Regulations are made this 27th day of May, 2016.

1. Title.

These Regulations may be cited as the Lotteries and Gaming (Fees) Regulations, 2017.

2. Fees.

The fees specified in the Schedule shall be payable to the Board in respect of the matters to which they relate under the Act or Regulations made under the Act.

3. Revocation of S.I. 292-2.

The Gaming and Pool Betting (Control and Taxation) (Licence Fees) Regulations S.I 292 -2 are revoked.

Reg. 2

SCHEDULE

FEES

Item	Type of licence, registration or other matters under the Act or Regulations	Fees payable in Uganda Shillings
1	Application fee to conduct a national or public lottery: (a) foreigners (b) nationals	50,000,000/= 20,000,000/=
2.	Licence fee to conduct a national lottery	100,000,000/=
3.	Application fee to conduct a public lottery	20,000,000/=

	(a) foreigners (b) nationals	10,000,000/=
4.	Licence fee to conduct public lottery	10,000,000/=
5.	Application fee to operate a casino, or a casino operating licence; (a) foreigners (b) nationals	50,000,000/= 20,000,000/=
6.	Licence fee to operate a casino, or a casino operating licence	15,000,000/=
7.	Application fee for a for a licence to provide facilities for pool betting, or a pool betting operating licence; (a) foreigners (b) nationals	20,000,000/= 10,000,000/=
8.	A pool betting, or a pool betting operating licence.	10,000,000/=
9.	Application fee for a licence to provide facilities for playing bingo, or a bingo operating licence; (a) foreigners (b) nationals	20,000,000/= 10,000,000/=
10.	Licence to provide facilities for playing bingo, or a bingo operating licence;	10,000,000/=
11.	Application fee for a licence to provide facilities for betting, or a general betting operating licence; (a) foreigners (b) nationals	20,000,000/= 10,000,000/=
12.	Licence fee to provide facilities for betting, or a general betting operating licence;	10,000,000/=

13.	Application for a licence to act as abetting intermediary, or a betting intermediary operating licence; (a) foreigners (b) nationals	 20,000,000/= 10,000,000/=
14.	Licence to act as betting intermediary, or a betting intermediary operating licence.	10,000,000/=
15.	Licence fee to make gaming machines available for use in a gaming centre or a gaming machine general operating licence or gambling software operating licence. (a) foreigners (b) nationals	 20,000,000/= 10,000,000/=
15.	Application for renewal of licence where the previous licence has not expired in accordance with section 47 of the Act.	Nil
16.	An application for a special employee licence	50,000/=
17.	Registration of gaming or betting machine or device	50,000/= per machine or device
18.	Transfer of registered ownership of gaming or betting machine or device	50,000/=
19.	Approval to lease or transfer possession of a gaming or betting machine	50,000/=
20.	Inspection and approval fee for establishing a branch of a casino or any other gaming or betting facility	1,000,000/=

MATIA KASAIJA, (MP)
Minister of Finance, Planning and Economic Development.

**STATUTORY INSTRUMENTS
SUPPLEMENT No. 3**

20th January, 2017

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 4, Volume CX, dated 20th January, 2017
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S T A T U T O R Y I N S T R U M E N T S

2017 No. 7.

**THE LOTTERIES AND GAMING (LICENSING) REGULATIONS, 2017.
ARRANGEMENT OF REGULATIONS**

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Public lottery

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S T A T U T O R Y I N S T R U M E N T S

2017 No. 7.

The Lotteries and Gaming (Licensing) Regulations, 2017

(Under section 70 of the Lotteries and Gaming Act, 2016, Act No. 7 of 2016)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 70 of the Lotteries and Gaming Act, 2016 and on the recommendation of the National Lotteries and Gaming Regulatory Board, these Regulations are made this 27th day of May, 2016.

PART I—PRELIMINARY

1. Title

These Regulations may be cited as the Lotteries and Gaming (Licensing) Regulations, 2017.

2. Interpretation

In these Regulations, unless the context otherwise requires—

“Act” means the Lotteries and Gaming Act, 2016;

“applicant” means a person applying for a licence or registration under the Act;

“Board” means the National Lotteries and Gaming Regulatory Board established by section 2 of the Act;

“licensee” means the holder of a licence.

PART II—LICENSING OF LOTTERIES

National lottery

3. Licence to conduct a national lottery.

A licence to conduct a national lottery under section 23 of the Act shall be issued by the Minister on the recommendation of the Board.

4. Form of application for a licence to conduct a national lottery

(1) An application for a licence to conduct a national lottery shall be made to the Board using Form 1 in Schedule 1.

(2) The application shall be accompanied with the prescribed fee and shall be made at least three months from the date when the licence is intended to commence.

5. Investigation and inquiry into application

(1) The Board shall upon receipt of the application for a licence to conduct a national lottery process the application by investigating and inquiring into the matters stated in the application.

(2) The Board may require the applicant to give evidence of any statement or matter included in the application

(3) After investigating and inquiring into the matters stated in the application, the Board shall make a recommendation to the Minister in respect of the application indicating whether the applicant is a fit and proper person to conduct a national lottery.

6. Form of licence to conduct a national lottery.

(1) The Minister shall, on being satisfied that the applicant is a fit and proper person to conduct a national lottery, issue to the applicant a licence to conduct a national lottery upon payment of the prescribed fees.

(2) A licence to conduct a national lottery shall be issued subject to the terms and conditions specified in regulation 31.

(3) The Minister may specify other terms and conditions in a licence.

(4) The licence to conduct a national lottery shall be in Form 2 in Schedule 1.

Public lottery

7. Application for a licence to conduct a public lottery.

(1) An application for a licence to conduct a public lottery shall be made to the Board using Form 3 in Schedule 1.

(2) The application shall be accompanied with the prescribed fee and shall be made at least three months from the date when the licence is intended to commence.

8. Investigation and inquiry into application.

(1) The Board shall upon receipt of the application for a licence to conduct a public lottery process the application by investigating and inquiring into the matters stated in the application and whether the applicant is a fit and proper person to conduct a public lottery.

(2) The Board may require the applicant to give evidence of any statement or matter included in the application.

(3) After investigating and inquiring into the matters stated in the application, the Board may grant or refuse to grant a licence to conduct a public lottery to the applicant.

9. Form of licence to conduct a public lottery.

(1) A licence to conduct a public lottery shall be in Form 4 in Schedule 1 and shall be issued upon payment of the prescribed fees.

(3) A licence to conduct a public lottery shall be issued subject to the terms and conditions specified in regulation 31.

(4) The Board may specify other terms and conditions in a licence.

PART III—CASINO OPERATING LICENCE

10. Application for casino licence.

(1) An application to establish or operate a casino shall be made to the Board in Form 5 in

Schedule 1.

(2) The application shall be accompanied by the prescribed fees and shall specify the premises in respect of which the application is made.

11. Matters to be considered by Board in determining application.

(1) The Board shall not grant an application for a casino licence unless the Board is satisfied that the applicant and each person concerned or associated with the management and operation of a casino is a fit and proper person.

(2) For purposes of determining whether a person is a fit and proper person under subregulation (1), the Board shall have regard to the following—

- (a) the reputation of the person including the character, honesty and integrity of the person;
- (b) the financial status of the person;
- (c) the proposed ownership or corporate structure, in the case of an applicant that is not a natural person;
- (d) whether the applicant has or is able to obtain financial resources that are adequate to ensure the financial viability of the proposed casino and the services of persons who have sufficient experience in the management and operations of a casino;
- (e) whether the applicant has sufficient business ability to establish and maintain a successful casino;
- (f) whether any of those persons has any business association with any person, body or association who or which, in the opinion of the Board, is not of good repute having regard to character, honesty and integrity or has undesirable or unsatisfactory financial resources;
- (g) whether each director, partner, trustee, executive officer and secretary and any other officer or person determined by the Board to be associated or connected with the ownership, administration or management of the operations or business of the applicant is a suitable person to act in that capacity;
- (h) whether any person proposed to be engaged or appointed to manage or operate the casino is a suitable person to act in that capacity;
- (i) whether the proposed location of the casino and the premises are suitable and have the capacity to accommodate at least ten gaming tables and thirty slot machines and enough parking;
- (j) whether the applicant is a suitable person to develop, maintain and promote the casino as a compelling tourist destination which meets prevailing market demand and industry standards and contributes to the tourism industry in Uganda; and
- (k) any other matter as the Board may determine.

12. Advertising of application.

(1) The Board shall within seven days after receipt of an application to establish or operate a casino, publish a notice in at least one newspaper of wide circulation within the area where the premises of the applicant are proposed to be located.

(2) The Board shall invite the public to make representations within seven days relating to the application and the applicant.

(3) The applicant for a licence shall pay for the notice referred to in sub regulation (1).

(4) The notice referred to in subregulation (1) shall be in **Form 10** in Schedule 1 and shall state—

- (a) the name of the applicant;
- (b) the names of all the shareholders, if the applicant is a company;
- (c) the address and the premises from which the applicant intends to operate;
- (d) the address to which objections or comments on the application may be sent;
- (e) the closing date for the submission of receiving objections or comments; and
- (f) the address at which the application may be inspected.

13. Objections and comments.

(1) Any person wishing to object to or comment on an application submitted to the Board shall do so in writing within the seven days specified in the notice.

(2) The objection or comments shall be in writing and shall specify—

- (a) the application to which the objection relates;
- (b) the grounds on which the objection is founded;
- (c) the full particulars and facts to substantiate the comment, in the case of a comment; and
- (d) the name, address and telephone number of the person submitting the objection or comment.

(3) On receipt of an objection or adverse comment to an application, the Board shall submit the objection or adverse comment to the applicant, who may reply to it in writing within seven days from the date of submission by the Board.

14. Investigation of application

(1) For the purposes of investigating and inquiring into the application to establish or operate a casino, the Board shall conduct all investigations and inquiries as it considers necessary to enable it to consider the application properly.

(2) The Board may—

- (a) require any person being investigated in relation to the person's suitability to be concerned in or associated with the management or operations of a casino to consent to

- having his photograph, finger prints or palm prints taken; and
- (b) send a copy of the application and of any such photograph, finger prints and palm prints taken under paragraph (a) and any supporting documentation to the Inspector General of Police, but the information or other matters collected under this regulation shall be maintained as confidential information, not to be used for any other purpose than the purpose provided in this regulation.

(3) The Board may refuse to consider an application for a casino licence if any person from whom it requires a photograph, finger prints or palm prints under this regulation refuses to provide a photograph, finger prints or palm prints.

15. Requiring further information from applicant.

(1) The Board may, by notice in writing, require an applicant for a licence to establish or operate a casino or a person whose association with the applicant is, in the opinion of the Board, relevant to the application to do any one or more of the following—

- (a) to provide, in accordance with the notice, any information that is relevant to the investigation of the application and is specified in the notice;
- (b) to produce, in accordance with the notice, any records relevant to the investigation of the application that are specified in the notice and to permit examination of the records, the taking of extracts from them and the making of copies of them;
- (c) to furnish to the Board any authorisations and consents from other persons that the Board directs for the purpose of enabling the Board to obtain information, including financial and other information concerning the person and his or her associates.

(2) Where the notice or request made under this regulation is not complied with, the Board may refuse to consider the application concerned.

16. Grant or refusal of licence to establish or operate a casino.

(1) The Board shall determine an application for a licence to establish or operate a casino within the time specified in section 42 (3) of the Act and shall notify the applicant in writing of its decision to grant with a request to pay a prescribed fee or refuse to grant a licence.

(2) A licence to establish or operate a casino shall be in Form 6 in Schedule 1 and is granted subject to the terms and conditions specified in regulation 31.

PART IV—GAMING AND BETTING LICENCES

17. Pool betting operating licence or bingo operating licence.

(1) An application for a pool betting operating licence or to operate or provide facilities for playing bingo shall be made in duplicate to the Board in Form 7 in Schedule 1.

- (2) The application shall be accompanied with the prescribed fee.

18. Premises used for gaming, betting pool betting and bingo.

(1) The Board shall before issuing a licence in respect of gaming, betting, pool betting or bingo determine the suitability of the premises in which the applicant proposes to operate the gaming, betting, pool betting or bingo.

(2) For the purposes of sub regulation (1), the premises proposed to be used for gaming, betting, pool betting or bingo by the applicant shall conform to the following requirements—

- (a) the premises shall be situated within a city, municipality or town;
- (b) the premises shall be of minimum size of thirty square meters;
- (c) the premises shall be of a permanent structure;
- (d) the premises shall away from a school, a hospital, a market, a place of worship or government offices;
- (e) the premises shall have accessible facilities of convenience and a common area for clients;
- (f) the premises shall have a strong-room for purposes of securing monies collected; and
- (g) the premises shall have a notice board placed in a conspicuous place for the display of licences, government notices, the rules of games promoted, telephone numbers of the Board, disclaimers regarding the effects of gambling and any other matter required to be displayed.

19. Application for gaming or betting licence.

(1) An application for a licence to provide facilities for betting other than pool betting or general betting operating licence shall be made in duplicate to the Board in the **Form 8** in Schedule 1.

(2) The application shall be accompanied by the prescribed fee and shall be made at least two months from the date when the licence is intended to commence.

(3) An application for a licence to provide facilities for betting other than pool betting or general betting operating licence, shall, at a minimum, contain comprehensive information in respect of—

- (a) the financial strength of the applicant and the source of funding;
- (b) the management expertise of the applicant, with reference to—
 - (i) the quality, ability, operating history, applicable experience and adaptability of the applicant; and
 - (ii) all jurisdictions in which the applicant has been or is licensed;
- (c) the location of the proposed premises to which the licence applies, with reference to the location, prominence and visibility of the site; and
- (d) provision for the training of employees at various levels of employment.

20. Betting intermediary operating licence.

(1) An application for a betting intermediary operating licence shall be made to the Board in Form 9 in Schedule 1.

(2) The application shall be accompanied with the prescribed fee.

Processing application for gaming or betting licence

21. Advertising of application.

(1) The Board shall within seven days after receipt of an application for a gaming or betting licence under this Part publish a notice in at least one newspaper of wide circulation within the area where the premises of the applicant are located, inviting the public to make representations within fourteen days relating to the application or the applicant.

(2) The applicant for a gaming or betting licence shall pay for the notice referred to in sub regulation (1).

(3) The notice referred to in subregulation (1), shall be in Form 10 in Schedule 1 and shall state—

- (a) the name of the applicant;
- (b) if the applicant is a company, the names of all the shareholders;
- (c) the type of gaming or betting licence applied for;
- (d) the address and the premises from which the applicant intendsto operate;
- (e) the address to which objections or comments on the application may be sent;
- (f) the closing date for the submission of receiving objections or comments; and
- (g) the address at which the application may be inspected.

22. Objections and comments.

(1) Any person wishing to object to or comment on an applicationsubmitted to the Board shall do so in writing within the seven days specified in the notice.

(2) The objection or comments shall be in writing and shall specify—

- (a) the application to which the objection relates;
- (b) the grounds on which the objection is founded, in the case of an objection;
- (c) the full particulars and facts to substantiate the comment, in the case of a comment; and
- (d) the name, address and telephone number of the person submitting the objection or comment.
- (e) on receipt of an objection to or adverse comment on an application, the Board shall submit the objection or adverse comment to the applicant, who may reply to it in writing within seven days from the date of submission by the Board.

23. Processing application for gaming or betting licence.

(1) The Board shall investigate and inquire into the matters stated in the application taking into account the matters specified in the Act or these Regulations and any objections or comments made in respect of the application.

(2) The Board shall after considering the application determine whether it rejects or grants the licence to the applicant.

(3) Where the Board is not satisfied with the application for a licence, the Board may—

- (a) reject the application giving reasons and notify the applicant accordingly within twenty-one days of the decision to reject the application; or
- (b) make comments and recommendations thereon and return it to the applicant.

(4) An applicant to whom the application is returned under subregulation (3) (b), may resubmit a revised application within seven days from the date of notification.

24. Grant of licence.

(1) The Board shall issue to the applicant a licence to provide gaming or facilities for betting other than pool betting or general betting operating licence, where the Board is satisfied that the applicant is a fit and proper person to hold a gaming or betting license, subject to terms and conditions specified in the licence and upon payment of the prescribed fee.

(2) The Form of a licence to provide facilities for betting other than pool betting or general betting operating licence shall be in Form 11 in Schedule 1.

PART V—GAMING OR BETTING MACHINE LICENCE

25. Application to manufacture, supply or install gaming or betting machines.

(1) For the purposes of sections 27 (2)(f), (g) and (h) of the Act, a supplier, manufacturer or installing licence is required by every person who—

- (a) distributes or supplies any gaming device for use in Uganda;
- (b) manufactures, maintains, alters, repairs or modifies a gaming or betting device;
- (c) installs or adapts a gambling or betting software; or
- (d) makes gaming or betting machines available for use in a gaming or betting centre or casino.

(2) An application to manufacture or supply gaming machines, make gaming or betting machines available for use in a gaming or betting centre or to adapt, repair or maintain a gaming or betting machine shall be in Form 12 in Schedule 1.

(3) The application shall be accompanied with the prescribed fee.

(4) The form of a licence to provide a gaming or betting machine technical operating licence shall be in Form 11 in Schedule 1.

PART VI—LICENSING OF EMPLOYEES OF CASINO OR OTHER
GAMING AND BETTING FACILITY

26. Definition of casino or other gaming and betting facility employee

For the purposes of the Act and these Regulations, an employee of a casino or other gaming or betting facility means an individual who is employed as a chief executive, chief of operations, chief of accounts, manager of premises or gaming floor manager for the case of casinos.

27. Application to licence person employed in a casino or gaming facility.

(1) For the purposes of sections 27(3) and 31 of the Act, an application for a licence for a person proposed to be employed in a casino or other gaming or betting facility shall be in Form 13 in Schedule 1.

(2) The application shall be accompanied with—

- (a) proof of relevant experience;
- (b) the relevant academic documents;
- (c) prescribed fees;
- (d) a certificate of no criminal record issued by a competent authority;
- (e) a statement of by the casino operator or gaming or betting operator who employs or is proposing to employ the applicant as to the competence of the applicant to discharge the duties allocated or proposed to be allocated to the applicant.

28. Investigation and determination of application.

The Board shall investigate and consider each application for a licence for a person employed in a casino or betting facility, taking into account any submissions made by the applicant within the time allowed, and shall make an assessment of—

- (a) the integrity, responsibility, personal background and financial stability of the applicant;
- (b) the general reputation of the applicant having regard to character, honesty and integrity;
- (c) the suitability of the applicant to perform the type of work proposed to be performed by the applicant as a licensee; and
- (d) any other matter relevant to the application.

29. Form of licence for person employed in casino, gaming or betting facility.

(1) A licence for a person employed in a casino, gaming or betting facility shall be in Form 14 in Schedule 1.

(2) The licence under sub regulation (1), shall be issued upon payment of the prescribed fee.

PART VII—SECURITY BOND

30. Security bond.

(1) Subject to sub regulation (2), in accordance with section 40 of the Act, an applicant whose application for a licence has been approved by the Board shall take out and maintain a bank guarantee in favour of the Board with a financial institution licensed by the Central Bank.

(2) This section does not apply to a licence for a person employed in a casino, gaming or betting facility.

(3) For the purposes of this regulation, the Board shall before issuing a licence to any applicant whose application has been approved require the applicant to provide proof of the bank guarantee required under sub regulation (1).

(4) The bank guarantee shall be in the amount specified in Schedule 2.

PART VIII—GENERAL PROVISIONS ON LICENSING

31. Terms and conditions of every licence.

There is implied in every licence granted the Act and these Regulations that—

- (a) the Uganda Revenue Authority and other Government Agencies shall be allowed to access the premises of a licensee for auditing and monitoring purposes;
- (b) the licence shall not be used for a purpose other than that for which it is issued;
- (c) the licence shall not be transferable;
- (d) the license is specific to the premises specified in the licence;
- (e) the licensee shall, within fourteen days after making any change in the management structure of the licensee, notify the Board of the change;
- (f) the licensee shall verify the age of every person accessing the premises of the licensee to engage in the activities offered by that licensee;
- (g) in the case of a licence relating to a person employed in a casino, gaming or betting facility, the licensed person shall display identification at all times while on duty;
- (h) in the case of a license relating to sports betting premises, to operate and be open within the hours specified by law.

32. Amendment of conditions in licence.

(1) The conditions of a licence issued under the Act and these Regulations, may be amended by the Board in accordance with this Regulation.

(2) An amendment may be proposed by —

- (a) the holder of a licence requesting the Board in writing to make the amendment; or
- (b) the Board giving notice in writing of the proposed amendment to the licence holder.

(3) The Board shall allow the licence holder such period as it may specify to make submissions to the Board concerning any proposed amendment and shall consider the submissions made.

(4) The Board shall then decide whether to make the proposed amendment, with or without changes from that originally proposed, and shall notify the licence holder its decision.

(5) Any amendment that the Board decides upon takes effect when notice of the decision is given to the licence holder or on any later date that may be specified in the notice.

(6) For the purposes of this Regulation, “amendment” includes the variation or revocation of any condition or the addition of a new condition.

33. Renewal of a licence.

(1) An application to renew a licence shall be made at least two months before the expiry of the licence.

(2) In considering an application to renew a licence, the Board shall have regard to how the applicant has complied with the terms and conditions of the licence.

34. Public inspection.

All applications for licences shall, be open for inspection by interested persons at the Board’s offices, or such other place as the Board may determine, during normal working office hours.

35. Withdrawal of application.

(1) An applicant may at any time prior to the final consideration of an application withdraw the application.

(2) The Board shall not refund the application fee paid by the applicant when the applicant withdraws the application.

36. Display of licence.

In accordance with section 62 of the Act, the holder of any licence issued under the Act and these Regulations, shall prominently display a current copy of the licence issued to it or he or she by the Board on the licensed premises.

37. Revocation of S.I. 191-1, 292-1, 292-3 and 292-4

The following enactments are revoked –

- (a) the National Lotteries (Miscellaneous Provisions) Regulations,
- (b) the Gaming and Pool Betting Control and Taxation) Regulations,
- (c) the Gaming and Pool Betting (Control and Taxation) Order; and
- (d) the Gaming and Pool Betting (Control and Taxation) (Gaming and Pool Bets Tax) Order

SCHEDULE 1

THE REPUBLIC OF UGANDA

Insert a

*pass port
photo*

Reg. 4

LOTTERIES AND GAMING ACT, 2016

FORM 1

APPLICATION FOR LICENCE TO CONDUCT A NATIONAL LOTTERY

A—PARTICULARS OF THE APPLICANT

1. Name _____
2. Address _____
3. Nationality _____
4. Country of residence or principal place of business

5. Age of applicant (*where the applicant is an individual* _____)
6. National Identification Number or passport number in case of foreigners

7. Where the applicant is a company shall provide the Training details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

B—PARTICULARS OF THE LOTTERY

8. Name under which the National Lottery will be conducted:

9. The National Lottery will be conducted at:
Principal place: _____
Plot No. and Street: _____
District _____
10. Describe the proposed National Lottery including the mechanism of the lottery

11. Districts of Uganda where the National Lottery will be conducted:

C- SUITABILITY OF THE APPLICANT

12. Have you or any of the persons named in this application been engaged in any other National Lottery business, or any business involving the operation of a lottery?

Yes _____ No _____

If so, state –

(a) name of business _____

(b) the capacity in which you or the person named in this application was engaged

(c) period when the lottery was conducted _____

13. Have you or any of the persons named in this application or any person employed or connected with your business ever been arrested or convicted for any offence or crime, even though subject of a pardon, amnesty, or other similar action.

Yes _____ No _____

14. If yes, give particulars:

15. What do you expect to be the amount of the gross turnover for the first year of the national lottery in respect of which this application is made: _____ UGX

16. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

.....
(Signature)

+application should be filled in duplicate

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be.

**Delete as necessary*

FORM 2

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

LICENCE TO CONDUCT A NATIONAL LOTTERY

(Under section 23 of the Lotteries and Gaming Act, 2016)

_____ *(insert name of applicant)* is
licensed to conduct a national lottery within Uganda from the _____ day of _____, 20 _____,
to the _____ day of _____, 20 _____.

Dated at _____ this _____ day of _____, 20 _____

Minister of Finance, Planning and Economic Development

Reverse side of licence.

1. It is the responsibility of the licensee to ensure that the details entered on the front of this licence are correct.
2. The Minister or Board may execute a detailed licence agreement with the licensee and such licence agreement shall form part of this licence.
3. Before there is a change of ownership of the facility to which this licence relates, this licence must be taken to the minister for cancellation.
4. This licence is valid for Uganda only.
5. This licence must be produced when applying for a renewal.

*Insert a
pass port photo.*

FORM 3

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

APPLICATION FOR LICENCE TO CONDUCT A PUBLIC LOTTERY

A—PARTICULARS OF THE APPLICANT

1. Name _____
2. Address _____
3. Nationality _____
4. Country of residence or principal place of business _____
5. Age of applicant (*where the applicant is an individual*) _____
6. National Identification Number or passport number in case of foreigners

7. Where the applicant is a company shall provide the following details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

B—PARTICULARS OF THE LOTTERY

8. Name under which the public lottery will be conducted:

9. The Public Lottery will be conducted at-
Principal place: _____
Plot No. and Street: _____
District _____
10. Describe the proposed public lottery including the mechanism of the lottery

11. Districts of Uganda where the public lottery will be conducted:

12. Describe the purposes for conducting a public lottery:

C- SUITABILITY OF THE APPLICANT

13. Have you or any of the persons named in this application been engaged in any other public lottery business, or any business involving the operation of a lottery?

Yes _____ No _____

If so, state –

(a) name of business _____

(b) the capacity in which you or the person named in this application was engaged

(c) period when the lottery was conducted _____

17. Have you or any of the persons named in this application or any person employed or connected with your business ever been arrested or convicted for any offence or crime, even though subject of a pardon, amnesty, or other similar action.

Yes _____ No _____

14. If yes, give particulars:

15. What do you expect to be the amount of the gross turnover for the first six months of the public lottery in respect of which this application is made: _____ UGX

16. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

.....

(Signature)

+application should be filled in duplicate

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be.

**Delete as necessary*

FORM 4

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016**LICENCE TO CONDUCT A PUBLIC LOTTERY***(Under section 24 of the Lotteries and Gaming Act, 2016)*

_____ (*insert name of applicant*) is licensed to conduct a public lottery within Uganda from the _____ day of _____, 20 ____, to the _____ day of _____, 20 ____.

Dated at _____ this _____ day of _____, 20 ____

_____ *Chairperson*
National Lotteries and Gaming Regulatory Board

Reverse side of licence.

1. It is the responsibility of the licensee to ensure that the details entered on the front of this licence are correct.
2. The Board may execute a detailed licence agreement with the licensee and such licence agreement shall form part of this licence.
3. Before there is a change of ownership of the facility to which this licence relates, this licence must be taken to the minister for cancellation.
4. This licence is valid for Uganda only.
5. This licence must be produced when applying for a renewal.

*Insert a pass
photo*

FORM 5

Reg. 10

THE REPUBLIC OF UGANDA

THE LOTTERIES AND GAMING ACT, 2016

APPLICATION FOR A LICENCE TO ESTABLISH OR OPERATE A CASINO

A-PARTICULARS OF THE APPLICANT

1. Name _____
2. Address _____
3. Nationality _____
4. Country of residence or principal place of business _____
5. Age of applicant (*where the applicant is an individual*)

6. National Identification Number or passport number in case of foreigners

7. Where the applicant is a company shall provide the Training details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

B- PARTICULARS OF THE CASINO

8. Name under which the casino will be operated or established:

9. The casino will be located at-
 Principal place: _____
 Plot No. and Street: _____
 District _____
10. The class of casino games that the licence will relate to: _____

11. Description of the organisation of premises where the casino will be operated or established. (*attach the plans, diagrams and specifications of the layout of the premises*)

12. List of categories of the machines or devices to be used in a casino: (*attach the diagrams or plan of the layout of the machines at the premises*)

C- SUITABILITY OF THE APPLICANT

13. Have you or any of the persons named in this application been engaged in any other casino business, or any business involving the operation of a gaming or betting?
 Yes _____ No _____
 If so, state –
 (a) name of business _____
 (b) the capacity in which you or the persons named in this application was engaged

14. Have you or any of the persons named in this application or any person employed or connected with your business ever been arrested or convicted for any offense or crime, even though subject of a pardon, amnesty, or other similar action.
 Yes _____ No _____

15. If yes, give particulars:

16. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

.....

(Signature)

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be.

**Delete as necessary*

FORM 6

Reg. 16(2)

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

LICENCE TO ESTABLISH OR OPERATE A CASINO

(Under section 28 of the Lotteries and Gaming Act, 2016)

_____ (insert name of applicant) is licensed to establish or operate a casino within Uganda from the _____ day of _____, 20 ____, to the _____ day of _____, 20 ____.

The licensee is authorised to employ _____ (insert the number of employees) as the minimum number of employees.

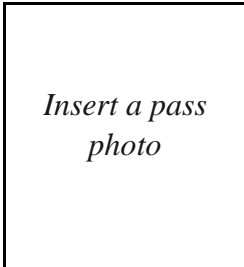
The class of casino games played in the casino shall be limited to:

Dated at _____ this _____ day of _____, 20 ____

Chairperson
National Lotteries and Gaming Regulatory Board

Reverse side of licence.

- 1. It is the responsibility of the licensee to ensure that the details entered on the front of this licence are correct.*
- 2. The Board may execute a detailed licence agreement with the licensee and such licence agreement shall form part of this licence.*
- 3. Before there is a change of ownership of the facility to which this licence relates, this licence must be taken to the minister for cancellation.*
- 4. This licence is valid for Uganda only.*
- 5. This licence must be produced when applying for a renewal.*



FORM 7

Reg. 17

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

**APPLICATION POOL BETTING OPERATING
LICENCE OR BINGO OPERATING LICENCE**

A-PARTICULARS OF THE APPLICANT

- 1. Name _____
- 2. Address _____
- 3. Nationality _____
- 4. Country of residence or principal place of business _____
- 5. Age of applicant (where the applicant is an individual) _____
- 6. National Identification Number or passport number in case of foreigners

7. Where the applicant is a company shall provide the following details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

B- PARTICULARS OF THE POOL BETTING FACILITIES OR BINGO OPERATING FACILITIES

8. Name under which the pool betting or bingo playing facility will be operated or established:

9. The pool betting or bingo playing facility will be located at
 Principal place: _____
 Plot No. and
 Street: _____
 District _____
10. Description of the organisation and layout of premises where the pool betting or bingo playing facility will be operated or established. (attach the plans, diagrams and specifications of the layout of the premises) _____

11. List of categories and types of the machines or devices to be used in pool betting or bingo playing facility: (attach the diagrams or plan of the layout of the machines at the premises)

C- SUITABILITY OF THE APPLICANT

12. Have you or any of the persons named in this application been engaged in any other pool betting or gaming business, or any business involving the operation of gaming or betting?
 Yes _____ No _____
 If so, state –
 (a) name of business _____
 (b) the capacity in which you or the person named in this application was engaged

13. Have you or any of the person named in this application or any person employed or connected with your business ever been arrested or convicted for any offense or crime, even though subject of a pardon, amnesty, or other similar action.
 Yes _____ No _____
14. If yes, give particulars:

15. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

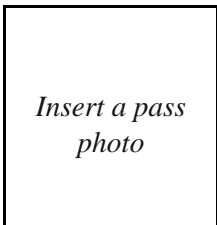
.....

(Signature)

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be.

**Delete as necessary*

FORM 8



THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

APPLICATION FOR BETTING LICENCE

A-PARTICULARS OF THE APPLICANT

1. Name _____
2. Address _____
3. Nationality _____
4. Country of residence or principal place of business _____
5. Age of applicant (where the applicant is an individual) _____
6. The National Identification Number or passport number in case of foreigners

7. Where the applicant is a company shall provide the following details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

B- PARTICULARS OF BETTING FACILITY

8. Name under which a gaming or betting facility will be operated or established:

9. The gaming or betting facility will be located at-
Principal place: _____
Plot No. and Street: _____

District _____

10. Description of the organisation and layout of premises where a gaming or betting facility will be operated or established. (Attach the plans, diagrams and specifications of the layout of the premises)

11. List of categories and types of the machines or devices to be used in a gaming or betting facility: (attach the diagrams or plan of the layout of the machines at the premises)

C- SUITABILITY OF THE APPLICANT

12. Have you or any of the persons named in this application been engaged in any other betting or gaming business, or any business involving the operation of gaming or betting?

Yes _____ No _____

If so, state –

(a) name of business _____

(b) the capacity in which you or the person named in this application was engaged

13. Have you or any of the person named in this application or any person employed or connected with your business ever been arrested or convicted for any offense or crime, even though subject of a pardon, amnesty, or other similar action.

Yes _____ No _____

14. If yes, give particulars:

15. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

.....
(Signature)

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be.

*Delete as necessary

FORM 9

Reg. 20

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

APPLICATION FOR BETTING INTERMEDIARY OPERATING LICENCE

A-PARTICULARS OF THE APPLICANT

1. Name _____
2. Address _____
3. Nationality _____
4. Country of residence or principal place of business _____
5. Age of applicant (where the applicant is an individual _____
6. The National Identification Number or passport number in case of foreigners

7. Where the applicant is a company shall provide the following details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

B- PARTICULARS OF BETTING FACILITY

8. Name under which a betting intermediary facility will be operated or established:

9. The betting intermediary facility will be located at-

Principal place: _____

Plot No. and Street: _____

District _____

10. Description of the organisation and layout of premises where a betting intermediary facility will be operated or established. (Attach the plans, diagrams and specifications of the layout of the premises)

11. List of categories and types of the machines or devices to be used in a betting intermediary facility: (attach the diagrams or plan of the layout of the machines at the premises)

C- SUITABILITY OF THE APPLICANT

12. Have you or any of the persons named in this application been engaged in any other betting or gaming business, or any business involving the operation of gaming or betting?

Yes _____ No _____

If so, state –

(a) name of business _____

(b) the capacity in which you or the person named in this application was engaged

13. Have you or any of the person named in this application or any person employed or connected with your business ever been arrested or convicted for any offense or crime, even though subject of a pardon, amnesty, or other similar action.

Yes _____ No _____

14. If yes, give particulars:

15. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

.....

(Signature)

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be.

**Delete as necessary*

FORM 10

Reg. 12 and 21

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

NOTICE OF APPLICATION.

TAKE NOTICE that an application for _____
(state full details of the applicant and the address of the applicant) relating to
_____ (insert category of the license applied for) has been lodged with the Board.

The applicant intends to operate his or her or its business
at _____

(insert the location and the address where the applicant intends to operate from).

The Board will proceed to consider the application, if no representation or objection is lodged with the Board within fourteen days from the date of publication of this notice unless cause be shown to the contrary.

Dated this _____ day of _____, 20 ____

.....
Chairperson
National Lotteries and Gaming Regulatory Board

FORM 11

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

GAMING OR BETTING LICENCE

(Under section 27 of the Lotteries and Gaming Act, 2016)

_____ *(insert name of applicant)* is licensed to provide gaming or facilities for betting other than pool betting or general betting operating licence, a gaming or betting machine technical operating licence, a betting intermediary operating licence*, within Uganda from the _____ day of _____, 20 ____, to the _____ day of _____, 20 ____.

Dated at _____ this _____ day of _____, 20 ____

Chairperson

*National Lotteries and Gaming Regulatory Board *Delete whichever is not applicable*

Reverse side of licence.

- 1. It is the responsibility of the licensee to ensure that the details entered on the front of this licence are correct.*
- 2. The Board may execute a detailed licence agreement with the licensee and such licence agreement shall form part of this licence.*

3. *Before there is a change of ownership of the facility to which this licence relates, this licence must be taken to the minister for cancellation.*
4. *This licence is valid for Uganda only.*
5. *This licence must be produced when applying for a renewal.*

FORM 12

*Insert a
pass photo*

Reg. 25

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

APPLICATION TO MANUFACTURE, SUPPLY OR INSTALL GAMING OR BETTING MACHINES.

A-PARTICULARS OF THE APPLICANT

1. Name _____
2. Address _____
3. Nationality _____
4. Country of residence or principal place of business _____
5. Age of applicant (where the applicant is an individual) _____
6. National Identification Number or passport number in case of foreigners _____

1. Where the applicant is a company shall provide the following details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

B- PARTICULARS OF THE MANUFACTURING, SUPPLYING, REPAIRING OR INSTALLING FACILITIES

8. Name under which the manufacturing, supplying, repairing or installing facility will be operated or established:

9. The manufacturing, supplying, repairing or installing facility will be located at-

Principal place: _____

Plot No. and

Street: _____

District _____

10. List of categories and types of the machines or devices to be manufactured, supplied, repaired or installed.

C- SUITABILITY OF THE APPLICANT

11. Have you or any of the persons named in this application been engaged in any other manufacturing, supplying, repairing or installing betting or gaming machines business, or any business involving gaming or betting machines?

Yes _____ No _____

If so, state –

(a) name of business _____

(b) the capacity in which you or the person named in this application was engaged

- - - - -

6. Have you or any of the person named in this application or any person employed or connected with your business ever been arrested or convicted for any offense or crime, even though subject of a pardon, amnesty, or other similar action.

Yes _____ No _____

If yes, give particulars:

12. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

.....
(Signature)

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be.

**Delete as necessary*

FORM 13

Reg. 27

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

APPLICATION TO LICENCE A PERSON EMPLOYED IN A CASINO OR GAMING FACILITY.

A-PARTICULARS OF THE APPLICANT

1. Name: _____

2. Date of birth: _____

3. National Identification Number or passport number in case of foreigners

4. Occupation: _____

5. Qualification: _____

(attach the necessary certified documents)

6. Professional membership (if any): _____ *(attach a certified proof of membership)*

7. Address: _____

(i) telephone numbers: _____

(ii) email address: _____

(iii) postal address: _____

B- PARTICULARS OF THE EMPLOYER

8. Name _____

9. Address _____

10. Nationality _____

11. Country of residence or principal place of business _____

12. Age of applicant (where the applicant is an individual) _____

13. National Identification Number or passport number in case of foreigners

14. Where the applicant is a company shall provide the following details:

<i>Name of shareholder</i>	<i>Nationality</i>	<i>Age</i>	<i>Address (Physical or Postal)</i>

C- PROFESSIONAL CONDUCT

13. Whether the applicant has been engaged in any activity or employment related to casino or gaming facility

Yes _____ No _____

If so, state –

(a) name of the activity or employer _____

(b) the capacity in the applicant was engaged _____

14. Have you or any of the person named in this application or any person employed or connected with your business ever been arrested or convicted for any offense or crime, even though subject of a pardon, amnesty, or other similar action.

Yes _____ No _____

15. If yes, give particulars:

16. Have you applied for/been refused/been granted* any other licence under the Act or the Regulations or in any other jurisdiction:

Yes _____ No _____

If so, give particulars

Date atthis day of20.....

.....

(Signature)

*+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be. *Delete as necessary*

FORM 14

Reg. 29

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

**A LICENCE FOR A PERSON EMPLOYED IN A CASINO, GAMING
OR BETTING FACILITY**

(Under section 27(3) and 31 of the Lotteries and Gaming Act, 2016)

_____ (insert name of applicant) is licensed to be employed in a casino, gaming or betting facility within Uganda from the _____ day of _____, 20 ____, to the _____ day of _____, 20 ____.

Dated at _____ this _____ day of _____, 20 ____

Chairperson
National Lotteries and Gaming Regulatory Board

Reverse side of licence.

1. *It is the responsibility of the licensee to ensure that the details entered on the front of this licence are correct.*
2. *The Board may execute a detailed licence agreement with the licensee and such licence agreement shall form part of this licence.*
3. *Before there is a change of ownership of the facility to which this licence relates, this licence must be taken to the minister for cancellation.*
4. *This licence is valid for Uganda only.*
5. *This licence must be produced when applying for a renewal.*

SCHEDULE 2

Reg. 30

LICENCEES REQUIRED TO PROVIDE A SECURITY BOND UNDER SECTION 40 OF THE ACT

<i>Item</i>	<i>Category or class of licence</i>	<i>Amount of security bond/ bank guarantee in UGX</i>
1.	Betting	500,000,000/=
2.	Slot machines	500,000,000/=
3.	Licence to establish or operate a casino	500,000,000/=
4.	Pool betting operating licence	500,000,000/=
5.	Bingo operating licence	200,000,000/=

6.	Betting intermediary operating licence	200,000,000/=
7.	National lottery or public lottery	500,000,000/=

MATIA KASAIJA (MP)
Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS

SUPPLEMENT No. 3 20th January, 2017

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 4, Volume CX, dated 20th January, 2017

Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U N M E N T S

2017 No. 8.

THE LOTTERIES AND GAMING (MINIMUM CAPITAL REQUIREMENTS) REGULATIONS, 2017.

ARRANGEMENT OF REGULATIONS

Regulation

1. Title.

2. Interpretation
3. Minimum capital requirements for a licence
4. Computation of minimum capital adequacy
5. Prompt mandatory corrective measures

Schedule

S T A T U T O R Y I N S T R U M E N T S

2017 No. 8

The Lotteries and Gaming (Minimum Capital Requirements) Regulations, 2017.

(Under sections 39 of the Lotteries and Gaming Act, 2016 Act No. 7 of 2016)

IN **EXERCISE** of the powers conferred upon the Minister responsible for finance by section 39 of the Lotteries and Gaming Act, 2016, these Regulations are made this 27th day of May, 2016.

1. Title.

These Regulations may be cited as the Lotteries and Gaming (Minimum Capital Requirements) Regulations, 2017.

2. Interpretation.

In these Regulations, unless the context otherwise requires—

“Act” means the Lotteries and Gaming Act, 2016;

“Board” means the National Lotteries and Gaming Regulatory Board established under section

2 of the Act;

“capital adequacy” means maintaining the minimum capital and on-going capital required by the Act and these Regulations;

“capital deficiency” means failure to meet the minimum capital requirements prescribed by these Regulations;

“licensee” means the holder of a licence.

3. Minimum capital requirements for a licence.

(1) The amount specified in the Schedule shall be the minimum capital required in respect of each licence specified in the Schedule.

(2) The amount of minimum capital required shall be the minimum fixed capital unimpaired by losses of the casino, lottery facility, gaming or betting facility.

4. Computation of minimum capital adequacy.

(1) A licensee shall maintain adequate records including daily balance sheets, periodic statements of income and expense to enable proper computation of its capital adequacy.

(2) A licensee shall submit to the Board on a quarterly basis, proof of capital adequacy, prepared at the close of business at the end of the months of March, June, September, and December.

(3) The Board may exercise its powers of inspection under the Actor Regulations made by the Minister, to verify the accuracy of the proof of capital adequacy under sub regulation (2).

(4) The Board may, at any time and at its discretion, call upon the auditors or any other person from a casino, lottery facility, gaming or betting facility, to verify the accuracy of any quarterly data submitted to the Board.

(5) In determining whether a licensee is in compliance with the minimum capital requirements, the Board shall consider whether the licensee has made adequate provisions for losses in accordance with international accounting standards.

5. Prompt mandatory corrective measures.

Where the Board finds that a licensee has a capital below the minimum capital requirements required under regulation 3, for holding the specific licence, the Board may—

- (a) direct the licensee to take specified corrective measures, including limiting the number of equipment, gaming or betting facilities;
- (b) suspend the licence granted under the Act;
- (c) reject an application to renew a license; or
- (d) direct the licensee to comply with the minimum capital requirements within a time specified by the Board.

SCHEDULE

Reg. 3

MINIMUM CAPITAL REQUIRED FOR A LICENCE UNDER THE ACT

Item	Type of licence	Amount of minimum capital required in Uganda shillings
1.	Betting	250,000,000/=
2.	Slot machines	250,000,000/=
3.	Manufacture, supply or installation of gaming or betting machines	250,000,000/=
4.	Licence to establish or operate a casino	1,000,000,000/=
5.	National Lottery	5,000,000,000/=
6.	Public Lottery	250,000,000/=
7.	Pool betting operating licence	250,000,000/=
8.	Bingo operating licence	250,000,000/=
9.	Betting intermediary operating licence	250,000,000/=

MATIA KASAIJA, (MP)
Minister of Finance, Planning and Economic Development.

**STATUTORY INSTRUMENTS
SUPPLEMENT No. 3**

20th January, 2017

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 4, Volume CX, dated 20th January, 2017

Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U M E N T S

2017 No. 9.

THE LOTTERIES AND GAMING (BETTING) REGULATIONS, 2017

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title
2. Interpretation

PART II—ADVERTISEMENTS OF BETTING ACTIVITIES

3. Prohibition of misleading betting adverts
4. Form of betting advertisement

PART III—RESTRICTION OF ACCESS TO MINORS

5. Restricting access to betting facilities by minors.

PART IV—BETTING OPERATING HOURS AND PREMISES

6. Operating hours for betting premises and facilities.
7. Prohibition of betting activities in schools

PART V—INFORMATION ON DANGERS OF BETTING

8. Licensee to provide information on dangers of betting.

S T A T U T O R Y I N S T R U M E N T S

2017 No. 9.

The Lotteries and Gaming (Betting) Regulations, 2017
(Under section 70 of the Lotteries and Gaming Act, 2016 Act 7 of 2016)

IN EXERCISE of the powers conferred upon the Minister by section 70 of the Lotteries and Gaming Act, 2016 and on the recommendation of the National Lotteries and Gaming Regulatory Board, these Regulations are made this 27th day of May, 2016.

PART I—PRELIMINARY

1. Title.

These Regulations may be cited as the Lotteries and Gaming (Betting) Regulations, 2017.

2. Interpretation.

In these Regulations, unless the context otherwise requires—

“Act” means the Lotteries and Gaming Act, 2016.

“Board” means the National Lotteries and Gaming Regulatory Board established by section 2 of the Act;

“licensee” means the holder of a licence to provide betting or gaming or betting machine;

“minor” has the meaning assigned to it in the Act;

“school” means an institution in which students receive regular instruction or an institution which provides instruction by correspondence.

PART II—ADVERTISING BETTING ACTIVITIES

3. Prohibition of misleading betting adverts.

(1) A person shall not advertise or promote any gaming or betting activity—

(a) which is not licensed by the Board;

(b) in premises which are not approved by the Board;

(c) in a manner that is misleading or false;

(d) with a business name or slogan that is misleading or false; (e) in a manner that targets minors.

(2) For the purposes of subregulation (1), any advertisement of a gambling and betting machine or device, a gambling or betting activity, licensed premises or website at which gambling or betting activities are available shall include a statement warning against the dangers of addictive and compulsive gambling or betting in the following words:

“Betting is addictive and can be psychologically harmful”.

(3) Where betting advertisement is carried in a language other than English, the statement in subregulation (2) shall be translated into that language and added to the advertisement.

(4) A person who communicates or airs betting advertisement in contravention of this regulation commits an offence and is liable on conviction to a fine not exceeding forty-eight currency points or imprisonment not exceeding two years or both.

4. Form of betting advertisement.

An advertisement for betting activity shall not—

(a) contain any lewd or indecent language, images or actions;

(b) present any game or bet directly or indirectly as a potential means of relieving financial or personal difficulties;

(c) encourage gaming or betting as a means of recovering past betting or other financial losses;

(d) contain claims or representations that persons who bet a reguaranteed personal, financial or social success;

- (e) represent or imply that—
 - (i) betting is an alternative to employment or a means of acquiring financial security;
 - (ii) winning is the probable outcome of gaming or betting;
 - (iii) gaming or betting primarily involves skill;
 - (iv) gaming or betting is a form of investment;
 - (v) the more or longer one gambles or bets, the greater the chances of winning; or
 - (vi) that gambling or betting is likely to make players’ dreams a reality;
- (f) portray or contain persons or characters engaged in gaming or betting who are, or appear to be minors;
- (g) be placed or aired—
 - (i) in any media primarily directed at minors;
 - (ii) at venues where the majority of the audience may reasonably be expected to be minors; or
 - (iii) on outdoor displays directed at schools, youth centres, technical, other tertiary or university students.

PART III—RESTRICTION OF ACCESS TO MINORS

5. Restricting access to betting facilities access by minors.

(1) A person licensed to provide betting or a gaming or betting machine, shall require every person accessing betting premises or facilities to produce a National Identification Card, or passport in case of foreigners, before obtaining access to the premises of a betting facility or permitting that person to participate in any betting activities.

- (2) A licensee shall not—
 - (a) allow a minor to the licensed premises;
 - (b) permit a minor to operate a gambling and betting machine or device; or
 - (c) make available a gambling or betting activity to minor.

PART IV—BETTING OPERATING HOURS AND PREMISES

6. Operating hours for betting premises and facilities.

(1) Betting premises shall operate and be open to the public between the hours of 10:00 a.m. and 4:00 a.m.

(2) The Board shall monitor betting premises and facilities to ensure that a person licensed to provide betting facilities is complying with the time specified in this regulation.

- (3) A licensee who operates betting premises or facilities or opens betting premises to the

public in contravention of subregulation (1), commits an offence and is liable on conviction to a fine not exceeding forty-eight currency points or imprisonment not exceeding two years or both.

7. Prohibition of betting activities in schools.

(1) A person shall not provide betting activities, premises or facilities in a school, university or other educational institution.

(2) A person who contravenes subregulation (1) commits an offence and is liable on conviction to a fine not exceeding forty-eight currency points or imprisonment not exceeding two years or both.

PART V—INFORMATION ON DANGERS OF BETTING

8. Licensee to provide information on dangers of betting.

(1) Every licensee providing betting activities, premises or facilities shall provide information on the dangers of betting to the persons accessing the betting activities, premises or facilities.

(2) The information shall be made available in a manner determined by the Board.

(3) The information shall include—

- (a) the social and psychological effects of betting;
- (b) the financial risk and other economic dangers of betting; and
- (c) the available places where a person addicted to betting may seek help.

(4) A licensee who does not provide the information required by this regulation commits an offence and is liable, on conviction, or to fine not exceeding forty-eight currency points or imprisonment not exceeding two years or both.

MATIA KASAIJA, (MP)
Minister of Finance, Planning and Economic Development.

**STATUTORY INSTRUMENTS
SUPPLEMENT No. 3**

20th January, 2017

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 4, Volume CX, dated 20th January, 2017

Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U M E N T S

2017 No. 10.

**THE LOTTERIES AND GAMING (GAMING AND BETTING MACHINES)
REGULATIONS, 2017**

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title
2. Interpretation
3. Definition of gaming machine or device

PART II—NATIONAL REGISTER OF GAMING AND BETTING
MACHINES AND DEVICES

4. National register of gaming and betting machines or devices.

PART III—REGISTRATION AND CERTIFICATION OF MACHINES OR DEVICES

5. Registration of gaming and betting machines or devices
6. Inspection of gaming and betting machines or devices.
7. Use of independent testing laboratories.
8. Gaming or betting machine to comply with technical standards.
9. Notification to Board of change in information in register.
10. Board to safeguard information in the register.
11. Records of gaming and betting machines or devices.
12. Prohibition of alteration of registered machine or device.

PART IV—PREQUALIFICATION OF INDEPENDENT GAMING AND BETTING
MACHINES TESTING LABORATORIES

13. Prequalification of independent testing laboratories.
14. Transfer of ownership or possession of registered machine or device.

Schedule—Forms

S T A T U T O R Y I N S T R U M E N T S

2017 No. 10.

The Lotteries and Gaming (Gaming and Betting Machines) Regulations, 2017.
(Under section 70 of the Lotteries and Gaming Act, 2016)

IN EXERCISE of the powers conferred upon the Minister by section 70 of the Lotteries and Gaming Act, 2016 and on the recommendation of the National Lotteries and Gaming Regulatory Board, these Regulations are made this 27th day of May, 2016.

PART I—PRELIMINARY

1. Title.

These Regulations may be cited as the Lotteries and Gaming Regulations, 2017.

2. Interpretation.

In these Regulations, unless the context otherwise requires—

“Act” means the Lotteries and Gaming Act, 2016;

“Board” means National Lotteries and Gaming Regulatory Board established by section 2 of the Act;

“gaming or betting machine or device” means a machine or device as defined in Regulation 3;

“register” means the National Register of Gaming and Betting Machines and devices.

3. Definition of gaming machine or device

(1) For the purposes of the Act and these Regulations and subject to regulation (2), a “gaming machine or device” means a machine which is designed or adapted for use by individuals to gamble, whether or not it can also be used for other purposes.

(2) The following shall not be considered a gaming machine or device—

- (a) a domestic or dual-use computer, by reason only of the fact that it can be used to participate in remote gambling;
- (b) a telephone or other machine for facilitating communication other than a computer by reason only of the fact that it can be used to participate in remote gambling;
- (c) any machine by reason only of the fact that it is designed or adapted for use to bet on future real events;
- (d) any machine by reason only of the fact that it dispenses lottery tickets or otherwise enables a person to enter a lottery provided that the results of the lottery are not determined by the machine, and are not announced by being displayed or communicated by the machine without there being an interval, between each entry to the lottery and the announcement, of at least such duration as prescribed by the Board;
- (e) any machine which is designed or adapted for the playing of bingo, and operated in accordance with a bingo operating licence;
- (f) any machine which is designed or adapted for the playing of bingo by way of prize gaming in accordance with a gaming licence or betting machine general operating licence;
- (g) any machine which is designed or adapted for the playing of bingo by way of prize gaming in accordance with a gaming or betting machine general operating licence.

(3) For the purposes of subregulation (2) “domestic computer” and “dual-use computer” shall have the meanings determined by the Board.

PART II—NATIONAL REGISTER OF GAMING AND BETTING MACHINES AND DEVICES

4. National register of gaming and betting machines or devices.

(1) The Board shall establish and maintain the register as an electronic database containing

all the information required to be registered under section 36 of the Act and these Regulations.

(2) The register shall in addition to information under sub regulation (1) contain, in respect of every gaming or betting machine or device—

- (a) the unique registration number assigned to the machine or device by the Board;
- (b) the name of the manufacturer or importer of the machine or device;
- (c) the name of the owner of the machine or device;
- (d) the date of manufacture or importation of the machine or device;
- (e) the unique serial number assigned to the machine or device by the manufacturer;
- (f) the name and address of the person licensed to import or make the machine or device available for use in Uganda;
- (g) the date and details relating to the certification of the machine or device by the Board in consultation with the Uganda National Bureau of Standards.

PART III—REGISTRATION AND CERTIFICATION OF MACHINES OR DEVICES

5. Registration of gaming and betting machines or devices.

(1) For the purposes of section 35 of the Act, the owner, manufacturer or importer of a gaming or betting machine or device shall register the machine or device using **Form 1** in the Schedule.

(2) Every application to register a gaming or betting machine or device shall be accompanied with the prescribed fee.

5. Inspection of gaming and betting machines or devices.

The Board shall, before registering a gaming or betting machine or device, inspect the machine or device and certify that the machine or device meets the technical standards for the type of machine or device.

7. Use of independent testing laboratories.

The Board may utilize the services of an independent testing laboratory approved by the Board for inspection and certification of any gaming or betting machine or device.

8. Gaming or betting machine to comply with technical standards.

(1) The Board shall not register a gaming or betting machine or device unless that machine or device meets the technical standards determined by the Board under section 37 of the Act in consultation with the Uganda National Bureau of Standards.

(2) It is the duty of the registered owner of a gaming or betting machine or device to ensure

that the possession, use, maintenance and certification of that machine or device complies with the Act and these Regulations.

9. Notification to Board of change in information in register.

(1) Where there is a change in the information registered in respect of a gaming or betting machine or device, the owner, licensee or manufacturer shall notify the Board within fourteen days after the change.

(2) The notification for change of particulars under this regulation shall be accompanied with the relevant documents and prescribed fee.

10. Board to safeguard information in the register.

The Board shall—

- (a) develop and enforce necessary security measures to safeguard information in the register from unauthorised access and disclosure; and
- (b) take all reasonable steps to ensure that any person employed by the Board is aware of and complies with the security measures regarding the management and protection of information in the register.

11. Records of gaming and betting machines or devices.

A manufacturer, importer, owner or licensee of a gaming or betting machine or device shall keep an accurate record of every gaming and betting machine or device that the manufacturer or importer, owner or licensee acquires manufactures, sells or otherwise distributes.

12. Prohibition of alteration of registered machine or device.

(1) A person shall not alter adapt or change a registered gaming or betting machine or device without the approval of the Board.

(2) A person who contravenes this regulation commits an offence and is liable, on conviction to a fine not exceeding forty-eight currency points or imprisonment not exceeding two years or both.

PART IV—PREQUALIFICATION OF INDEPENDENT GAMING AND BETTING
MACHINES TESTING LABORATORIES

13. Prequalification of independent testing laboratories.

(1) A person who wishes to operate an independent gaming or betting machine testing laboratory or to inspect and recommend certification of any gaming or betting device for use in Uganda shall apply to the Board to be prequalified in **Form 2** in the Schedule.

(2) The Board may approve an application for prequalification if the Board is satisfied that

all the applicable requirements have been fulfilled, and shall issue a certificate of registration to the applicant.

(3) The Board shall prequalify an independent testing laboratory for a specific category of inspection and certification for which the laboratory has capacity to provide results.

(4) The Board shall publish in the Gazette and newspaper wide circulation on the website of the list of the independent gaming and betting machine testing laboratories prequalified by the Board.

14. Transfer of ownership or possession of registered machine or device.

(1) A person who proposes to transfer ownership of a registered gaming or betting machine or device to another person shall apply to the Board for approval to transfer ownership or possession.

(2) The application under subregulation (1) shall be in **Form 3** in the Schedule and shall be accompanied with the prescribed fee.

(3) The Board may approve a transfer of ownership or possession of a gaming or betting machine or device if the Board is satisfied that—

- (a) the proposed transferor is the registered owner of that machine or device;
- (b) the machine or device has been certified under the Act and these Regulations and the certification has not expired; and
- (c) the proposed transferee—
 - (i) holds a valid licence of a manufacturer, supplier or maintenance provider permitting that person to possess that category of gaming or betting machine or device, or has concurrently applied for a licence;
 - (ii) holds a valid licence issued by the Board.

SCHEDULE

Forms

Reg. 5

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

FORM I

APPLICATION FOR REGISTRATION OF GAMING AND BETTING MACHINES OR DEVICES

A - PARTICULARS OF THE APPLICANT

1. Name _____
2. Address _____
3. Nationality _____
4. Country of residence or principal place of business _____
5. National Identification Number or passport number in case of foreigners _____
6. Age of applicant (*where the applicant is an individual* _____)

7. Where the applicant is a company shall provide the following details:

Name of shareholder	Nationality	Age	Address (Physical or Postal)

B- PARTICULARS OF GAMING OR BETTING MACHINES OR DEVICES

8. Name of manufacturer of the gaming and betting machines or devices was manufactured:

9. The full details of the machine or device including-
 - (a) make: _____
 - (b) registration number: _____
 - (c) manufacturer's model: _____
 - (d) country of origin: _____
 - (e) serial number: _____
 - (f) identification number: _____
 - (g) year of manufacture: _____
 - (h) colour: _____

10. Describe the purpose and functions of the machine or device.

Dated at this day of20.....

.....

(Signature)

*+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be. *Delete as necessary*

Reg.13

THE REPUBLIC OF UGANDA

LOTTERIES AND GAMING ACT, 2016

FORM 2

APPLICATION FOR PREQUALIFICATION OF AN INDEPENDENT TESTING LABORATORY

A-PARTICULARS OF THE APPLICANT

1 Name _____

2. Address _____
3. Nationality _____
4. Country of residence or principal place of business _____
5. Age of applicant (*where the applicant is an individual*) _____

6. National Identification Number or passport number in case of foreigners

7. Where the applicant is a company shall provide the following details:

Name of shareholder	Nationality	Age	Address (Physical or Postal)

B- PARTICULARS OF TESTING LABORATORY

1. Name under which the testing laboratory will be operated or established:

2. An address of the testing laboratory-
Physical location: _____
Plot No. and Street: _____
Postal address: _____
District: _____
3. Description of the organisation and layout of premises where the testing laboratory is to be operated or established. (*attach plans, diagrams and specifications of the layout of the premises*) _____

4. List of categories and types of the machines or devices to be tested or certified: _____

C - SUITABILITY OF THE APPLICANT

5. Have you or any of the persons named in this application been engaged in any other testing laboratory, or any business involving the operation of a testing laboratory?

Yes _____ No _____

If yes, state –

(a) name of business _____

(b) the capacity in which you were engaged _____

6. Have you or any of the persons named in this application or any person employed or connected with your business ever been arrested or convicted for any offence or crime or been the subject of a pardon, or amnesty;

Yes _____ No _____

7. If yes, give particulars: _____

8. Have you applied for or been refused or been granted* any other licence under the Act or the Regulations or in any other jurisdiction;

Yes _____ No _____

If so, give particulars _____

Dated at this day of20.....

.....

(Signature)

+where the application is made for and on behalf of a partnership or a body corporate it must be signed by a partner or a person authorised to sign for the body corporate, as the case may be. *Delete as necessary

Reg.14

THE REPUBLIC OF UGANDA

THE LOTTERIES AND GAMING ACT, 2016

FORM 3

**APPLICATION FOR TRANSFER OF OWNERSHIP OR POSSESSION OF REGISTERED
MACHINE OR DEVICE**

I,, of P.O. Box being the registered owner of or in possession* of the machine or device, described in this instrument and registered under instrument No....., transfer the machine or device and all my interests, possession*, rights and obligations under the instrument toof P. O. Box..... in consideration of the sum of receipt of which I acknowledge.

Dated this.....day of20.....

Signed by the said

.....

Signature of the vendor

Witnesses by:

Name

Address.....

Occupation.....

Signature.....

Signed by the said

.....

Signature of the purchaser:

Witnesses by:

Name

Address.....

Occupation.....

Signature.....

**Delete as necessar*

MATIA KASAIJA (MP),

Minister of Finance, Planning and Economic Development.

FINANCE ACTS 2001 -2016

No.	Act.
1	The Finance Act, 2002 (Act 1 of 2002)

2	The Finance (No. 2) Act, 2002 (Act 13 of 2002)
3	The Finance Act, 2003 (Act 21 of 2003)
4	The Finance Act, 2005 (Act 2 of 2005)
5	The Finance (No.2) Act, 2005 (Act 12 of 2005)
6	The Finance Act, 2006 (Act 32 of 2006)
7	The Finance Act, 2007 (Act 11 of 2007)
8	The Finance Act, 2008 (Act 18 of 2008)
9	The Finance Act, 2009 (Act 14 of 2009)
10	The Finance Act, 2010 (Act 22 of 2010)
11	The Finance (No. 2) 2002 (Amendment) Act, 2011 (Act 20 of 2011)
12	The Finance Act, 2006 (Amendment) Act 2012 (Act 6 of 2012)
13	The Finance Act, 2013 (Act 18 of 2013)
14	The Finance Act, 2014 (Act 10 of 2014)
15	The Finance Act, 2015 (Act 8 of 2015)
16	The Finance Act, 2016 (Act 14 of 2016)

ACTS

SUPPLEMENT No. 1

18th January, 2002.

ACTS SUPPLEMENT

to The Uganda Gazette No. 4 Volume XCV dated 18th January, 2002.

THE FINANCE ACT, 2002.

ARRANGEMENT OF SECTIONS.

Section.

PART I—PRELIMINARY.

1. Short title and commencement.

PART II—AMENDMENT TO THE FINANCE ACT 1996,
ACT NO. 3 OF 1996.

2. Amendment of section 12.

PART III—AMENDMENTS TO THE FINANCE ACT 2000,
ACT NO. 1 OF 2001.

3. Substitution of Second Schedule.
4. Substitution of Fourth Schedule.

PART IV—TAX REMISSIONS UNDER THE CUSTOMS TARIFF ACT, 1970,
ACT NO. 17 OF 1970 AND THE EXCISE TARIFF ACT, CAP. 174.

5. Remission of excise duty on locally manufactured goods.
6. Partial remission of tax on specified products.
7. Remission of tax on pharmaceutical products.
8. Remission of tax on specified products.

THE FINANCE ACT, 2002

An Act to provide for the alteration of certain taxes and duties, to amend certain written laws relating to those taxes and duties, and for other related purposes.

DATE OF ASSENT: 21st December, 2001

Date of Commencement: 1st July, 2001

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Title and Commencement.

- (1) This Act may be cited as the Finance Act, 2002.
- (2) This Act shall come into force on 1st July, 2001.

PART II—AMENDMENT TO THE FINANCE ACT 1996,
ACT NO. 3 OF 1996.

2. Amendment of section 12.

Section 12 of the Finance Act, 1996 is amended by substituting for subsection (2), the following subsection—

- “(2) The import commission charged under subsection (1) shall not apply to—
- (a) plant and machinery imported free of duty;
 - (b) scholastic materials and pharmaceutical products which are exempt or zero-rated for purposes of value-added tax;
 - (c) packaging materials for pharmaceutical products;
 - (d) raw materials; and
 - (e) imports by Government.”

PART III—AMENDMENTS TO THE FINANCE ACT, 2000,
ACT NO. 1 OF 2001.

3. Substitution of Second Schedule.

For the Second Schedule to the Finance Act, 2000 there is substituted the provisions of the First Schedule to this Act.

4. Substitution of Fourth Schedule.

For the Fourth Schedule to the Finance Act, 2000 there is substituted the provisions of the Second Schedule to this Act.

PART IV—TAX REMISSIONS UNDER THE CUSTOMS TARIFF ACT, 1970,
ACT NO. 17 OF 1970, AND THE EXCISE TARIFF ACT, CAP. 174.

5. Remission of excise duty on locally manufactured goods.

(1) The excise duty payable under section 3 of the Excise Tariff Act by a manufacturer in Uganda of locally manufactured goods is remitted.

(2) The remission granted under subsection (1) does not apply to the goods specified in Part I of the Third Schedule to this Act.

6. Partial remission of tax on specified products Cap. 174.

(1) The import duty under the Customs Tariff Act, 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part II of the Third Schedule to this Act is remitted to 7 percent and nil respectively.

(2) The remission under subsection (1) is granted on condition that—

- (a) The items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

7. Remission of tax on pharmaceutical products Cap. 175.

(1) The import duty under the Customs Tariff Act, 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda of pharmaceutical products or disposable syringes in respect of the items with HS Codes specified in Part III of the Third Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that the Drugs Verification Committee established under the National Drug Policy and Authority Statute, 1993 must verify that—

- (a) the importer of the items is registered with the Pharmacy Board established under the Pharmacy and Drugs Act, 1970 as a manufacturer of pharmaceutical products or disposable syringes; and
- (b) the items are for use as packaging materials for pharmaceutical products or as raw materials for the manufacture of disposable syringes.

(3) A manufacturer who uses the -items referred to in this section in contravention of any condition stated in subsection (2) shall pay the specified import duty and excise duty on those items, and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

8. Remission of tax on specified products.

(1) The import duty under the Customs Tariff Act, 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part IV of the Third Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY
ACT 1998 ACT No. 15 of 1998

PART I—LICENCE FEES.

1. The annual licence fees payable are—

<i>Vehicle Category</i>	<i>License Fee Payable</i>
(a) Motor cycles	. 250 per cc of engine size
(b) Passenger vehicles, including sedan cars, saloon cars, estate cars, but excluding dual purpose goods/passenger vehicles	Shs. 85 per cc of engine size
(c) Goods vehicles (including dual purpose goods/passenger vehicles):	

<i>Engine size (cc's)</i>	<i>Licence fee payable (Shs)</i>
0-1000	80,000
1001-1500	110,000
1501-2000	160,000
2001-2500	210,000
2501-3000	260,000
3001-3500	310,000
3501-4000	360,000
4001-5000	410,000
5001-6000	460,000

6001-7000	510,000
Over 7000	560,000

(d) Trailers and Semi Trailers—

<i>Gross Vehicle Weight (Kgs)</i>	<i>License Fee Payable (Shs)</i>
0-1000	20,000
1001-2000	50,000
2001-3500	80,000
3501-5000	150,000
5001-7500	230,000
7501-10000	310,000
10001-20000	390,000
20001-30000	450,000
30001-40000	500,000
Over 40000	550,000

(e) Other Vehicles

<i>Net Vehicle Weight (Kgs) (Agriculture Tractors)</i>	<i>License Fee Payable (Shs)</i>
0-3000	20,000
over 3000	50,000

(f) Prime Movers and Recovery Vehicles

	<i>License Fee Payable (Shs)</i>
0-2500	200,000
2501-5000	400,000
5001-10000	560,000
over 10000	600,000

2. A licence issued for a motor vehicle, trailer or engineering plant on first registration shall be for a period of one year.
3. The fee chargeable for 4-month and 8-month licences shall be 40% and 75% respectively, of the annual fee.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES

<i>Item</i>	<i>Fees (Shillings)</i>
1. Registration and re-registration fees for motor vehicles	70,000
2. Registration fees for personalised number plates for vehicles	3,000,000
3. Registration fees for personalised number plates for motor cycles	500,000
4. Registration and re-registration fees for motor cycles	30,000
5. Alteration of particulars of motor vehicles (each item)	5,000
6. Search fees	5,000
7. Certified copies of record	5,000
8. Dealers motor vehicle license (per year)	120,000
9. O.T.V licence	50,000
10. Transfer fees	
(i) Motor cycles	20,000
(ii) Motor cars and dual purpose vehicles, excluding light goods vehicles	35,000
(iii) Other motor vehicles, trailers or engineering plant	55,000
11. Duplicate receipt and licence certificate	10,000
12. Duplicate registration book	10,000
13. Duplicate driving permit	20,000
14. Vehicle examination fees (Inspection fees)	
(i) Motor cycles	2,000

	(ii) Motor vehicles excluding light goods vehicles	5,000
	(iii) Motor vehicles, trailers or engineering plant	5,000
	(iv) Agricultural tractors	3,000
15.	Driving Permit (Original)	
	(i) One year	20,000
	(ii) Three years.	40,000
16.	Driving Permit (Renewal)	
	(i) One year	15,000
	(ii) Three years	30,000
17.	Driving Permit (Exchange)	
	(i) One year	20,000
	(ii) Three years	40,000
18.	Driving Permit (Provisional)	
19.	Sketch plan	10,000
20.	Test fees: (per class)	15,000
21.	Extension: (fees per class)	10,000
22.	Endorsement of third party interest	10,000
23.	Form fees (per form)	1,000
24.	Duplicate number plates order form	10,000
25.	Cancellation fees	10,000
26.	De-registration for export	200,000

SECOND SCHEDULE

The Second Schedule was substituted by the Second Schedule of the Finance (No. 2) Act 2002.

ACTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XC dated 10th December, 2002.

Printed by UPPC, Entebbe, by Order of the Government.

Act 28

Finance (No. 2) Act

2002

THE FINANCE (No. 2) ACT, 2002.

—————
ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY.

1. Short title and commencement.

**PART II—AMENDMENTS TO THE FINANCE ACT, 2001,
ACT NO.1 OF 2002**

2. Substitution of First Schedule.
3. Substitution of Second Schedule.
4. Repeal of sections 5, 6, 7 and 8.

**PART III—TAX REMISSIONS UNDER THE EXCISE TARIFF ACT, CAP. 174
AND THE CUSTOMS TARIFF ACT, 1970.**

5. Remission of excise duty on locally manufactured goods.
6. Partial remission of tax on specified products.
7. Remission of tax on pharmaceutical products.

8. Remission of tax on specified products.

PART IV—MISCELLANEOUS.

9. Imposition of levy on raw hides and skins.

THE FINANCE (No. 2) ACT 2002.

An Act to provide for the alteration of certain taxes and duties, to amend certain written laws relating to those taxes and duties, and for other related purposes.

DATE OF ASSENT: 26th November, 2002:

Date of Commencement: 1st July, 2002.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Short title and commencement.

(1) This Act may be cited as the Finance (No. 2) Act, 2002.

(2) This Act shall be deemed to have come into force on 1st July 2002, except for Chapter 27 of the Second Schedule which shall be deemed to have come into force on 15th June, 2002.

PART II —AMENDMENTS TO THE FINANCE ACT, 2001, ACT NO. 1 OF'2002.

2. Substitution of First Schedule.

For the First Schedule to the Finance Act, 2001 there is substituted the provisions of the First Schedule to this Act.

3. Substitution of Second Schedule.

For the Second Schedule to the Finance Act, 2001 there is substituted the provisions of the Second Schedule to this Act.

4. Repeal of sections 5, 6, 7 and 8.

Sections 5, 6, 7 and 8 of the Finance Act, 2001 are repealed.

PART III—TAXES REMITTED UNDER THE CUSTOMS TARIFF ACT, CAP. 174 AND THE CUSTOMS TARIFF ACT, 1970.

5. Remission of excise duty on locally manufactured goods.

(1) The excise duty payable under section 3 of the Excise Tariff Act by a manufacturer in Uganda of locally manufactured goods is remitted.

(2) The remission granted under subsection (1) does not apply to the goods specified in Part 1 of the Third Schedule to this Act.

6. Partial remission of tax on specified products.

(1) The import duty under the Customs Tariff Act, 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part II of the Third Schedule is remitted to 7 percent and nil respectively.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for Value Added-Tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to penalties specified in the Customs Management Act 1970 and the East African Excise Management Act, 1970.

7. Remission of tax on pharmaceutical products.

(1) The import duty under the Customs Tariff Act, 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda of pharmaceutical products or disposable syringes in respect of the items with HS Codes specified in Part III of the Third Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that the Drugs Verification Committee established under the National Drug Policy and Authority Statute 1993 must verify that—

- (a) the importer of the items is registered with the Pharmacy Board established under the Pharmacy and Drugs Act, 1970 as a manufacturer of pharmaceutical products or disposable syringes; and
- (b) the items are for use as packaging materials for pharmaceutical products or as raw materials for the manufacture of disposable syringes.

(3) A manufacturer who uses the items referred to in this section in contravention of any condition stated in subsection (2) shall pay the specified import duty and excise duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

8. Remission of tax on specified products.

(1) The import duty under the Customs Tariff Act, 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part IV of the Third Schedule to this Act is remitted.

- (2) The remission under subsection (1) is granted on condition that—
- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for Value Added Tax purposes; and
 - (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act 1970.

PART IV—MISCELLANEOUS.

9. Imposition of levy on raw hides and skins.

(1) There shall be charged and collected by Uganda Revenue Authority on raw hides and skins of animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not de-haired or split, a levy at the rate of 15% of their F.O.B or F.O.R value.

(2) The levy charged under subsection (1) does not apply to imported raw hides and skins of animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not de-haired or split.

FIRST SCHEDULE

Section 2

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998
ACT No. 15 OF 1998

PART I—LICENCE FEES PAYABLE.

The annual license fees payable are—	
<i>Vehicle Category</i>	<i>License Fee Payable</i>
(a) Motor cycles	Shs. 300 per cc of engine size
(b) Sedan cars, salon cars, estate cars but excluding dual purpose goods/ passenger vehicles	Shs. 110 per cc of engine size
(c) Passenger vehicles including light omnibus, medium omnibus and heavy omnibus	Shs. 110 per cc of engine size
(d) Goods vehicles (including dual purpose goods passenger vehicles) heavy, light goods vehicles	

<i>Engine size (cc's)</i>	<i>licence fee payable (Shs)</i>
0-1000	120,000
1001-1500	150,000
1501-2000	200,000

2001-2500	230,000
2501-3000	300,000
3001-3500	350,000
3501-4000	400,000
4001-5000	450,000
5001-6000	500,000
6001-7000	550,000
Over 7001	600,000

(e) Trailers and semi-trailers—

<i>Gross Vehicle Weight (Kgs)</i>	<i>License Fee Payable (S/is)</i>
0-1000	60,000
1001-2000	90,000
2001-3500	120,000
3501-5000	190,000
5001-7500	270,000
7501-10000	350,000
10001-20000	430,000
20001-30000	490,000
30001-40000	540,000
Over 40001	590,000

(f) Prime Movers and Recovery Vehicles—

<i>Engine size(c.c)</i>	<i>License Fee Payable (Shs)</i>
0-2500	200,000
2501-5000	400,000
5001-10000	560,000
over 10000	600,000

(g)	Agricultural Tractors—	
	<i>Net Vehicle Weight (Kgs)</i>	<i>License Fee Payable (Shs)</i>
	0-3000	20,000
	Over 3000	50,000

(h) Engineering plant, tractors and other related vehicles—

<i>Engine size (c.c)</i>	<i>License fee payable</i>
0-3000	270,000
3001-5000	320,000
5001-7000	490,000
over 7001	640,000

A license issued for a motor vehicle: trailer or engineering plant on first registration shall be for a period of one year.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES.

<i>Item</i>	<i>Fee (Shillings)</i>
1. Registration and re-registration fees for motor vehicles	70,000
2. Registration and re-registration fees for motor cycles	40,000
3. Registration fees for personalized number plates for vehicles	3,000,000
4. Registration fees for personalized number plates for motor cycles	500,000
5. Alteration of particulars of motor vehicles (each item)	5,000
6. Certified copies of record	5,000
7. Search fees	5,000
8. Dealers motor vehicle license per year	120,000
9. O.T.V License	60,000
10. Transfer fees—	
(a) Motor cycles	20,000
(b) Motor cars and purpose vehicles, excluding light goods vehicle	35,000
(c) Other motor vehicles, trailers, tractor, or engineering plant	55,000
11. Duplicate receipt and license certificate	10,000
12. Duplicate registration book	10,000
13. Duplicate driving permit	20,000

14.	Vehicle examination fees(inspection fees)—	
	(a) Motor cycles	2,000
	(b) Motor cars and purpose vehicles, excluding light goods vehicle	5,000
	(c) Other motor vehicles, trailers, tractor, or engineering plant	5,000
	(d) Agricultural tractors	3,000
15.	Driving permit (original)—	
	(a) One year	20,000
	(b) Three years	40,000
16.	Driving permit (renewal)—	
	(a) one year	18,000
	(b) three years	27,000
17.	Driving permit(Exchange)—	
	(a) One year	20,000
	(b) Three years	40,000
18.	Driving permit (provisional)—	7,000
19.	Sketch plan	10,000
20.	Test fees:(per class)	15,000
21.	Endorsement of third party interest	20,000
22.	Extension:(fees per class)	15,000
23.	Form fees(per form)	1,500
24.	Duplicate number plate order form	10,000
25.	Cancellation fees	10,000
26.	De-registration for export—	
	(a) Motor cycles	100,000
	(b) Saloon cars	200,000
	(c) Commercial vehicles	300,000
	(d) Agricultural tractors	1,000,000
	(e) Omnibuses	250,000
	(f) Engineering plant and other related vehicles	1,000,000

SECOND SCHEDULE

Section 3

PART I

**GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM
CLASSIFICATION OF GOODS IN THE NOMENCLATURE SHALL BE GOVERNED BY THE
FOLLOWING PRINCIPLES:**

RULE 1

THE TITLES OF SECTIONS, CHAPTERS AND SUB-CHAPTERS ARE PROVIDED FOR EASE OF REFERENCE ONLY: FOR LEGAL PURPOSES, CLASSIFICATION SHALL BE DETERMINED ACCORDING TO THE TERMS OF THE HEADINGS AND ANY RELATIVE SECTION OR CHAPTER NOTES AND PROVIDED SUCH HEADINGS OR NOTES DO NOT OTHERWISE REQUIRE, ACCORDING TO THE FOLLOWING PROVISIONS.

EXPLANATORY NOTE

- (I) The Nomenclature sets out in systematic form the goods handled in international **trade**. It groups **these goods** in Sections, Chapters and sub-Chapters which have been given titles indicating as concisely as possible the categories or types of goods they cover. In many cases, however, the variety and number of goods classified in a Section or Chapter are such that it is impossible to cover them all or to cite them specifically in the titles.
- (II) Rule I begins therefore by establishing that the titles are provided “for ease of reference only”. They accordingly have no legal bearing on classification.
- (III) The second part of this Rule provides that classification shall be determined: according to the terms of the headings and any relative Section or Chapter Notes, and where appropriate, **provided the headings or Notes do not otherwise** require, according to the provisions of Rules 2,3,4, and 5.
- (IV) Provision (III) (a) is self-evident, and many goods are classified in the Nomenclature without recourse to any further consideration of the Interpretative Rules (e.g. live horses (heading 01.01), pharmaceutical goods specified in Note 4 to Chapter 30 (heading 30.06).
- (V) In provision (III) (b), the expression “provided such headings or Notes do not otherwise require” is intended to make it quite clear that the terms of the headings and any relative Section or Chapter Notes are paramount, i.e., they are the first consideration in determining classification. For example, in Chapter 31, **the** Notes provide that certain headings relate only to particular goods. Consequently those headings cannot be extended to include goods which otherwise might fall there because of the operation of Rule 2 (b).

RULE 2

- (a) **ANY PREFERENCE IN A HEADING TO AN ARTICLE SHALL BE TAKEN TO INCLUDE A REFERENCE TO THAT ARTICLE INCOMPLETE OR UNFINISHED PROVIDED THAT, AS PRESENTED, THE UNCOMPLETED OR UNFINISHED ARTICLE HAS THE ESSENTIAL CHARACTER OF THE COMPLETE OR FINISHED ARTICLE. IT SHALL ALSO BE TAKEN TO INCLUDE A REFERENCE TO THAT ARTICLE COMPLETE OR FINISHED (OR FALLING TO BE CLASSIFIED AS COMPLETE OR FINISHED BY VIRTUE OF THIS RULE), PRESENTED UNASSEMBLED OR DISASSEMBLED.**
- (b) **ANY REFERENCE IN A HEADING TO A MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO MIXTURES OR COMBINATIONS OF THAT MATERIAL OR SUBSTANCE WITH OTHER MATERIALS OR SUBSTANCES. ANY REFERENCE TO GOODS OF A GIVEN MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO GOODS CONSISTING WHOLLY OR PARTLY OF SUCH MATERIAL OR**

SUBSTANCE. THE CLASSIFICATION OF GOODS CONSISTING OF MORE THAN ONE MATERIAL OR SUBSTANCE SHALL BE ACCORDING TO THE PRINCIPLES OF RULE 3.

EXPLANATORY NOTES

RULE 2 (a)

(Incomplete or unfinished articles)

- (I) The first part of Rule 2 (a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided, that, as presented, it has the essential character of the complete or finished article.
- (II) The provisions of this Rule also apply to blanks unless these are specified in a particular heading. The term “**blank**” means an article, not ready for direct use, having the appropriate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into the finished article or part (e.g., bottle performs of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded and being intended to be expanded to a desired size and shape).
- Semi-manufacturers not yet having the essential shape of the finished articles (such as is generally the case with bars, discs, tubes, etc.) are not regarded as “blanks”.
- (III) In view of the scope of the headings of Sections I to IV, this part of the Rules does not normally apply to goods of these Sections.
- (IV) Several cases covered by the Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g. Section XVI, and chapters 61.62; 86, 87 and 90).

RULE 2 (a)

(Articles presented unassembled or disassembled)

- (V) The second part of Rule 2 (a) provides that complete or finished articles presented unassembled or disassembled are to be classified in the same heading as the assembled article. When goods are so presented, it is usually for reasons such as requirements or convenience of packing, handling or transport.
- (VI) This Rule also applies to incomplete or unfinished articles presented unassembled or disassembled provided that they are to be treated as complete or finished articles by virtue of the first part of this Rule.
- (VII) For the purposes of this Rule, “articles presented unassembled or disassembled” means articles the components of which are to be assembled either by means of fixing devices (screws, nuts, bolts, etc.) or by riveting or welding, for example, **provided** only assembly operations are involved.

No account is to be taken in that regard of the complexity of the assembly method. However, the components shall not be subjected to any further working operation for completion into the finished state.

Unassembled components of an article, which are in excess of the number required for that article when complete, are to be classified separately.

- (VIII) Cases covered by this Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g. Section XVI, and Chapters 44, 86, 87 d 89).
- (IX) In view of the scope of the headings of Sections I to YI, this part of the Rule does not normally apply to goods of these Sections.

RULE 2 (b)

(Mixtures and combinations of materials or substances)

- (X) Rule 2 (b) concerns mixtures and combinations of materials or substances, and goods consisting of two or more materials or substances. The headings to which it refers are headings in which there is a reference to a material or substance (e.g. heading 05.03 - horsehair), and headings in which there is a reference to goods of a given material or substance (e.g. heading 45.03 - articles of natural cork). It will be noted that the Rule applies only if the headings or the Section or Chapter Notes do not otherwise require (e.g., heading 15.03 –hard oil, not mixed).

Mixtures being preparations described as such in a Section or Chapter Note or in a heading text are to be classified under the provisions of Rule I.

- (XI) The effect of the Rule is to extend any heading referring to a material or substance to include mixtures or combinations of that material or substance with other materials or substances. The effect of the Rule is also to extend any heading referring to goods of a given material or substance to include goods consisting partly of that material or substance.
- (XII) It does not, however, widen the heading so as to cover goods which cannot be regarded as required under Rule I, as answering the description in the heading: this occurs where the addition of another material or substance deprives the goods of the character of goods of the kind mentioned in the heading.
- (XIII) **As a consequence of this Rule, mixtures and combinations of materials or substances, and goods consisting of more than one material or substance, if *prima facie* classifiable under two or more headings, must therefore be classified according to the principles of Rule 3.**

RULE3

WHEN BY APPLICATION OF RULE 2 (b) OR FOR ANY OTHER REASON, GOODS ARE, *PRIMA FACIE*, CLASSIFIABLE UNDER TWO OR MORE HEADINGS, CLASSIFICATION SHALL BE EFFECTED AS FOLLOWS:

- (a) **THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE PREFERRED TO HEADINGS PROVIDING A MORE GENERAL DESCRIPTION. HOWEVER, WHEN TWO OR MORE HEADINGS EACH REFER TO PART ONLY OF THE MATERIALS OR SUBSTANCES CONTAINED IN MIXED OR COMPOSITE GOODS OR TO PART ONLY OF THE ITEMS IN A SET PUT UP FOR RETAIL SALE, THOSE HEADINGS ARE TO BE REGARDED AS EQUALLY SPECIFIC IN RELATION TO THOSE GOODS, EVEN IF ONE OF THEM GIVES A MORE COMPLETE OR PRECISE DESCRIPTION OF THE GOODS.**
- (b) **MIXTURES, COMPOSITE GOODS CONSISTING OF DIFFERENT MATERIALS ARE MADE UP OF DIFFERENT COMPONENTS, AND GOODS PUT UP IN SETS FOR RETAIL SALE, WHICH CANNOT BE CLASSIFIED BY REFERENCE TO 3 (a), SHALL BE CLASSIFIED AS IF THEY CONSISTED OF THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR ESSENTIAL CHARACTER, INsofar AS THIS CRITERION IS APPLICABLE.**
- (c) **WHEN GOODS CANNOT BE CLASSIFIED BY REFERENCE TO 3 (a) OR 3(b), THEY SHALL BE CLASSIFIED UNDER THE HEADING WHICH OCCURS LAST IN NUMERICAL ORDER AMONG THOSE WHICH EQUALLY MERIT CONSIDERATION.**

EXPLANATORY NOTE

- (I) This Rule provides three methods of classifying goods, which, prima facie, fall under two or more headings, either under the terms of Rule 2 (b) or for any other reason. These methods operate in the order in which they are set out in the Rule. Thus Rule 3 (b) operates only if Rule 3 (a) fails in classification, and if both Rules 3 (a) and (b) fail, Rule 3 (c) will apply. The order of priority is therefore (a) specific description; (b) essential character; (c) heading which occurs last in numerical order.
- (II) The Rule can only take effect provided the terms of headings or Section or **Chapter Notes do not otherwise require**. For instance, Note 4 (b) to Chapter 97 requires that goods covered both by the description in one of the headings 97.01 to 97.05 and by the description in heading 97.06 shall be classified in one of the former headings. Such goods are to be classified according to Note 4 (b) to chapter 97 and not according to this Rule.

RULE 3 (a)

- (III) The first method of classification is provided in Rule 3 (a), under which the heading, which provides the most specific description of the goods, is to be preferred to a heading, which provides a more general description.
- (IV) It is not practicable to lay down hard and fast rules by which to determine whether one heading more specifically describes the goods than another, but in general it may be said that:
 - (a) A description by name is more specific than a description by class (e.g., shavers and hair clippers with self-contained electric motor, are classified in heading 85.10 and not in heading 84.67 as tools for working in the hand with self-contained electric motor or in heading 85.09 as electro-mechanical domestic appliances with self-contained electric motor).
 - (b) If the goods answer to a description, which more clearly identifies them, that description is

more specific than one where identification is less complete. Examples of the latter category of goods are:

1. Tufted textile carpeted, identifiable for use in motorcars, which are to be classified not as accessories of motorcars in heading 87.08 but in heading 57.03, where they are more specifically described as safety glass.
2. Unframed safety glass consisting of toughened or laminated glass, shaped and identifiable for use in aero planes, which is to be classified not in heading 88.03 as parts of goods in heading 88.01 or 88.02 but in heading 70.07, where it is more specifically described as safety glass.

(V) However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description than the others. In such cases, the classification of the goods shall be determined by Rule 3 (b) or 3 (c)

RULE 3 (b)

- (VI) This second method relates only to;
- (i) Mixtures
 - (ii) Composite goods consisting of different materials
 - (iii) Composite goods consisting of different components
 - (iv) Goods put up in sets for retail sales

It applies only if Rule 3 (a) fails

- (VII) In all these cases, the goods are to be classified as if they consisted of the material or component, which gives them their essential character, insofar as this criterion is applicable.
- (VIII) The factor, which determines essential character, will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.
- (IX) For the purposes of this Rule, composite goods made up of different components shall be taken to mean not only those in which the components are attached to each other to form a practically inseparable whole but also those with separable components, provided these components are adapted one to the other and are mutually complementary and that together they form a whole which would not normally be offered for sale in separate parts.

Examples of the latter category of goods are:

- (1) Ashtrays consisting of a stand incorporating a removable ash bowl.
- (2) Household spice racks consisting of a specially designed frame (usually of wood) and an appropriate number of empty spice jars of suitable shape and size.

As general rule, the components of these composite goods are put up in a common packing.

(X) For the purposes of this Rule, the term “goods put up in sets for retail sale” shall be taken to mean goods which:

- (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings. Therefore, for example, six fondue forks cannot be regarded as a set of within the meaning of this Rule;
- (b) consist of products or articles put up together to meet a particular need or carry out a specific activity: and
- (c) are put up in a manner suitable for sale directly to users without repacking (e.g. in boxes or cases or on boards).

The term therefore covers sets consisting, for example of different foodstuffs intended to be used together in the preparation of a ready-to-eat dish or meal.

Examples of sets which can be classified by reference to Rule 3 (b) are:

- (1) (a) Sets consisting of a sandwich made of beef, with or without cheese, in a bun (heading 16.02), packaged with potato chips (French fries) (heading 20.04):
Classification in heading 16.02.
- (b) Sets, the components of which are intended to be used together in the preparation of a spaghetti meal, consisting of a packet of uncooked spaghetti (heading 19.02), a sachet of grated cheese (heading 04.06) and a small tin of tomato sauce (heading 21.03), put up in a carton:
Classification in heading 19.02.

The Rule does not, however, cover selections of products put up together and consisting, for example, of:

- a can of shrimps (heading 16.05), a can of *pate de Joie* (heading 16.02 of cheese (heading 04.06), a can of sliced bacon (heading 16.02). and a can of cocktail sausages (heading 16.G:)
- a bottle of spirits of heading 22.08 and a bottle of wine of heading 22.04.

In the case of those two examples and similar selections of products, each item is so classified separately in its own appropriate heading.

- 2. Hair dressing sets consisting of a pair of electric hair clippers (heading 85.10), a comb (heading 96.15), a pair of scissors (heading 82.13), a brush (heading 96.03) and a towel of textile material (heading 63.02), put up in a leather case (heading 42.02):”
Classification in heading 85.10.
- 3. Drawing kits comprising a ruler (heading 90.17), a disc calculator (heading 90.17), a drawing compass (heading 90.17), a pencil (heading 96.09) and a pencil-sharpener (heading 82.14), put up in a case of plastic sheeting (heading 42.02):

Classification in heading 90.17.

For the sets mentioned above, the classification is made according to the component, or components taken together, which can be regarded as conferring on the set as a whole its essential character.

- (XI) This Rule does not apply to goods consisting of separately packed constituents put up together, whether or not in a common packing, in fixed proportions for the industrial manufacture of, for example, beverages.

RULE 3 (c)

- {XII) When the goods cannot be classified by reference to Rule 3 (a) or 3(b), they are to be classified in the heading which occurs last in numerical order among those which equally merit consideration in determining their classification.

RULE 4

GOODS WHICH CANNOT BE CLASSIFIED IN ACCORDANCE WITH THE ABOVE RULES SHALL BE CLASSIFIED UNDER THE HEADING APPROPRIATE TO THE GOODS TO WHICH THEY ARE MOST AKIN.

EXPLANATORY NOTE

- (I) This Rule relates to goods which cannot be classified in accordance with Rules 1 to 3. It provides that such goods shall be classified under the heading appropriate to the goods to which they are most akin.
- (II) In classifying in accordance with Rule 4, it is necessary to compare the presented goods with similar goods in order to determine the goods to which the presented goods are most akin. The presented goods are classified in the same heading as the similar goods to which they are most akin.
- (III) Kinship can, of course, depend on many factors, such as description, character, purpose.

RULE 5

IN ADDITION TO THE FOREGOING PROVISIONS, THE FOLLOWING RULES SHALL APPLY IN RESPECT OF THE GOODS REFERRED TO THEREIN:

- (a) **CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, DRAWING INSTRUMENT CASES, NECKLACE CASES AND SIMILAR CONTAINERS, SPECIALLY SHAPED OR FITTED TO CONTAIN A SPECIFIC ARTICLE OR SET OF ARTICLES, SUITABLE FOR LONG-TERM USE AND PRESENTED WITH THE ARTICLES FOR WHICH THEY ARE INTENDED, SHALL BE CLASSIFIED WITH SUCH ARTICLES WHEN OF A KIND NORMALLY SOLD THEREWITH. THIS RULE DOES NOT, HOWEVER, APPLY TO CONTAINERS WHICH GIVE THE WHOLE ITS ESSENTIAL CHARACTER**

- (b) **SUBJECT TO THE PROVISIONS OF RULE 5(a) ABOVE, PACKING MATERIALS AND PACKING CONTAINERS PRESENTED WITH THE GOODS THEREIN SHALL BE CLASSIFIED WITH THE GOODS IF THEY ARE OF A KIND NORMALLY USED FOR PACKING SUCH GOODS. HOWEVER, THIS PROVISION IS NOT BINDING WHEN SUCH PACKING MATERIALS OR PACKING CONTAINERS ARE CLEARLY SUITABLE FOR REPETITIVE USE.**

EXPLANATORY NOTE

RULE 5 {a}

(Cases, boxes and similar containers)

- (I) This Rule shall be taken to cover only those containers which:
- (1) are specially shaped or fitted to contain a specific article or set of articles, i.e. they are designed specifically to accommodate the article for which they are intended. Some containers are shaped in the form of the article they contain
 - (2) are suitable for long-term use, i.e. they are designed to have a durability comparable to that of the articles when not in use (during transport or storage, for example). These criteria enable them to be distinguished from simple packings:
 - {3} are presented with the articles for which they are intended, whether or not the articles are packed separately for convenience of transport. Presented separately the containers are classified in their appropriate headings:
 - (4) are of a kind normally sold with such articles: and
 - (5) do not give the whole its essential character.
- (II) Examples of containers, presented with the articles for which they are intended, which are to be classified by reference to this Rule are:
- (1) Jewellery boxes and cases (heading 71.13);
 - (2) Electric shaver cases (heading 85.10);
 - (3) Binocular cases, telephone cases (heading 90.05);
 - (4) Musical instrument cases, boxes and bags (e.g., heading 92.02);
 - (5) Gun cases (e.g. heading 93.03).
- (III) Examples of containers not covered by this Rule are containers such as a silver caddy containing tea, or an ornamental ceramic bowl containing sweets.

RULE 5 (b)

(Packing materials and packing containers)

- (IV) This Rule governs the classification packing materials and packing containers of a kind normally used for packing the goods to which they relate. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use, for example, certain metal drums or containers of iron or steel for compressed or liquefied gas.

- (V) This Rule is subject to Rule 5 9a0 and, therefore, the classification of cases, boxes and similar containers of the kind mentioned in Rule 5 (a) shall be determined by the application of that Rule.

RULE6

FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE SUBHEADING OF A HEADING SHALL BE DETERMINED ACCORDING TO THE TERMS OF THOSE SUBHEADINGS AND ANY RELATED SUBHEADING NOTES AND, *MUTATIS MUTANDIS*, TO THE ABOVE RULES, ON THE UNDERSTANDING THAT ONLY SUBHEADINGS AT THE SAME LEVEL ARE COMPARABLE. FOR THE PURPOSES OF THIS RULE THE RELATIVE SECTION AND CHAPTER NOTES AI30 APPLY, UNLESS THE CONTEXT OTHERWISE REQUIRES.

EXPLANATORY NOTE

- (I) Rules I to 5 above govern, *mutatis mutandis*, classification at subheading levels within the same heading.
- (II) For the purposes of Rule 6, the following expressions have the meanings hereby assigned to them:
- (a) “subhead
 - (b) ings at the same level”: one-dash subheadings (level I) or two-dash subheadings (level 2).

Thus, when considering the relative merits of two or more one-dash subheadings within a single heading in the context of Rule 3 (a), their specificity or kinship, in relation to a given article is to be assessed solely on the basis of the texts of the competing one-dash subheadings. When the one-dash subheading that is most specific has been chosen and when that subheading is itself subdivided, then, and only then, shall the texts of the two-dash subheadings be taken into consideration for determining which two-dash subheading should be selected.

- (c) “unless the context otherwise requires”: except where Section or Chapter Notes are incompatible with subheading texts or Subheading Notes.

This occurs for example, in Chapter 71 where the scope assigned to the term “platinum” in Chapter Note 4 (b) differs from that assigned to “platinum” in Subheading Note 2. For purpose of interpreting subheadings 7110.11 and 7110.19, therefore, Subheading Note 2 applies and Chapter Note 4 (b) is to be disregarded.

- (III) The scope of a two-dash subheading shall not extend beyond that of the one-dash subheading to which the two-dash subheading belongs; and the scope of a one-dash subheading shall not extend beyond that of the heading to which the one-dash subheading belongs.

SECTION I

LIVE ANIMALS: ANIMAL PRODUCTS

Section Notes.

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II VEGETABLE PRODUCTS

Section Note.

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, mate and spices.
- 10 Cereals.
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Section Note.

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk, pastry cooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations.
- 22. Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes.

SECTION V MINERAL PRODUCTS

- 25 Salt, sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.

- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

**SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

Section Notes.

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

**SECTION VII
PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Section Notes.

39. Plastics and articles thereof.
40. Rubber and articles thereof.

**SECTION VIII
RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES
THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,
HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT
(OTHER THAN SILK-WORM GUT)**

41. Raw hides and skins (other than furskins) and leather.
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
43. Furskins and artificial fur; manufactures thereof.

**SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;
CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,
OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK**

- 44. Wood and articles of wood; wood charcoal.
- 45. Cork and articles of cork.
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
- 48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Section Notes.

- 50. Silk.
- 51. Wool, fine or coarse animal hair; horsehair yam and woven fabric.
- 52. Cotton.
- 53. Other vegetable textile fibres; paper yam and woven fabrics of paper yam.
- 54. Man-made filaments.
- 55. Man-made staple fibres.
- 56. Wadding, felt and non wovens; special yams; twine, cordage, ropes and cables and articles thereof.
- 57. Carpets and other textile floor coverings.
- 58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60. Knitted or crocheted fabrics.

- 61. Articles of apparel and clothing accessories, knitted or crocheted.
- 62. Articles of apparel and clothing accessories, not knitted or crocheted.
- 63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII
FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND
PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64. Footwear, gaiters and the like; parts of such articles.
- 65. Headgear and parts thereof.
- 66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67. Prepared feathers and down and articles made of feather or of down; artificial flowers; articles of human hair.

SECTION XIII
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTO, SMICA
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

SECTION XIV
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS
STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL
AND ARTICLES THEREOF IMITATION JEWELLERY COIN

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof imitation jewellery coin.

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 *(Reserved/or possible future use in the Harmonized System).*
- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83 Miscellaneous articles of base metal.

SECTION XVI
Machinery AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes.

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT

Section Notes.

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

SECTION XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

SECTION XIX
ARMS AND AMMUNITION: PARTS AND ACCESSORIES THEREOF

93. Arms and ammunition: parts and accessories thereof

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.
- 98 services
- 99 (Reserved for special uses by Contracting Parties)

ABBREVIATIONS AND SYMBOLS

AC	-	alternating current'
ASTM	-	African Society for Testing Material
Bq	-	becquerel
°c	-	degree(s) Celsius
cc	-	cubic centimetre(s)
cg	-	centigram(s)
cm	-	centimetre(s)
cm ²	-	square centimetre(s)
cm ³	-	cubic centimetre(s)
cN	-	centinewton(s)
DC	-	direct current
Ex	-	exempt
g	-	gram(s)
Gen	-	General
Hz	-	hertz
IR	-	infra-red
kcal	-	kilocaloric(s)
kg	-	kilogram(s)
kgf	-	kilogram force
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt- ampere(s)
kVar	-	kilovolt- ampere(s) reactive
kW	-	kilowatt(s)
l	-	litre (s)
m	-	metre (s)
<i>m-</i>	-	meta-
m ²	-	square metre(s)
µci	-	microcune
mm	-	millimetre(s)
mN	-	millinewton(s)

MPa	-	megapascal(s)
N	-	newton(s)
No.	-	Number
O-	-	ortho-
P-	-	para-
t	-	toMc(S)
UV	-	ultra-violeta
V	-	volt(s)
vol.	-	volume
W	-	watt(s)
%	-	percent
x°	-	x degree(s)

Examples

1500g/m ²	-	means one thousand five hundred grams per square metre
15°C	-	means fifteen degrees Celsius

ACTS

SUPPLEMENT No.10

29th December, 2003.

ACTS SUPPLEMENT

to The Uganda Gazette No. 66 Volume XCVI dated 29th December, 2003.

Printed by UPPC, Entebbe, by Order of the Government.

Act 21

Finance Act

2003

THE FINANCE ACT, 2003.

ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY.

1. Short title and commencement.

PART II—DRAWBACK OF DUTY AND IMPORT COMMISSION.

2. Drawback of duty on sugar.

PART III—AMENDMENT TO THE FINANCE ACT (NO. 2), 1996 CAP. 185.

3. Amendment of section 1 of the Finance Act (No. 2), 1996 Cap. 185.

PART IV—AMENDMENTS TO THE FINANCE (NO. 2) ACT 2002.

4. Substitution of First Schedule to the Finance (No. 2) Act 2002.
5. Amendment of Second Schedule to the Finance (No. 2) Act 2002.
6. Repeal of sections 5, 6, 7 and 8 of the Finance (No. 2) Act 2002.

PART V—TAXES REMITTED UNDER THE EXCISE TARIFF
ACT CAP. 338 AND THE CUSTOMS TARIFF ACT, CAP. 337.

7. Remission of excise duty.
8. Partial remission of tax on specified products.
9. Remission of import duty and excise duty on pharmaceutical products.
10. Conditional remission of import duty and excise duty on raw materials.

SCHEDULES

FIRST SCHEDULE—MANUFACTURERS ENTITLED TO CLAIM DUTY DRAWBACK IN
ACCORDANCE WITH SECTION 2 OF THE ACT

SECOND SCHEDULE—FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT, CAP. 361.

THIRD SCHEDULE—AMENDMENTS TO THE SECOND SCHEDULE TO THE FINANCE (NO. 2) ACT,
2002

FOURTH SCHEDULE—AMENDMENTS TO THE THIRD SCHEDULE TO THE FINANCE (NO. 2) ACT,
2002

THE FINANCE ACT, 2003

An Act to provide for the alteration of certain taxes and duties, to amend certain written laws relating to those taxes and duties, and for other related purposes.

DATE OF ASSENT: 27th December, 2003.

Date of Commencement: See section 1(2).

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Short title and commencement

(1) This Act may be cited as the Finance Act, 2003.

(2) This Act shall be deemed to have come into force on 1st July 2003, except for Chapter 27 of the Second Schedule, which shall be deemed to have come into force on 13th June 2003.

PART II—DRAWBACK OF DUTY AND IMPORT COMMISSION.

2. Drawback of duty on sugar.

(1) Subject to this section, drawback of import duty, excise duty and import commission on sugar used as a raw material by manufacturers specified in the First Schedule to this Act may, on the production of the goods and the fulfilment of such conditions as may be prescribed by the Commissioner-General, be allowed.

(2) Where a manufacturer of any goods claims or proposes to claim drawback in respect of sugar used as a raw material in the production of the goods, then, as a condition for the grant of the drawback the manufacturer shall—

- (a) enter the goods in the prescribed form and in the prescribed manner and produce the goods for examination by the proper officer before their sale or the performance of the conditions on which drawback is allowed;
- (b) make and subscribe a declaration on the prescribed form to the effect that the conditions under which drawback may be allowed have been fulfilled; and
- (c) present the claim for drawback within a period of three months from the date of the production of the goods or the performance of the conditions on which drawback may be allowed.

(3) A drawback shall not be allowed in respect of any goods where—

- (a) the value of the goods for home consumption is less than the amount of the drawback which may be allowed; or
- (b) the duties and import commission on them are less than two hundred thousand shillings.

PART III—AMENDMENTS TO THE FINANCE ACT, (NO. 2) 1996, CAP. 185.

3. Amendment of section 1 of the Finance Act (No. 2) 1996, Cap. 185.

The Finance Act (No. 2) 1996 is amended in section 1 by substituting for subsection (2), the following subsection—

“(2) The import commission charged under subsection (1) shall not apply to—

- (a) plant and machinery imported free of duty;
- (b) scholastic materials and pharmaceutical products which are exempt or zero-rated for purposes of value-added tax;
- (c) instruments and appliances used in medical, surgical, dental or veterinary services or laboratories imported free of duty;
- (d) raw materials;
- (e) agricultural and horticultural inputs imported free of import duty;
- (f) goods subject to conditional exemptions specified in Part II of the Second Schedule to the Finance (No. 2) Act 2002; and
- (g) imports by Government.”

PART IV—AMENDMENTS TO THE FINANCE (NO.2) ACT 2002.

4. Substitution of First Schedule to the Finance (No. 2) Act 2002.

For the First Schedule to the Finance (No. 2) Act, 2002, there is substituted the provisions of the Second Schedule to this Act.

5. Amendment of Second Schedule to the Finance (No. 2) Act 2002.

The Second Schedule to the Finance (No.2) Act 2002 is amended in the manner specified in the Third Schedule to this Act.

6. Repeal of sections 5, 6, 7 and 8 of the Finance (No.2) Act 2002.

Sections 5, 6, 7 and 8 of the Finance (No.2) Act 2002 are repealed.

PART V—TAXES REMITTED UNDER THE EXCISE TARIFF ACT CAP. 338
AND THE CUSTOMS TARIFF ACT, CAP. 337.

7. Remission of excise duty.

(1) The excise duty payable under section 3 of the Excise Tariff Act by a manufacturer in Uganda of locally manufactured goods is remitted.

(2) The remission granted under subsection (1) does not apply to the goods specified in Part 1 of the Fourth Schedule to this Act.

8. Partial remission of tax on specified products.

(1) The import duty under the Customs Tariff Act, and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part II of the Fourth Schedule is remitted to *7 per cent* and nil, respectively.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

9. Remission of import duty and excise duty on pharmaceutical products.

(1) The import duty under the Customs Tariff Act, and the excise duty under the Excise Tariff Act payable by a manufacturer in Uganda of pharmaceutical products or disposable syringes in respect of the items with HS Codes specified in Part III of the Fourth Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that the Drugs Verification Committee established under the National Drug Policy and Authority Act, must verify that—

- (a) the importer of the items is registered with the Pharmacy Board established by the Pharmacy and Drugs Act, as a manufacturer of pharmaceutical products or disposable syringes; and
- (b) the items are for use as packaging materials for pharmaceutical products, or as raw materials for the manufacture of disposable syringes.

(3) A manufacturer who uses the items referred to in this section in contravention of any condition stated in subsection (2) shall pay the specified import duty and excise duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

10. Conditional remission of import duty and excise duty on raw materials.

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part IV of the Fourth Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the specified import duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

FIRST SCHEDULE

Section 2

MANUFACTURERS ENTITLED TO CLAIM DUTY DRAWBACK IN ACCORDANCE WITH SECTION 2 OF THIS ACT.

Manufacturers of soft drinks, juices, beer, sweets and biscuits.

SECOND SCHEDULE.

Section 4

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT
CAP. 361.

PART I—LICENCE FEES PAYABLE

The annual license fees payable are—

<i>Vehicle category</i>	<i>Licence fee payable</i>
(a) Motor Cycles	Shs 400 per cc of engine size
(b) Sedan cars, salon cars, estate cars but excluding dual purpose goods passenger vehicles	Shs 200 per cc of engine size
(c) Passengers vehicles including light omnibuses, and medium omnibuses having seating accommodation not exceeding 28 passengers	Shs 200 per cc of engine size
(d) Medium omnibuses having seating accommodation for more than 28 passengers and heavy omnibuses	Shs 110 per cc of engine size
(e) Goods vehicles (including dual purpose/ passenger vehicles) heavy, light goods vehicles	

<i>Engine size (c.c's)</i>	<i>Licence fee payable(Shs)</i>
0-1000	120,000
1001-1500	150,000
1501-2000	200,000
2001-2500	230,000
2501-3000	300,000
3001-3500	350,000
3501-4000	400,000
4001-5000	450,000
5001-6000	500,000
6001-7000	550,000
Over 7001	600,000

(f) Trailers and semi trailers

<i>Gross vehicle weight (kgs)</i>	<i>Licence fee payable (Shs)</i>
0-1000	60,000
1001-2000	90,000

2001-3500	120,000
3501-5000	190,000
5001-7500	270,000
7501-10000	350,000
10001-20000	430,000
20001-30000	490,000
30001-40000	540,000
Over 40001	590,000

(g) Prime movers and recovery vehicles

<i>Engine size (c.c)</i>	<i>Licence fee payable (shs)</i>
0-2500	200,000
2501-5000	400,000
5001-10000	560,000
Over 10000	600,000

(h) Agricultural tractors

<i>Net vehicle weight (kgs)</i>	<i>Licence fee payable (shs)</i>
0-3000	20,000
Over 3000	50,000

(i) Agricultural trailers

<i>Gross vehicle weight (kgs)</i>	<i>Licence fee payable (shs)</i>
0-3000	20,000
3000 above	40,000

(j) Engineering plant, tractors and other related vehicles

<i>Engine size (c.c)</i>	<i>Licence fee payable</i>
0-3000	270,000
3001-5000	320,000
5001-7000	490,000
Over 7001	640,000

A license issued for a motor vehicle, trailer or engineering plant on first registration shall be for a period of four, eight or twelve months.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES

<i>Item</i>	<i>Fee (Shillings)</i>
-------------	------------------------

1. Registration fees for motor vehicles	80,000
2. Re-registration fees for motor vehicles	70,000
3. Registration fees for motor cycles	50,000
4. Re-registration fees for motorcycles	40,000
5. Registration fees for personalized number plates	3,000,000
6. Registration for personalized number plates for motorcycles	500,000
7. Alteration of particulars of motor vehicles (each item)	5,000
8. Certified copies of record	5,000
9. Search fees	5,000
10. Dealers motor vehicle license per year	140,000
11. O.T.V license	60,000
12. Transfer fees	
(a) Motor cycles	30,000
(b) Motor cars and dual purpose vehicles, excluding light goods vehicles	40,000
(c) Other motor vehicles, trailers, tractor, or engineering plant	60,000
13. Duplicate receipt and license certificate	10,000
14. Duplicate registration book	10,000
15. Duplicate driving permit	25,000
16. Vehicle examination fees (inspection fees)—	
(a) Motor cycles	2,000
(b) Motor cars and dual purpose vehicles, excluding light goods vehicle	5,000
(c) Other motor vehicles, trailers, tractor, or engineering plant	5,000
(d) Agricultural tractors	3,000
17. Driving permit (original)—	
(a) one year	25,000
(b) three years	45,000
Driving permit (renewal)—	
(a) one year	20,000
(b) three years	30,000
18. Driving permit exchange—	
(a) one year	25,000
(b) three years	45,000
19. Driving permit provisional	8,000
20. Accident report	50,000
21. Sketch plan	15,000
22. Test fees (per class)	18,000
23. Endorsement of third party interest	30,000

24. Extension (per class)	20,000
25. Duplicate number plates order form	10,000
26. Form fees (per form)	1,500
27. Cancellation fees	10,000
28. De-registration for export—	
(a) Motor cycles	120,000
(b) Salon cars	250,000
(c) Commercial vehicles	350,000
(d) Agricultural tractors	1,500,000
(e) Omnibuses	300,000
(f) Engineering plant and other related vehicles	1,000,000

THIRD SCHEDULE PART I

Section 5

AMENDMENTS TO PART I OF THE SECOND SCHEDULE, TO THE FINANCE (NO. 2) ACT, 2002

H. S. Code	Description	Unit of Import COMESA Excise VAT			
		Qty	Duty	Duty	Duty
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	U	0%	0%	17%
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	U	0%	0%	17%
0901.11.00	- Not decaffeinated	kg	7%	4%	17%
1003.00.00	- Barley.	kg	0%	0%	Ex
1301.20.00	- Gum Arabic	kg	0%	0%	17%
1301.90.00	- Other	kg	0%	0%	17%
1302.20.00	- Pectic substances, pectinates and pectates	kg	0%	0%	17%
1511.10.00	- Crude oil	kg	0%	0%	17%
2101.11.00	- Extracts, essences and concentrates	kg	0%	0%	17%
2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored:	L	15%	6%	13% 17%
2202.90.00	- Other	L	15%	6%	13% 17%

- Unmanufactured tobacco; tobacco refuse

2401.10.00 - Tobacco, not stemmed/stripped kg 15% 6% 10% 17%

2401.20.00 - Tobacco, partly or wholly stemmed/stripped kg 15% 6% 10% 17%

2401.30.00 - Tobacco refuse kg 15% 6% 10% 17%

- Cigars, cheroots and cigarillos, containing tobacco

130%

or Shs.
15,000

2402.10.10 - Up to 70mm long kg 15% 6% per 1000 17%

sticks
which- ever is
higher

2402.10.90 More than 70mm long kg 15% 6% 130% 17%

or Shs.

25,000 per

per 1,000
sticks whi-
chever is higher

- Cigarettes containing tobacco

130% or

Shs. 15,000

2402.20.10 - Up to 70mm long kg 15% 6% 17%

per 1,000
sticks whi-
chever is higher

2402.20.90 - More than 70mm long kg 15% 6% 130% 17%

or Shs.
25,000

per 1,000
sticks whi-
chever is higher

- Other

2402.90.10 - Up to 70mm long kg 15% 6% 130% or 17%

Shs. 15,000

per 1,000
sticks whi-
chever is higher

2402.90.90	- More than 70mm long	kg	15%	6%	130%	17%
					or Shs. 25,000	
					per 1,000 sticks whi- chever is higher	
	- Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences					
2403.10.00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	15%	6%	130%	17%
2403.91.00	- "Homogenised" or "reconstituted" tobacco	kg	15%	6%	130%	17%
2403.99.00	- Other	kg	15%	6%	130%	17%
2505.10.00	- Silica sands and quartz sands	kg	7%	4%		17%
2505.90.00	- Other	kg	0%	0%		17%
2506.10.00	- Quartz	kg	0%	0%		17%
2508.20.00	- Decolourising earths and fuller's earth	kg	0%	0%		17%
2508.30.00	- Fire-clay	kg	0%	0%		17%
2508.40.00	- Other clays	kg	0%	0%		17%
2517.49.00	- Other	kg	0%	0%		17%
2526.20.00	- Crushed or powdered:	kg	0%	0%		17%
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	0%	0%		17%
2619.00.00	- Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	0%	0%		17%
2701.19.00	- Other coal	kg	0%	0%		17%
2707.10.00	- Benzol (benzene)	kg	0%	0%		17%
2707.20.00	- Toluol (toluene)	kg	0%	0%		17%
2707.30.00	- Xylol (xylenes)	kg	0%	0%		17%
2707.40.00	- Naphthalene	kg	0%	0%		17%

2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250°C by the ASTM D 86 method	kg	0%	0%	17%
2707.60.00	- Phenols	kg	0%	0%	17%
2707.91.00	- Creosote oils	kg	0%	0%	17%
2707.99.00	- Other	kg	0%	0%	17%
2710.11.10	- Motor Spirit (gasoline) regular	l	0%	0%	Shs.660/ltr Ex
2710.11.20	- Motor Spirit (gasoline) premium	l	0%	0%	Shs.660/ltr Ex
2710.19.31	- Gas oil (automotive, light, amber for high speed engines)	l	0%	0%	Shs.400/ltr Ex
2710.19.39	- Other gas oils	l	0%	0%	Shs.400/ltr Ex
2710.19.54	- Batching oils	l	7%	4%	17%
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	kg	0%	0%	17%
2801.20.00	- Iodine	kg	0%	0%	17%
2801.30.00	- Fluorine; bromine	kg	0%	0%	17%
2804.10.00	- Hydrogen	m ³	0%	0%	17%
2804.21.00	- Argon	m ³	0%	0%	17%
2804.29.00	- Other	m ³	0%	0%	17%
2804.30.00	- Nitrogen	m ³	0%	0%	17%
2804.40.00	- Oxygen	m ³	0%	0%	17%
2804.50.00	- Boron; tellurium	kg	0%	0%	17%
2804.61.00	- Containing by weight not less than 99.99% of silicon	kg	0%	0%	17%
2804.69.00	- Other	kg	0%	0%	17%
2805.11.00	- Sodium	kg	0%	0%	17%
2805.12.00	- Calcium	kg	0%	0%	17%
2805.19.00	- Other	kg	0%	0%	17%
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	0%	0%	17%
2805.40.00	- Mercury	kg	0%	0%	17%

2806.20.00	- Chlorosulphuric acid	kg	0%	0%	17%
2807.00.00	- Sulphuric acid; oleum.	kg	0%	0%	17%
2808.00.00	- Nitric acid; sulphonitric acids.	kg	0%	0%	17%
2809.10.00	- Diphosphorus pentaoxide	kg	0%	0%	17%
2810.00.00	- Oxides of boron; boric acids.	kg	0%	0%	17%
2811.11.00	- Hydrogen fluoride (hydrofluoric acid)	kg	0%	0%	17%
2811.19.00	- Other	kg	0%	0%	17%
2811.23.00	- Sulphur dioxide	kg	0%	0%	17%
2811.29.00	- Other	kg	0%	0%	17%
2812.10.00	- Chlorides and chloride oxides	kg	0%	0%	17%
2812.90.00	- Other	kg	0%	0%	17%
2813.10.00	- Carbon disulphide	kg	0%	0%	17%
2813.90.00	- Other	kg	0%	0%	17%
2814.20.00	- Ammonia in aqueous solution	kg	0%	0%	17%
2815.12.00	- In aqueous solution (soda lye or liquid soda)	kg	0%	0%	17%
2815.20.00	- Potassium hydroxide (caustic potash)	kg	0%	0%	17%
2815.30.00	- Peroxides of sodium or potassium	kg	0%	0%	17%
2816.10.00	- Hydroxide and peroxide of magnesium	kg	0%	0%	17%
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	kg	0%	0%	17%
2818.10.00	- Artificial corundum, whether or not chemically defined	kg	0%	0%	17%
2818.20.00	- Aluminium oxide, other than artificial corundum	kg	0%	0%	17%
2819.10.00	- Chromium trioxide	kg	0%	0%	17%
2819.90.00	- Other	kg	0%	0%	17%
2820.10.00	- Manganese dioxide	kg	0%	0%	17%
2821.10.00	- Iron oxides and hydroxides	kg	0%	0%	17%
2821.20.00	- Earth colours	kg	0%	0%	17%
2822.00.00	- Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	0%	0%	17%

2824.10.00	- Lead monoxide (litharge, massicot)	kg	0%	0%	17%
2824.20.00	- Red lead and orange lead	kg	0%	0%	17%
2824.90.00	- Other	kg	0%	0%	17%
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	kg	0%	0%	17%
2825.20.00	- Lithium oxide and hydroxide	kg	0%	0%	17%
2825.30.00	- Vanadium oxides and hydroxides	kg	0%	0%	17%
2825.40.00	- Nickel oxides and hydroxides	kg	0%	0%	17%
2825.50.00	- Copper oxides and hydroxides	kg	0%	0%	17%
2825.60.00	- Germanium oxides and zirconium dioxide	kg	0%	0%	17%
2825.70.00	- Molybdenum oxides and hydroxides	kg	0%	0%	17%
2825.80.00	- Antimony oxides	kg	0%	0%	17%
2825.90.00	- Other	kg	0%	0%	17%
2826.11.00	- Of ammonium or of sodium	kg	0%	0%	17%
2826.12.00	- Of aluminium	kg	0%	0%	17%
2826.20.00	- Fluorosilicates of sodium or of potassium	kg	0%	0%	17%
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	0%	0%	17%
2826.90.00	- Other	kg	0%	0%	17%
2827.31.00	- Of magnesium	kg	0%	0%	17%
2827.32.00	- Of aluminium	kg	0%	0%	17%
2827.33.00	- Of iron	kg	0%	0%	17%
2827.34.00	- Of cobalt	kg	0%	0%	17%
2827.35.00	- Of nickel	kg	0%	0%	17%
2827.36.00	- Of zinc	kg	0%	0%	17%
2827.41.00	- Of copper:	kg	0%	0%	17%
2827.49.00	- Other	kg	0%	0%	17%
2827.51.00	- Bromides of sodium or of potassium	kg	0%	0%	17%
2827.59.00	- Other	kg	0%	0%	17%

2827.60.00	- Iodides and iodide oxides	kg	0%	0%	17%
2829.11.00	- Of sodium	kg	0%	0%	17%
2830.10.00	- Sodium sulphides	kg	0%	0%	17%
2830.20.00	- Zinc sulphide	kg	0%	0%	17%
2830.30.00	- Cadmium sulphide	kg	0%	0%	17%
2830.90.00	- Other	kg	0%	0%	17%
2831.90.00	- Other	kg	0%	0%	17%
2832.30.00	- Thiosulphates	kg	0%	0%	17%
2833.11.00	- Disodium sulphate	kg	0%	0%	17%
2833.21.00	- Of magnesium	kg	0%	0%	17%
2833.22.00	- Of aluminium	kg	0%	0%	17%
2833.23.00	- Of chromium	kg	0%	0%	17%
2833.24.00	- Of nickel	kg	0%	0%	17%
2833.25.00	- Of copper	kg	0%	0%	17%
2833.26.00	- Of zinc	kg	0%	0%	17%
2833.27.00	- Of barium	kg	0%	0%	17%
2833.29.00	- Other	kg	0%	0%	17%
2833.30.00	- Alums	kg	0%	0%	17%
2833.40.00	- Peroxosulphates (persulphates)	kg	0%	0%	17%
2834.10.00	- Nitrites	kg	0%	0%	17%
2834.21.00	- Of potassium	kg	0%	0%	17%
2834.29.00	- Other	kg	0%	0%	17%
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	0%	0%	17%
2835.22.00	- Of mono- or disodium	kg	0%	0%	17%
2835.23.00	- Of trisodium	kg	0%	0%	17%
2835.24.00	- Of potassium	kg	0%	0%	17%
2835.25.00	- Calcium hydrogenorthophosphate (“dicalcium phosphate”)	kg	0%	0%	17%

2835.26.00	- Other phosphates of calcium	kg	0%	0%	17%
2835.29.00	- Other	kg	0%	0%	17%
2836.10.00	- Commercial ammonium carbonate and other ammonium carbonates	kg	0%	0%	17%
2836.20.00	- Disodium carbonate	kg	0%	0%	17%
2836.40.00	- Potassium carbonates	kg	0%	0%	17%
2836.60.00	- Barium carbonate	kg	0%	0%	17%
2836.70.00	- Lead carbonates	kg	0%	0%	17%
2836.91.00	- Lithium carbonates	kg	0%	0%	17%
2836.92.00	- Strontium carbonate	kg	0%	0%	17%
2837.11.00	- Of sodium	kg	0%	0%	17%
2837.20.00	- Complex cyanides	kg	0%	0%	17%
2838.00.00	- Fulminates, cyanates and thiocyanates.	kg	0%	0%	17%
2840.11.00	- Anhydrous	kg	0%	0%	17%
2840.19.00	- Other	kg	0%	0%	17%
2840.20.00	- Other borates	kg	0%	0%	17%
2840.30.00	- Peroxoborates (perborates)	kg	0%	0%	17%
2841.10.00	- Aluminates	kg	0%	0%	17%
2841.50.00	- Other chromates and dichromates; peroxo-Chromates	kg	0%	0%	17%
2841.61.00	- Potassium permanganate	kg	0%	0%	17%
2841.69.00	- Other	kg	0%	0%	17%
2841.70.00	- Molybdates	kg	0%	0%	17%
2841.80.00	- Tungstates (wolframates)	kg	0%	0%	17%
2841.90.00	- Other	kg	0%	0%	17%
2842.10.00	-Double or complex silicates, including aluminosilicates whether or not chemically defined.	kg	0%	0%	17%
2842.90.00	- Other	kg	0%	0%	17%
2843.10.00	- Colloidal precious metals	kg	0%	0%	17%
2843.21.00	- Silver nitrate	kg	0%	0%	17%

2843.29.00	- Other	kg	0%	0%	17%
2843.30.00	- Gold compounds	kg	0%	0%	17%
2843.90.00	- Other compounds; amalgams	kg	0%	0%	17%
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	0%	0%	17%
2844.20.00	- Uranium enriched in U 235 and its compounds;	kg	0%	0%	17%

plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products

2844.30.00	- Uranium depleted in U 235 and its compounds; compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	0%	0%	17% thorium and its
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2844.40.00	- Radioactive elements and isotopes and compounds subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	0%	0%	17% other than those of
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2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	0%	0%	17%
2845.10.00	- Heavy water (deuterium oxide)	kg	0%	0%	17%
2845.90.00	- Other	kg	0%	0%	17%
2846.10.00	- Cerium compounds	kg	0%	0%	17%
2846.90.00	- Other	kg	0%	0%	17%
2848.00.00	- Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	0%	0%	17%
2849.20.00	- Of silicon	kg	0%	0%	17%
2850.00.00	- Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	0%	0%	17%
2851.00.00	- Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	kg	0%	0%	17%

2901.10.00	- Saturated	kg	0%	0%	17%
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2901.21.00	- Ethylene	kg	0%	0%	17%
2901.22.00	- Propene (propylene)	kg	0%	0%	17%
2901.23.00	- Butene (butylene) and isomers thereof	kg	0%	0%	17%
2901.24.00	- Buta-1,3-diene and isoprene	kg	0%	0%	17%
2902.11.00	- Cyclohexane	kg	0%	0%	17%
2902.19.00	- Other	kg	0%	0%	17%
2902.20.00	- Benzene	kg	0%	0%	17%
2902.42.00	- m-Xylene	kg	0%	0%	17%
2902.43.00	- p-Xylene	kg	0%	0%	17%
2902.44.00	- Mixed xylene isomers	kg	0%	0%	17%
2902.60.00	- Ethylbenzene	kg	0%	0%	17%
2902.70.00	- Cumene	kg	0%	0%	17%
2903.11.00	- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	0%	0%	17%
2903.13.00	- Chloroforme (trichloromethane)	kg	0%	0%	17%
2903.14.00	- Carbon tetrachloride	kg	0%	0%	17%
2903.15.00	- 1,2-Dichloroethane (ethylene dichloride)	kg	0%	0%	17%
2903.19.00	- Other	kg	0%	0%	17%
2903.21.00	- Vinyl chloride (chloroethylene)	kg	0%	0%	17%
2903.22.00	- Trichloroethylene	kg	0%	0%	17%
2903.23.00	- Tetrachloroethylene (perchloroethylene)	kg	0%	0%	17%
2903.29.00	- Other	kg	0%	0%	17%
2903.30.00	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	kg	0%	0%	17%
2903.41.00	- Trichlorofluoromethane	kg	0%	0%	17%
2903.42.00	- Dichlorodifluoromethane	kg	0%	0%	17%
2903.43.00	- Trichlorotrifluoroethanes	kg	0%	0%	17%
2903.44.00	- Dichlorotetrafluoroethanes and chloropenta-fluoroethane	kg	0%	0%	17%
2903.45.00	- Other derivatives perhalogenated only with fluorine and chlorine				

	kg	0%	0%	17%
2903.46.00 - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	0%	0%	17%
2903.47.00 - Other perhalogenated derivatives	kg	0%	0%	17%
2903.49.00 - Other	kg	0%	0%	17%
2903.51.00 - 1,2,3,4,5,6-Hexachlorocyclohexane	kg	0%	0%	17%
2903.59.00 - Other	kg	0%	0%	17%
2903.61.00 - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	0%	0%	17%
2903.62.00 - Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	kg	0%	0%	17%
2903.69.00 - Other	kg	0%	0%	17%
2904.10.00 - Derivatives containing only sulpho groups, their salts and ethyl esters	kg	0%	0%	17%
2904.20.00 - Derivatives containing only nitro or only nitroso groups	kg	0%	0%	17%
2904.90.00 - Other	kg	0%	0%	17%
2905.11.00 - Methanol (methyl alcohol)	L	0%	0%	17%
2905.14.00 - Other butanols	L	0%	0%	17%
2905.15.00 - Pentanol (amylalcohol) and isomers thereof	L	0%	0%	17%
2905.17.00 - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	L	0%	0%	17%
2905.19.00 - Other	L	0%	0%	17%
2905.22.00 - Acyclic terpene alcohols	L	0%	0%	17%
2905.29.00 - Other	L	0%	0%	17%
2905.39.00 - Other	L	0%	0%	17%
2905.43.00 - Mannitol	L	0%	0%	17%
2905.45.00 - Glycerol	L	0%	0%	17%
2905.49.00 - Other	L	0%	0%	17%
2905.51.00 - Ethchlorvynol (INN)	L	0%	0%	17%

2905.59.00	- Other	L	0%	0%	17%
2906.11.00	- Menthol	L	0%	0%	17%
2906.12.00	- Cyclohexanol, methylcyclohexanols and imethylcyclohexanols	L	0%	0%	17%
2906.13.00	- Sterols and inositols	L	0%	0%	17%
2906.14.00	- Terpeneols	L	0%	0%	17%
2906.19.00	- Other	L	0%	0%	17%
2906.29.00	- Other	L	0%	0%	17%
2907.11.00	- Phenol (hydroxybenzene) and its salts	L	0%	0%	17%
2907.12.00	- Cresols and their salts	L	0%	0%	17%
2907.13.00	- Octylphenol, nonylphenol and their isomers; salts thereof	L	0%	0%	17%
2907.14.00	- Xylenols and their salts	L	0%	0%	17%
2907.15.00	- Naphthols and their salts	L	0%	0%	17%
2907.19.00	- Other	L	0%	0%	17%
2907.21.00	- Resorcinol and its salts	L	0%	0%	17%
2907.22.00	- Hydroquinone (quinol) and its salts	L	0%	0%	17%
2907.23.00	- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	L	0%	0%	17%
2907.29.00	- Other	L	0%	0%	17%
2908.20.00	- Derivatives containing only sulpho groups, their salts and esters	L	0%	0%	17%
2908.90.00	- Other	L	0%	0%	17%
2909.11.00	- Diethyl ether	L	0%	0%	17%
2909.19.00	- Other	L	0%	0%	17%
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%	17%
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%	17%
2909.41.00	- 2,2'-Oxydiethanol (diethylene glycol, digol)	L	0%	0%	17%

2909.42.00	- Monomethyl ethers of ethylene glycol or of diethylene glycol	L	0%	0%	17%
2909.43.00	- Monobutyl ethers of ethylene glycol or of diethylene glycol	L	0%	0%	17%
2909.44.00	- Other monoalkyl-ethers of ethylene glycol or of diethylene glycol	L	0%	0%	17%
2909.49.00	- Other	L	0%	0%	17%
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%	17%
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%	17%
2910.10.00	- Oxirane (ethyleneoxide)	L	0%	0%	17%
2910.20.00	-Methyloxirane (propylene oxide)	L	0%	0%	17%
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	L	0%	0%	17%
2910.90.00	- Other	L	0%	0%	17%
2911.00.0	- Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	L	0%	0%	17%
2912.11.00	- Methanal (formaldehyde)	kg	0%	0%	17%
2912.12.00	- Ethanal (acetaldehyde)	kg	0%	0%	17%
2912.13.00	- Butanal (butyraldehyde, normal isomer)	kg	0%	0%	17%
2912.19.00	- Other	kg	0%	0%	17%
2912.30.00	- Aldehyde-alcohols	kg	0%	0%	17%
2912.41.00	- Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	kg	0%	0%	17%
2912.42.00	- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	0%	0%	17%
2912.49.00	- Other	kg	0%	0%	17%
2912.50.00	- Cyclic polymers of aldehydes	kg	0%	0%	17%
2913.00.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	0%	0%	17%
2914.19.00	- Other	kg	0%	0%	17%
2914.21.00	- Camphor	kg	0%	0%	17%

2914.22.00	- Cyclohexanone and methylcyclohexanones	kg	0%	0%	17%
2914.23.00	- Ionones and methylionones	kg	0%	0%	17%
2914.29.00	- Other	kg	0%	0%	17%
2914.31.00	- Phenylacetone (phenylpropan-2-one)	kg	0%	0%	17%
2914.39.00	- Other	kg	0%	0%	17%
2914.40.00	- Ketone-alcohols and ketone-aldehydes	kg	0%	0%	17%
2914.61.00	- Anthraquinone	kg	0%	0%	17%
2914.69.00	- Other	kg	0%	0%	17%
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated	kg	0%	0%	17%
	Derivatives				
2915.11.00	- Formic acid	kg	0%	0%	17%
2915.12.00	- Salts of formic acid	kg	0%	0%	17%
2915.13.00	- Esters of formic acid	kg	0%	0%	17%
2915.22.00	- Sodium acetate	kg	0%	0%	17%
2915.23.00	- Cobalt acetates	kg	0%	0%	17%
2915.24.00	- Acetic anhydride	kg	0%	0%	17%
2915.29.00	- Other	kg	0%	0%	17%
2915.33.00	- n-Butyl acetate	kg	0%	0%	17%
2915.34.00	- Isobutyl acetate	kg	0%	0%	17%
2915.35.00	- 2-Ethoxyethyl acetate	kg	0%	0%	17%
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts	kg	0%	0%	17%
	and esters				
2915.50.00	- Propionic acid, its salts and esters	kg	0%	0%	17%
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	kg	0%	0%	17%
2916.14.00	- Esters of methacrylic acid	kg	0%	0%	17%
2916.15.00	-Oleic, linoleic or linolenic acids, their salts and esters	kg	0%	0%	17%
2916.19.00	- Other	kg	0%	0%	17%
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxy-acids and their derivatives	kg	0%	0%	17%
2916.32.00	- Benzoyl peroxide and benzoyl chloride	kg	0%	0%	17%

2916.34.00	- Phenylacetic acid and its salts	kg	0%	0%	17%
2916.35.00	- Esters of phenylacetic acid	kg	0%	0%	17%
2916.39.00	- Other	kg	0%	0%	17%
2917.11.00	- Oxalic acid, its salts and esters	kg	0%	0%	17%
2917.12.00	- Adipic acid, its salts and esters	kg	0%	0%	17%
2917.13.00	- Azelaic acid, sebacic acid, their salts and esters	kg	0%	0%	17%
2917.19.00	- Other	kg	0%	0%	17%
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	0%	0%	17%
2917.32.00	- Dioctyl orthophthalates	kg	0%	0%	17%
2917.33.00	- Dinonyl or didecyl orthophthalates	kg	0%	0%	17%
2917.36.00	- Terephthalic acid and its salts	kg	0%	0%	17%
2917.37.00	- Dimethyl terephthalate	kg	0%	0%	17%
2917.39.00	- Other	kg	0%	0%	17%
2918.12.00	- Tartaric acid	kg	0%	0%	17%
2918.13.00	- Salts and esters of tartaric acid	kg	0%	0%	17%
2918.15.00	- Salts and esters of citric acid	kg	0%	0%	17%
2918.16.00	- Gluconic acid, its salts and esters	kg	0%	0%	17%
2918.19.00	- Other	kg	0%	0%	17%
2918.21.00	- Salicylic acid and its salts	kg	0%	0%	17%
2918.22.00	- O-Acetylsalicylic acid, its salts and esters	kg	0%	0%	17%
2918.23.00	- Other esters of salicylic acid and their salts	kg	0%	0%	17%
2918.29.00	- Other	kg	0%	0%	17%
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	0%	0%	17%
2918.90.00	- Other	kg	0%	0%	17%
2920.10.00	- Thiophosphoric esters (phosphorothioates) and their	kg	0%	0%	17%

salts; their halogenated, sulphonated, nitrated or
nitrosated derivatives

2921.11.00	- Methylamine, di- or trimethylamine and their salts	kg	0%	0%	17%
2921.12.00	- Diethylamine and its salts	kg	0%	0%	17%
2921.22.00	- Hexamethylenediamine and its salts	kg	0%	0%	17%
2921.29.00	- Other	kg	0%	0%	17%
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	0%	0%	17%
2921.41.00	- Aniline and its salts	kg	0%	0%	17%
2921.42.00	- Aniline derivatives and their salts	kg	0%	0%	17%
2921.43.00	- Tolidines and their derivatives; salts thereof	kg	0%	0%	17%
2921.44.00	- Diphenylamine and its derivatives; salts thereof	kg	0%	0%	17%
2921.45.00	- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	0%	0%	17%
2921.49.00	Other	kg	0%	0%	17%
2921.51.00	- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	0%	0%	17%
2921.59.00	- Other	kg	0%	0%	17%
2922.11.00	- Monoethanolamine and its salts	kg	0%	0%	17%
2922.12.00	- Diethanolamine and its salts	kg	0%	0%	17%
2922.13.00	- Triethanolamine and its salts	kg	0%	0%	17%
2922.14.00	- Dextropropoxyphene (INN) and its salts	kg	0%	0%	17%
2922.21.00	- Aminohydroxy-na-phthalenesulphonic acids and their salts	kg	0%	0%	17%
2922.22.00	- Anisidines, dianisidines, phenetidines, and their salts	kg	0%	0%	17%
2922.29.00	- Other	kg	0%	0%	17%
2922.31.00	- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	0%	0%	17%
2922.39.00	- Other	kg	0%	0%	17%
2922.41.00	- Lysine and its esters; salts thereof	kg	0%	0%	17%

2922.42.00	- Glutamic acid and its salts	kg	0%	0%	17%
2922.43.00	- Anthranilic acid and its salts	kg	0%	0%	17%
2922.44.00	- Tilidine (INN) and its salts	kg	0%	0%	17%
2922.49.00	- Other	kg	0%	0%	17%
2922.50.00	- Amino-alcohol- phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	0%	0%	17%
2923.10.00	- Choline and its salts	kg	0%	0%	17%
2923.90.00	- Other	kg	0%	0%	17%
2424.10.00	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	kg	0%	0%	17%
2924.11.00	- Meprobamate (INN)	kg	0%	0%	17%
2924.19.00	- Other	kg	0%	0%	17%
2924.21.00	- Ureines and their derivatives; salts thereof	kg	0%	0%	17%
2924.23.00	- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	0%	0%	17%
2924.24.00	- Ethinamate (INN)	kg	0%	0%	17%
2924.29.00	- Other	kg	0%	0%	17%
2925.11.00	- Saccharin and its salts	kg	0%	0%	17%
2925.12.00	- Glutethimide (INN)	kg	0%	0%	17%
2925.19.00	- Other	kg	0%	0%	17%
2925.20.00	- Imines and their derivatives; salts thereof	kg	0%	0%	17%
2926.10.00	- Acrylonitrile	kg	0%	0%	17%
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	kg	0%	0%	17%
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	kg	0%	0%	17%
2926.90.00	- Other	kg	0%	0%	17%
2927.00.00	- Diazo-, azo- or azoxy-compounds.	kg	0%	0%	17%
2929.90.00	- Other	kg	0%	0%	17%
2930.10.00	-Dithiocarbonates (xanthates)	kg	0%	0%	17%
2930.20.00	- Thiocarbamates and dithiocarbamates	kg	0%	0%	17%
2930.30.00	- Thiuram mono-, di- or tetrasulphides	kg	0%	0%	17%

2930.40.00	- Methionine	kg	0%	0%	17%
2930.90.00	- Other	kg	0%	0%	17%
2931.00.00	- Other organo-inorganic compounds.	kg	0%	0%	17%
2932.11.00	- Tetrahydrofuran	kg	0%	0%	17%
2932.12.00	- 2-Furaldehyde (furfuraldehyde)	kg	0%	0%	17%
2932.13.00	- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	0%	0%	17%
2932.19.00	- Other	kg	0%	0%	17%
2932.21.00	- Coumarin, methylcoumarins and ethylcoumarins	kg	0%	0%	17%
2932.29.00	- Other lactones	kg	0%	0%	17%
2932.91.00	- Isosafrole	kg	0%	0%	17%
2932.92.00	- 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	0%	0%	17%
2932.93.00	- Piperonal	kg	0%	0%	17%
2932.94.00	- Safrole	kg	0%	0%	17%
2932.95.00	- Tetrahydrocannabinols (all isomers)	kg	0%	0%	17%
2932.99.00	- Other	kg	0%	0%	17%
2933.11.00	- Phenazone (antipyrin) and its derivatives	kg	0%	0%	17%
2933.19.00	- Other	kg	0%	0%	17%
2933.21.00	- Hydantoin and its derivatives	kg	0%	0%	17%
2933.29.00	- Other	kg	0%	0%	17%
2933.31.00	- Pyridine and its salts	kg	0%	0%	17%
2933.32.00	- Piperidine and its salts	kg	0%	0%	17%
2933.33.00	- Alfentanil (INN), Anileridine (INN), bezitramide	kg	0%	0%	17%
	(INN) bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A., phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN), salts thereof.				
2933.39.00	- Other	kg	0%	0%	17%
2933.41.00	- Levorphanol (INN) and its salts	kg	0%	0%	17%
2933.49.00	- Other	kg	0%	0%	17%

2933.52.00	- Malonylurea (barbituric acid) and its salts	kg	0%	0%	17%
2933.53.00	- Allobarbitol (INN), amobarbitol (INN), barbital	kg	0%	0%	17%

(INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), Phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts thereof

2933.54.00	- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	0%	0%	17%
2933.55.00	- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	0%	0%	17%
2933.59.00	- Other	kg	0%	0%	17%
2933.61.00	- Melamine	kg	0%	0%	17%
2933.69.00	- Other	kg	0%	0%	17%
2933.71.00	- 6-Hexanelactam (epsilon-caprolact-am)	kg	0%	0%	17%
2933.72.00	- Clobazam (INN) and methypylon (INN)	kg	0%	0%	17%
2933.79.00	- Other lactams	kg	0%	0%	17%
2933.91.00	- Alprazolam (INN), camazepam (INN), chlordia-	kg	0%	0%	17%

zepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof

2933.99.00 -Other kg 0% 0% 17%

2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	0%	0%	17%
2934.20.00	- Compounds containing in the structure a benzo-thiazole ring-system (whether or not hydrogenated), not further fused	kg	0%	0%	17%
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	0%	0%	17%

2934.91.00 - Aminorex (INN), brotizolam (INN), clotiazepam kg 0% 0% 17%

(INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN), salts thereof

2934.99.00 - Other kg 0% 0% 17%

2935.00.00	- Sulphonamides.	kg	0%	0%	17%
2936.10.00	- Provitamins, unmixed	kg	0%	0%	0%
2936.21.00	- Vitamins A and their derivatives	kg	0%	0%	0%
2936.22.00	-Vitamin BB1 and its derivatives	kg	0%	0%	0%
2936.23.00	-Vitamin BB2 and its derivatives	kg	0%	0%	0%
2936.24.00	- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	kg	0%	0%	0%
2936.25.00	-Vitamin BB6 and its derivatives	kg	0%	0%	0%
2936.26.00	-Vitamin BB12 and its derivatives	kg	0%	0%	0%
2936.27.00	- Vitamin C and its derivatives	kg	0%	0%	0%
2936.28.00	- Vitamin E and its derivatives	kg	0%	0%	0%
2936.90.00	- Other, including natural concentrates	kg	0%	0%	0%
2937.11.00	-Somatotropin, its derivatives and structural analogues	kg	0%	0%	0%
2937.12.00	- Insulin and its salts	kg	0%	0%	0%
2937.19.00	- Other	kg	0%	0%	0%
2937.21.00	- Cortisone, hydrocortisone, prednisone (dehydro-cortisone) and prednisolone (dehydro-hydrocortisone)	kg	0%	0%	0%
2937.22.00	- Halogenated derivatives of corticosteroidal hormones	kg	0%	0%	0%
2937.23.00	-Oestrogens and progestogens	kg	0%	0%	0%
2937.29.00	-Other	kg	0%	0%	0%
2937.31.00	-Epinephrine	kg	0%	0%	0%
2937.39.00	- Other	kg	0%	0%	0%
2937.40.00	-Amino-acids derivatives	kg	0%	0%	0%
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	0%	0%	0%
2937.90.00	-Other	kg	0%	0%	0%
2938.10.00	-Rutoside (rutin) and its derivatives	kg	0%	0%	0%
2938.90.00	-Other	kg	0%	0%	0%

2939.11.00	- Concentrates of poppy straw; buprenorphine (INN), kg	0%	0%	0%
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codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroine, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN), and thebaine; salts thereof

2939.19.00	- Other	kg	0%	0%	0%
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2939.21.00	- Quinine and its salts	kg	0%	0%	0%
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2939.29.00	- Other	kg	0%	0%	0%
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2939.30.00	- Caffeine and its salts	kg	0%	0%	0%
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2939.41.00	- Ephedrine and its salts	kg	0%	0%	0%
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2939.42.00	- Pseudoephedrine (INN) and its salts	kg	0%	0%	0%
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2939.43.00	- Cathine (INN) and its salts	kg	0%	0%	0%
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2939.49.00	- Other	kg	0%	0%	0%
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2939.51.00	- Fenetylline (INN) and its salts	kg	0%	0%	0%
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2939.59.00	- Other	kg	0%	0%	0%
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2939.61.00	- Ergometrine (INN) and its salts	kg	0%	0%	0%
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2939.62.00	- Ergotamine (INN) and its salts	kg	0%	0%	0%
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2939.63.00	- Lysergic acid and its salts	kg	0%	0%	0%
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2939.69.00	- Other	kg	0%	0%	0%
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2939.91.00	- Cocaine, ecgonine, levometamfetamine, metamfe-	kg	0%	0%	0%
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tamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof

2939.99.00	- Other	kg	0%	0%	0%
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2940.00.00	- Sugars, chemically pure, other than sucrose, lactose, kg	0%	0%	0%
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maltose, glucose and fructose; sugar ethers, sugaracetals and sugar esters and their salts, other than products of heading 29.37, 29.38 or 29.39.

3201.10.00	- Quebracho extract	kg	0%	0%	17%
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3201.20.00	- Wattle extract	kg	0%	0%	17%
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3201.90.00	- Other	kg	0%	0%	17%
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3202.10.00	- Synthetic organic tanning substances	kg	0%	0%	17%
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3202.90.00	- Other	kg	0%	0%	17%
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3203.00.00	- Colouring matter of vegetable or animal origin	kg	0%	0%	17%
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(including dyeing extracts but excluding animal black), whether or not chemically

defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.

3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	0%	0%	17%
3205.00.00	- Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	0%	0%	17%
3206.19.00	- Other	kg	0%	0%	17%
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	0%	0%	17%
3207.20.00	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	kg	0%	0%	17%
3207.30.00	- Liquid lustres and similar preparations	kg	0%	0%	17%
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	0%	0%	17%
3211.00.00	- Prepared driers.	kg	0%	0%	17%
3215.11.00	- Black	kg	0%	0%	17%
3215.19.00	- Other	kg	0%	0%	17%
3215.90.00	- Other	kg	0%	0%	17%
3302.90.00	- For use in the manufacture of perfumery, cosmetics or toilet preparations	kg	0%	0%	17%
3501.10.00	- Casein	kg	0%	0%	17%
3501.90.00	- Other	kg	0%	0%	17%
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	0%	0%	17%
3801.10.00	- Artificial graphite	kg	0%	0%	17%
3801.20.00	- Colloidal or semi-colloidal graphite	kg	0%	0%	17%
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	0%	0%	17%
3802.10.00	- Activated carbon	kg	0%	0%	17%
3805.10.00	- Gum, wood or sulphate turpentine oils	kg	0%	0%	17%
3805.20.00	- Pine oil	kg	0%	0%	17%

3809.10.00	- With a basis of amylaceous substances	kg	0%	0%	17%
3809.92.00	- Of a kind used in the paper or like industries	kg	0%	0%	17%
3809.93.00	- Of a kind used in the leather or like industries	kg	0%	0%	17%
3818.00.00	- Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	0%	0%	17%
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	kg	0%	0%	17%
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	kg	0%	0%	17%
3901.30.00	- Ethylene-vinyl acetate copolymers	kg	0%	0%	17%
3901.90.00	- Other	kg	0%	0%	17%
3902.10.00	- Polypropylene	kg	0%	0%	17%
3902.20.00	- Polyisobutylene	kg	0%	0%	17%
3902.30.00	- Propylene copolymers	kg	0%	0%	17%
3902.90.00	- Other	kg	0%	0%	17%
3903.11.00	- Expansible	kg	0%	0%	17%
3903.19.00	- Other	kg	0%	0%	17%
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	kg	0%	0%	17%
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	0%	0%	17%
3903.90.00	- Other	kg	0%	0%	17%
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	kg	0%	0%	17%
3904.21.00	- Non-plasticised	kg	0%	0%	17%
3904.22.00	- Plasticised	kg	0%	0%	17%
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg	0%	0%	17%
3904.40.00	- Other vinyl chloride copolymers	kg	0%	0%	17%
3904.50.00	- Vinylidene chloride polymers	kg	0%	0%	17%
3904.61.00	- Polytetrafluoroethylene	kg	0%	0%	17%

3904.69.00	- Other	kg	0%	0%	17%
3904.90.00	- Other	kg	0%	0%	17%
3905.91.0	- Copolymers	kg	0%	0%	17%
3905.99.00	- Other	kg	0%	0%	17%
3906.10.00	- Poly(methyl methacrylate)	kg	0%	0%	17%
3906.90.00	- Other	kg	0%	0%	17%
3907.10.00	- Polyacetals	kg	0%	0%	17%
3907.20.00	- Other polyethers	kg	0%	0%	17%
3907.30.00	- Epoxide resins	kg	0%	0%	17%
3907.40.00	- Polycarbonates	kg	0%	0%	17%
3907.50.00	- Alkyd resins	kg	0%	0%	17%
3907.60.00	- Poly(ethylene terephthalate)	kg	0%	0%	17%
3907.91.00	- Unsaturated	kg	0%	0%	17%
3907.99.00	- Other	kg	0%	0%	17%
3908.10.00	- Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	kg	0%	0%	17%
3908.90.00	- Other	kg	0%	0%	17%
3909.10.00	- Urea resins; thiourea resins	kg	0%	0%	17%
3909.20.00	- Melamine resins	kg	0%	0%	17%
3909.30.00	- Other amino-resins	kg	0%	0%	17%
3909.40.00	- Phenolic resins	kg	0%	0%	17%
3909.50.00	- Polyurethanes	kg	0%	0%	17%
3910.00.00	- Silicones in primary forms.	kg	0%	0%	17%
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	0%	0%	17%
3911.90.00	- Other	kg	0%	0%	17%
3912.11.00	- Non-plasticised	kg	0%	0%	17%
3912.12.00	- Plasticised	kg	0%	0%	17%
3912.20.00	-Cellulose nitrates (including collodions)	kg	0%	0%	17%

3912.31.00	- Carboxymethylcellulose and its salts	kg	0%	0%	17%
3912.39.00	- Other	kg	0%	0%	17%
3912.90.00	- Other	kg	0%	0%	17%
3913.10.00	- Alginic acid, its salts and esters	kg	0%	0%	17%
3913.90.00	- Other	kg	0%	0%	17%
3914.00.00	- Ion-exchangers based on polymers of headings, 39.01 to 39.13, in primary forms.	kg	0%	0%	17%
3916.10.00	- Of polymers of ethylene	kg	0%	0%	17%
3916.20.00	- Of polymers of vinyl chloride	kg	0%	0%	17%
3916.90.00	- Of other plastics	kg	0%	0%	17%
3920.10.00	- Of polymers of ethylene	kg	0%	0%	17%
4004.00.00	- Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	0%	0%	17%
4701.00.00	- Mechanical wood pulp.	kg	0%	0%	17%
4702.00.00	- Chemical wood pulp, dissolving grades.	kg	0%	0%	17%
4703.11.00	- Coniferous	kg	0%	0%	17%
4703.19.00	- Non-coniferous	kg	0%	0%	17%
4703.21.00	- Coniferous	kg	0%	0%	17%
4703.29.00	- Non-coniferous	kg	0%	0%	17%
4704.11.00	- Coniferous	kg	0%	0%	17%
4704.19.00	- Non-coniferous	kg	0%	0%	17%
4704.21.00	- Coniferous	kg	0%	0%	17%
4704.29.00	- Non-coniferous	kg	0%	0%	17%
4705.00.00	- Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	0%	0%	17%
4706.10.00	- Cotton linters pulp	kg	0%	0%	17%
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	0%	0%	17%
4706.91.00	- Mechanical	kg	0%	0%	17%
4706.92.00	- Chemical	kg	0%	0%	17%
4706.93.00	- Semi-chemical	kg	0%	0%	17%

4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	0%	0%	17%
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	0%	0%	17%
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	0%	0%	17%
4707.90.00	- Other, including unsorted waste and scrap	kg	0%	0%	17%
4801.00.00	- Newsprint, in rolls or sheets.	kg	0%	0%	17%
4804.11.00	- Unbleached	kg	0%	0%	17%
4804.19.00	- Other	kg	0%	0%	17%
4804.21.00	- Unbleached	kg	0%	0%	17%
4804.29.00	- Other	kg	0%	0%	17%
4804.31.00	- Unbleached	kg	0%	0%	17%
4804.39.00	- Other	kg	0%	0%	17%
4804.41.00	- Unbleached	kg	0%	0%	17%
4804.42.00	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	0%	0%	17%
4804.49.00	- Other	kg	0%	0%	17%
4804.51.00	- Unbleached	kg	0%	0%	17%
4804.52.00	- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	kg	0%	0%	17%
4804.59.00	- Other	kg	0%	0%	17%
4805.11.00	- Semi-chemical fluting paper	kg	0%	0%	17%
4805.12.00	- Straw fluting paper	kg	0%	0%	17%
4805.19.00	- Other	kg	0%	0%	17%
6506.10.00	- Safety headgear	No	0%	0%	Ex
7201.50.00	- Alloy pig iron; spiegeleisen	kg	0%	0%	17%
7202.11.00	- Containing by weight more than 2% of carbon	kg	0%	0%	17%
7202.21.00	- Containing by weight more than 55% of silicon	kg	0%	0%	17%

7202.41.00	- Containing by weight more than 4% of carbon	kg	0%	0%	17%
7205.10.00	- Granules	kg	0%	0%	17%
7205.21.00	- Of alloy steel	kg	0%	0%	17%
7205.29.00	- Other	kg	0%	0%	17%
7308.10.00	- Bridges and bridge-sections	kg	0%	0%	17%
7308.20.00	- Towers and lattice masts	kg	0%	0%	17%
7315.11.00	- Roller chain	No	7%	4%	17%
7315.12.00	- Other chain	No	7%	4%	17%
7603.10.00	- Powders of non-lamellar structure	kg	0%	0%	17%
7603.20.00	- Powders of lamellar structure; flakes	kg	0%	0%	17%
7606.91.00	- Of aluminium, not alloyed	kg	7%	4%	17%
	- Colour				
8419.19.00	- Other				
8419.19.10	- Solar Water Heaters	No	0%	0%	0%
8419.19.90	- Other	No	7%	4%	17%
8528.12.10	- Receivers of satellite television broadcast	No	15%	6%	17%
8528.12.90	- Other		15%	6%	10% 17%
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	No	15%	6%	10% 17%
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	No	15%	6%	10% 17%

THIRD SCHEDULE

Section 5

AMENDMENTS TO THE SECOND SCHEDULE TO THE FINANCE (NO. 2) ACT, 2002.

PART II

EXEMPTIONS FROM IMPORT DUTIES AND VALUE ADDED TAX.

CONDITIONAL EXEMPTIONS.

Goods imported or purchased from manufacturers before payment of VAT or purchased before clearance through the Customs by the Government, public bodies, privileged persons and institutions provided such goods are not disposed of within two years of the date of importation or purchase, or in a manner inconsistent with the provisions granting the exemption.

1. The President.

Goods for use by the President.

2. Diplomatic and First Arrival Privileges.

- (1) Goods for the official use of a high official of the United Nations or its Specialised Agencies or any Commonwealth High Commission, or of any Foreign Embassy, Consulate or Diplomatic Mission.
- (2) Goods for the official use of the United Nations or its Specialised Agencies, or a member of the diplomatic staff of any foreign country where specific provision for such exemption is made by the Minister responsible for foreign affairs.
- (3) Goods of the United Nations or any of its Specialised agencies for the support of a project in Uganda.
- (4) On first arrival in the country of accreditation, household and personal effects including one motor vehicle, of an employee of the United Nations, or of its Specialised Agencies, of any Commonwealth High Commissions, or of any foreign embassy, Consulate or Diplomatic Mission,

provided that such employee is not engaged in any other business in Uganda:

Provided further that any motor vehicle acquired free of import duty pursuant to the provisions of paragraphs (1), (2) or (3) of this exemption shall, on re-sale or upon other disposition, whether or not for any material consideration, be liable to import duty and VAT notwithstanding that the period of two years allowed in this Schedule has elapsed.

3. Projects undertaken by foreign Governments.

- (i) Goods for the official use of the foreign Government or its designated Agency for the use on a project undertaken by such Government in Uganda under an agreement with the Government where such exemptions form part of the contract.
- (ii) Goods for the use of personnel of a foreign Government or its designated Agencies undertaking assignments under a Bilateral Agreement, where specific provision is made in the Agreement.

4. Disabled Persons.

- (1) Motor vehicles and equipment specially designed for the use of disabled drivers.
- (2) Materials and articles especially designed for the educational, scientific or cultural advancement of the disabled for the use of an organisation approved by the Government for the purpose of this exemption.

5. Deceased Person's Effects.

Used personal effects, subject to such limitations as the Commissioner General may impose, which are not for re-sale and have been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned. The personal effects include one motor vehicle which the deceased owned and used outside Uganda.

7. Passengers Baggage

Goods imported by passengers arriving from places outside Uganda shall, subject to the limitations and conditions specified in the following paragraphs:

- (1) The goods shall be:
 - (a) the property, and accompany, the passenger, except as provided in paragraph (7) of this item;
 - (b) for the personal or household use of the passenger.
 - (c) of such kinds and in such quantities as the proper officer may allow; and
 - (d) shall not be disposed of by the passenger within two years of the date of importation.

- (2) The following goods shall not be exempted under this item—
- (a) alcoholic beverages of all kinds, perfumes, spirits and tobacco and manufactures thereof, except as provided in paragraphs (6) and (7) of this item;
 - (b) fabrics in piece;
 - (c) motor vehicles, except as provided in paragraph (3) of this item;
 - (d) any trade goods or goods for sale or disposal to other persons.
- (3) Subject to paragraphs (1) and (2) of this item; the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is *bona fide* changing residence:
- a. wearing apparel;
 - b. personal and household effects of any kind which were in his personal or household use in his former place of residence;
 - c. one motor vehicle which the passenger has personally owned and used outside Uganda for at least twelve months (excluding the period of the voyage in the case of shipment).
- (4) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding six months:-
- a. non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;
 - b. consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit;
- (5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is a resident returning from a visit;
- a. wearing apparel;
 - b. personal and household effects which have been in his personal use or household use;
 - c. instruments and tools for his personal use in his profession or trade.
- (6) Subject to paragraph (1) of this Item, and subject to sub-paragraph (b) of this paragraph, duty and VAT shall not be levied on the following goods imported by, and in the possession of a passenger:—
- a.
 - (i) spirits (including liquors) or wine, not exceeding in all one litre;
 - (ii) perfume and toilet water not exceeding in all one half-litre, of which not more than a quarter may be perfume;
 - (iii) cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grammes in weight.

- b. these import duty free allowances shall be granted only to passengers of eighteen years and over who are returning by air.
- (7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this Item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner-General may allow. The duty free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in the paragraph imported as unaccompanied baggage.
- (8) Subject to paragraphs (1) and (2) of this Item, goods up to the value of US\$ 500 for each traveller in respect of goods, other than the goods referred to in paragraph (7) of this Item, shall be exempted when imported by the traveller in his accompanied baggage or upon his person and declared by him to an officer, provided that the person has been outside of Uganda for more than 24 hours.
- 8. Inputs for the manufacturer of agricultural equipment.
- 9. Paper bags of Chapter 48 exclusively to be used by the milling industry for packing milled products of Chapter 11, and milk packing materials.
- 10. Samples and miscellaneous articles not imported as merchandise which in the opinion of the Commissioner General have no commercial value.
- 11. Ambulances, prison vans and hearses.
- 12. Mosquito nets and materials for manufacturers of mosquito nets.
- 13. Sowing seeds as approved by the Ministry responsible for Agriculture.
- 14. Aircraft Operations

Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments; lighting, radio and radar apparatus and equipment of specialised nature for the repair, maintenance and servicing of an aircraft on the ground; ground signs, stairways for boarding aircraft, imported solely for use in connection with aircraft; catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins, imported for use by any airline.

16. Tourism Vehicles

Motor vehicles approved by the Minister on recommendation by the Uganda Tourist Board that they have been specially adapted for use in safari parks but not including saloon cars. However VAT is payable.

17. Inputs for Horticulture

- (a) Specialised UV treated PVC-Boy-Ray sheets for greenhouses cover or shade nets;
- (b) Covering sheets for plants of H.S Code 3920.00;
- (c) Labels/Stickers of H.S. Code 4821.90.00;
- (d) Flower sleeves for bouquets; and

(e) Plastic bags for seedling;

imported by a person who the Commissioner General is satisfied is engaged in the business of growing and exporting horticultural products.

18. Batteries for use in solar equipment.
Deep cycles batteries and sealed Gel cells for use in solar equipment.
19. Instant or soluble coffee
Instant (soluble) coffee produced from at least 75% coffee beans originally exported from Uganda to another country for outward processing.
20. Packing materials for instant or soluble coffee
Packing materials and or materials for the production of packing materials for packing of instant coffee and ground coffee imported by a person who is registered with UCDA for manufacturing instant/soluble or and ground/roasted coffee.
21. Methylated spirit
Methylated spirit which the Commissioner is satisfied is imported for use in schools, laboratories and hospitals.
22. Raw materials for pharmaceutical products
Raw materials imported for use in the manufacture of pharmaceutical products. The remission is granted on condition that the manufacturer is registered with the Pharmacy Board and the Drugs Verification Committee must certify that the items imported are for use in the manufacture of pharmaceutical products for which the manufacturer is registered.
23. Cut-lag, HS Code 2403.10.00 produced from tobacco leaves originally exported from Uganda to another country for outward processing.
24. Materials and equipment specially designed for production and processing of honey.
25. Hotels
Hotel equipment, cutlery, plates, cups, linen, blankets, Televisions, furniture, cookers and fridges engraved with the logo of the Hotel and imported with the prior approval of the Minister of Finance.
26. Export Incentives

The following goods imported by any person for the use in his or her business dealing in the processing or manufacturing of goods for export. The business must be situated in an area declared by the Minister as an area for the manufacture or processing of goods for export—
 - (a) Plant and machinery;
 - (b) Raw materials and other such inputs.
27. International Organisations
 - (a) United Nations Development Programme.

- (b) The International Labour Organisation.
- (c) The Food and Agricultural Organisation of the United Nations.
- (d) The United Nations Educational Scientific and Cultural Organisation.
- (e) The International Civil Aviation Organisation.
- (f) The World Health Organisation.
- (g) The World Meteorological Organisation.
- (h) The Universal Postal Union.
- (i) The International Telecommunications Union.
- (j) The International Atomic Agency.
- (k) The Commissioner for Technical Co-operation in Africa South of Sahara.
- (l) The Scientific Council for Africa.
- (m) The Desert Locust Control Organisation.
- (n) East African Development Bank.
- (o) East African Community and its agencies.
- (p) Inter-Governmental Authority on Development.
- (q) African Union.
- (r) International Committee of the Red Cross.
- (s) The Common Market for East and Southern Africa.
- (t) The Nile Basin Initiative.

FOURTH SCHEDULE

Sections 7, 8, 9 and 10

AMENDMENTS TO THE THIRD SCHEDULE OF THE FINANCE (NO.2) ACT 2002

PART I—Locally manufactured goods on which excise duty is not remitted.

1. Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured with HS Code 2202.10.00.
2. Waters, other with HS Code 2202.90.00
3. Beer made from malt with HS Code 2203.00 00
4. Products falling under subheadings 22.04 to 22.09.
5. Cigars, cheroots, cigarillos and cigarettes of tobacco substitutes and other manufactured tobacco 24.02 and 24.03

PART II—Items on which import duty is remitted to 7% and excise duty to nil.

Manufacturer HS Code Description

1. Manufacturers of mattresses 5210.49.00 Other fabrics 5513.41.00 of polyester staple fibres, plain weave 5811.00.00 Fabric materials
2. Manufacturers of suitcases
bags, tents 5208.59.00 Other fabrics
5210.29.00 Other fabrics
5310.10.00 Woven fabrics
5310.90.00 Woven fabrics
5210.39.00 Woven fabrics of cotton
5407.81.00 Unbleached or bleached
5512.19.00 Other
5911.20.00 Bolting cloth, whether or not made up.
5911.20.00 Woven fabrics
3. Manufacturers of garments 5407.81.00
unbleached or bleached 5208.11.00 to

5208.19.00 Woven fabrics of cotton
 5209.11.00 Plain weave
 5210.11.00 Plain weave
 5211.11.00 Plain weave
 5407.41.00 Other woven fabrics, unbleached or bleached

4.

5407.81.00 Other woven fabrics, unbleached or bleached
 5408.21.00 Other woven fabrics unbleached or bleached
 5516.11.00 Woven fabrics of artificial staple fibres
 5702.20.00 Terry towelling and similar

Woven terry fabrics, of other Textile materials 5807.90.00
 Other

6507.00.00 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear

5208.51.00 cotton fabrics printed
 5208.52.00 cotton fabrics printed
 5516.12.00 Dyed
 5516.13.00 Artificial staple fibres
 5516.14.10 Polyester/cotton fabrics
 5208.11.00 Plain weave weighing not more than 100 g/m²
 5208.12.00 Plain weave weighing more than 100 g/m²
 5209.42.00 Denim
 6002.40.00 Containing by weight 5% or more of elastomeric

yarn but not containing rubber thread

6002.90.00 Other
 6217.10.00 Accessories

5. Manufacturers of cosmetics/

	perfumery	1513.19.00	Coconut oil
1513.29.00	Palm kernel oil		
2207.20.00	Rectified spirit or denatured alcohol		
3301.19.00	Essential oils of citrus fruits		
2710.11.50	White spirit		
3301.29.00	Essential oil and cocoa butter concentrates		
3302.90.20	Mixtures of odiferous substances for use in the		
	manufacture of perfumery cosmetic or toilet		
	preparations		
4821.10.00	Printed labels in rolls		
7613.00.00	Aluminium containers for compressed or liquefied gas		

6. Manufacturers of biscuits

	and sweets	0405.10.00	Butter
1101.00.00	Wheat flour		
1513.19.00	Desiccated coconut and coconut oil and its fractions		
1518.00.00	Animal or vegetable fat & oil		
1102.20.00	Corn flour		
0402.10.00	Milk powder		
1901.20.00	Biscuit powder		
3301.29.00	Essential oils		

7. Manufacturers of alcoholic soda 2207.10.00 Udenatured ethyl alcohol

8. Manufacturers of juices 2008.30.00 Orange Cells 2009.19.00
Other Concentrates 2009.70.00 Apple Concentrates

9. Manufacturers of furniture

4413.00.00	Densified wood, in blocks, strips or profile shape
4410.29.00	Particle and similar boards of other ligneous materials

10. Manufacturers of toilet soap
3401.20.00 Sodium palmitate, laurate and stearate

11. Manufacturers of distilled spirit
The excise payable by manufacturers of distilled spirit in Uganda in respect of locally distilled spirits is remitted in part from 70 percent points to 45 percent points.

PART III—Items for Manufacture and Packaging of Pharmaceutical Products and Disposable Syringes on which Tax is remitted.

1. Manufacturers of pharmaceutical products and disposable syringes 3920.49.00 P.V.C. films

3923.50.00 Empty gelatin caps
3920.51.00 Glasyn poly printed
3920.59.00 Printed plastic laminated paper
3923.21.00 Tablet dispensing envelopes-printed
3923.30.00 Plastic bottles & containers
4819.10.00 Boxes, cases of corrugated paper or paper board
4819.20.00 Inner cartons
4821.10.00 Labels of all kinds
7010.10.00 Pharmaceutical glass bottles
7010.90.00 Other glass bottles
7310.29.00 Other metallic containers
7607.19.00 Aluminium foil printed
7612.90.00 Aluminium tubes

8309.90.00 Other

Item A—Conditional Raw Materials

PRODUCT

HS CODE

1	Crude Degummed Soyabean oil	1507.10.00
2	Palm olein	1511.90.10
3	Palm stearin	1511.90.20
4	Palm stearin RBD	1511.90.40
5	Crude Sunflower oil	1512.11.00
6	Other sunflower seed or safflower oil	1512.19.00
7	Crude coconut oil	1513.11.00
8	Crude palm oil	1513.21.00
9	Other fractions of maize (corn) oil	1515.90.00
10	Palm oil Soap Blend	1518.00.00
11	Glycerol, crude; glycerol waters and glycerol lyes	1520.00.00
12	Beeswax and other insects wax	1521.90.00
13	Lactose	1702.11.00
14	Lactose Syrup and dextrose monohydrate	1702.19.00
15	Glucose Syrup	1702.30.00
16	Liquid Caramel	1702.90.00
17	Cocoa butter fat and oil	1804.00.00
18	Extracts, essences, and concentrates	2101.11.00
19	Active Yeast	2102.10.00

20	Other-bread improver	2106.90.00
21	Iodized salt	2501.00.00
22	Graphite Powder	2504.10.00
23	Yellow Kaolin/White Kaolin	2507.00.00
24	Hydraulic Lime	2522.30.00
25	Cement clinkers	2523.10.00
26	Zinc ores and concentrates	2608.00.00
27	Batching oil	2710.19.54
28	Transformer oil	2710.19.55
29	White oil	2710.59.00
30	Petroleum jelly	2712.10.00
31	Other paraffin wax	2712.90.00
32	Other residues of petroleum oils	2713.90.00
33	Master batch	3206.19.00
34	Lithophone	3206.42.00
35	Lacquers and distempers	3210.00.00
36	Mixtures of odiferous substances and mixtures of a kind used in the food or	3302.10.00
37	Mixtures of odiferous substances for use in the manufacture of perfumery	3302.90.20

Item A—Conditional raw materials

	PRODUCT	HS CODE
38	Dispersion agent	3811.90.00
39	Other reaction initiators, accelerators and catalytic preparations nes	3815.90.00
40	Palm fatty acid distillate	3823.13.00
41	Prima melt	3824.79.00
42	PVA in primary form in aqueous dispersion	3905.12.00

43	Other polymers of vinyl acetate	3905.19.00
44	Vinyl acetate copolymers in aqueous dispersion	3905.21.00
45	Poly (vinyl alcohol)	3905.30.00
46	Co-polymers	3905.91.00
47	Film of polymers of propylene	3920.20.00
48	Other plates, sheets, etc of acrylic polymers	3920.59.00
49	Polyethylene printed films	3920.59.00
50	Of other plastics	3921.19.00
51	Tarpaulin(canvas) and accessories for tents and bags	3926.90.00
52	Natural rubber	4001.29.00
53	Chlorinated rubber	4002.39.00
54	Amorphus Silica	4005.10.00
55	Rubber solutions	4005.20.00
56	Rubber, strips for retreading rubber tyres	4006.10.00
57	Other plates, sheets, etc of vulcanised rubber	4008.19.00
58	Plates, sheets, shapes of non-cellular rubber	4008.21.00
59	Stereo rubber	4008.29.00
60	Chrome leather, scraps, splits and off cuts and leather washers	4115.20.00
61	Coniferous	4404.10.00
62	Medium density laminated sheets	4411.91.00
63	Weighing 40 g/m ² or more but no more than 150 g/m ² in rolls	4802.55.00
64	Other paper, weighing 40gm/m ² or more but not more than 150g/m ²	4802.57.00
65	Weighing more than 150 g/m ²	4802.58.00
66	In rolls	4803.00.00
67	Paper and paper board	4807.00.00
68	Corrugated paper and paper board	4808.10.00
69	Other kraft paper, creped or crinkled	4808.30.00
70	Straw boards	4808.90.00

71	Self copying paper	4809.20.00
72	Coated paper in reels	4810.10.00
73	Coated paper in reels	4810.13.00
74	Metallic Paper (Other)	4810.19.00
75	Self Adhesive paper	4811.41.00
76	Gumed or adhesive paper and paper board (Tetrapack)	4811.49.00
77	Wax paper	4811.60.00
78	In rolls of width not exceeding 5cm	4813.20.00
79	Skillets and Rex duty free hinge lids packets	4819.20.00
80	Straw wrapping paper	4823.90.00
81	Lint - natural or synthetic fibre	5201.00.00

Item A—Conditional raw materials

	PRODUCT	HS CODE
82	Yarn - natural, blended or synthetic fibre	5201.99.00
83	Plain weave weighing not more than 100 g/m ²	5208.11.00
84	Plain weave, weighing more than 100 g/m ²	5208.12.00
85	Yarn	5402.10.00
86	Yarn of polyester	5402.33.00
87	Polypropylene multifilament yarn	5402.69.00
88	Monofilament	5404.10.00
89	Synthetic tow of filament	5501.10.00
90	Synthetic filament of polyesters	5501.20.00
91	Synthetic filament tow (Other)	5501.90.00
92	Artificial filament tow	5502.00.00
93	Acetate tow	5502.00.10
94	Of polyester	5503.20.00
95	Artificial fibres of viscose rayon	5504.10.00

96	Of synthetic fibres	5505.10.00
97	Of artificial fibres	5505.20.00
98	Acrylic or modacrylic	5506.30.00
99	Polyster spun sewing thread	5508.20.00
100	Single yarn	5509.11.00
101	Blanket Shoddy yarn	5509.32.00
102	Other yarn of polyester staple fibres	5509.42.00
103	Yarn of polyester staple fibres (Other)	5509.59.00
104	Other yarn, of acrylic or modacrylic staple fibres (Other)	5509.69.00
105	Of polyester staple fibres,plain weave	5513.11.00
106	Non woven.....weighing > 25gm/m ² but < 70gm/m ²	5603.12.00
107	Twine of jute	5607.10.00
108	Twine	5607.29.00
109	Polypropylene strings and twines	5607.41.00
110	Nylon Twine	5607.50.00
111	Other made up nets	5608.19.00
112	Net fabrics	5804.10.00
113	Binding cloth	5901.10.00
114	Textile fabric coated, impregnated or covered with PVC	5903.10.00
115	Textile fabric coated, impregnated or covered with polyurethene	5903.20.00
116	Textile fabrics impregnatedwith other plastics	5903.90.00
117	Woven fabric for bags and tents	5903.90.00
118	Tarpaulin canvas	5907.00.00
119	Toe puffs material	5911.10.00
120	Counter Material	5911.90.00
121	Of man-made fibres	6001.22.00
122	Footwear components	6406.10.00
123	Soles	6406.20.00

124	Other soles and heels.of wood	6406.91.00
125	Parts of footwear of other materials	6406.99.00

Item A—Conditional raw materials

	PRODUCT	HS CODE
126	Brake linings and pads	6813.10.00
127	Moulded brake lining/billets, brake lining rolls, flat asbestos sheets, woven brake lining rolls, brake shoe plates.	6813.90.00
128	Glass balls	7002.10.00
129	Non alloy pig iron containing by weight 0.5% or less of phosphorus	7201.10.00
130	Waste and scrap of cast iron	7204.10.00
131	Remelting scap ingots	7204.50.00
132	Billets	7207.11.00
133	Flat-rolled (hot-rolled) steel products in coil	7208.39.00
134	Flat rolled iron (thickness exceeding 4.75mm)	7208.52.00
135	Flat rolled iron (thickness exceeding 3mm)	7208.53.00
136	Flat rolled iron (thickness less than 3mm)	7208.54.00
137	Flat-rolled (cold rolled) steel products in coils	7209.17.00
138	Cold rolled steel coils	7209.18.00
139	Flat rolled non alloy steel of thickness 3mm or more	7209.25.00
140	Flat rolled non alloy steel of thickness exceeding 1mm but less than 3mm	7209.26.00
141	Aluminum zinc alloys	7210.61.00
142	Painted or Vanished or coated with plastics	7210.70.00
143	Of a circular cross-section less than 14mm in diameter	7213.91.00
144	Of a circular cross-section less than 14mm in diameter	7213.91.00
145	Wire Rod	7213.91.00
146	Hot rolled wire rod	7213.99.00
147	Plated or coated with zinc	7217.20.00

148	Other stainless steel	7218.99.00
149	Steel sheet piling	7301.10.00
150	Stranded wire	7312.10.00
151	Bale strapping metal and stitching wire	7312.90.00
152	Copper rods of refined Copper	7407.10.00
153	Copper wire and plates of refined Copper (Other)	7408.19.00
154	Galvanised steel wire of copper alloys (Other)	7408.29.00
155	Aluminium rod of aluminium not alloyed	7604.10.00
156	Aluminium alloy rod of aluminium alloys (Other)	7604.29.00
157	Aluminium alloy wire of aluminium alloys (Other)	7605.29.00
158	Tin	8001.10.00
159	Eyelets	8308.10.00
160	Rivets	8308.20.00
161	Buckles	8308.90.00
162	Buckles	8310.90.00
163	Empty plastic battery containers	8507.90.00
164	Other magnetic tapes of width not exceeding 4mm	8524.51.00
165	Pen nibs and nib points	9608.91.00

Item B - Raw materials for manufacturers of alkyd resins

	PRODUCT	HS CODE
166	Soya oil	1507.90.20
167	Soya oil	1512.19.00
168	White spirit	2710.11.50
169	Kerosene	2710.19.22
170	Tall oil fatty acid	3803.00.00

Item C - Manufacturers of bicycles, exercisers and components. Product

Subheading

ERW bright cold rolled steel tubes, Steel strips, 73.04, 72.28, 72.08 flat angles and channels.

Annealed/hard drawn/bright ms wire & rods	72.28
Unfinished M.S.C.R lugs, B.B. shell, seat pillar, Frame and fork in CKD and B.B. cups, mudguard Clips, lamp bracket, crown cover & reinforcements.	87.14
HC/Steel balls, screw, bolts & nuts, washers, rivets, Cotter pins, clamps spanners & levers.	74.15, 73.25, 73.18
Stickers, reflectors, brushes, rear view mirrors name plates	87.14.
Unfinished under parts, back plate, loop spring, Twisted 87.14. springs, seat clips, stretcher bars, seat bolts & nuts & triple wire base.	
Low/high stoving, primer, finish paint stoving lacquer, thinner and golden powder	32.08 09/10
Phosphating chemical such as ada, rusodine, phosodine, 38.10, 28.35 acelyete, toner.	
Debrassing chemical such as soda ash, sulphuric acid, sodium, nitrate, sodium nitrite, nitric acid, H.C.L.,	28.05, 28.07, 28.08 38.10
Emery powders, emery abrasive paper/cloth and steel wool	38.10, 73.23.10
Leather and grinding wheels, buffs, belts and glue.	42.03, 42.04, 35.05, 35.06
Dip brazing & welding consumables such as brass Ingots & grannuals zinc ingots, boric acid and borax welding electrodes graphite crucibles, oxygen, 40.15. accelyne, Lpg Co ₂ , argon gases with fluxes calcium carbide fire, brick, clays, acetic silicate, leather cotton rubber, gloves, boots & protective wears.	38.10, 74.03, 79.01, 75.04, 28.04, 69.01,
Drills, reamer, taps, cutters, chasers, rasps, shanks, drill, chucks, files, punches, dies, jigs & fixtures, bars, die steel, and copper rod.	82.07
Kraft, corrugated papers, cartons & boxes, kraft bags, and cotton bags.	47.07, 39.21
Self-adhesive paper tapes PVC sheets, tapes, polybags bubble air sheet & tubes	39.23, 39.21, 87.10

Diesel, furnace oil, kerosene, MTO, lubricant, coolant,
transformer oils and greases 27.10

Handle bars, brake sets, pedals, chain wheel and crank,
Hubs, rims, spokes, nipples and washers, free wheels,
Chains, bb axles, chain covers, bells, carrier and side
87.14, 87.12

stand, Frame locks, air pump, tool and tool bag, dynamo
sets, fork Guard bumpers and saddles.

Cross References

Customs Tariff Act, Cap. 337.

East African Customs and Transfer Tax Management Act, Laws of the Community, 1970

East Africa Cap. 27.

East African Excise Management Act, Laws of the Community, 1970

East Africa. Excise Tarrif Act, Cap. 338.

Finance Act (No. 2) 1996, Cap. 185.

Finance (No. 2) Act, 2002.

National Drug Policy and Authority Act, Cap. 206. Pharmacy and Drugs Act, Cap. 280.

Traffic and Road Safety Act, Cap. 361.

ACTS

SUPPLEMENT No. 2

25th February, 2005.

ACTS SUPPLEMENT

to The Uganda Gazette No. 11 Volume XCVIII dated 25th February, 2005.

Printed by UPPC, Entebbe, by Order of the Government.

Act 2

Finance Act

2005

THE FINANCE ACT, 2005.

ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY.

1. Short title and commencement.

PART II—AMENDMENTS TO THE FINANCE ACTS.

2. Substitution of Second Schedule to the Finance Act 2003.
3. Amendment of Parts I and II of the Third Schedule to Finance Act 2003 and Part I of the Second Schedule to Finance (No. 2) Act 2002.
4. Repeal of sections 7, 8, 9 and 10 of the Finance Act 2003.

PART III—TAXES REMITTED UNDER THE EXCISE TARIFF ACT
AND THE CUSTOMS TARIFF ACT.

5. Remission of excise duty.
6. Partial remission on specified products.
7. Remission of import duty and excise duty on pharmaceutical products.
8. Conditional remission of import duty and excise duty on raw materials.

PART IV—MISCELLANEOUS.

9. Specific rates to apply to imported products only.
10. Amendment of First Schedule to the Finance Act 2003.
11. Amendment of Part IV of Fourth Schedule.

SCHEDULES

FIRST SCHEDULE—FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998, CAP. 361.

SECOND SCHEDULE—AMENDMENTS TO PARTS I AND II OF THE THIRD SCHEDULE TO THE FINANCE ACT 2003 AND PART I OF THE SECOND SCHEDULE TO THE FINANCE (NO. 2) ACT 2002.

THIRD SCHEDULE—AMENDMENTS TO THE FOURTH SCHEDULE OF THE FINANCE ACT, 2003.

THE FINANCE ACT, 2005

An Act to provide for the alteration of certain taxes and duties, to amend certain written laws relating to those taxes and duties, and for other related purposes.

DATE OF ASSENT: 11th December, 2004.

Date of Commencement: See Section 1(2)

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Short title and commencement.

(1) This Act may be cited as the Finance Act, 2005.

(2) This Act shall come into force on 1st July 2004, except for sections 9 and 10 which are deemed to have come into force on 1st July 2003.

PART II—AMENDMENTS TO FINANCE ACTS.

2. Substitution of Second Schedule to the Finance Act 2003.

For the Second Schedule to the Finance Act 2003 there is substituted the provisions of the First Schedule to this Act.

3. Amendment of Parts I and II of the Third Schedule to the Finance Act 2003 and Part I of the Second Schedule to the Finance (No. 2) Act, 2002.

(1) Parts 1 and 2 of the Third Schedule to the Finance Act 2003 and Part 1 of the Second Schedule to the Finance (No.2) Act 2002 are amended in the manner specified in the Second Schedule to this Act.

(2) The specific rates of excise duty of Shs. 28,800 per 1000 sticks applicable to tobacco products with H.S. Codes 2402.10.90, 2402.20.90, 2402.90.90 and the specific rate of excise duty of Shs.17,300 per 1000 sticks applicable on tobacco products with H.S. Codes 2402.10.10, 2402.20.10 and 2402.90.10 specified in Part 1 of the Second Schedule apply only to imported products.

4. Repeal of sections 7, 8, 9 and 10 of the Finance Act 2003.

Sections 7, 8, 9 and 10 of the Finance Act 2003 are repealed.

PART III—TAXES REMITTED UNDER THE EXCISE TARIFF ACT
AND THE CUSTOMS TARIFF ACT.

5. Remission of excise duty.

(1) The excise duty payable under section 3 of the Excise Tariff Act by a manufacturer in Uganda of locally manufactured goods is remitted.

(2) The remission granted under subsection (1) does not apply to goods specified in Part 1 of the Third Schedule to this Act.

(3) Notwithstanding the rate of excise duty charged in respect of beverages, spirits and vinegar falling

under chapter 22 of Part 1 of the Second Schedule to the Finance (No. 2) Act 2002, the rate of excise duty charged in respect of the manufacture in Uganda of wine, whose local raw material content, excluding water, is at least 75 percent by weight of its constituents, shall be the rate of 20 percent.

6. Partial remission of duty on specified products.

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part II of the Third Schedule is remitted to 7 percent and nil respectively.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises, which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty and excise duty on those items and is liable to penalties specified in the Customs Management Act and the East African Excise Management Act.

7. Remission of import duty and excise duty on pharmaceutical products.

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act payable by a manufacturer in Uganda of pharmaceutical products or disposable syringes in respect of the items with HS Codes specified in Part III of the Third Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that the Drugs Verification Committee established under the National Drug Policy and Authority Act must verify that—

- (a) the importer of the items is registered with the Pharmacy Board established under the Pharmacy and Drugs Act, as a manufacturer of pharmaceutical products or disposable syringes; and
- (b) the items are for use as packaging materials for pharmaceutical products or as raw materials for the manufacture of disposable syringes.

(3) A manufacturer who uses the items referred to in this section in contravention of any condition stated in subsection (2) shall pay the specified import duty and excise duty on those items and is liable to applicable penalties specified in the Customs Management Act and the East African Excise Management Act.

8. Conditional remission of import duty and excise duty on raw materials.

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part IV of the Third Schedule to this Act is remitted.^{[P]_{SEP}}

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty and excise duty on those items and is liable to penalties specified in the Customs Management Act and the East African Excise Management Act.

PART IV—MISCELLANEOUS.

9. Specific rates to apply to imported products only.

The specific rate of excise duty of Shs. 25,000 per 1000 sticks applicable on tobacco products with H.S. Codes 2402.10.90, 2402.20.90 and 2402.90.90 and the specific duty rate of Shs.15,000 per 1000 sticks applicable on tobacco products with H.S. Codes 2402.10.10, 2402.20.10 and 2402.90.10 specified in Part I of the Third Schedule to the Finance Act 2003 shall be deemed to have applied to imported products only.

10. Amendment of First Schedule to the Finance Act 2003.

The Finance Act, 2003 is amended in the First Schedule by inserting between the items “beer” and “sweets” the item “bread”.

11. Amendment of Part IV of Fourth Schedule.

The Finance Act, 2003 is amended in Part IV of the Fourth Schedule by inserting immediately after product 170 the following—

“Product	H.S CODE
170 Other	7210.49 00”

SCHEDULE

FIRST SCHEDULE.

Section 2

FEEs PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998, Cap 361.

Part 1—Licence Fees Payable

The annual license fees payable are—

<i>Vehicle Category</i>	<i>Licence fee payable</i>
(a) Motor Cycles	Shs 400 per cc of engine size
(b) Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles	Shs 200 per cc of engine size
(c) Passengers vehicles including light omnibuses, and medium omnibuses having seating accommodation not exceeding 28 passengers	Shs 200 per cc of engine size
(d) Medium omnibuses and heavy omibuses having seating accommodation for more than 28 passengers	Shs 110 per cc of engine size
(e) Ambulances, prison vans and hearses	Shs 65 per cc of engine size
(f) Goods vehicles (including dual purpose/ passenger vehicles) heavy light goods vehicles	

<i>Engine size</i>	<i>Licence fee payable(shs)</i>
0-1000	120,000
1001-1500	150,000
1501-2000	200,000
2001-2500	230,000
2501-3000	300,000
3001-3500	350,000
3501-4000	400,000
4001-5000	450,000
5001-6000	500,000
6001-7000	550,000
Over 7001	600,000

(g) Trailers and Semi trailers

<i>Gross vehicle weight (kgs)</i>	<i>License fee payable (Shs)</i>
0-1000	60,000
1001-2000	90,000
2001-3500	120,000
3501-5000	190,000
5001-7500	270,000
7501-10000	350,000
10001-20000	430,000
20001-30000	490,000
30001-40000	540,000
Over 40001	590,000

(h) Prime movers and recovery vehicles

<i>Engine sizes(c.c)</i>	<i>Licence fee payable(shs)</i>
0-2500	200,000
2501-5000	400,000
5001-10000	560,000
Over 10000	600,000

(i) Agricultural tractors

<i>Net vehicle weight(kgs)</i>	<i>Licence fee payable(shs)</i>
0-3000	20,000
Over 3000	50,000

(j) Agricultural trailers

<i>Gross vehicle weight(kgs)</i>	<i>License fee payable(shs)</i>
0-3000	20,000
3000 above	40,000

(k) Engineering plant, tractors and other related vehicles

<i>Engine size(c.c)</i>	<i>Licence fee payable</i>
0-3000	270,000
3001-5000	320,000

5001-7000	490,000
Over 7001	640,000

(l) Omnibus Operator's vehicle licence

<i>Type of Vehicle</i>	<i>Licence fee payable</i>
Heavy omnibus over 60 passengers	150,000
Medium omnibus 20 - 60 passengers	100,000
Light omnibus 7 - 20 passengers	50,000

(m) Type of vehicle

PMO Heavy omnibus over 60 passengers	150,000
PMO Medium omnibus 20-60 passengers	100,000
PMO light omnibus 7-20 passengers	50,000

(n) Type of vehicle

Towncab/small car	30,000
Tourist omnibus over 60 passengers	80,000
Tourist omnibus 20-60 passengers	50,000
Tourist omnibus 7-20 Passengers	40,000
Trucks	50,000
Pickups	20,000
MotorCycles	10,000

PART II- FEES FOR VARIOUS DOCUMENTS AND SERVICES

<i>Item</i>	<i>Fees (Shillings)</i>
1. Registration fees for motor vehicles	100,000
2. Re-registration fees for motor vehicles	70,000
3. Registration fees for motor cycles	70,000
4. Re-registration fees for motor cycles	40,000
5. Registration fees for personalised number plate vehicles	3,000,000
6. Registration fees for personalised number plate for motor cycles	500,000
7. Alteration of particulars of motor vehicles (each item)	10,000
8. Certified copies of record	10,000
9. Search fees	10,000
10. Dealers motor vehicle licence per year	150,000

11. OTV Licence	60,000
12. Transfer fees	
(a) Motor Cycle	30,000
(b) Motor cars and other dual purpose vehicles, excluding light goods vehicles	40,000
(c) Other motor vehicles, trailers, tractors or engineering plant	60,000
13. Duplicate receipt and other licence certificate	10,000
14. Duplicate registration book	10,000
15. Duplicate driving permit	25,000
16. Vehicle examination fees (Inspection fees)	
(a) Motor Cycles	2,000
(b) Motor cars and other dual purpose vehicles, excluding light goods vehicles	5,000
(c) Other motor vehicles, trailers, tractors or engineering plant	5,000
(d) Agricultural tractors	3,000
17. Driving permits (Original)	
(a) one year	25,000
(b) three years	45,000
Driving permit (renewal)	
(a) one year	20,000
(b) three years	30,000
18. Driving permit exchange	
(a) one year	25,000
(b) three years	45,000
19. Driving permit provisional	10,000
20. Accident report	50,000
21. Sketch plan	15,000
22. Test fees (per class)	18,000
23. Endorsement of third party interest	30,000
24. Extention (per class)	20,000
25. Duplicate order form	10,000

26. Form fees (per form)	5,000
27. Order form (set)	4,000
28. Cancellation fees	10,000
29. De-registration for export	
(a) Motor cycles	150,000
(b) Station wagon	300,000
(c) Salon vehicles	250,000
(d) Commercial vehicles	350,000
(e) Agricultural tractors	2,000,000
(f) Omnibus	300,000
(h) Engineering plant and other related vehicles	1,500,000
(i) Agricultural trailer	500,000

SECOND SCHEDULE

Section 3

PART I

AMENDMENTS TO PARTS I AND II OF THE THIRD SCHEDULE TO THE FINANCE ACT 2003 AND PART I OF THE SECOND SCHEDULE TO THE FINANCE (NO. 2) ACT 2002

Heading	H. S. Code	Description	Unit of	Import	COMESA	Excise	VAT	Duty		
								Qty	Duty	Duty
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.								
			0402.29.00-	-	Other	kg	15%	6%	10%	Ex
14.02		1402.00.00 Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	Kg				7%	4%		17%
21.01		Extracts, essences and concentrates, of coffee, tea or mate' and preparations with a basis of								

these products or with a basis of coffee, tea or mate'; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.

- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.

2101.11.00-- Extracts, essences and concentrates kg 7% 4% 10% 17%

22.07 Udenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.

2207.20.00- Ethyl alcohol and other spirits, denatured, of any strength L 0% 0% 17%

24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10.00- Cigars, cheroots and cigarillos, containing tobacco Kg. 15% 6% 150% 17%

- Cigarettes containing tobacco

2402.20.10 --- Soft cup: Safari, Super match, Crescent and Star (Kali) and their variants Kg. 15% 6% Shs. 19, 000 per 1000 sticks.17%

2402.20.20--- Soft cup: Sportsman, Sweet menthol, Boss and their variants Kg. 15% 6% Shs.25, 000 per 1000 sticks.17%

2402.20.30--- Hinge Lid: B & H, Embassy, Rex, Amber and their variants. Kg. 15% 6% Shs.48, 000 per 1000 sticks.17%

2402.20.90 --- Other cigarette brands Kg 15% 6% Shs.48, 000 per 1000 sticks.17%

2402.90.00 - Other Kg. 15% 6% 150% 17%

24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.					
2403.10.00-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	Kg	15%	6%	150%	17%
	- Other:					
2403.91.00--	“Homogenised” or “reconstituted” tobacco	Kg.	15%	6%	150%	17%
2403.99.00	-- Other	Kg	15%	6%	150%	17%
25.21	2521.00.00Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	0%	0%		17%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.					
	- Waste oil					
2710.19.59	---- Other	l	7%	4%		17%
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.					
3301.11.00	-- Of bergamot	kg	0%	0%		17%
3301.12.00	-- Of orange	kg	0%	0%		17%
3301.13.00	-- Of lemon	kg	0%	0%		17%
3301.14.00	-- Of lime	kg	0%	0%		17%
3301.19.00	-- Other	kg	0%	0%		17%

- Essential oils other than those of citrus fruit :

3301.21.00	-- Of geranium	kg	0%	0%	17%
3301.22.00	-- Of jasmin	kg	0%	0%	17%
3301.23.00	-- Of lavender or of lavandin	kg	0%	0%	17%
3301.24.00	-- Of peppermint (Mentha piperita)	kg	0%	0%	17%
3301.25.00	-- Of other mints	kg	0%	0%	17%
3301.26.00	-- Of vetiver	kg	0%	0%	17%
3301.29.00	-- Other	kg	0%	0%	17%
3301.30.00	- Resinoids	kg	0%	0%	17%
3301.90.00	- Other	kg	0%	0%	17%
36.01	3601.00.00 Propellant powders.	kg	7%	4%	17%
36.02	3602.00.00 Prepared explosives, other than propellant powders.	kg	7%	4%	17%
36.03	3603.00.00 Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	kg	7%	4%	17%
39.09	3909.50.00 Alkyd resins		7%	4%	17%
40.11	New pneumatic tyres, of rubber.				
	4011.94.00-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm"	U	7%	4%	17%
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.				
	- Gloves, mittens and mitts :				
4015.19.00	-- Other	kg	0%	0%	17%
5501.30.00	Acrylic or modacrylic	kg	0%	0%	17%

72.02		Ferro-alloys.	kg	0%	0%	17%	
	7202.30.00	- Ferro-silico-manganese	kg	0%	0%	17%	
72.03	7203.10.00	Ferrous products obtain by direct reduction of iron ore.	kg	0%	0%		17%
	7203.90.00	-- Other	kg	0%	0%	17%	
87.08	8708.21.00	-- Safety seat belts	No	0%	0%	17%	

SECOND SCHEDULE

Section 3

PART II

AMENDMENTS TO THE THIRD SCHEDULE TO THE FINANCE ACT 2003
EXEMPTIONS FROM IMPORT DUTIES AND VALUE ADDED TAX.
CONDITIONAL EXEMPTIONS.

Goods imported or purchased from manufacturers before payment of VAT or purchased before clearance through the Customs by the Government, public bodies, privileged persons and institutions provided such goods are not disposed of within two years of the date of importation or purchase, or in a manner inconsistent with the provisions granting the exemption.

1. The President.

Goods for use by the President.

2. Diplomatic and First Arrival Privileges.

(1) Goods for the official use of a high official of the United Nations or its Specialised Agencies or any Commonwealth High Commission, or of any Foreign Embassy, Consulate or Diplomatic Mission.

(2) Goods for the official use of the United Nations or its Specialised Agencies, or a member of the diplomatic staff of any foreign country where specific provision for such exemption is made by the Minister responsible for foreign affairs.

(3) Goods of the United Nations or any of its Specialised agencies for the support of a project in Uganda.

(4) On first arrival in the country of accreditation, household and personal effects including one motor vehicle, of an employee of the United Nations, or of its Specialised Agencies, of any Commonwealth High Commissions, or of any foreign embassy, Consulate or Diplomatic Mission, provided that such employee is not engaged in any other business in Uganda:

Provided further that any motor vehicle acquired free of import duty pursuant to the provisions of paragraphs (1), (2) or (3) of this exemption shall on re-sale or upon other disposition, whether or not for any material

consideration, be liable to import duty and VAT notwithstanding that the period of two years allowed in this Schedule has elapsed.

3. Projects undertaken by foreign Governments.

- (i) Goods for the official use of the foreign Governments or its designated Agency for the use on a project undertaken by such Government in Uganda under an agreement with the Government where such exemption forms part of the contract.
- (ii) Goods for the use of personnel of a foreign Government or its designated Agencies undertaking assignments under a Bilateral Agreement, where specific provision is made in the Agreement.

4. Disabled Persons.

(1) Motor vehicles and equipment specially designed for the use of disabled drivers.

(2) Materials and articles especially designed for the educational, scientific or cultural advancement of the disabled for the use of an organisation approved by the Government for the purpose of this exemption.

5. Deceased person's effects.

Used personal effects, subject to such limitations as the Commissioner General may impose, which are not for re-sale and have been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned. The personal effects include one motor vehicle which the deceased owned and used outside Uganda.

6. Passengers Baggage.

Goods imported by passengers arriving from places outside Uganda shall, subject to the limitations and conditions specified in the following paragraphs:

(1) The goods shall be:

- (a) the property, and accompany, the passenger, except as provided in paragraph (7) of this item;
- (b) for the personal or household use of the passenger;
- (c) of such kinds and in such quantities as the proper officer may allow; and
- (d) shall not be disposed of by the passenger within two years of the date of importation.

(2) The following goods shall not be exempted under this item:-

- (a) alcoholic beverages of all kinds, perfumes, spirits and tobacco and manufactures thereof, except as provided in paragraphs (6) and (7) of this item;
- (b) fabrics in piece;
- (c) motor vehicles, except as provided in paragraph (3) of this item;
- (d) any trade goods or goods for sale or disposal to other persons.

(3) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is bona fide changing residence:

- (a) wearing apparel;
- (b) personal and household effects of any kind which were in his personal or household use in his

former place of residence;

- (c) one motor vehicle which the passenger has personally owned and used outside Uganda for at least twelve months (excluding the period of the voyage in the case of shipment).

(4) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is making a temporary visit not exceeding six months—

- (a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;
- (b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit.

(5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is a resident returning from a visit.

- (a) wearing apparel;
- (b) personal and household effects which have been in his personal use or household use;
- (c) instruments and tools for his personal use in his profession or trade.

(6) Subject to paragraph (1) of this Item, and subject to sub-paragraph (b) of this paragraph, duty and VAT shall not be levied on the following goods imported by, and in the possession of a passenger:—

- (a)
 - (i) spirits (including liquors) or wine, not exceeding in all one litre;
 - (ii) perfume and toilet water not exceeding in all one half-litre, of which not more than a quarter may be perfume;
 - (iii) cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grammes in weight.
- (b) these import duty free allowances shall be granted only to passengers of eighteen years and over who are returning by air.

(7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this Item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner-General may allow. The duty free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in the paragraph imported as unaccompanied baggage.

(8) Subject to paragraphs (1) and (2) of this Item, goods up to the value of US\$ 500 for each traveller in respect of goods, other than the goods referred to in paragraph (7) of this Item, shall be exempted when imported by the traveller in his accompanied baggage or upon his person and declared by him to an officer, provided that the person has been outside of Uganda for in excess of 24 hours.

7. Inputs for the manufacturer of agricultural equipment.

8. Bags, sacks and packing materials pre-printed with company logo and product, exclusively to be used by the milling industry for packing milled products of Chapter 10 and 11, and milk packing materials.

9. Samples and miscellaneous articles not imported as merchandise which in the opinion of the

Commissioner General have no commercial value.

10. Ambulances, prison vans and hearses.
11. Mosquito nets and materials for manufacture of mosquito nets.
12. Sowing seeds as approved by the Ministry responsible for Agriculture.
13. Aircraft Operations.

Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments; lighting, radio and radar apparatus and equipment of specialised nature for the repair, maintenance and servicing of an aircraft on the ground; ground signs, stairways for boarding aircraft, imported solely for use in connection with aircraft; catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins, imported for use by any airline.

14. Tourism Vehicles.

Motor vehicles approved by the Minister on recommendation by the Uganda Tourist Board that they have been specially adapted for use in safari parks but not including saloon cars. However VAT is payable.

15. Covering Sheets for Horticulture.
 - (a) Specialised UV treated PVC-Boy-Ray sheets for greenhouses cover or shade nets;
 - (b) Covering sheets for plants of H.S Code 3920.00;
 - (c) Labels/stickers of H.S Code 4821.90.00
 - (d) Flower sleeves for bouquets; and
 - (e) Plastic bags for seedlings;

imported by a person who the Commissioner General is satisfied is engaged in the business of growing and exporting horticultural products.

16. Batteries for use in solar equipment.

Deep cycles batteries and sealed Gel cells for use in solar equipment.

17. Instant or soluble coffee.

Instant (soluble) coffee produced from at least 75% coffee beans originally exported from Uganda to another country for outward processing.

18. Packing materials for instant or soluble coffee.

Packing materials and or materials for the production of packing materials for packing of instant coffee and ground coffee imported by a person who is registered with UCDA for manufacturing instant/soluble or and ground/roasted coffee.

19. Raw materials for pharmaceutical products.

Raw materials imported for use in the manufacture of pharmaceutical products. The remission is granted on condition that the manufacturer is registered with the Pharmacy Board and the Drugs Verification Committee must certify that the items imported are for use in the manufacture of pharmaceutical products for which the manufacturer is registered.

20. Cut-lag - HS Code 2403.10.00 produced from tobacco leaves originally exported from Uganda to another country for outward processing.

21. Materials and equipment specially designed for production and processing honey.

22. Hotels.

Hotel equipment: washing machines, cutlery, plates, cups, glasses, linen, curtains, blankets, televisions, furniture, carpets, cookers, and fridges engraved or printed with the logo of the hotel and imported with the prior approval of the Minister of Finance.

23. International Organisations.

- (a). United Nations Development Programme.
- (b). The International Labour Organisation.
- (c). The Food and Agricultural Organisation of the United Nations.
- (d). The United Nations Educational Scientific and Cultural Organisation.
- (e). The International Civil Aviation Organisation.
- (f). The World Health Organisation.
- (g). The World Meteorological Organisation.
- (h). The Universal Postal Union.
- (i). The International Telecommunications Union.
- (j). The International Atomic Agency.
- (k). The Commissioner for Technical Co-operation in Africa South of Sahara.
- (l). The Scientific Council for Africa.
- (m). The Desert Locust Control Organisation.
- (n). East African Development Bank.
- (o). East African Community and its agencies.
- (p). Inter-Governmental Authority on Development.
- (q). African Union.
- (r). International Committee of the Red Cross.
- (s). The Common Market for East and Southern Africa
- (t). The Nile Basin Initiative
- (u). African Development Bank.

THIRD SCHEDULE

Sections 5, 6, 7 and 8

AMENDMENTS TO THE FOURTH SCHEDULE OF THE FINANCE ACT 2003

PART I—Locally manufactured goods on which excise duty is not remitted.

1. Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured with HS Code 2202 10.00.
2. Waters, other with HS Code 2202.90.00.
3. Beer made from malt with HS Code 2203.00.00.
4. Products falling under subheadings 22.04 to 22.09.
5. Cigars, cheroots, cigarillos and cigarettes of tobacco substitutes and other manufactured tobacco 24.02 and 24.03.

PART II—Items on which import duty is remitted to 7% and excise duty to nil.

<i>Manufacturer</i>	<i>HS Code</i>	<i>Description</i>
1. Manufacturers of mattresses	5210.49.00	Other fabrics
	5513.41.00	of polyester staple fibres, plain weave
	5811.00.00	Fabric materials
2. Manufacturers of suitcases, bags, tents	5208.59.00	Other fabrics
	5210.29.00	Other fabrics
	5310.10.00	Woven fabrics
	5310.90.00	Woven fabrics
	5210.39.00	Woven fabrics of cotton
	5407.81.00	Unbleached or bleached
	5512.19.00	Other
	5911.20.00	Bolting cloth, whether or not made up

5911.20.00 Woven fabrics

3. Manufacturers of garments 5407.81.00 Unbleached or bleached

5208.11.00 to

5208.19.00 Woven fabrics of cotton

5209.11.00 Plain weave

5209.19.00 Other cotton fabrics

5210.11.00 Plain weave

5211.11.00 Plain weave

5407.41.00 Other woven fabrics, unbleached or bleached

5407.81.00 Other woven fabrics, unbleached or bleached

5408.21.00 Other woven fabrics, unbleached or bleached

5516.11.00 Woven fabrics or artificial staple fibres

5702.20.00 Terry towelling and similar woven terry fabric,
of other textile materials

5807.90.00 Other

6507.00.00 Head-bands, linings, Covers, hat foundations,
hat frames, peaks and chinstraps, for headgear

5208.51.00 cotton fabrics printed

5208.52.00 cotton fabrics printed

5516.12.00 Dyed

5516.13.00 Artificial staple fibres

5516.14.00 Polyester/cotton fabrics

5208.11.00 Plain weave weighing not more than 100 g/m²

5208.12.00 Plain weave weighing more than 100 g/m²

5209.42.00 Denim

5408.10.00 Woven fabric of viscose rayon

5408.22.00 Woven fabric of viscose rayon- dyed

5408.24.00 Woven fabric of viscose rayon - printed

5601.21.00 Other articles of wadding (cotton)

5601.22.00 Other articles of wadding (of man made fibres)

5408.10.00 Woven fabric of viscose rayon

5804.21.00 to

5804.30.00 Laces and ribbons

- 5807.10.00 Labels
 - 5808.10.00 Braids
 - 5808.90.00 Braids (other)
 - 6002.40.00 Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
 - 6002.90.00 Other
 - 6217.10.00 Accessories
4. Manufacturers of cosmetics/
Perfumery
- 1513.19.00 Coconut oil
 - 1513.29.00 Palm kernel oil
 - 2207.20.00 Rectified spirit or denatured alcohol
 - 2710.11.50 White spirit
 - 4821.10.00 Printed labels in rolls
 - 7613.00.00 Aluminium containers for compressed or liquefied gas
5. Manufacturers of biscuits,
bread and sweets
- 0405.10.00 Butter
 - 1513.19.00 Desiccated coconut and coconut oil and its fractions
 - 1518.00.00 Animal or vegetable fat & oil
 - 1102.20.00 Corn flour
 - 0402.10.00 Milk powder
 - 1901.20.00 Biscuit powder
 - 3301.29.00 Essential oils
 - 3923.21.00 Bags and packing materials (pre-printed with company logo and product)
 - 3923.29.00 Bags and packing materials (pre-printed with company logo and product)
6. Manufacturers of alcoholic
soda
- 2207.10.00 Undenatured ethylalcohol
7. Manufacturers of Juices
- 2008.30.00 Orange Cells
 - 2009.19.00 Other Concentrates
 - 2009.70.00 Apple Concentrates
8. Manufacturers of toilet soap
- 3401.20.00 Sodium palmitate, laurate and stearate

9. Manufacturers of distilled spirits in Uganda in respect of locally distilled spirits is remitted in part from 70 percent points to 60 percent points.

**PART III—Items for Manufacture and Packaging of Pharmaceutical Products
and Disposable Syringes on which Tax is remitted.**

Manufacturers of pharmaceutical products and

disposable syringes

3920.49.00	PVC films
3923.50.00	Empty gelatin caps
3920.51.00	Glasyn poly printed
3920.59.00	Printed plastic laminated paper
3923.21.00	Tablet dispensing envelopes - printed
3923.30.00	Plastic bottles & containers
4819.10.00	Boxes, cases of corrugated paper or paperboard
4819.20.00	Inner cartons
4821.10.00	Labels of all kinds
7010.10.00	Pharmaceutical glass bottles
7010.90.00	Other glass bottles
7310.29.00	Other metallic containers
7607.19.00	Aluminium foil printed
7612.90.00	Aluminium tubes
8309.90.00	Other

Item A - General raw materials

PRODUCT	HS CODE
1 Crude Degummed Soyabean oil	1507.10.00
2 Palm olein	1511.90.10
3 Palm stearin	1511.90.20
4 Palm stearin RBD	1511.90.40
5 Crude Sunflower oil	1512.11.00
6 Other sunflower seed or safflower oil	1512.19.00
7 Crude coconut oil	1513.11.00
8 Crude palm oil	1513.21.00

9	Other fractions of maize (corn) oil	1515.90.00
10	Palm oil Soap Blend	1518.00.00
11	Glycerol, crude; glycerol waters and glycerol lyes	1520.00.00
12	Beeswax and other insects wax	1521.90.00
13	Lactose	1702.11.00
14	Lactose Syrup and dextrose monohydrate	1702.19.00
15	Glucose Syrup	1702.30.00
16	Liquid Caramel	1702.90.00
17	Cocoa butter fat and oil	1804.00.00
18	Extracts, essences, and concentrates	2101.11.00
19	Active Yeast	2102.10.00
20	Other - bread improver	2106.90.00
21	Iodised salt	2501.00.00
22	Graphite Powder	2504.10.00
23	Yellow Kaolin/White Kaolin	2507.00.00
24	Hydraulic Lime	2522.30.00
25	Cement clinkers	2523.10.00
26	Zinc ores and concentrates	2608.00.00
27	Batching oil	2710.19.54
28	Transformer oil	2710.19.55
29	Base Oil	2710.19.59
30	Petroleum Jelly	2712.10.00
31	Other paraffin wax	2712.90.00
32	Other residues of petroleum oils	2713.90.00
33	Lithophone	3206.42.00
34	Dispersion agent	3811.90.00
35	Other reaction initiators, accelerators and catalytic preparations nes	3815.90.00
36	Palm fatty acid distillate	3823.13.00
37	Prima melt	3824.79.00
38	PVA in primary form in aqueous dispersion	3905.12.00
39	Other polymers of vinyl acetate	3905.19.00
40	Vinyl acetate copolymers in aqueous dispersion	3905.21.00
41	Poly (vinyl alcohol)	3905.30.00
42	Co-polymers	3905.91.00

43	Film of polymers of propylene	3920.20.00
44	Other plates, sheets, etc of acrylic polymers	3920.59.00
45	Polyethylene printed films	3920.59.00
46	Of other plastics	3921.19.00
47	Tarpaulin (canvas) and accessories for tents and bags	3926.90.00
48	Natural rubber	4001.29.00
49	Chlorinated rubber	4002.39.00
50	Amorphous Silica	4005.10.00
51	Rubber, strips for retreading rubber tyres	4006.10.00
52	Other plates, sheets, etc of vulcanised rubber	4008.19.00
53	Plates, sheets, shapes of non-cellular rubber	4008.21.00
54	Stereo rubber	4008.29.00
55	Chrome leather, scraps, splits and off cuts and leather washers	4115.20.00
56	Coniferous	4404.10.00
57	Particles and similar boards or other ligneous materials	4410.29.00
58	Medium density laminated sheets	4411.91.00
59	Densified wood in blocks, strips or profile shapes	4413.00.00
60	Weighing less than 40 g/m ²	4802.54.00
61	Weighing 40 g/m ² or more but no more than 150 g/m ² in rolls	4802.55.00
62	Other paper, weighing 40gm m ² or more but not more than 150g/m ²	4802.57.00
63	Weighing more than 150 g/m ²	4802.58.00
64	In rolls	4803.00.00
65	Paper and paperboard	4807.00.00
66	Corrugated paper and paper board	4808.10.00
67	Other kraft paper, creped or crinkled	4808.30.00
68	Straw boards	4808.90.00
69	Self copying paper	4809.20.00
70	Coated paper in reels	4810.10.00
71	Coated Paper in reels	4810.13.00
72	Metallic Paper (Other)	4810.19.00
73	Self Adhesive paper	4811.41.00
74	Gummed or adhesive paper and paperboard (Tetrapack)	4811.49.00
75	Wax paper	4811.60.00
76	In rolls of width not exceeding 5cm	4813.20.00

77	Skillets and Rex hinge lids packets	4819.20.00
78	Straw wrapping paper	4823.90.00
79	Lint - natural or synthetic fibre	5201.00.00
80	Yarn - natural, blended or synthetic fibre	5201.99.00
81	Plain weave weighing not more than 100 g/m ²	5208.11.00
82	Plain weave, weighing more than 100 g/m ²	5208.12.00
83	Waist bands	5208.59.00
84	Yarn	5402.10.00
85	Yarn of polyester	5402.33.00
86	Polypropylene multifilament yarn	5402.69.00
87	Monofilament	5404.10.00
88	Synthetic tow of filament	5501.10.00
89	Synthetic filament of polyesters	5501.20.00
90	Synthetic filament of (other)	5501.90.00
91	Artificial filament tow	5502.00.00
92	Acetate tow	5502.00.00
93	Of polyester	5503.20.00
94	Artificial fibres of viscose rayon	5504.10.00
95	Of synthetic fibres	5505.10.00
96	Of artificial fibres	5505.20.00
97	Acrylic or modacrylic	5506.30.00
98	Polyester spun sewing thread	5508.20.00
99	Single yarn	5509.11.00
100	Blanket Shoddy yarn	5509.32.00
101	Other yarn of polyester staple fibres	5509.42.00
102	Yarn of polyester staple fibres (other)	5509.59.00
103	Other yarn, of acrylic or modacrylic staple fibres (other)	5509.69.00
104	Of polyester staple fibres, plain weave	5513.11.00
105	Non woven.....weighing >25gm/m ² but <70gm/m ²	5603.12.00
106	Twine of jute	5607.10.00
107	Twine	5607.29.00
108	Polypropylene strings and twines	5607.41.00
109	Nylon Twine	5607.50.00
110	Other made up nets	5608.19.00

111	Net fabrics	5804.10.00
112	Binding cloth	5901.10.00
113	Textile fabric coated, impregnated or covered with PVC	5903.10.00
114	Textile fabric coated, impregnated or covered with polyurethane	5903.20.00
115	Textile fabrics impregnated with other plastics	5903.90.00
116	Woven fabric for bags and tents	5903.90.00
117	Tarpaulin canvas	5907.00.00
118	Toe puffs material	5911.10.00
119	Counter Material	5911.90.00
120	Of man-made fibres	6001.22.00
121	Footwear components	6406.10.00
122	Soles	6406.20.00
123	Other soles and heels of wood	6406.91.00
124	Parts of footwear of other materials	6406.99.00
125	Brake linings and pads	6813.10.00
126	Moulded brake linings/billets, brake lining rolls, flat asbestos sheets, woven brake lining rolls, brake shoe plates.	6813.90.00
127	Glass balls	7002.10.00
128	Glass	7004.20.00
129	Other glass	7004.90.00
130	Non alloy pig iron containing by weight 0.5% or less phosphorus	7201.10.00
131	Waste scrap of cast iron	7204.10.00
132	Remelting scrap ingots	7204.50.00
133	Billets	7207.11.00
134	Flat-rolled (hot-rolled) steel products in coil	7208.39.00
135	Flat rolled iron (thickness exceeding 4.75mm)	7208.52.00
136	Flat rolled iron (thickness exceeding 3mm)	7208.53.00
137	Flat rolled iron (thickness less than 3mm)	7208.54.00
138	Flat-rolled (cold rolled) steel products in coils	7209.17.00
139	Cold rolled steel coils	7209.18.00
140	Flat rolled non alloy steel of thickness 3mm or more	7209.25.00
141	Flat rolled non alloy steel of thickness exceeding 1 mm but less than 3mm	7209.26.00
142	Other	7210.49.00
143	Aluminium zinc alloys	7210.61.00

144	Painted or Vanished or coated with plastics	7210.70.00
145	Of a circular cross-section less than 14mm in diameter	7213.91.00
146	Of a circular cross-section less than 14mm in diameter	7213.91.00
147	Wire Rod	7213.91.00
148	Hot rolled wire rods	7213.99.00
149	Plated or coated with zinc	7217.20.00
150	Other stainless steel	7218.99.00
151	Steel sheet piling	7301.10.00
152	Stranded wire	7312.10.00
153	Bale strapping metal and stitching wire	7312.90.00
154	Copper rods of refined copper	7407.10.00
155	Copper wire and plates of refined copper (other)	7408.19.00
156	Galvanised steel wire of copper alloys (other)	7408.29.00
157	Aluminium rod of aluminium not alloyed	7604.10.00
158	Aluminium alloy rod of aluminium alloys (other)	7606.29.00
159	Aluminium alloy wire of aluminium alloys (other)	7605.29.00
160	Tin	8001.10.00
161	Eyelets	8308.10.00
162	Rivets	8308.20.00
163	Buckles	8310.00.00
164	Empty plastic battery containers	8507.90.00
165	Other magnetic tapes of width not exceeding 4mm	8524.51.00
166	Pen nibs and nib points	9608.91.00

Item B - Raw materials for manufacturers of alkyd resins

	PRODUCT	HS CODE
167	Soya oil	1507.90.20
168	Soya oil	1512.19.00
169	White spirit	2710.11.50
170	Kerosene	2710.19.22
171	Tall oil fatty acid	3803.00.00

Cross References

1. Customs Management Act, 1970
2. Customs Tariff Act. Cap 337
3. East African Excise Management Act, 1970
4. Excise Tariff Act. Cap 338
5. Finance (No.2) Act 2002
6. Finance Act 2003 (Act 21 of 2003)
7. National Drug Policy and Authority Act, Cap 206
8. Pharmacy and Drugs Act Cap 280

ACTS

SUPPLEMENT No. 8

11th November, 2005.

ACTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XCVIII dated 11th November, 2006.

Printed by UPPC, Entebbe, by Order of the Government.

Act 12

Finance (No. 2) Act

2005

THE FINANCE (NO. 2) ACT, 2005

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY.

1. Short title and commencement

PART II—AMENDMENT OF FINANCE ACT 2002 AND FINANCE ACT 2005

2. Amendment of section 9 of the Finance (No.2) Act, 2002
3. Substitution of the First Schedule to the Finance Act, 2005

SCHEDULE

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998, CAP. 361

THE FINANCE ACT 2005

An Act to provide for the alteration of the levy payable on the export of raw hides and skins, the alteration of the fees under the Traffic and Road Safety Act, 1998, Cap. 361, and for related purposes.

DATE OF ASSENT: 2nd November, 2005

Date of Commencement: 9th June, 2005

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Short title and commencement

- (1) This Act may be cited as the Finance Act, 2005.

- (2) This Act shall be deemed to have come into force on 9th June 2005.

PART II—AMENDMENT OF FINANCE ACT 2002 AND FINANCE ACT 2005

2. Amendment of section 9 of the Finance (No. 2) Act 2002

The Finance (No. 2) Act 2002 is amended in section 9 by substituting for subsection (1) the following—

“(1) There shall be charged and collected by Uganda Revenue Authority on any person exporting raw hides and skins of animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not de- haired or split, a levy at the rate of 20% of their F.O.B or F.O.R value.”

3. Substitution of the First Schedule to the Finance Act 2005

For the First Schedule to the Finance Act 2005, there is substituted the provisions of the Schedule to this Act.

SCHEDULE

“FIRST SCHEDULE

Section 3

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998, Cap 361.

Part 1—Licence Fees Payable

The annual licence fees payable are—

<i>Vehicle Category</i>	<i>Licence fee payable</i>
(a) Motor Cycles	Shs 500 per cc of engine size
(b) Sedan cars, saloon cars, estate cars	Shs 250 per cc of engine size but excluding dual purpose goods and passenger vehicles
(c) Passenger vehicles including light accommodation not exceeding 28	Shs 230 per cc of engine size omnibuses, and medium omnibuses having seating passengers
(d) Medium omnibuses and heavy omibuses having seating accommodation for more than 28 passengers	Shs 110 per cc of engine size
(e) Ambulances, prison vans and hearses	Shs 65 per cc of engine size
(f) Goods vehicles (including dual purpose/ passenger vehicles) heavy light goods vehicles	

Engine size

Licence fee payable (shs)

0-1000	120,000
1001-1500	150,000
1501-2000	200,000
2001-2500	230,000
2501-3000	300,000
3001-3500	350,000
3501-4000	400,000
4001-5000	450,000
5001-6000	500,000
6001-7000	550,000
Over 7001	600,000

(g)	Trailers and Semi trailers <i>Gross vehicle weight (kgs)</i>	<i>License fee payable (Shs)</i>
	0-1000	60,000
	1001-2000	90,000
	2001-3500	120,000
	3501-5000	190,000
	5001-7500	270,000
	7501-10000	350,000
	10001-20000	430,000
	20001-30000	490,000
	30001-40000	540,000
	Over 40001	590,000
(h)	Prime movers and recovery vehicles	
	<i>Engine sizes(c.c)</i>	<i>Licence fee payable(shs)</i>
	0-2500	200,000
	2501-5000	400,000
	5001-10000	560,000
	Over 10000	600,000
(i)	Agricultural tractors	

	<i>Net vehicle weight(kgs)</i> 0-3000	<i>Licence fee payable(shs)</i> 20,000
	Over 3000	50,000
(j)	Agricultural trailers	
	<i>Gross vehicle weight(kgs)</i> 0-3000	<i>License fee payable(shs)</i> 20,000
	3000 above	40,000
(k)	Engineering plant,tractors and other related vehicles	
	<i>Engine size(c.c)</i> 0-3000	<i>Licence fee payable</i> 270,000
	3001-5000	320,000
	5001-7000	490,000
	Over 7001	640,000

(l)	Omnibus Operator's vehicle licence	
	<i>Type of Vehicle</i> Heavy omnibus over 60 passengers	<i>Licence fee payable</i> 150,000
	Medium omnibus 20 - 60 passengers	100,000
	Light omnibus 7 - 20 passengers	50,000
(m)	PMO Omnibus	
	PMO Heavy omnibus over 60 passegers	150,000
	PMO Medium omnibus 20-60 passegers	100,000
	PMO light omnibus 7-20 passengers	50,000
(n)	Towncab, tourist omnibus and trucks Towncab/small car	30,000
	Tourist omnibus over 60 passengers	80,000
	Tourist omnibus 20-60 passengers	50,000
	Tourist omnibus 7-20 passengers	40,000
	Trucks	50,000
	Pick-Ups	20,000
	Motor Cycle	10,000

A license issued for a motor vehicle, trailer or engineering plant on first registration shall be for a period of one year.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES

<i>Item</i>	<i>Fees(Shillings)</i>
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1.	Registration fees for motor vehicles	100,000
2.	Re-registration fees for motor vehicles	70,000
3.	Registration fees for motor cycles	90,000
4.	Re-registration fees for motor cycles	40,000
5.	Registration fees for personalised number plate vehicles	3,000,000
6.	Registration fees for personalised number plate for motor cycles	500,000
7.	Alteration of particulars of motor vehicles (each item)	10,000
8.	Certified copies of record	10,000
9.	Search fees	10,000
10.	Dealers motor vehicle licence, per year	150,000
11.	OTV Licence	
(a)	Commercial vehicles not exceeding two tons loading capacity	60,000

(b)	Commercial vehicles exceeding two tons loading capacity	100,000
12.	Transfer fees	
(a)	Motor Cycle	30,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	40,000
(c)	Other motor vehicles, trailers, tractors or engineering plant	60,000
13.	Duplicate receipt and other licence certificate	10,000
14.	Duplicate registration book	10,000
15.	Duplicate driving permit	25,000
(a)	Vehicle examination fees(Inspection fees) Motor Cycles	2,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	5,000
(c)	Other motor vehicles, trailers, tractors or engineering plant	5,000
(d)	Agricultural tractors	3,000
17.	Driving permits(Original)	

(a) one year	25,000
(b) three years	45,000
Driving permit(renewal)	
(a) one year	20,000
(b) three years	30,000
18. Driving permit exchange	
(a) one year	25,000
(b) three years	45,000
19. Driving permit, provisional	10,000
20. Accident report	50,000
21. Sketch plan	15,000
22. Test fees (per class)	18,000

23. Endorsement of third party interest	30,000
24. Extention (per class)	20,000
25. Duplicate order form	10,000
26. Form fees (per form)	5,000
27. Order form (set)	4,000
28. Cancellation fees	10,000
29. De-registration for export	
(a) Motor cycles	150,000
(b) Station wagon	300,000
(c) Salon vehicles	250,000
(d) Commercial vehicles	350,000
(e) Agricultural tractors	2,000,000
(f) Omnibus	300,000

(h)	Engineering plant and other related vehicles	1,500,000
(i)	Agricultural trailer	500,000”

Cross references

The Finance Act, 2002

The Finance (No. 2) Act, 2002

Traffic and Road Safety Act, 1998, Cap. 361

ACTS

SUPPLEMENT No. 11

9th December, 2006.

ACTS SUPPLEMENT

to The Uganda Gazette No. 71 Volume XCVIX dated 9th December, 2006.

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Act 32

Finance Act

2006

THE FINANCE ACT, 2006

ARRANGEMENT OF SECTIONS

PART I—FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT, CAP. 361

1. Substitution for fees payable under the Traffic and Road Safety Act.

PART II—REMISSION OF GOVERNMENT ARREARS OF TAXES

2. Remission of Government arrears of taxes.

PART III—ENVIRONMENTAL LEVY

3. Imposition of environmental levy.

PART IV—AMENDMENT OF TRAFFIC AND ROAD SAFETY ACT

4. Amendment of section 17 of the Traffic and Road Safety Act.

PART V—REPEAL OF REDUNDANT TAXATION ENACTMENTS

5. Repeal of certain redundant taxation enactments.

SCHEDULES

FIRST SCHEDULE	—	Fees Payable under the Traffic and Road Safety Act, 1998 (Cap. 361)
SECOND SCHEDULE	—	Environmental levy
THIRD SCHEDULE	—	Redundant taxation enactments

THE FINANCE ACT, 2006.

An Act to provide for the imposition of an environmental levy on used motor vehicles and home appliances, remission of tax arrears owed by Government, alteration of the fees under the Traffic and Road Safety Act, and to provide for the miscellaneous repeals of certain enactments relating to taxation which are no longer needed; and for other related purposes.

DATE OF ASSENT: 2nd December, 2006.

Date of Commencement: 8th December, 2006.

BE IT ENACTED by Parliament as follows:

PART I—FEES PAYABLE UNDER THE TRAFFIC QND ROAD
SAFETY ACT, CAP. 361

1. Substitution for fees payable under the Traffic and Road Safety Act

The fees specified in the First Schedule to this Act which are payable under the Traffic and Road Safety Act shall be paid in respect of the licenses and services correspondingly specified in that Schedule.

PART II—REMISSION OF GOVERNMENT ARREARS OF TAXES

2. Remission of Government arrears of taxes

(1) All arrears of import duties, excise duties, value added tax and withholding tax owed by Government to Uganda Revenue Authority are remitted.

(2) The remission under subsection (1) includes arrears of value added tax of local authorities where Government committed to meet the tax.

(3) The remission under subsection (1) does not include arrears of tax withheld from—

(a) a payment of employment income under section 116 of the Income Tax Act; and

(b) a supplier of goods or services or both under section 119(1) of the Income Tax Act.

PART III—ENVIRONMENTAL LEVY

3. Imposition of environmental levy

(1) There is imposed an environment levy on every person who imports motor vehicles of eight years or older or used household appliances.

(2) The levy shall be payable at the rates prescribed in the Second Schedule to this Act.

(3) The value of the motor vehicles under subsection (1) shall be the value ascertained for the purposes of customs duty under the laws relating to customs.

(4) The levy shall be collected by Uganda Revenue Authority before clearance of the goods through customs.

PART IV—AMENDMENT OF THE TRAFFIC AND ROAD SAFETY ACT

4. Amendment of section 17 of the Traffic and Road Safety Act Cap 361

Section 17 of the Traffic and Road Safety Act is amended by inserting immediately after subsection (3) the following—

“(4) Where the licensing officer is satisfied that the owner of the vehicle could not surrender the registration plates for reasons beyond the owner’s control, the licensing officer shall grant a waiver of the unpaid fees for the period the vehicle was not in use.

(5) Where the registration plates have been surrendered for non-use, they will be kept by the licensing officer for a period not exceeding five years from the date of expiry of the licence and thereafter the owner shall apply for substitute registration plates on payment of a prescribed fee.”

PART V—REPEAL OF CERTAIN REDUNDANT TAXATION ENACTMENTS

5. Repeal of certain redundant taxation enactments

(1) The enactments specified in the Third Schedule to this Act are repealed.

(2) For the avoidance of doubt, the repeal of the enactments by subsection (1) shall not be taken as exempting any person from liability to tax or duty under any such enactment subsisting before the commencement of this Act.

“FIRST SCHEDULE

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998, Cap 361.

PART I—LICENCE FEES

Payable The annual licence fees payable are—

<i>Vehicle category</i>	<i>Licence fee payable</i>
(a) Motor Cycles	Shs 750 per cc of engine size
(b) Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles	Shs 260 per cc of engine size
(c) Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	Shs 240 per cc of engine size and medium omnibuses,
(d) Medium omnibuses and heavy omnibuses having seating accommodation for more than 28 passengers	Shs 115 per cc of engine size
(e) Ambulances, prison vans and hearses	Shs 65 per cc of engine size
(f) Goods vehicles(including dual purpose/ passenger vehicles) heavy, light	

goods vehicles	
<i>Engine size</i>	<i>Licence fee payable(shs)</i>
0-1000	130,000
1001-1500	160,000
1501-2000	210,000
2001-2500	240,000
2501-3000	310,000
3001-3500	370,000
3501-4000	420,000
4001-5000	470,000
5001-6000	530,000
6001-7000 Over 7001	580,000
	630,000

(g) Trailers and semi-trailers

<i>Gross vehicle weight (kgs)</i>	<i>Licence fee payable (Shs)</i>
0-1000	70,000
1001-2000	
2001-3500	100,000
3501-5000	130,000
5001-7500	
7501-10000	200,000
10001-20000	290,000
20001-30000	
30001-40000 Over 40001	370,000
	450,000
	520,000
	570,000
	620,000

(h) Prime movers and recovery vehicles

<i>Engine sizes(c.c)</i>	<i>Licence fee payable(shs)</i>
0-2500	
2501-5000	210,000
5001-10000 Over 10000	420,000
	590,000

	630,000
<hr/>	
(i) Agricultural tractors	
<hr/>	
<i>Net vehicle weight(kgs)</i>	<i>Licence fee payable(shs)</i>
0-3000	20,000
Over 3000	50,000
<hr/>	
(j) Agricultural trailers	
<hr/>	
<i>Gross vehicle weight(kgs)</i>	<i>License fee payable(shs)</i>
0-3000	20,000
3001 and above	40,000
<hr/>	
(k) Engineering plant,tractors and other related vehicles	
<hr/>	
<i>Engine size(c.c)</i>	<i>Licence fee payable</i>
0-3000	285,000
3001-5000	335,000
5001-7000 Over 7001	515,000
	675,000
<hr/>	
(l) Omnibus operator's vehicle licence	<i>Licence fee payable</i>
<i>Type of Vehicle</i>	<i>ble</i>
Heavy omnibus over 60 passengers	150,000
Medium omnibus 21 - 60 passengers	100,000
Light omnibus 7 - 20 passengers	50,000
(m) Type of Vehicle	

PMO Heavy omnibus over 60 passengers	150,000
PMO Medium omnibus 21-60 passengers	100,000
PMO light omnibus 7-20 passengers	50,000

(n) Type of Vehicle

Towncab/small car	30,000
Tourist omnibus over 60 passengers	80,000
Tourist omnibus 21-60 passengers	50,000
Tourist omnibus 7-20 passengers	40,000
Trucks	50,000
Pick-Ups	20,000
Motor cycle	10,000

A license issued for a motor vehicle, trailer or engineering plant on first registration shall be for a period of one year.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES

<i>Item</i>	<i>Fees (Shillings)</i>
1. Registration fees for motor vehicles	100,000
2. Re-registration fees for motor vehicles	70,000
3. Registration fees for motor cycles	95,000
4. Re-registration fees for motor cycles	40,000
5. Registration fees for personalised number plate vehicles	3,000,000
	500,000
6. Registration fees for personalised number plate for motor cycles	10,000
7. Alteration of particulars motor vehicles (each item)	10,000
8. Certified copies of record	150,000
9. Search fees	60,000
10. Dealers motor vehicle licence per year	150,000
11. OTV Licence	
(a) Commercial vehicles not exceeding two tons loading capacity	
(b) Commercial vehicles exceeding two tons loading capacity	

12.	Transfer fees	
	(a) Motor cycle	30,000
	(b) Motor cars and other dual purpose vehicles, excluding light goods vehicles	40,000
	(c) Other motor vehicles, trailers, tractors or engineering plant	60,000
13.	Duplicate receipt and other licence certificate	10,000
14.	Duplicate registration book	10,000
15.	Duplicate driving permit	25,000
16.	Vehicle examination fees (Inspection fees)	
	(a) Motor Cycles	2,000
	(b) Motor cars and other dual purpose vehicles, excluding light goods vehicles	5,000
	(c) Other motor vehicles, trailers, tractors or engineering plant	5,000
	(d) Agricultural tractors	3,000
17.	Driving permits (Original)	
	(a) one year	25,000
	(b) three years	45,000
	Driving permit(renewal)	
(a)	one year	20,000
(b)	three years	30,000
18.	Driving permit exchange	
	(a) One year	25,000
	(b) Three years	45,000
19.	Driving permit provisional	10,000
20.	Accident report	50,000
21.	Sketch plan	15,000
22.	Test fees (per class)	18,000
23.	Endorsement of third party interest	30,000
24.	Extension (per class)	20,000
25.	Duplicate order form	10,000
26.	Form fees (per form)	5,000

27.	Order form (set)	4,000
27.	Cancellation fees	10,000
28.	De-registration for export	
(a)	Motor cycles	150,000
(b)	Station wagon	300,000
(c)	Saloon vehicles	250,000
(d)	Commercial vehicles	350,000
(e)	Agricultural tractors	2,000,000
(f)	Omnibus	300,000
(g)	Engineering plant and other related vehicles	1,500,000
(h)	Agricultural trailer	500,000

SECOND SCHEDULE

ENVIRONMENTAL LEVY		Section 3
(a)	Motor vehicles (excluding goods vehicles) which are 8 years old and above	Ushs. 10% 50,000
(b)	Fridges TVs	50,000
(c)	Cookers	50,000
(d)	Radios	30,000
(e)	Other household appliances	20,000.

THIRD SCHEDULE

Section 5

REDUNDANT TAXATION ENACTMENTS

Repeal of redundant enactments

1. The Customs and Excise Act, Cap. 335.
2. The Customs (Dumping and Subsidies Rates) Act, Cap. 336.
3. The Customs Tariff Act Cap. 337.
4. The Customs Management Act, Laws of the Community, 1970 Revision, Cap. 27.
5. The Local Industries (Refund of Customs Duties) Act, Cap. 341.

6. Sections 1 and 3 of the Finance Act, 1989, Cap. 177.
7. The Second Schedule to the Finance Act, 1989.
8. Section 3 of the Finance Act, 2001, Act No 1 of 2001.
9. The First Schedule to the Finance Act, 2001.
10. Section 2 of the Finance Act, 2002. Act No 1 of 2002
11. The First Schedule to the Finance Act, 2002 ,
12. Section 2 of the Finance (No.2) Act, 2002, Act No 28 of 2002
13. The First Schedule of the Finance (No. 2) Act, 2002,
14. Section 2 of the Finance Act, 2003, Act No 2 of 2003
15. The Second Schedule to the Finance Act, 2003.
16. Section 2 of the Finance Act, 2005, Act No 2 of 2005
17. The First Schedule to the Finance Act, 2005.

**ACTS
SUPPLEMENT No. 7**

28th December, 2007.

ACTS SUPPLEMENT

*to The Uganda Gazette No. 72 Volume C dated 28th December, 2007.
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Act 11

Finance Act

2007

THE FINANCE ACT, 2007.

Section

ARRANGEMENT OF SECTIONS

PART I—PRELIMINARY

1. Commencement

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002

2. Amendment of section 9 of the Finance (No.2) Act, 2002

PART III—EXEMPTION OF MOTOR VEHICLE, TRAILERS AND ENGINEERING PLANTS FROM LICENSING UNDER THE TRAFFIC AND ROAD SAFETY ACT

3. Exemption of motor vehicles, trailers and engineering of plants from licensing under the Traffic and Road Safety Act, 1998 Cap. 361

PART IV—AMENDMENT OF FINANCE ACT, 2006

4. Amendment of Finance Act, 2006.

PART V—WAIVER OF INTEREST AND PENALTIES ON VOLUNTARY DISCLOSURE OF TAX LIABILITY

5. Waiver for voluntary disclosure.

PART VI—REMISSION OF VALUE ADDED TAX ARREARS OF LOCAL GOVERNMENTS

6. Remission of value added tax arrears of local governments.

SCHEDULE

Fees for Services and Various Documents under the Traffic and Road Safety Act, 1998

THE FINANCE ACT, 2007

An Act to provide for the alteration of the tax base for hides and skins; exemption of motor vehicles, trailers and engineering plants from road licences and fees, waiver of interest and penalties for voluntary disclosure of tax liability; amendment of the Finance Act, 2006 to change the fees relating to services and various documents under the Traffic and Road Safety Act, 1998 and to extend the scope of the environmental levy and for related matters.

DATE OF ASSENT: 30th November, 2007.

Date of Commencement: 1st July, 2007.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2007.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002

2. Amendment of section 9 of the Finance (No. 2) Act, 2002.

The Finance (No.2) Act, 2002 is amended in section 9 by substituting for subsection (1) the following—

“(1) There shall be charged and collected by Uganda Revenue Authority on any person exporting raw hides and skins of animals (fresh, or salted, dried, limed, picked or otherwise preserved, but not tanned, parchment dressed or further prepared) whether or not dehaired or split, a levy at the rate of US\$ 0.25 per kilogram”.

PART III—EXEMPTION OF MOTOR VEHICLES, TRAILERS AND ENGINEERING PLANTS FROM LICENSING UNDER THE TRAFFIC AND ROAD SAFETY ACT

3. Exemption of motor vehicles, trailers and engineering plants from licensing under the Traffic and Road Safety Act, 1998 Cap. 361.

(1) All motor vehicles, trailers and engineering plants, are exempted from the provisions of sections 15, 16, 17, 21 and 22 of the Traffic and Road Safety Act, 1998.

(2) All arrears of licence fees on motor vehicles, trailers and engineering plants are remitted.

(3) In any case where licence fees under section 16 of the Traffic and Road Safety Act, 1998 had been paid for a period beyond the 30th day of June 2007, the owner of the motor vehicle, trailer or engineering plant in respect of which it was paid shall, on applying to the Uganda Revenue Authority be entitled to a refund of the prescribed fee calculated at the rate of one-twelfth, one eighth or one quarter of the annual fee applicable for each complete month during which, but for the exemption of the licence fee would have remained valid.

PART IV—AMENDMENT OF FINANCE ACT, 2006

4. Amendment of Finance Act, 2006.

The Finance Act, 2006 is amended—

- (a) in section 3, by inserting immediately after subsection (1) the following—

“(1a) The environmental levy shall also apply to a person who imports used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or any of the items mentioned in this subsection”.

- (b) by substituting for the First Schedule to that Act, the provisions of the Schedule to this Act;

- (c) by inserting at the end of the Second Schedule to that Act the following—

“(g) used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or any of the items mentioned in this paragraph 10%”.

PART V—WAIVER OF INTEREST AND PENALTIES ON VOLUNTARY DISCLOSURE OF TAX LIABILITY

5. Waiver for voluntary disclosure.

(1) Where a taxpayer voluntarily discloses his or her duty or tax obligations and pays the principal duty or tax to the Uganda Revenue Authority, the interest and penalties due and owing on the principal tax shall be waived.

(2) Subsection (1) shall apply to disclosures made to the Uganda Revenue Authority on or before the 31st day of December 2007.

(3) In this section “tax” includes income tax, value added tax and “duty” includes stamp duty, excise duty and import duty.

PART VI—REMISSION OF VALUE ADDED TAX ARREARS OF LOCAL GOVERNMENTS

6. Remission of value added tax arrears of local governments.

All arrears of value added tax owed by local governments to Uganda Revenue Authority as at 30th June 2006 are remitted.

SCHEDULE

**FEES FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE
TRAFFIC AND ROAD SAFETY ACT, 1998**

<i>Item</i>		<i>Fees (Shs)</i>
1	Registration fees on new registration	
(a)	Sedan cars, saloon cars estate cars but excluding dual purpose goods passenger vehicles	500,000
(b)	Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	700,000
(c)	Medium omnibuses and heavy omnibuses having seating accommodation for more than 28 passengers	850,000
(d)	Ambulances prisons vans and hearses	250,000
(e)	Goods vehicles (including dual purpose vehicles/passenger vehicles), light good vehicle	
	Types of vehicle	
	Agricultural tractors	250,000
	Goods vehicles with less than two ton loading capacity	650,000
	Goods vehicles with more than two ton loading capacity and less than seven ton loading capacity	750,000
	Goods vehicles with more than seven ton loading capacity and less than ten ton loading capacity	850,000
	Goods vehicles with more than ten ton loading capacity	1,000,000
	Prime movers/tractor head	1,000,000
	Type of vehicle	
	Agricultural trailer	300,000
	Trailers and semi trailer with gross weight less than seven tons	650,000
	Trailers and semi trailers with gross weight more than seven tons	750,000
2	Re-registration fees for motor vehicles	500,000
3	Registration fees for motor cycles	250,000
4	Re-registration fees for motor cycles	150,000

5	Registration fees for personalised number plate vehicles	5,000,000
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6	Registration fees for personalised number plate for motorcycles	1,000,000
7	Alteration of particulars motor vehicles (each item)	10,000
8	Certified copies of record	10,000
9	Search fees	10,000
10	Dealers motor vehicle licence per year	150,000
11	Duplicate number plates	10,000
12	OTV fees	
(a)	Commercial vehicles not exceeding two tons loading-capacity	60,000
(b)	Commercial vehicles exceeding two tons loading capacity	150,000
13	Transfer fees	
(a)	Motor cycles	30,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	40,000
(c)	Other motor vehicles, trailers, tractors or engineering plants	60,000
14	Duplicate receipt and other licence certificate	10,000
15	Duplicate registration book	10,000
16	Duplicate driving permit	25,000
17	Vehicle examination fees (inspection fees)	
(a)	Motor cycles	2,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	5,000
(c)	Other motor vehicles, trailers, tractors or engineering plants	5,000
(d)	Agricultural tractors	3,000
18	Driving permits (original)	
(a)	One year	25,000
(b)	Three years	45,000

	Driving permit (renewal)	
(a)	One year	20,000
(b)	Three years	30,000
19	Driving permit exchange	
(a)	One year	25,000
(b)	Three years	45,000
20	Driving permit provisional	10,000

21	Accident report	50,000
22	Sketch plan	15,000
23	Test fees (per class)	18,000
24	Endorsement of third party interest	30,000
25	Extension (per class)	20,000
26	Duplicate order form	10,000
27	Form fees (per form)	5,000
28	Order form (seat)	4,000
29	Cancellation fees	10,000
30	De-registration for export	
(a)	Motorcycles	150,000
(b)	Station wagon	300,000
(c)	Salon vehicles	250,000
(d)	Commercial vehicles	350,000
(e)	Agricultural tractors	2,000,000
(f)	Omnibus	300,000
(g)	Engineering plant and other related vehicles	1,500,000
(h)	Agricultural trailers	500,000

**ACTS
SUPPLEMENT No. 11**

21st November, 2008.

ACTS SUPPLEMENT

to The Uganda Gazette No. 58 Volume XI dated 21st November, 2008.

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THE FINANCE ACT, 2008.

ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY

1. Commencement.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002

2. Amendment of Finance (No.2) Act, 2002.

PART III—AMENDMENT OF FINANCE 2006

3. Amendment of Finance Act, 2006

PART IV—WAIVER OF TAX ARREARS

4. Waiver of tax, duty, interest and penalties on arrears outstanding on or before 1st July, 2002

PART V—REPEAL OF SECTION 7 OF THE FINANCE (NO. 1) ACT, CAP. 187.

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187.

THE FINANCE ACT, 2008.

An Act to amend the Finance (No. 2) Act, 2002 to change the levy on the export of raw hides and skins of animals; to amend the Finance Act, 2006 to change the fees relating to services and various documents under the Traffic and Road Safety Act, 1998; to vary the rates of the environmental levy; to provide for the waiver of arrears of tax, duty, interest and penalties due on or before 30th June, 2002 and still outstanding by 30th June 2008; to repeal section 7 of the Finance (No. 1) Act Cap. 187 and for related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows—

PART I—PRELIMINARY.

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2008.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002.

2. Amendment of Finance (No. 2) Act, 2002.

The Finance (No. 2) Act, 2002 is amended by substituting for section 9(1) of that Act the following—

“(1) There shall be charged and collected by the Uganda Revenue Authority on any person exporting raw hides and skins of animals, (fresh or salted, dried or limed, pickled or otherwise preserved but not tanned, parchment dressed or further prepared) whether or not de-headed or split, a levy at a rate of US\$0.40 per kg.”

PART III—AMENDMENT OF FINANCE ACT, 2006.

3. Amendment of Finance Act, 2006.

The Finance Act, 2006 is amended by—

(a) substituting for the First Schedule the following—

“SCHEDULE

FEEES FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE TRAFFIC AND ROAD SAFETY ACT, 1998; Cap 361

<i>Item</i>	<i>Fees</i>
1.	Registration fees on new registration
	Vehicles for transport of persons, hearses

(a)	Sedan cars, saloon cars estate cars excluding dual purpose goods and passenger vehicles	750,000
(b)	Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	850,000
(c)	Medium Omni buses and heavy omnibuses having seating accommodation for more than 28 passengers	1,000,000
(d)	Ambulances and prisons vans	250,000
(e)	Hearses	750,000
	Goods vehicles/passenger vehicles), light goods vehicles vehicles (including dual purpose	
(f)	Agricultural Tractors	250,000
(g)	Goods vehicles with two tonnes or less of loading capacity	700,000
(h)	Goods vehicles with more than two tonnes loading capacity and less than seven tonnes loading capacity	800,000
(i)	Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity	850,000
(j)	Goods vehicles with ten tonnes or more of loading capacity	1,100,000
(k)	Prime movers/Tractor heads	1,100,000
(l)	Engineering plant and other related vehicles	1,200,000
(m)	Agricultural trailers	300,000
(n)	Trailers and semi trailer with gross weight less than seven tonnes	700,000
(o)	Trailers and semi trailer with gross weight of seven tonnes or more	1,000,000
2.	Re-registration fees for motor vehicles	300,000

3.	Registration fees for motor cycles	180,000
4.	Re-registration fees for motor cycles	150,000

<i>Item</i>		<i>Fees</i>
5.	Registration fees for personalized number plate vehicles	5,000,000
6.	Registration fees for personalized number plate for motor cycles	1,000,000
7.	Alteration of particulars motor vehicles (each item)	15,000
8.	Certified copies of records	15,000
9.	Search fees	15,000
10.	Dealers motor vehicle licence per year	200,000
11.	Duplicate number plates	15,000
12.	OTV fees	
(a)	Commercial vehicles not exceeding two tons	60,000
(b)	Commercial vehicles exceeding two tons loading capacity	150,000
13.	Transfer fees	
(a)	Motor Cycle	40,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	50,000
(c)	Other motor vehicles, trailers, tractors or engineering plant	70,000
14.	Duplicate receipt and other license certificate	15,000
15.	Duplicate registration book	15,000
16.	Duplicate driving permit	30,000

17.	Vehicle examination fees(Inspection fees)	
(a)	Motor Cycles	5,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	10,000
(c)	Other motor vehicles, trailers, tractors or engineering plants	10,000
(d)	Agricultural tractors	10,000
18.	Driving permits(Original)	
(a)	one year	45,000
(b)	three years	55,000

	Driving permit(renewal)	
(a)	one year	35,000
(b)	three years	45,000
19.	Driving permit exchange	
(a)	one year	40,000
(b)	three years	55,000
20.	Driving permit provisional	15,000
21.	Accident report	60,000
22.	Sketch plan	20,000
23.	Test fees(per class)	20,000
24.	Endorsement of third party interest	40,000

25.	Extension(per class)	25,000
26.	Duplicate order form	15,000
27.	Form fees(per form)	5,000
28.	Order form (set)	4,000
29.	Cancellation fees	15,000
30.	De-registration for export	
(a)	Motor cycles	180,000
(b)	Station wagon	350,000
(c)	Salon vehicles	300,000
(d)	Commercial vehicles	400,000
(e)	Agricultural tractors	10,000,000
(f)	Omnibus	400,000
(g)	Engineering plant and other related vehicles	10,000,000
(h)	Agricultural trailers	2,000,000”

(b) by substituting for the Second Schedule the following—

SECOND SCHEDULE

ENVIRONMENTAL LEVY“

Section 3

- (a) Motor vehicles (excluding goods vehicles) 20% of CIF value which are 8 years old and above
- (b) Fridges Shs.60, 000/=
- (c) TVs Shs.60,000/=
- (d) Cookers Shs.60,000/=
- (e) Radios Shs.30,000/=
- (f) Other household appliances Shs.20,000/=
- (g) used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or any of the items

- | | |
|---|-------------------|
| mentioned in this paragraph | 20% |
| (h) Worn clothing, worn shoes and other worn articles | 5% of CIF value.” |

PART IV—WAIVER OF TAX ARREARS.

4. Waiver for tax, duty, interest and penalties on arrears outstanding on or before 30th June, 2002 and still outstanding by 30th day of June, 2008.

(1) All arrears of value added tax, income tax, excise duty, import duty, penal tax and interest shall be waived.

(2) Subsection (1) applies to arrears due on or before the 30th day of June, 2002 and still outstanding by 30th June 2008.

PART V—REPEAL OF SECTION 7 OF THE FINANCE (NO. 1)
ACT, CAP. 187

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187

Section 7 of the Finance (No.1) Act 1999 is repealed.

Cross References

Traffic and Road Safety Act, 1998 Cap. 361
Finance (No. 1) Act, Cap. 187
Finance (No. 2) Act, 2002, Act No. 28 of 2002
Finance Act, 2006, Act No. 32 of 2006

ACTS

SUPPLEMENT No. 8

6th November, 2009.

ACTS SUPPLEMENT

to The Uganda Gazette No. 54 Volume CII dated 6th November, 2008.

THE FINANCE ACT, 2009.

ARRANGEMENT OF SECTIONS

Section

1. Commencement
2. Prohibition of importation of used refrigerators, freezers, computers and television sets
3. Prohibition of importation, local manufacture, sale or use of plastic bags
4. Prohibition of export of scrap
5. Amendment of Finance Act, 2006, Act No. 32 of 2006.

THE FINANCE ACT, 2009.

An Act to prohibit the importation of used refrigerators, freezers, computers and television sets; to prohibit the importation, local manufacture, sale or use of polythene bags; to amend the Finance Act, 2006 to replace the First and Second Schedules and for related matters.

DATE OF ASSENT: 3rd November, 2009.

Date of Commencement: 1st July, 2009.

BE IT ENACTED by Parliament as follows—

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2009.

2. Prohibition of importation of used refrigerators, freeze computers and television sets.

(1) The importation of used refrigerators, freezers, computers and television sets is prohibited with effect from the 31st day of March, 2010.

(2) The Minister responsible for finance in consultation with the Minister responsible for the environment shall have power to make regulations for the purpose of giving full effect to this section.

3. Prohibition of importation, local manufacture, sale or use of plastic bags.

(1) The importation, local manufacture, sale or use of sacks and bags of polymers of ethene and polyethene is prohibited with effect from 31st March, 2010.

(2) Notwithstanding subsection (1) of this section, the Minister responsible for finance in consultation with the Minister responsible for the environment shall, by regulations which shall be laid before Parliament, establish a list of sacks and bags of polymers of ethylene, polyethylene and other plastics necessary for use in exceptional cases.

(3) The Minister responsible for finance in consultation with the Minister responsible for the environment shall have power to make regulations for the purpose of giving full effect to this section.

(4) In this section a reference to polyethene means a synthetic plastic material made up of numerous simple chemicals called ethene used for packaging.

4. Prohibition of export of scrap.

The exportation of scrap of all kinds of metals is prohibited.

5. Amendment of Finance Act, 2006.

The Finance Act, 2006 is amended—

(a) by substituting for the First Schedule the following—

SCHEDULE

“FIRST SCHEDULE

FEES FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE TRAFFIC AND ROAD SAFETY ACT,1998

	<i>Item</i>	<i>Fees</i> <i>(Shillings)</i>
1.	Registration fees on new registration	
(a)	Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles	1,000,000
(b)	Passenger vehicles,including light omnibuses having seating accomodation not exceeding 28 passengers	1,100,000
(c)	Estate and station wagon vehicles with 3500 c c, engine capacity and above	1,500,000
(d)	Medium omnibuses and heavy omnibuses having seating accommodation for more than 28 passengers	1,100,000
(e)	Ambulances, prisons vans	300,000
(f)	Hearses	800,000
	Goods vehicles (including dual purpose vehicles/passenger vehicles), light goods vehicles	
	Type of vehicle	
(g)	Agricultural tractors	250,000
(h)	Goods vehicles with less than two tonnes loading capacity	900,000
(i)	Goods vehicles with two tonnes or more of loading capacity and less than seven ton L/C	1,000,000

(j)	Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity	1,050,000
(k)	Goods vehicles with ten tonnes or more of loading capacity	1,250,000
(l)	Prime movers/ Tractor heads	1,250,000
(m)	Engineering plant and other related vehicles	1,500,000

(n)	Agricultural trailers	300,000
(o)	Trailers and semi-trailer with gross weight less seven tonnes	700,000
(p)	Trailers and semi-trailer with gross weight of seven tonnes or more	1,000,000
2.	Re-registration fees for motor vehicles	200,000
3.	Registration fees for motor cycles	210,000
4.	Re-registration fees for motor cycles	100,000
5.	Registration fees for personalised number plate vehicles	6,000,000
6.	Registration fees for personalised number plate for motor cycles	1,500,000
7.	Alteration of particulars motor vehicles (each item)	20,000
8.	Certified copies of record	20,000
9.	Search fees	20,000
10.	Dealers motor vehicle licence per year	200,000
11.	Duplicate number plate	20,000
12.	OTV Licence	

(a)	Commercial vehicles not exceeding two tons loading capacity	70,000
(b)	Commercial vehicles exceeding two tons loading capacity	180,000
13.	Transfer fees	
(a)	Motor Cycle	50,000
(b)	Motor cars and other dual purpose vehicles,	60,000
(c)	Other motor vehicles, trailers, tractors or engineering	80,000
14.	Duplicate receipt and other licence certificate	20,000
15	Duplicate registration book	20,000
16	Duplicate driving permit	35,000
17	Vehicle examination fees(Inspection fees)	
(a)	Motor Cycles	7,000
(b)	Motor cars and other dual purpose light goods vehicles vehicles, excluding light goods vehicles	12,000

(c)	Other motor vehicles, trailers, tractors or engineering	10,000
(d)	Agricultural tractors	10,000
18.	Driving permits(Original)	
(a)	one year	50,000
(b)	three years	60,000
	Driving permit(renewal)	
(a)	one year	40,000

(b)	three years	50,000
19.	Driving permit exchange	
(a)	one year	50,000
(b)	three years	60,000
20.	Driving permit provisional	18,000
22.	Accident report	60,000
22.	Sketch plan	25,000
23.	Test fees(per class)	25,000
24.	Endorsement of third party interest	50,000
25.	Extention (per class)	35,000
26.	Duplicate order form	20,000
27.	Form fees(per form)	6,000
28.	Order form (set)	5,000
29.	Cancellation fees	20,000
30.	De-registration for export	
(a)	Motor cycles	180,000
(b)	Station wagon	350,000
(c)	salon vehicles	300,000
(d)	Commercial vehicles	400,000
(e)	Agricultural tractors	15,000,000

(f)	Omnibus	400,000
(h)	Engineering plant and other related vehicles	12,000,000
(i)	Agricultural trailer	5,000,000”

(b) by substituting for the Second Schedule the following—

“SECOND SCHEDULE

Section 3

ENVIRONMENTAL LEVY

- (a) Motor vehicles (excluding goods vehicles) which are 8 years old and above 20% of CIF value
- (b) Cookers Shs.50,000/=
- (c) Radios Shs.50,000/=
- (d) Other household appliances Shs.50,000/=
- (e) Used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or of any of the items mentioned in this paragraph 20%
- (f) Used clothing, used shoes and other used articles 10% of CIF value.”

ACTS SUPPLEMENT

to The Uganda Gazette No. 66 Volume CIII dated 5th November, 2010.
Printed by UPPC, Entebbe, by Order of the Government.

Act 22

Finance (Amendment) Act

2010

THE FINANCE (AMENDMENT) ACT, 2010

An Act to amend the Finance Act 2009 to provide for the reduction of registration fees for motorcycles and to empower the Minister, by regulations made under the Act, to prescribe penalties and other matters for the purposes of the regulations.

DATE OF ASSENT: 19th October, 2010.

Date of Commencement: See section 1.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Commencement

This Act shall be deemed to have come into force on the 1st day of July, 2010.

PART II—AMENDMENT OF FINANCE ACT, 2009

2. Amendment of First Schedule to Finance Act, 2009

The Finance Act, 2009 is amended in the First Schedule by substituting for Item 3 the following—

“3. Registration fees for motorcycles Shs. 130,000/=”

3. Amendment of section 2 of the Finance Act, 2009

The Finance Act, 2009 is amended in section 2—

- (a) by inserting immediately after subsection (1) the following

“(1a) A person who imports a used refrigerator, freezer, computer or a television set in contravention of subsection commits an offence and is liable on conviction to a fine not exceeding seven hundred currency points or imprisonment not exceeding eight years or both”.

4. Amendment of section 3 of Finance Act, 2009

The Finance Act 2009 is amended in section 3—

- (a) by inserting immediately after subsection (1) the following—

“(1a) A person who imports, manufactures, sells or uses a sack or a bag made of polymers of ethene and polyethene in contravention of subsection (1) commits an offence and is liable on conviction to a fine not exceeding seven hundred currency points”

- (b) by inserting immediately after subsection (3) the following—

“(3a) Regulations made under subsection (3) may—

- (a) prescribe fees and forms for the purposes of the regulations;
- (b) provide for civil penalties to be imposed in respect of any breach of the regulations;
- (c) in relation to any contravention of the regulations—
 - (i) prescribe a penalty not exceeding a fine of five hundred currency points;
 - (ii) prescribe a severer penalty in respect of a second or subsequent conviction for the same offence;
 - (iii) in the case of a continuing offence, provide for the imposition of an additional penalty not exceeding a fine of one hundred and fifty currency points in respect of each day on which the offence continues.

- (3b) The Uganda Revenue Authority may sue for and recover any civil penalty imposed under regulations made under subsection (3a).”

ACTS

SUPPLEMENT No. 11

21st October, 2011.

ACTS SUPPLEMENT

to The Uganda Gazette No. 63 Volume CIV dated 21st October, 2011.

Printed by UPPC, Entebbe, by Order of the Government

Act 20

Finance (No. 2) 2002 (Amendment) Act

2011

THE FINANCE (No. 2) 2002 (AMENDMENT) ACT, 2011

An Act to amend the Finance (No. 2) Act, 2002 to increase the levy on export of raw hides and skins of animals and to provide for publication in the Uganda Gazette practice notes issued by the Commissioner General.

DATE OF ASSENT: 29TH SEPTEMBER, 2011.

Date of Commencement: 1st July, 2011.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2011.

2. Amendment of section 9 of Finance (No. 2) Act, 2002

The Finance (No. 2) Act, 2002 is amended by substituting for section 9(1) of that Act the following—

“(1) There shall be charged and collected by the Uganda Revenue Authority a levy at a rate of US\$0.80 per kg on any person exporting raw hides and skins of animals, including exporting for outward processing; whether fresh or salted, dried or limed, pickled or otherwise preserved but not tanned, parchment dressed or further prepared and whether or not de-headed or split.”

3. Insertion of new section 10.

The Finance (No. 2) Act, 2002 is amended by inserting immediately after section 9 the following—

“10. Publication of practice notes.

Where the Commissioner General of the Uganda Revenue Authority issues a practice note, the Commissioner General shall cause that practice note to be published in the Gazette.”

ACTS

SUPPLEMENT No. 7

15th November, 2013

ACTS SUPPLEMENTS

to The Uganda Gazette No. 58 Volume CVI dated 15th November, 2013.

Printed by UPPC, Entebbe, by Order of the Government.

Act 18

Finance Act

2013

THE FINANCE ACT, 2013

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY

1. Commencement.

PART II—REVISION OF MOTOR VEHICLE AND MOTOR CYCLE REGISTRATION FEES

2. Amendment of Finance Act, 2006 as amended by the Finance (Amendment) Act 2010.

PART III—AMENDMENT OF TRAFFIC AND ROAD SAFETY ACT, 1998

3. Amendment of section 31 of Cap. 361.

PART IV—FISH LEVY

4. Imposition of fish levy.

PART V—REVISION OF FEES PAYABLE UNDER SPECIFIED ENACTMENTS

5. Revision of fees payable under specified enactments.

THE FINANCE ACT, 2013

An Act to provide for the alteration of certain taxes and duties, to amend certain enactments relating to taxes; to revise the nontax revenue in various enactments and for related matters.

DATE OF ASSENT: 30th October, 2013.

Date of Commencement: 1st July, 2013.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Commencement.

This Act shall be deemed to have come into force on 1st July 2013.

PART II—REVISION OF MOTOR VEHICLE AND MOTOR CYCLE REGISTRATION FEES.

2. Amendment of Finance Act, 2006 as amended by the Finance (Amendment) Act, 2010.

Part II of the First Schedule to the Finance Act, 2006 as amended by the Finance (Amendment) Act 2010 is amended by—

(a) substituting for items 1(a), (b), (c) and (d) the following—

(a)	Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles.	Shs. 1,200,000/=
(b)	Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	Shs. 1,200,000/=
(c)	Estate and station wagon vehicles with engine capacity of 3500 cc or above	Shs. 1,700,000/=

(d)	Medium omnibuses and heavy omnibuses having seating accommodation of more than 28 passengers	Shs, 1,200,000/=
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(b) substituting for item 3 the following—

“3	Registration fees for motor cycles	Shs. 250,000/=
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(c) substituting for item 8 the following—

“8	Certified copies of record	Shs. 40,000/=
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PART III—AMENDMENT OF TRAFFIC AND ROAD SAFETY ACT, 1998

3. Amendment of section 31 of Cap. 361.

Section 31 of the Traffic and Road Safety Act, 1998 is amended by substituting for subsection (1) the following—

“(1) Within fourteen days after the sale or other disposition of any kind of any registered motor vehicle, trailer or engineering plant, the person selling or otherwise disposing of it shall notify the licensing officer, in the prescribed form accompanied by the prescribed fee, of the sale or disposition, the name and address of the new owner, the mileage recorded on the mileage recorder, if any, of the motor vehicle, trailer or engineering plant and other particulars as may be prescribed.”

PART IV—FISH LEVY

4. Imposition of fish levy.

(1) A fish levy is imposed on fish exports originating from or caught in the fishing waters of Uganda.

(2) The fish levy shall be payable at the following rates—

(a) large fish species (fresh, salted or smoked) at USD 05 cents per kilogram Free On Board (F.O.B);

- (b) fish bladder (Maws) at USD 20 cents per kilogramme Free On Board (F.O.B);
- (c) small pelagic (Mukene, Mmeziri, Ragoge and Nkejje) at USD 02 cents per kilogram for export;
- (d) industrial by-products (fish frames, fat, skin, fish off cuts and fish oil) at USD 02 cents per kilogramme for export.

(3) The levy shall be collected by the Uganda Revenue Authority and remitted to the Consolidated Fund.

PART V—REVISION OF FEES PAYABLE UNDER SPECIFIED ENACTMENTS

5. Revision of fees payable under specified enactments.

The fees payable under the enactments specified in Schedule 1 are revised in accordance with that Schedule—

SCHEDULE 1

REVISED FEES PAYABLE UNDER SPECIFIED ENACTMENTS

	<i>Item</i>	<i>Fees payable (in Uganda Shillings unless specified otherwise)</i>
BUSINESS NAMES REGISTRATION ACT, CAP. 109		
1.	For certified copy of certificate of registration (per copy)	5,000
CATTLE TRADERS ACT, CAP. 43		
2.	For the issue or renewal of a cattle trader's licence	100,000
3.	For the issue of an exporting licence	100,000
MINING ACT, 2003		
4.	Application for retention licence	500,000
5.	Application for location licence	500,000
6.	Exploration licence	1,000,000
7.	Renewal of exploration licence	1,000,000
8.	Mineral dealer's licence	1,500,000
	(a) Industrial or minerals	2,000,000
	(b) Base metals (or metal)	3,000,000

	(c) Precious metals	
9.	Goldsmith's licence (annual fees)	1,500,000
10.	Mining lease/surface rent	3,000,000
11.	Annual mineral rent (other than for prospecting licence or retention licence for 1km ² or part of square kilometre	50,000
HIDE AND SKIN TRADE ACT, CAP. 89		
12.	For the issue of a buyers licence	100,000
13.	For the issue of an exporters-buyers licence	100,000
REGISTRATION OF TITLES ACT, CAP. 230		
14.	Registration fees in respect of transfer of land	30,000
15.	Consent to transfer land	20,000
16.	Application for extension of lease	20,000
17.	Registration of court order	20,000

MORTGAGE ACT, 2009 (Act No. 8 of 2009)		
18.	Registration fees	40,000
19.	Certification of a mortgage	4,000
POLICE ACT, CAP. 303		
20.	Application to open a Private security Company Pf 96	200,000
21.	Crime report	5,000
22.	Traffic accident report	5,000
23.	Sketch map	5,000
24.	Band charges	300,000
FIREARMS ACT, CAP. 299		

25.	Application to acquire firearms by a PSO Pf 97	200,000
26.	Application to acquire civilian firearms Pf 98	50,000
27.	Application to acquire a gun dealers License Pf 100	100,000
28.	Application for renewal of firearm license	100,000
29.	Application for renewal of operators License	100,000
30.	Application for renewal of gun dealership license	200,000
31.	Permit to acquire or import a firearm	1,000,000

UGANDA CITIZENSHIP AND IMMIGRATION CONTROL ACT, CAP 66

Part I – Passports			
32.	(a) Diplomatic.....		120,000
	(b) Official.....		120,000
	(c) Ordinary.....		120,000
	(d) East African.....		80,000
	(e) Conventional Travel..... Documents (CTDs)		120,000

Part II - Work Permits			
33.	(a) Class A2 (Parastatal) per year	US\$ 250	US\$ 300
	(b) Class B (Agriculture) per year	20,000	US\$ 1000
	(c) Class C (Mining) per year		US\$ 1500
	(d) Class D (Investors) per year		US\$ 2500
	(e) Class E (Manufacturing) per year		US\$ 1500
	(f) Class F (Professionals) per year		US\$ 1000
	(g) Class G (Expatriate Employees) per year		US\$ 1000
	(h) Class G1 (Missionaries, volunteers and NGOs)		

	per year (i) Certified copy or duplicate of any permit		
Part III - Certificate of Residence			
34.	(a) 5 years		US\$ 2500
	(b) 10 years		US\$ 2000
	(c) 15 years		US\$ 2500
	(d) For Life		US\$ 2500
	(e) Due to Marriage		US\$ 500
Part IV - Other Fees			
35.	(a) Temporary Movement Permit		10,000/=
	(b) Illegal stay (per day)		US\$ 100
	(c) Airlines or carriers fine for inadmissibles		US\$ 3000

THE COMPANIES ACT, 2012 (Act No. 1 of 2012)
FEE PAYABLE TO THE REGISTRAR

Item	Matter	Amount (in Uganda Shillings unless specified otherwise)
1.	On making request to the registrar to approve and reserve any name for registration of a company or a change of name of a company	20,000
2.	(a) For the registration of a company whose nominal share capital does not exceed Shs. 5,000,000	50,000
	(b) For the registration of a company whose nominal share capital exceeds Shs. 5,000,000	1% of nominal share capital
	(c) For the registration of a company without	80,000

	nominal share capital	
3.	For any resolution required to be filed under the Companies Act (a) 3 copies (b) Every extra copy	20,000 10,000
4.	For the filing of amended Articles of Association and Memorandum of Association: (a) 3 copies (b) Every extra copy	50,000 10,000
5.	(a) For registration of annual return of a company, including a copy of the balance sheet or a certificate that no invitation has been made to the public to subscribe to its shares; (i) 3 copies (ii) Every extra copy (b) For registration of the annual return of a company without a nominal share capital (i) 3 copies (ii) Every extra copy	50,000 10,000 30,000 10,000
6.	For the registration of any application to the Registrar under the Companies Act	20,000
7.	For registration of any Notice or Order required to be delivered, sent or forwarded to the registrar	20,000
8.	For the certification of any company document (a) 3 copies (b) Every extra copy	20,000 10,000

9.	For the registration of any increase of share capital made after the first registration of the company	1 % of the amount by which the increased share capital exceeds the share capital on the preceding registration
10.	For the registration of any document effecting a transfer of shares (a) 3 copies (b) Every extra copy	20,000 10,000
11.	(a) For registering a certified copy of the charter, statute or memorandum and articles of the company or other instrument constituting or defining the constitution of the company (i) 3 copies (ii) Every extra copy (b) For registering any other document required to be delivered to the registrar under part X of the Act. (i) 3 copies (ii) Every extra copy	US \$ 250 US \$10 US \$ 55 US \$10
12.	For registering under Part IV of the Act, any charge required to be registered by a company	50,000
13.	For registering particulars of a series of debentures under the Act	50,000
14.	For registering the appointment of a receiver or manager of the property of a company under section 103 of the Act	25,000
15.	For inspecting the register of charges for each Inspection	25,000
16.	For inspecting the register of Companies, in respect of any one company or for each inspection of a company's file	25,000
17.	For the issue of a licence by the Minister dispensing with the word limited	50,000

THE PETROLEUM (EXPLORATION, DEVELOPMENT AND PRODUCTION), ACT, 2013
(Act No. 3 of 2013)

Fees chargeable for the Sale of Hydrocarbon Potential Data under the Act.

	DATA DESCRIPTION	DATA TYPE	COST
1.0	NORTHERN LAKE ALBERT BASIN		
1.1	Onshore and Offshore 2D seismic data (1,213line km)	Geophysical	US \$ 50,000
1.2	Marine Gravity data (300 line km)	Geophysical	US \$ 1,000
1.3	Ground Gravity data (285 line km)	Geophysical	US \$ 1,000
1.4	Ground Magnetic data (285 line km)	Geophysical	US \$ 1,000
1.5	Awaka-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
1.6	Taita-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
1.7	Karuka-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
1.8	Karuka-2 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
1.9	Geological maps for the basin in the Albertine Graben	Report	US \$ 500
1.10	Assessment of the petroleum Potential of Exploration Areas 1 and 2 in the Republic of Uganda	Report	US \$ 500
1.11	Geochemical analysis of Kibiro Oil Seep (Report No.6542/lc)	Report	US \$ 500
1.12	Geochemicals analysis of shale samples from Kaiso on the shares of L. Albert.	Report	US \$ 500
1.13	Geochemical characterization of surface seeps and shale samples from Uganda	Report	US \$ 500
1.14	Organic Geochemical analysis of samples from Uganda	Report	US \$ 500

1.15	Geographical report for Uganda seeps-comparison of Hohwa, Kibiro & Kibuku	Report	US \$ 500
1.16	Geophysical analysis of Gravity and magnetic data in EA2	Report	US \$ 500
2.0	SOUTHERN LAKE ALBERT		
2.1	Onshore and transition 2D seismic data in Southern Lake Albert basin (1,500 line km)	Geophysical	US \$ 50,000
2.2	Ground magnetic data in Southern Lake Albert basin (311 line km)	Geophysical	US \$ 1,000
2.3	Ground Gravity data in Southern Lake Albert basin (311 line km)	Geophysical	US \$ 1,000
2.4	Marine Gravity data in Southern Lake Albert basin (298 line km)	Geophysical	US \$ 1,000
2.5	Geological maps for the basins in the Albertine Graben	Report	US \$ 500
2.6	Kanyawantaba-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas reading and lithology	Geophysical	US \$ 20,000
3.0	SEMLIKI BASIN		
3.1	Onshore 2D seismic data in Semliki basin (398 line km)	Geophysical	US \$ 30,000
3.2	Onshore 2D seismic data in Semliki basin (390 line km)	Geophysical	US \$ 42,000
3.3	Ground magnetic data in Semliki basin (411 line km)	Geophysical	US \$ 1,000
3.4	Ground magnetic data in Semliki (411 line km)	Geophysical	US \$ 1,000
3.5	Turaco-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology(0-2487m) and VSP data	Geological	US \$ 20,000
3.6	Turaco-2 well: Drilling and Geological reports, Deviation data, Elevation data, Final well report, Mudlog data, Petrophysical reports, wireline logs and Formation evaluation (Petrophysical MFT) data	Geological	US \$ 20,000

3.7	Turaco-3 well: Drilling and Geological report, Deviation data, Elevation data, Final well report, Mudlog data, Petrophysical reports, wireline logs well test report, Petrophysical analysis plus addendum on implications of MFT pressure gradients for CO ₂ in zone 2 of the prospect	Geological	US \$ 20,000
3.8	Geological maps for the basins in the Albertine Graben	Geological	US \$ 500
3.9	Uganda Seepage Oil study(four seeps from kibuku)	Report	US \$ 500
3.10	Geochemical characterization of surface seeps and shale samples from Uganda	Report	US \$ 500
3.11	Organic Geochemical analysis of samples from Uganda	Report	US \$ 500
3.12	Geochemical report for Uganda seeps-comparison of Hohwa, Kibiro & Kibuku	Report	US \$ 500
4.0	THE RHINO CAMP BASIN		
4.1	Onshore 2D seismic data (488 line km)	Geophysical	US \$ 30,000
4.2	Ground magnetic data (700 line km)	Geophysical	US \$ 1,000
4.3	Ground Gravity data (700 line km)	Geophysical	US \$ 1,000
4.4	Free tensor Gradiometry		US \$ 5,000
4.4	Iiti-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
4.5	Aviv-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000

4.6	Mvule-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
4.7	Geological maps for the basin in the Albertine Graben	Report	US \$ 500
5.0	THE EDWARD-GEORGE BASIN		
5.1	Ground magnetic data in Lake Edward-George basin (315 line km)	Geophysical	US \$ 1,000
5.2	Ground Gravity data in Lake Edward-George basin (315 line km)	Geophysical	US \$ 1,000

5.3	Onshore 2D seismic data (1,000 line km)	Geophysical	US \$ 35,000
5.4	Ngaji-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
5.5	Geological maps for the basin in the Albertine Graben	Report	US \$ 500
5.	Geographical analysis of Gravity and magnetic data in the Edward-George basin	Report	US \$ 500
6.0	ALBERTINE GRABEN		
6.1	Aeromagnetic data in Albertine Graben (1342.01 line km)	Geophysical	US \$ 1,000
OCCUPATIONAL SAFETY AND HEALTH ACT, 2006 (Act No. 9 of 2006)			
A.	BASIC FEES FOR EXAMINATION OF HOISTS AND LIFTS		
Category	Description	Basic Fee Per Unit	
		Power Operated	Manually Operated
L . 1 (a)	Hoists or Lifts	600,000	450,000
(b)	Builder's Hoists	400,000	Nil

BASIC FEES FOR EXAMINATION OF OVERHEAD TRAVELING CRANES AND OTHER LIFTING MACHINES

Category	Description	Basic Fee Per Unit	
		Power Operated	Manually Operated
L.2 (a)	Overhead traveling cranes having a nominal safe working load of more than 250 tons	1,800,000	1,300,000
(b)	Overhead traveling cranes having a nominal safe working load of between 200tons and 250 tons	1,700,000	1,200,000
(c)	Overhead traveling cranes having a nominal safe working load of between 175tons and 200 tons	1,650,000	1,200,000
(d)	Overhead traveling cranes having a nominal safe working load of between 150tons and 175 tons	1,600,000	1,150,000

(e)	Overhead traveling cranes having a nominal safe working load of between 125tons and 150 tons	1,520,000	1,050,000
(f)	Overhead traveling cranes having a nominal safe working load of between 100tons and 125tons	1,410,000	1,000,000
(g)	Overhead traveling cranes having a nominal safe working load of between 75tons and 100tons	1,300,000	900,000
(h)	Overhead traveling cranes having a nominal safe working load of between 50tons and 75 tons	1,150,000	850,000
(i)	Overhead traveling cranes having a nominal safe working load of between 30tons and 50 tons	1,050,000	650,000
(j)	Overhead traveling cranes having a nominal safe working load of between 20tons and 30 tons	860,000	600,000

(k)	Overhead traveling cranes having a nominal safe working load of between 10tons and 20 tons	650,000	460,000
(l)	Overhead traveling cranes having a nominal safe working load of more than 5tons and less than 10 tons	500,000	380,000
(m)	Overhead traveling cranes having a nominal safe working load of 5tons or less	300,000	200,000
Lifting Machines Other Than Overhead Traveling Cranes			
(n)	Lifting machines having a nominal safe working load of 10tons or over	500,000	380,000
(o)	Lifting machines having a nominal safe working load of more than 5tons, but less than 10tons	400,000	280,000
(p)	Lifting machines having a nominal safe working load of 2tons, but not exceeding 5tons	300,000	200,000
(q)	Lifting machines having a nominal safe working load of less than 2tons	200,000	180,000
(r)	Runways	190,000	190,000
D. BASIC FEES FOR EXAMINATION OF LIFTING APPLIANCES			
		<i>Basic Fee Per Unit</i>	

<i>Category</i>	<i>Description</i>	<i>Power Operated</i>	<i>Manually Operated</i>
L.3 (a)	Chain blocks having a nominal safe working load of 20 tons or over	600,000	390,000
	Chain blocks having a nominal safe working load of 15 tons or over	420,000	320,000
	Chain blocks having a nominal safe working load of 10 tons or over	310,000	220,000
(b)	Chain blocks having a nominal safe working load of 5 tons or more, but less than 10 tons	210,000	180,000
(c)	Chain blocks having a nominal safe working load of 3 tons or more, but less than 5 tons	190,000	180,000
(d)	Chain blocks having a nominal safe working load of less than 3 tons	180,000	110,000
(e)	Pulley blocks or gin wheels	Nil	80,000

E. BASIC FEES FOR EXAMINATION OF LIFTING GEAR		
<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
L.4 (a)	Chains, chain slings, wire ropes or wire rope slings	30,000 per running foot
(b)	Rings, hooks, shackles, swivels or eye- bolts	30,000 per item

G. BASIC FEES FOR EXAMINATION OF STEAM BOILERS WHEN COLD		
<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.1 (a)	Water tube boilers having an evaporative capacity of more than 25,000 lb/ hour	900,000 plus 170,000 per 1000 lb/hr evaporation or part thereof in excess of 25,000 lb/hr
(b)	Water tube boilers having an evaporative capacity of between and including 10,000lb/hour and 25,000 lb/ hour	900,000
(c)	Water tube boilers having an evaporative capacity of less than 10,000 lb/ hour	800,000
(d)	Locomotive type, horizontal multi-tubular, Lancashire, Cornish or externally shell- type boilers other than boilers in categories P.1 (e), P.1 (f) or P.1 (j)	820,000
(e)	Vertical, vertical cross-tube or vertical multi-tubular boilers other than boilers in category P.1 (f) or P.1 (j)	650,000
(f)	Boilers less than 2 feet in diameter other than boilers in category P.1 (j) electrode boilers	450,000
(g)	Economizers	210,000

(h)	Superheaters	200,000
(i)	Steam tube oven or steam tube hot plates	400,000
(j)	Medical sterilizer boilers	80,000

I. BASIC FEES FOR EXAMINATION OF STEAM RECEIVERS

<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.2 (a)	Steam receivers of diameter 2 feet or over	300,000
(b)	Steam receivers of diameter less than 2 feet	200,000
(c)	Steam receivers not of circular shape	180,000 plus 30,000 per square foot of heated surface in excess of 10 square feet

K. BASIC FEES FOR EXAMINATION OF AIR RECEIVERS

<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.3 (a)	Air receivers of diameter of 2feet 6inches or over	220,000
(b)	Air receivers of diameter less than 2 feet 6inches	190,000

M. BASIC FEES FOR EXAMINATION OF POWER GENERATORS

<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.4 (a)	Power generator installed for commercial or public utility with output of 10KVA - 50KVA	60,000
(b)	Power generator installed for commercial or public utility with output greater than 50KVA, but less than or equal to 100KVA	820,000
(c)	Power generator installed for commercial or public utility with output greater than 100KVA, but less than or equal to 500KVA	1,000,000
(d)	Power generator installed for commercial or public utility with output greater than 500KVA	1,200,000

O. OTHER FEES

1.	Each hydraulic test of a pressure vessel	40 percent of the appropriate basic fees
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2.	Each load test of a lifting machine, Lifting appliance, hoist or lift or item of lifting gear	40 percent of the appropriate basic
3.	Each supplementary examination of a pressure vessel	40 percent of the appropriate basic

ACTS

SUPPLEMENT No. 8

24th October, 2014.

ACTS SUPPLEMENT

to The Uganda Gazette No. 61 Volume CVII dated 24th October, 2014.

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Act 10

Finance Act

2014

THE FINANCE ACT, 2014

ARRANGEMENT OF SECTIONS

Section.

1. Commencement.
2. Amendment of Section 68 of the Uganda Communications Act, 2013.
3. Tariff treatment of goods from COMESA.
4. Amendment of Schedule 1 of the Finance Act, 2013.
5. Environmental levy on used clothing, shoes and other articles.
6. Remission of Government arrears of taxes.
7. Levy on unprocessed tobacco leaf consigned out of Uganda.

8. Payment to informers.
9. Repeal of fees chargeable for the sale of hydrocarbon potential data in Schedule 1 to the Finance Act, 2013.

SCHEDULE

Schedule Application of import duty on goods from COMESA member States.

THE FINANCE ACT, 2014.

An Act to provide for the alteration of certain taxes and duties, to provide for tariff treatment of goods from COMESA, to provide for remission of Government arrears of taxes, to repeal fees chargeable for the sale of hydrocarbon potential data, to amend certain enactments relating to taxes; to revise the non tax revenue in various enactments and for related matters.

DATE OF ASSENT: 19th October, 2014.

Date of Commencement: 1st July, 2014.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2014.

2. Amendment of Section 68 of the Uganda Communications Act, 2013.

Section 68 of the Uganda Communications Act, 2013 is amended by –

- (a) inserting after subsection (3) the following—

“(3a) The Commission shall remit a half of the levy charged under this section to the Consolidated Fund;” and

- (b) substituting for subsection (4) the following—

“(4) The balance of the levy, after the remittance referred to in subsection (3a), shall be shared between information and communication technology development and rural communication in the ratio of one to one.”

3. **Tariff treatment of goods from COMESA.**

(1) Subject to this section, import duty shall not be charged on goods produced or manufactured in the territory of a COMESA member State, where the goods comply with the requirements of Article 48 of the COMESA Treaty and the rules of origin in ANNEX IV of the COMESA Treaty.

(2) Subsection (1) shall only apply to goods from a COMESA member State that grants the same level of preference to qualifying Uganda exports.

(3) Subsection(1) shall not apply to—

- (a) goods specified in the Schedule to this Act; and
 (b) goods originating from a Partner State of the East African Community that are not accorded Community tariff treatment and which do not qualify as East African Community goods.

(4) In this section—

“COMESA Treaty” means the Treaty establishing the Common Market for Eastern and Southern Africa States 1994;

“import duty” means any customs duties and other charges of equivalent effect levied on imported goods under the East African Community Customs Management Act, 2004.

4. **Amendment of Schedule 1 of the Finance Act, 2013.**

Schedule 1 of the Finance Act, 2013 is amended—

- (a) by substituting for the fees chargeable under the Mining Act, 2003, the following—

MINING ACT, 2003	
	Fees payable in Uganda Shillings

	Retention license	
4.	Registration	500,000
5.	Preparation	800,000
6.	Renewal	1,000,000
7.	Annual mineral rent	50000 p.a/sq.Km
8.	Transfer	10,000,000
9.	Extract	100,000/page of registered document
	Location license	
10.	Preparation fees	500,000
11.	Renewal fees	800,000
	Exploration license	
11. (a)	Registration	500,000
11. (b)	Preparation fees	1,000,000
11. (c)	Renewal	1,000,000
11. (d)	Annual mineral rent	50,000 p.a/Sq.Km
11. (e)	Transfer	10,000,000
11. (f)	Prospecting	5,000,000
11. (g)	Surrender	500,000
11. (h)	Suspension certificate	400,000
11. (i)	Extract	100,000

(b) by substituting for the fees chargeable under the Uganda Citizenship and Immigration Control, Act, Cap. 66 in Part II, the following—

PART II – Work Permits	Rate in US Dollars
33. (1) Work Permit (6 months)	
(a) Class B (Agriculture)	800
(b) Class C (Mining)	800
(c) Class E (Manufacturing)	800
(d) Class F (Professional)	800
(e) Class G (Expatriate employment)	800
(2) Work Permit (12 months)	
(a) Class B (Agriculture)	2,500
(b) Class C (Mining)	2,500
(c) Class E (Manufacturing)	2,500
(d) Class F (Professional)	2,500
(e) Class G (Expatriate employment)	2,500
(3) Work Permit (24 months)	
(a) Class B (Agriculture)	4,000
(b) Class C (Mining)	4,000
(c) Class E (Manufacturing)	4,000
(d) Class F (Professional)	4,000
(e) Class G (Expatriate employment)	4,000
(4) Work Permit (36 months)	
(a) Class B (Agriculture)	5,000

(b) Class C (Mining)	5,000
(c) Class E (Manufacturing)	5,000
(d) Class F (Professional)	5,000
(e) Class G (Expatriate employment)	5,000

5. Environmental levy on used clothing, shoes and other articles

The Finance Act, 2009 is amended in the Second Schedule by substituting for item (f) the following—
“(f) used clothing, used shoes and other used articles – 15% of the CIF value;”.

6. Remission of Government arrears of taxes.

All tax arrears owed by the Government to Uganda Revenue Authority, excluding Pay As You Earn and Withholding Tax, as at 30th June, 2014 are remitted.

7. Levy on unprocessed tobacco leaf consigned out of Uganda.

(1) There shall be charged a levy, on unprocessed tobacco leaf at the rate of US \$ 0.2 per kilogramme of unprocessed tobacco leaf which is consigned out of Uganda.

(2) The levy shall be paid by the consigner to Uganda Revenue Authority at the time, the unprocessed tobacco leaf is consigned out of Uganda.

8. Payment to informers.

The Commissioner General shall pay to a person who provides information leading to the recovery of a tax or duty, the equivalent of ten percent (10%) of the principal tax or duty recovered.

9. Repeal of fees chargeable for the sale of hydrocarbon potential data in Schedule 1 to the Finance Act 2013.

The provisions on the fees chargeable for the sale of hydrocarbon potential data under the Petroleum (Exploration, Development and Production) Act, 2013 appearing in Schedule 1 to the Finance Act, 2013 are repealed.

SCHEDULE

s.3

Application of import duty on goods from COMESA member States.

1. The items in Schedule 2 of the East African Community Common External Tariff to the Protocol on the

Establishment of the East African Community Customs Union.

2. Organic surface active agents preparations.
3. Fruits and ready to drink juices.
4. Soap and organic surface active products.

Cross References

1. East African Community Customs Management Act, 2004, Act No. 1 of 2005.
2. Finance Act, 2009, Act No. 14 of 2009.
3. Mining Act, 2003, Act No. 9 of 2003.
4. Petroleum (Exploration, Development and Production) Act, 2013, Act No. 3 of 2013.
5. Protocol on the Establishment of the East African Community Customs Union, 2004.
6. Treaty establishing the Common Market for Eastern and Southern Africa States, 1994.
7. Uganda Citizenship and Immigration Control Act, Cap.66.

ACTS

SUPPLEMENT No. 4

5th June, 2015.

ACTS SUPPLEMENT

to The Uganda Gazette No. 30 Volume CVIII dated 5th June, 2015.

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Act 8

Finance Act

2015

THE FINANCE ACT, 2015

ARRANGEMENT OF SECTIONS

Section

1. Commencement.
2. Amendment of Second Schedule to Act No.11 of 2009.

3. Amendment of Schedule 1 to Act No. 18 of 2013.
4. Amendment of SI No. 55 of 2013.
5. Amendment of Schedule 1 to Act No. 10 of 2014.
6. Operator licence fees under Cap. 361.

THE FINANCE ACT, 2015.

An Act to amend the Finance Act 2009 to vary the environmental levy; to amend the Finance Act, 2013 to revise the application fees for passports; to amend the Finance Act, 2014 to provide for non-refundable fees in respect of applications for work permits; to amend the Uganda Citizenship and Immigration Control (Fees) Regulations, 2013 and to impose annual operator licence fees in respect of vehicles and vessels.

DATE OF ASSENT: 31st May, 2015.

Date of Commencement: 1st July, 2015.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July, 2015.

2. Amendment of Second Schedule to Act No. 11 of 2009.

The Finance Act, 2009, is amended in the Second Schedule by substituting for item (a) the following—

“(a) (i) motor vehicles (excluding goods vehicles), which are between 5-10 years old
35% of the CIF value;

(ii) motor vehicles (excluding goods vehicles) which are 10 years old or more

50% of the CIF value.”

3. Amendment of Schedule 1 to Act No. 18 of 2013.

The Finance Act, 2013 is amended by substituting for Part I of Schedule 1 the following—

“UGANDA CITIZENSHIP AND IMMIGRATION CONTROL ACT, CAP 66			
Part I- Passports			
32.	(a) Diplomatic	Shs.	300,000/=
	(b) Official	Shs.	250,000/=
	(c) Ordinary	Shs.	150,000/=
	(d) East African	Shs.	80,000/=
	(e) Conventional Travel Documents (CTD’s)	Shs.	120,000/=
	(f) Passports processed within two working days	Shs.	300,000/=

4. Amendment of SI No. 55 of 2013.

The Uganda Citizenship and Immigration Control (Fees) Regulations, 2013 are amended in

the Schedule by substituting for item (i) under visa fees the following—

“(i) Single entry visa \$100”

5. Amendment of Schedule 1 to Act No. 10 of 2014.

The Finance Act, 2014 is amended in Schedule 1 Part II by inserting immediately after subparagraph (4) the following—

“(5) Non refundable prepayment fee on application for a work permit under subparagraphs (1), (2),(3) and (4) USD 1500”

6. Operator licence fees under Cap. 361

The fees payable under section 70 and 106(5) of the Traffic and Road Safety Act for annual operator licence in respect of vehicles and vessels are as follows—

A. OPERATORS LICENCE FEES FOR VEHICLES

<i>No.</i>	<i>Vehicle category</i>	<i>Grouping</i>	<i>Fee (Ugshs)</i>
1	Class ‘O’ Licence	8 to 19 passengers	300,000/=
		20 to 39 passengers	500,000/=
		40 passengers and above	1,500,000/=
2.	Class ‘C’ Licence (Country Taxis)	5 to 7 passengers	200,000/=
3.	Class ‘R’ and ‘T’ Licences (Rental Vehicles and Town Taxicabs)	Up to 10 passengers	200,000/=
		10 to 20 passengers	300,000/=
		Above 20 passengers	500,000/=
4.	Class ‘A’ Licence – Tourist Vehicles	Up to 7 passengers	200,000/=
		Up to 20 passengers	300,000/=
		Above 20 passengers	500,000/=

5.	Class 'G' Licence – Goods Operator Vehicles Class 'G' (Licence)	Up to 5 tons	300,000/=
		Exceeding 5 and up to 10 tons	400,000/=
		Exceeding 10 tons and up to 30 tons	600,000/=
		Exceeding 30 tons	700,000/=
6.	Motor Cycle (<i>Boda boda</i>) (PSV Licence)	1 passenger	30,000/=

B. OPERATOR LICENCE FOR CARGO VESSELS (IN LAND WATER VESSELS)

<i>No.</i>	<i>Vessel Description</i>	<i>Vessel Limits</i>	<i>Fee (Ugshs)</i>
1.	Vessels propelled by oars	Up to 4 m in length	30,000/=
2.	Mechanically propelled vessels including vessels fitted with auxiliary engines	Up to 10 tons	100,000/=
		Exceeding 10 tons and up to 30 tons	500,000/=
		Exceeding 30 tons and up to 50 tons	600,000/=
		Exceeding 50 tons	700,000/=
3.	Sailing vessels	Up to 4 m in length	100,000/=
		For each extra metre above 4m and up to 5 tons	5,000/=
		Exceeding 5 tons and up to 10 tons	160,000/=
		For each extra ton above 10 tons but below 50 tons	10,000/=
		Exceeding 50 tons	700,000/=
		For each extra metre above 5m	6,000/=

C. OPERATOR LICENCE FEES FOR PASSENGER VESSELS

<i>No.</i>	<i>Vessel Description</i>	<i>Vessel Limits</i>	<i>Fee (Ugshs)</i>
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1.	Vessels propelled by oars	Up to 10 passengers	60,000
2.	Mechanically propelled vessels including vessels fitted with auxiliary engines	Up to 20 passengers	200,000
		Exceeding 20 passengers and up to 50 people	250,000
		Exceeding 50 passengers and up to 100 passengers	350,000
		For each additional 10 passengers above 100	20,000
3.	Sailing vessels	Up to 20 passengers	50,000
		Exceeding 20 passengers and up to 50 passengers	100,000
		Exceeding 50 passengers	35,000

D. OPERATOR LICENCE FEES FOR RESEARCH AND LEISURE VESSELS

<i>No.</i>	<i>Vessel Description</i>	<i>Vessel Limits</i>	<i>Fee</i>
1	Mechanically propelled research vessels including vessels fitted with auxiliary engines	Up to 10 tons	250,000
		Exceeding 10 tons and up to 30 tons	450,000
		Exceeding 30 tons	550,000

2.	Sailing research vessels	Up to 4m in length	150,000
		For every extra metre above 4m and up to 5 tons	5,000
		Exceeding 5 tons and up to 10 tons	250,000
		For every extra ton above 10 tons but below 30 tons	5,000
		Exceeding 30 tons	500,000

3.	Mechanically propelled leisure vessels	Up to 5m in length	400,000
		For every extra metre above 5m	5,000
4.	Leisure vessels propelled by oars or other means other than mechanical propulsion	Up to 5m in length	270,000
		For every additional metre above 5m	3,000

ACTS

SUPPLEMENT No. 10

30th June, 2016.

ACTS SUPPLEMENT

to The Uganda Gazette No. 46 Volume CIX dated 30th June, 2015.

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Act 14

Finance Act

2016

THE FINANCE ACT, 2016

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY

1. Commencement.

PART II—AMENDMENT OF THE FINANCE ACT, 2014,
ACT NO. 10 OF 2014

2. Amendment of Schedule to Finance Act, 2014, Act No. 10 of 2014.

PART IV—AMENDMENT OF THE TRAFFIC AND ROAD
SAFETY ACT, CAP. 361.

3. Amendment of section 31 of principal Act.
4. Revision of fees payable under specified principal Act.

PART V—CERTIFICATES OF ORIGIN

5. Uganda Revenue Authority to issue certificates of origin.

PART VI—AMENDMENT OF THE LOTTERIES AND
GAMING ACT 2016, ACT NO. 7 OF 2016

6. Amendment of the Lotteries and Gaming Act 2015.

PART VII—WAIVER OF TAX ARREARS FOR SACCOS

7. Waiver of tax arrears for SACCOS.

PART VIII—REPEAL OF CERTAIN PROVISIONS OF THE
FINANCE ACT, 2013, ACT NO. 18 OF 2013 AND
THE FINANCE ACT, 2014 ACT NO. 10 OF 2014

8. Repeal of specified provisions of Finance Act, 2013, Act No. 18 of 2013.
9. Repeal of section 4(a) of Finance Act, 2014 Act No. 10 of 2014.

Schedule

THE FINANCE ACT, 2016

An Act to provide for the alteration of certain taxes and duties; to vary the rate of gaming tax under the Lotteries and Gaming Act, 2016; to provide for the Uganda Revenue Authority to issue certificates of origin; to waive arrears of tax accruing from SACCOS; to revise the non tax revenue relating to services and documents under the Traffic and Road Safety Act, Cap. 361; to repeal fees in respect of the Mining Act, 2003 under the Finance Act, 2013 and the Finance Act, 2014 and for related matters.

DATE OF ASSENT: 30th June, 2016.

Date of Commencement: 1st July, 2016.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Commencement.

This Act shall come into force on 1st July, 2016.

PART II—AMENDMENT OF THE FINANCE ACT, 2014

2. Amendment of Schedule to Finance Act, 2014, Act 10 of 2014.

The Finance Act, 2014 is amended in the Schedule by inserting immediately after item 4, the following—

- “5. Lubricants.
6. Un-denatured alcohol.
7. Steel and steel products.
8. Electronics, including fridges, washing machines, radios, DVD Players and television sets.
9. Paper and paper products
10. Diapers”

PART IV—AMENDMENT OF THE TRAFFIC AND ROAD SAFETY ACT, CAP. 361

3. Amendment of section 31 of principal Act.

The Traffic and Road Safety Act, 1998, in this Part referred to as the principal Act, is amended in section 31 as follows—

- (a) in subsection (1) by substituting for the words “fourteen days”, the words “three months”;
- (b) by inserting immediately after subsection (1), the following—

“(1a) A person who purchases a motor vehicle and does not notify the licensing officer of the change in ownership and submit the particulars of ownership to the licensing officer within three months commits an offence and is liable, on conviction, to a fine not exceeding fifteen currency points or imprisonment not exceeding six months or both.”.

4. Revision of fees payable under principal Act.

The fees payable under the principal Act specified in the Schedule are revised by the corresponding fees specified in the Schedule.

PART V—CERTIFICATES OF ORIGIN

5. Uganda Revenue Authority to issue certificates of origin.

The Uganda Revenue Authority shall be responsible for issuing Certificates of Origin required by section 111(2) of the East African Customs Management Act, 2004.

PART VI—AMENDMENT OF THE LOTTERIES AND
GAMING ACT 2016, ACT NO. 7 OF 2016

6. Amendment of the Lotteries and Gaming Act, 2016.

The Lotteries and Gaming Act, 2016 is amended in the Schedule 4 by substituting for Schedule 4 the following—

“Rate of tax

Thirty five percent of the total amount of money staked less the pay outs (winnings) for the period of filing returns.”

PART VII—WAIVER OF TAX ARREARS FOR SACCOS

7. Waiver of tax arrears for SACCOS.

All tax arrears owed by a SACCO as at 31st December, 2015 are waived.

PART VIII—REPEAL OF CERTAIN PROVISIONS OF THE FINANCE ACT, 2013, ACT NO. 18
OF 2013 AND THE FINANCE ACT, 2014
ACT NO. 10 OF 2014

8. Repeal of specified provisions of Finance Act, 2013.

The fees in respect of the Mining Act, 2003 prescribed in Schedule 1 of the Finance Act, 2013 are repealed.

9. Repeal of section 4(a) of Finance Act, 2014.

Section 4(a) of the Finance Act, 2014 Act No. 10 of 2014 is repealed.

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SCHEDULE

Section 6

THE TRAFFIC AND ROAD SAFETY ACT, CAP. 361

	Item	Fees
1	Registration fees for personalized number plate for a motor vehicle	Shs. 20,000,000
2	Driving permit (original)	
	(a) One year	Shs. 55,000

	(b) Three years	Shs. 150,000
3	Driving permit (renewal)	
	(a) One year	Shs.50,000
	(b) Three years	Shs. 130,000
4	Driving permit exchange	
	(a) One year	Shs. 55,000
	(b) Three years	Shs.150,000
5.	Driving permit provisional	Shs. 30,000