



REPUBLIC OF UGANDA

Registered at the
Central Post Office for
transmission within
East Africa as a
newspaper

The



THE REPUBLIC OF UGANDA

Published
by
Authority

Uganda Gazette

No. 11

25th February, 2005

Price: Shs. 1000

CONTENTS	PAGE
The Industrial Court of Uganda—Notice	53-55
The Companies Act—Notice	55
The Trade Marks Act—Registration of applications	56
Advertisements	57-58

SUPPLEMENTS

Statutory Instruments

No. 10—The External Trade (Importation Licence) (No. 2) Order, 2005.
No. 11—The External Trade (Importation Licence) (No. 3) Order, 2005.
No. 12—The External Trade (Importation Licence) (No. 4) Order, 2005.
Acts
No. 2—The Finance Act, 2005.
No. 3—The Income Tax (Amendment) Act, 2005.
No. 4—The Value Added Tax (Amendment) Act, 2005.

General Notice No. 55 of 2005.

IN THE INDUSTRIAL COURT OF UGANDA
AT KAMPALA

TRADE DISPUTE CAUSE NO. 1/92

NATIONAL UNION OF CLERICAL,
COMMERCIAL AND TECHNICAL—CLAIMANTS
EMPLOYEES

VS

COFFEE MARKETING BOARD LTD—RESPONDENT
PANEL

MR. ALEXANDER B.N WAIBALE—*President*
MS. RHONA NADDAMBA—*Employers' Representative*
MS. TUUNDE MARY—*Workers' Representative*
MR. LEANDER KOMAKEC—*Independent Member*

Background

On the 27th of November 1996 Justice J. H. Ntabgoba the Principal Judge (as he then was) allowed an application filed in high court by the respondent under misc application No. 66 of 1996 which sought for orders of certiorari and prohibition against this court's award made on 31st August 1995 in Trade Dispute No. 1/92. The ruling went in favour of the respondent. The Order extracted there from was signed by both parties and the registrar of the High Court on the 12th day of March 2002. The order contained the following:

- An order of certiorari doth issue to quash the award of the Industrial Court made in favour of the retrenched staff of the Coffee Marketing Board on the 31 st August 1995.
- That the case be remitted to the Industrial Court to follow the correct basis of awarding the retrenched workers' package.
- The Respondents pay the costs of this application.

In a letter dated 8th May 2002 addressed to counsel for the respondent in reply to his of ref 1550 TMK 318/95 dated

26th April 2002 this Court confirmed that in view of the order issued by the High Court the dispute was still in this court and the parties had to be given an opportunity to be heard particularly on the "correct basis of awarding the retrenched workers' package" as ordered by the High Court.

Consequently, in line with the said order given to this court to resist its decision, the Claimants through M/S Emesu and Company Advocates filed in this court an application for a date to be fixed to dispose of matters outstanding in Industrial Dispute Cause No. 1 of 1992.

Mr. Emesu in his written submission told court that the correct basis of awarding retrenchment package to the 264 workers as directed by the High Court would require this court to apply clause 17 concerning redundancy and clause 18 which gives the method and the items for severance pay to the workers retrenched. He further submitted that the court was under a duty to look beyond clause 18 of the union Agreement of 1992 and apply other clauses that entitle a retrenched worker to receive additional terminal benefits. These include the:

- Wages/salary in lieu of termination notice,
- leave pay and leave allowances
- transport allowance and salary arrears.

Mr. Emesu asked court to look at the report of the Auditors of the Respondent M/S Ernest and Young in respect of what was paid to each employee at the time of termination of employment. That the said report showed that the amount which was paid to each of the 264 workers by the Respondent as severance pay was much less than what they were legally entitled to be paid if the correct formula was used. Mr. Emesu referred to clause 18(a) to 18(c) of the Union Agreement of 1992.

Court was further referred to the Employment Act Cap. 219 Sec I which interprets the meaning of wages to include allowances in addition to basic salary. The letter written by the Board Secretary dated 28th November 1995 also takes into consideration the inclusion of various allowances when effecting severance pay to retrenched employees in accordance with the Collective Union Agreement.

Court took note of the formula used in settlement of severance pay in the case of John Lwanga and 3 others VS Coffee Marketing Board Ltd H.C.C.S No 807/96. In this case the respondent consented to pay severance pay to unionized employees using gross monthly pay inclusive of basic salary and all other allowances.

Mr. Emesu for the claimants further submitted that apart from the payment under clause 18(a) to (c) the claimants were entitled to various payments, namely:

- Payment in lieu of Notice of termination under clause 3(a) and 3(b) of the Union Agreement of 1992 as modified by Sec. 25(3) of the Employment Act.

- (b) Leave pay as provided under clause 6(a) of the Union Agreement 1992.
- (c) Transport allowance as provided under clause 16(a) of the Union Agreement 1992 but taking into consideration the absence of cheap transport to the respective home destinations by public means. In the alternative, the claimants pray for payment of transport allowance as provided under Sec. 26 of the Employment Decree 1975 which covers the actual cost of transport of the employee with his family members and property from Kampala to their respective homes.
- (d) Leave traveling allowance as provided for under clause 6(g) of the Union Agreement 1992 and payments due while taking into account the amounts already paid by the Respondent to each claimant using the formula given in Coffee Marketing Board Ltd's terms and conditions of service. The claimants' advocate presented the written submission together with annexure "x".

Mr. Masembe Kanyerezi for the Respondent submitted that the claimants were fully paid all dues due to them at the time of retrenchment. That the proof of payment is contained in the agreement by both parties that was executed after interparte discussions and later filed in court. This agreement is annexed to the submissions and marked "B". Mr. Masembe further submitted that the contents of that agreement cannot be disputed since it made the basis of the award of this court in Part II. The Part II award was based on the negotiated settlement attached and marked "B".

Mr. Masembe submitted that the only contention outstanding between the parties was whether the employees were entitled to be paid under clause 24(d) after being fully paid under clause 18 of the Union Agreement.

On the strength of the decision by Mr. Justice James Ogoola in misc. Application No 647 of 2002 arising out of civil suit 132 of 1998) Tropical commodities and 2 others VS International Credit Bank Limited Mr. Masembe submitted that the contents of what was agreed by the parties prior to the award of court in Part II cannot be varied since there was no fraud or misapprehension of material facts.

Court notes with approval the contention by Mr. Masembe that the outstanding issue was the subject of Part II of the dispute. That it would be wrong to re-open hearing on Part I of the dispute.

On Part II which made the basis of misc application No. 66 of 1996 Mr. Masembe once again submitted that only one issue was to be resolved and that was whether or not the retrenched employees were entitled to additional payment under clause 24(d) of the Union Agreement after being paid under clause 18 of the same agreement. He further submitted that the claimants have never disputed that the respondent made payment under clause 18 of the Union Agreement. He quoted relevant parts of the ruling of Justice Ntabgoba particularly the fact that workers who were declared redundant by the Board under clause 17 had to be paid their terminal or severance benefits provided for under clause 18 and not under clause 24(d).

He finally told court that the ruling of the Principal Judge closed the proceedings of the disputed in view of the interpretation His Lordship attached to clause 17, 18 and 24(d) of the Union Agreement.

Mr. Masembe in conclusion submitted that since the Court found clause 24(d) not applicable and the claimants having received payments under clause 18 of the Union Agreement have no further claim against the Respondent. He prayed for dismissal of the claim with costs to the Respondent.

COURT COMMENTS AND DECISION

The court has read carefully the submissions made by both counsel. They have different interpretations of the ruling of Justice Ntabgoba. Both counsel hold, strongly divergent opinions about the ruling. Mr. Emesu for the claimants is of the view that the ruling of the High Court by Justice Ntabgoba in misc application No. 66 of 1996 quashed the proceedings and that this court has a right and duty to determine all claims by the claimants over matters including those which were not presented in Trade Dispute clause No. 66 of 1996 by the claimants. He cited a good number of authorities.

On the other hand Mr. Masembe Kanyerezi for the respondent is of the opinion that court ought not to entertain any further hearing of the matter. That despite the ruling made by Justice Ntabgoba there was nothing to hear by this court in view of the interpretation Justice Ntabgoba made with regard to clause 18 and 24(d) of the Union Agreement. Mr. Masembe is of the view that payment having been made under clause 18 and the Judge having found clause 24(d) not applicable, the claimants have no claim against the respondent. He concludes that the ruling of the High Court essentially brought the matter to a close.

Mr. Masembe observed that the High Court remitted the matters back to Industrial Court to follow the correct basis of awarding the retrenched workers' package. He further stated in his submission that the High Court expected the court to follow correct basis in light of the High Court interpretation of both clauses 18 and 24(d). In support of his arguments Mr. Masembe referred court to Halsburys law of England volume 2(3) fourth edition at paragraph 77 at Page 77 which reads as follows:

"where a court makes an order with respect to an application to challenge and award on grounds of a question of law, and the award is varied, the variation has effect as part of the arbitral tribunals award. Where the award is remitted to the tribunal in whole or in part for reconsideration, the tribunal must make a fresh award in respect of the matter remitted.."

This court finds the interpretation of the High Court ruling by both counsels unacceptable. The view of court is that Justice Ntabgoba remitted back the matter to Industrial Court to determine other clauses of the Union Agreement other than clause 18 which had been wrongly applied. In this regard the High Court was of the view that some payment was still due to the retrenched workers but the correct basis had to be applied instead of clause 24(d). Court now has to establish whether clause 18 was applied correctly and executively at any time by the parties. From the ruling of Justice Ntabgoba it is clear that clause 18 was not considered as applicable by the court in Part II and instead clause 24(d) was used to give the award to the retrenched workers.

Indeed in the agreement which the parties reached following the directions that were given to the parties by court in Part II, it was agreed by both parties the severance pay was to be an outstanding dispute. It was during the hearing of Part II of the dispute that court gave the award under 24(d).

directed by this High Court, this court will proceed to look at the Union Agreement in order to establish there from payments made left nothing due to the retrenched employees.

The allegations that the retrenched employees had been fully paid all their dues under clause 18 was made by the counsel for the Respondent. Efforts by this court through communication by letters asking for proof of payment to assist court, in reaching a just decision ended in total failure. The court would expect such important payments to be properly recorded and produced when requested for by court.

Under Part II the court made a number of observations. These were:

- a) That the structural adjustment programmes brought about by liberalization policies in the country needed to be humane.
- b) That in this particular instance sufficient notices and an attractive retrenchment package were not provided.
- c) That the parties were ordered to negotiate in order to ensure that proper severance pay is effected.
- d) That by existing agreements the trade unions were empowered not only to conclude but also to oversee and ensure the implementation of such agreements.

Court notes that lack of participation by the union at the time of retrenchment led to improper calculations of the terminal benefits for the retrenched workers. The anomalies in payments were indicated by the auditors of the Respondent.

Court notes that the claimants filed the claim in the first instance because they were not satisfied with the formula used to calculate their package after retrenchment. The correct formula is embodied in the Union Agreement and the court will apply relevant clauses on the matter before this court as was directed by the High Court.

The question remaining unanswered is whether the Respondent paid in full all dues to the retrenched employees as provided for under the Union Agreement? There is no evidence before court to this effect. In fact this is the very reason why Trade Dispute Cause 1 of 1992 was filed in the Industrial Court. The claimants insisted that the correct formula as provided by the Union Agreement was never applied correctly.

Clause 18(d) states - quote: "payment of severance pay will be based upon the individual employee's wages/salary current at the time such redundancy notice is given assessed from the date of an employee's commencement in service with the board".

The claimants' counsel submitted that the formula to be used as per agreement was not followed. He presented the correct formula laid down in the agreement. The said formula is the one that has been used to calculate dues for each claimant of the 264 retrenched workers and this was filed with the submissions and marked "X". Court has already noted that the term wages includes basic pay and allowances. Indeed as evidenced by the Employment Act and index A of the Union Agreement. The word wages under clause 18(d) puts into play other clauses of the agreement which describes types of allowances payable in addition to basic pay. This simply means that the correct basis of awarding the retrenched workers is to give each of them gross pay which includes basic pay plus allowances.

After establishing the gross pay of each employee severance pay is arrived at by looking at the period the employee worked and amount payable would vary in three different categories i.e (a) for over 10 years (b) 5 to 9 years and (c) 1 to 5 years court has looked at the formula given on page 85 of the main application by dated 5th January 2004 claimants asking court to dispose of matters outstanding. This formula is embodied in the Union Agreement and court finds that it is the correct basis on which the calculations must be based.

Before making the award court wish to express its sympathy with the parties for the very long period this matter has taken to get resolved. Court hopes that both parties will cooperate and see the final settlement of this dispute by making correct payments.

Court also observes that the union leadership's desertion of their members at their hour of need is unfortunate and sets a bad precedent for the union movement in Uganda.

Having made the above observations, the court makes the following award.

- (a) That the 264 retrenched workers of the Respondent be paid their severance pay as provided for under clause 18 and other related clauses using the formula laid down in the Union Agreement.
- (b) That the figure established for each retrenched employee be reduced by the amount partly paid at the time of retrenchment.
- (c) That the liquidator of the Respondent do involve the Auditor General's department in verifying the correctness of the formula and the calculations presented to court by claimants found in annexure marked "X" showing the list of employees of the respondent who were retrenched in 1991 and were not fully paid their terminal and service benefits.
- (d) Costs of this Trade Dispute awarded to claimants.

Dated at Kampala this 3rd day of December 2004

Signed by Alexander B. N. Waibale
President Industrial Court

Panelists:

Ms. Rhona Naddamba (*Employers' Representative*)

Ms Tuunde Mary (*Workers' Representative*)

Mr. Leander Komakec (*Independent Member*)

General Notice No. 56 of 2005.

THE COMPANIES ACT, LAWS OF UGANDA, 2000.

(Cap. 110).

NOTICE.

Pursuant to section 19 (4) of the Companies Act notice is hereby given that KIS Auctioneers & Court Bailiffs Ltd has by Special Resolution passed on the 24th day of January, 2005 and with the approval of the Registrar of Companies changed in name to KIS Associates Limited and that such new name has been entered in my register.

DATED at Kampala, this 25th day of January, 2005.

MAUDAH ATUZARIRWE,
Assistant Registrar of Companies.

General Notice No. 57 of 2005.

THE TRADE MARKS ACT.

(Cap. 83).

NOTICE.

NOTICE IS HEREBY GIVEN that any person who has grounds to oppose the registration of any of the marks advertised herein may within sixty days from the date of this *Gazette*, lodge a Notice of opposition on Trade Mark Form No. 6 together with a fee of Shs. 4000 in case of National applicants or US\$ 250 in case of Foreign applicants. The period of lodging Notice of opposition may be extended in suitable cases by the Registrar as he thinks fit upon such terms as he may direct. Formal opposition should not be lodged until after reasonable notice has been given by letter to the applicant so that he may have an opportunity to withdraw his application before the expense of opposition proceedings is incurred. Failure to give such notice will be taken into account in considering any application by the opponent for an order for costs if the opposition is uncontested by the applicant. Representations of the marks herein advertised can be inspected at the office of the Registrar of Trade Marks, Amamu House, Plot No. 5B George Street, P.O. Box 6848, Kampala.

(21) APPLICATION NO. 27263 IN PART "A".

(52) Class 16.

(54)

lenovo

(53)

(59)

(64)

(57) *Nature of goods*— Paper, cardboard and goods made from these materials, not included in other classes; Printed matter; bookbinding material; photographs; stationery; adhesives for stationery or household purposes; artists' materials; paint brushes; instructional and teaching articles (except apparatus); plastic materials for packaging (not included in other classes); printer's type; printing blocks; office requisites (except furniture); writing materials; typewriters (electric or non-electric); teaching materials (except apparatus); boxes for pens; writing instruments; drawing instruments; chaplets.

(73) *Name of applicant*— Lenovo (Beijing) Limited, a Corporation organized and existing under the law of P.R. China.

(77) *Address*— No. 6, Chuangye Road, Shangdi Information Industry base, Haidian District, Beijing 100085, P.R. China.

(74) *C/o. M/s Mugerwa & Masembe Advocates*, 3rd Floor, Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 14th December, 2004.

(21) APPLICATION NO. 26578 IN PART "A".

(52) Class 5.

(54)

⊠ B-Imune

(53)

(59)

(64)

(57) *Nature of goods*— Pharmaceutical and veter. preparations; dietetic substances adapted for medical use; vitamins and minerals; herbal nutritional products; foods supplements.

(73) *Name of applicant*— Dudley R. Singleton, a National.

(77) *Address*— 1 Station Road, Pangbourne, Berkshire, 7AN, United Kingdom.

(74) *C/o. M/s Mugerwa & Masembe Advocates*, 3rd Floor, Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 14th April, 2004.

(21) APPLICATION NO. 27264 IN PART "A".

(52) Class 28.

(54)

lenovo

(53)

(59)

(64)

(57) *Nature of goods*— Recreational articles and playthings; gymnastic and sporting articles not included in other classes; games; toys; machines for physical exercise; playing balls; batting gloves; counters (discs); games; body-training apparatus; decorations for Christmas trees (except illuminated articles and confectionery); nets for sports.

(73) *Name of applicant*— Lenovo (Beijing) Limited, a Corporation organized and existing under the law of P.R. China.

(77) *Address*— No. 6, Chuangye Road, Shangdi Information Industry base, Haidian District, Beijing 100085, P.R. China.

(74) *C/o. M/s Mugerwa & Masembe Advocates*, 3rd Floor, Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 14th December, 2004.

(21) APPLICATION NO. 27415 IN PART "A".

(52) Class 21.

(54)



(53)

(59) *Disclaimer*— Registration of this Trade Mark shall not confer any right to the exclusive use of the words MAJESTIC UGANDA except as represented.

(64)

(57) *Nature of goods*— Aluminium household utensils; all goods included in Class 21.

(73) *Name of applicant*— Aluminium Hollowware Manufacturers (U) Ltd.

(77) *Address*— P.O. Box 85, Ntinda-Kampala.

(74)

(22) *Date of filing application*— 21st February, 2005.

Kampala,

MAUDAH ATUZAR

23rd February, 2005. Assistant Registrar of Trade

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 222 Folio 13, Plot No. 59 Kira Road, (Kololo Hill) Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Rhoda R. Busagwa and Patrick Busagwa, as Joint Tenants, both of P.O. Box 2586, Kampala, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KUSIIMA,
14th February, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 18 Plot 280 at Natete.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Elizabeth Sarah Zawedde Ngalombi N.T.C. Kyambogo, P.O. Kyambogo, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIKIRIZA AMBROSE,
17th January, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 170 Plot 111, Area 3.630 Hectares at Takajunge.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Mary Nalongo Kyekumbya, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, CHRISTINE NAMIREMBE KATENDE,
22nd February, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 31 Folio 6, Lukumbi Estate, Kyaggwe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kyagwe Planting Company Limited of P.O. Box 165, Jinja, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KUSIIMA,
22nd February, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 18 Plot 273 at Natete.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Elizabeth Sarah Zawedde Ngalombi N.T.C. Kyambogo, P.O. Kyambogo, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIKIRIZA AMBROSE,
17th January, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 100 Plot 119, Area 0.80 Hectares at Bajo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Margaret Sebirumbi Sonko of Kikaya Kyadondo, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, CHRISTINE NAMIREMBE KATENDE,
27th January, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 244 Plot 3209 at Kisugu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Air Tanzania Corporation of P.O. Box 2160, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIKIRIZA AMBROSE,
23rd February, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 230 Folio 17, The Indian Public School Tororo, Budama, Mbale.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of The Registered Trustees of the Indian Educational Society Budama District Tororo (Uganda) Registered under the Trustees (incorporation) Ordinance 1939, P.O. Tororo, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KUSIIMA,
31st January, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 3 Plot 73 Approx. 0.90 of an Acre at Makerere.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kezekiya Kajubi, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, GEORGE K. MPAKA,
4th February, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 244 Plot No. 1345, Approx. 0.20 of an Hectare at Kisugu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Frank Nyanzi Kiwanuka, P.O. Box 7018, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ROBERT V. NYOMBI,
31st January, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 9 Plot No. 105 at Kagugube.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of J.W. Bosco Lwere, Kagugube, Kibuga Kyadondo, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, OPIO ROBERT,
29th March, 2004. *for Commissioner Land Registration.*

CHANGE OF NAME DEED

This Change of Name Deed is made this 8th day of February 2005 by me the undersigned formerly known as Musa Junior Bukenya.

It is hereby declared as follows:

- (1) I absolutely and entirely renounce, relinquish and abandon the use of my said former name of Musa Junior Bukenya and assume, adopt and determine to take and use only the name of Moses Bukenya in substitution of my former name Musa Junior Bukenya.
2. I shall at all times hereafter in all records, deeds, documents and other writings and in all actions and proceedings as well as in all dealings and transactions and on all occasions whatsoever, and use and subscribe to the said name of Moses Bukenya as my name in substitution for my former name of Musa Junior Bukenya so relinquish as aforesaid to the intent that I may hereafter be known or distinguished not by my former name of Musa Junior Bukenya but by the name Moses Bukenya.
3. I authorise and require all persons at all times to designate, describe and address me by the name of Moses Bukenya.

In witness whereof I have hereunto subscribed my name and have affixed my seal, the day and year first above written.

Signed as a deed by the above named Moses Bukenya formerly known as Musa Junior Bukenya.

MOSES BUKENYA,
Renouncer.

THE STATUTORY DECLARATIONS ACT 2000
IN THE MATTER OF KWAGALA ESTHER
AND
IN THE MATTER OF ABENAKYO AIDA
DEED POLL
TO WHOM THESE PRESENTS SHALL COME:
GREETINGS

That I Kwagala Esther of P.O. Box 720 Jinja formerly known by the names Abenakyo Aida do hereby declare that I have absolutely renounced and abandoned the use of the names Abenakyo Aida and in lieu thereof I have assumed and adopted the names of Kwagala Esther.

And for the purpose of evidencing such a change of names I hereby declare that I shall at all times hereafter, in all records, deeds, documents and other writings and transactions, matters and things whatsoever and upon all occasions use or subscribe the said names of Kwagala Esther in lieu of the former names Abenakyo Aida.

And I therefore hereby expressly authorize and require all persons whomsoever at all times to describe and address me by the names of Kwagala Esther.

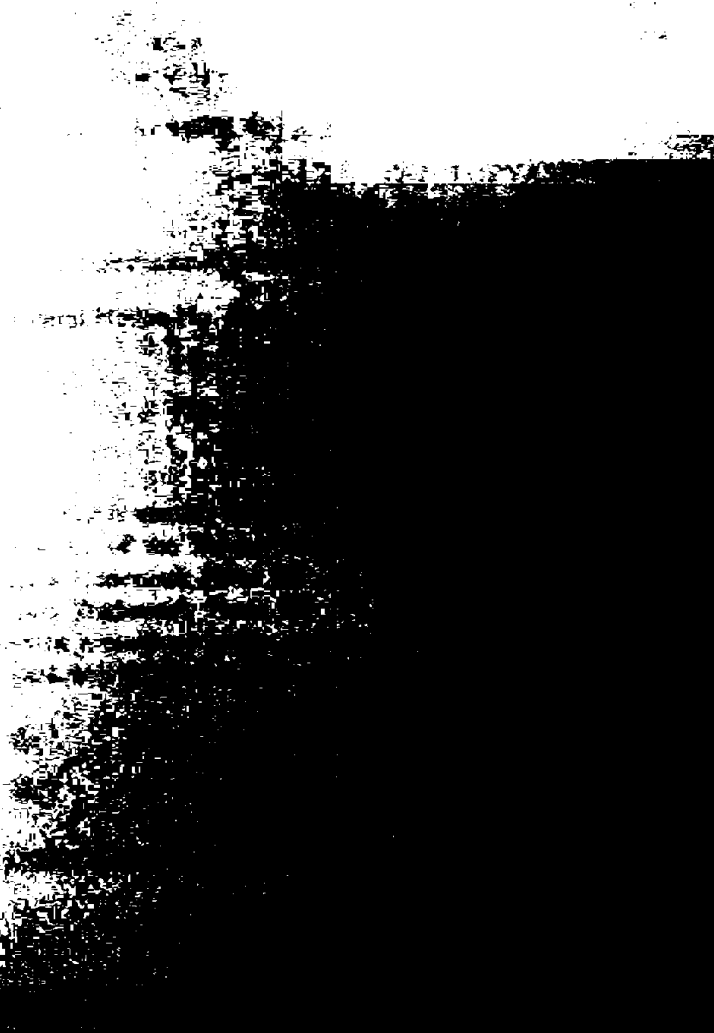
In witness whereof I hereunto subscribe my adopted and substituted names of Kwagala Esther.

This Deed Poll is supplementary to the Statutory Declaration made on 4th May 2004.

In witness whereof I hereby append my hand this 21st day of February, 2005.

Signed by the said Kwagala Esther.

KWAGALA ESTHER,
Renouncer.



1111

STATUTORY INSTRUMENTS

2005 No. 10.

The External Trade (Importation Licence) (No. 2) Order, 2005.

(Under section 5 of the External Trade Act, Cap. 88).

IN EXERCISE of the powers conferred on the Minister by section 5 of the External Trade Act, this Order is made this 24th day of February, 2005. Cap. 88.

1. This Order may be cited as the External Trade (Importation Licence) (No. 2) Order, 2005. Title.

2. (1) M/s S & J Promotions (U) Ltd. of P. O. Box 7178, Kampala, is granted an exclusive licence to import five thousand pieces of used tyres of different sizes. Grant of exclusive licence.

(2) The exclusive licence referred to in subparagraph (1) is valid for three months only from its commencement and shall then expire.

(3) If the licence expires before a person has imported the number of used tyres authorised by the licence, that person shall forfeit the balance of the tyres not imported.

DAUDI MIGEREKO (MP),
Minister of Tourism, Trade and Industry.

STATUTORY INSTRUMENTS

2005 No. 11.

The External Trade (Importation Licence) (No. 3) Order, 2005.

(Under section 5 of the External Trade Act, Cap. 88).

IN EXERCISE of the powers conferred on the Minister by section 5 of the External Trade Act, this Order is made this 24th day of February, 2005. Cap. 88.

1. This Order may be cited as the External Trade Title.
(Importation Licence) (No. 3) Order, 2005.

2. (1) M/s Bakalokelo Motor Spares of P. O. Box 115087, Grant of
exclusive
licence.
Kampala is granted an exclusive licence to import five thousand pieces of used tyres of different sizes.

(2) The exclusive licence referred to in subparagraph (1) is valid for three months only from its commencement and shall then expire.

(3) If the licence expires before a person has imported the number of used tyres authorised by the licence, that person shall forfeit the balance of the tyres not imported.

DAUDI MIGEREKO (MP),
Minister of Tourism, Trade and Industry.

28. Amendment of article 105 of the Constitution

Article 105 is amended by repealing clause (2) and substituting for it the following—

“(2) A person may be elected under this Constitution to hold office as President for one or more terms as prescribed by this article.”

29. Amendment of article 108 of the Constitution

Article 108 of the Constitution is amended by substituting for clause (6) the following—

“(6) Article 106 shall, subject to this Constitution, apply to the Vice President”.

30. Insertion of new article 108A

Chapter Seven of the Constitution is amended by inserting immediately after article 108, the following—

108A. Prime Minister

(1) There shall be a Prime Minister who shall be appointed by the President with the approval of Parliament by simple majority from among members of Parliament or persons qualified to be elected members of Parliament.

(2) The Prime Minister shall—

(a) be the Leader of Government Business in Parliament and be responsible for the coordination and implementation of Government policies across ministries, departments and other public institutions; and

(b) perform such other functions as may be assigned to him or her by the President, or as may be, conferred on him or her by this Constitution or by law.

(3) The Prime Minister shall, in the performance of his or her functions, be individually accountable to the President and collectively responsible for any decision made by the Cabinet.

(4) The office of the Prime Minister shall become vacant if—

- (a) the appointment is revoked by the President;
- (b) the incumbent resigns or dies; or
- (c) the incumbent becomes disqualified to be a member of Parliament.

(5) The Prime Minister shall, before commencing to perform the functions of his or her office, take and subscribe the oath of allegiance and the oath of Prime Minister, specified in the Fourth Schedule to this Constitution.

(6) Clause (6) of article 108 applies to the Prime Minister with necessary modifications as it applies to the Vice President.”

31. Amendment of article 111 of the Constitution

Article 111 is amended by substituting for clause (1) the following—

“(1) There shall be a Cabinet which shall consist of the President, the Vice President, the Prime Minister and such number of Ministers as may appear to the President to be reasonably necessary for the efficient running of the State.”

32. Insertion of new article 119A

Chapter Seven of the Constitution is amended by inserting immediately after article 119, the following—

“119A. Deputy Attorney General

(1) There shall be a Deputy Attorney General who shall be a Minister appointed by the President under article 114 with the approval of Parliament.

(2) A person shall not be qualified to be appointed Deputy Attorney General unless he or she is qualified to practise as an advocate of the High Court and has so practiced or gained the necessary experience for not less than seven years.

(3) The Deputy Attorney General shall deputise for the Attorney General".

LAW DEVELOPMENT CENTRE

REFERENCE LIBRARY

PART VIII—AMENDMENT OF CHAPTER NINE OF THE CONSTITUTION—FINANCE

33. Amendment of article 163 of the Constitution

Article 163 of the Constitution is amended—

(a) in clause (1), by repealing the phrase “and whose office shall be a public office”;

(b) in clause (3), by inserting immediately after paragraph (b) the following—

“(c) in consultation with the Public Service Commission, employ and discipline his or her own staff;

(d) have power to engage private auditors to assist him or her in the performance of his or her functions.”; and

(c) by inserting immediately after clause (10) the following—

“(11) The Auditor General may retire at any time after attaining the age of 60 years, and shall vacate office on attaining the age of 70 years.

(12) The Auditor General shall vacate office if he or she is under a sentence of death or a sentence of imprisonment exceeding nine months without the option of a fine, imposed by a competent court.

(13) Any question for the removal of the Auditor General shall be referred to a tribunal appointed by the President, which shall submit its findings to the President; and the President may remove the Auditor General if the tribunal recommends that he or she should be removed on any of the grounds specified in clause (10).

(14) Where the question for removal of the Auditor General involves an allegation that the Auditor General is incapable of performing the functions of his or her office arising from infirmity of body or mind, the President shall, on the advice of the head of the Health Services of Uganda, appoint a medical board which shall investigate the matter and report its findings to the President with a copy to the tribunal.

(15) Where a tribunal is appointed by the President under clause (13) in respect of the Auditor General, the President shall suspend that Auditor General from performing the functions of his or her office.

(16) A suspension under clause (15) shall cease to have effect if the tribunal advises the President that the Auditor General suspended should not be removed.

(17) Parliament shall make laws to regulate and facilitate the performance of the functions of the Auditor General.”

PART IX—AMENDMENT OF CHAPTER TEN OF THE
CONSTITUTION— THE PUBLIC SERVICE

34. Insertion of new article 173A

Chapter Ten of the Constitution is amended by inserting immediately after article 173 of the Constitution, the following—

“173A. Head of the Public Service

(1) There shall be a Head of the Public Service who shall be appointed by the President acting on the advice of the Public Service Commission.

(2) The functions of the Head of the Public Service are as follows—

- (a) tendering advice to the President on matters relating to the Public Service;
- (b) coordination of the activities of Permanent Secretaries;
- (c) supervision of the work of Permanent Secretaries;
- (d) serving as a link between the Executive and the Public Service;
- (e) serving as a link between Service Commissions;
- (f) ensuring the implementation of Cabinet and other Government decisions; and
- (g) any other duties assigned to him or her from time to time by the President.”

PART X—AMENDMENT OF CHAPTER ELEVEN OF THE
CONSTITUTION—LOCAL GOVERNMENT

65. Amendment of article 181 of the Constitution

Article 181 of the Constitution is amended by substituting for clauses

(4) and (5), the following—

“(4) All local government councils shall be elected every five years.

(5) Subject to article 61 of this Constitution, elections of all local government councils shall take place on such date as the Electoral Commission shall determine in accordance with the law.”

36. Replacement of article 188 of the Constitution

For article 188 of the Constitution, there is substituted the following—

“188. Chief and Deputy Chief Administrative Officer

(1) There shall be a Chief Administrative Officer and Deputy Chief Administrative Officer for every district.

(2) Notwithstanding articles 176(2) and (3) and 200 of this Constitution, the Public Service Commission shall appoint persons to hold or act in the office of Chief Administrative Officer and Deputy Chief Administrative Officer, including the confirmation of their appointments and the exercise of disciplinary control over such persons and their removal from office.

(3) Parliament shall by law establish the qualifications and functions of a Chief Administrative Officer and Deputy Chief Administrative Officer.”

37. Amendment of article 191 of the Constitution

Article 191 of the Constitution is amended in clause (2) by repealing the phrase “personal graduated tax”.

38. Amendment of article 200 of the Constitution

Article 200 of the Constitution is amended by inserting immediately after clause (3) the following—

“(4) Notwithstanding anything in this article or in articles 176 and 176(2) and (3) of this Constitution, the power to appoint persons to hold or act in the office of Town Clerk in the service of a city or a municipality, including the power to confirm appointments, to exercise disciplinary control over persons holding or acting in any such office and to remove those persons from office is vested in the Public Service Commission.”

39. Replacement of article 203 of the Constitution

For article 203 of the Constitution there is substituted the following—

203. Resident District Commissioner

(1) There shall be for each district a Resident District Commissioner who shall be appointed by the President.

(2) For a person to be appointed a Resident District Commissioner he or she shall be a citizen of Uganda and qualified to be a member of Parliament.

(3) The functions of a Resident District Commissioner are—

(a) to monitor the implementation of central and local government services in the district;

(b) to act as chairperson of the district security committee of the district; and

(c) to carry out such other functions as may be assigned by the President or prescribed by Parliament by law.”

**PART XI—AMENDMENT OF CHAPTER THIRTEEN OF THE
CONSTITUTION—INSPECTORATE OF GOVERNMENT**

40. Amendment of article 231 of the Constitution

Article 231 of the Constitution is amended by inserting immediately after clause (3) the following—

(4) The President or any local authority referred to in ~~clause (2)~~ shall at least once every year cause a report to be submitted to Parliament on actions taken by the President or the local authority on reports submitted to the President or the local authority by the Inspectorate of Government, for the information of Parliament.

(5) Parliament shall discuss expeditiously any reports submitted to it under clause (1).”

41. Amendment of article 232 of the Constitution

Article 232 of the Constitution is amended in clause (2)—

- (a) by repealing the word “and” at the end of paragraph (c);
- (b) by inserting at the end of paragraph (d) the word “and”; and
- (c) by inserting immediately after paragraph (d) the following—
 - “(e) establishing a special court within the judiciary for combating corruption and prescribing the composition and jurisdiction and procedures of the court and appeal from the court.”

PART XII—AMENDMENT OF CHAPTER FOURTEEN OF THE
CONSTITUTION—LEADERSHIP CODE OF CONDUCT

42. Insertion of new article 235A

Chapter Fourteen of the Constitution is amended by inserting immediately after article 235 the following—

“235A. Leadership Code Tribunal

There shall be a Leadership Code Tribunal, whose composition, jurisdiction and functions shall be prescribed by Parliament by law.”

PART XIII—AMENDMENT OF CHAPTER FIFTEEN OF THE
CONSTITUTION—LAND AND ENVIRONMENT

43. Replacement of article 244 of the Constitution

For article 244 of the Constitution there is substituted the following—

“244. Minerals and petroleum

(1) Subject to article 26 of this Constitution, the entire property in, and the control of, all minerals and petroleum in, on or under, any land or waters in Uganda are vested in the Government on behalf of the Republic of Uganda.

(2) Subject to this article, Parliament shall make laws regulating—

- (a) the exploitation of minerals and petroleum;
- (b) the sharing of royalties arising from mineral and petroleum exploitation;
- (c) the conditions for payment of indemnities arising out of exploitation of minerals and petroleum; and
- (d) the conditions regarding the restoration of derelict lands.

(3) Minerals, mineral ores and petroleum shall be exploited taking into account the interest of the individual landowners, local governments and the Government.

(4) In this article—

“mineral” means any substance, other than petroleum, whether in solid, liquid or gaseous form occurring naturally in or on the earth, formed by or subject to a geological process;

“petroleum” means—

- (a) any naturally occurring hydrocarbons, whether in gaseous, liquid or solid state;
- (b) any naturally occurring mixture of hydrocarbons, whether in a gaseous, liquid or solid state; or
- (c) any naturally occurring mixture of one or more hydrocarbons (whether in a gaseous, liquid or solid state) and any other substances; and includes any petroleum as defined by paragraph (a), (b) or (c) that has been returned to a natural reservoir, but does not include coal, shale, or any substance that may be extracted from coal or shale.

(5) For the purposes of this article, “mineral” does not include clay, murram, sand or any stone commonly used for building or similar purposes.

(6) Parliament may regulate the exploitation of any substance excluded from the definition of mineral under this article when exploited for commercial purposes.”

PART XIV—AMENDMENT OF CHAPTER SEVENTEEN OF THE
CONSTITUTION—GENERAL AND MISCELLANEOUS

44. Replacement of article 255 of the Constitution

For article 255 of the Constitution there is substituted the following—

“255. Referenda generally

(1) Parliament shall by law make provision for the right of citizens to demand the holding by the Electoral Commission of a referendum, whether national or in any particular part of Uganda, on any issue.

(2) Parliament shall also make laws to provide for the holding of a referendum by the Electoral Commission upon a reference by the Government of any contentious matter to a referendum.

(3) Where a referendum is held under this article, the result of the referendum shall be binding on all organs and agencies of the state and on all persons and organizations in Uganda.

(4) A referendum to which clause (3) applies, shall not affect—

(a) the fundamental and other human rights and freedoms guaranteed under Chapter Four of this Constitution;

(b) the power of the courts to question the validity of a referendum”.

PART XV—AMENDMENT OF CHAPTER NINETEEN OF THE
CONSTITUTION—TRANSITIONAL PROVISIONS**45. Miscellaneous repeals**

The following provisions of the Constitution are repealed—

- (a) article 263—Transitional Government;
- (b) article 264—Particular functions of Transitional Government;
- (c) article 265—Existing Courts of Judicature;
- (d) article 266—Existing offices of Judges;
- (e) article 267—Interim membership of Court of Appeal;
- (f) article 269—Regulation of political organisations;
- (g) article 270—Existing political parties or organisations;
- (h) article 271—First elections;
- (i) article 272—Appointment to certain offices;
- (j) article 274—Modification of existing law by first President;
- (k) article 276—Provisions regarding urban authorities;
- (l) article 277—Existing commissions and committees of inquiry except for commissions and committees of inquiry whose work would still be going on at the time the repeal takes effect;
- (m) article 278—Oaths deemed to have been taken;
- (n) article 285—Revocation of statutory leases to urban authorities;
- (o) article 287—Repeal of 1967 Constitution and Legal Notice No. 1 1986.

46. Insertion of articles on transition

Chapter Nineteen of the Constitution is amended by inserting immediately after article 287 the following—

“288. Term of current Parliament to end with term of the President

(1) Notwithstanding anything in this Constitution, the term of the Parliament in existence at the time this article comes into force, shall expire on the same date as the five year term of the President in office at the time this article comes into force as prescribed by clause (1) of article 105 of this Constitution.

(2) Where the service of a member of Parliament is terminated as a result of the application of clause (1), that member of Parliament is entitled to the payment by the State of compensation for loss of employment for the period by which his or her service as a member of Parliament is shortened.

(3) The amount of compensation to be paid to a member of Parliament under clause (2) shall be equal to the salary and allowances that the member of Parliament would have earned as a member if he or she had continued to be a member until the date on which the term of the Parliament in question would normally have ended.

(4) Where a member of Parliament entitled to compensation under clause (2) dies before the payment to him or her of the compensation, the compensation shall be paid to his or her estate.

289. Transitional provision relating to Kampala

Until Parliament passes a law in accordance with article 5 of this Constitution to provide for the administration and development of Kampala as the capital city for Uganda, Kampala the boundary of which is required to be delineated by article 5 of this Constitution shall be administered as a district in the manner in which Kampala was administered before the commencement of the Constitution (Amendment) Act, 2005.

290. Five year term of local government councils not to apply to existing councils

(1) For the avoidance of doubt, the term of five years prescribed for local government councils by clause (4) of article 181 of this Constitution shall only apply after the expiration of the term of the local government councils which were in existence at the time that that clause came into force.

(2) The term of local government councils in being at the time of the commencement of the Constitution (Amendment) Act, 2005 shall be deemed to be extended to expire at the same time as the term of the President in office at the commencement of that Act.

291. Modification of laws

(1) Subject to any express provision of this Constitution any laws in existence before the commencement of the Constitution (Amendment) Act, 2005 shall continue in force subject to such modifications, adaptations and qualifications as may be necessary to give effect to this Constitution.

(2) The President may by statutory instrument, within two years after the commencement of the Constitution (Amendment) Act, 2005, make such modifications in any law referred to in clause (1), for the purpose of bringing it into conformity with this Constitution.

(3) Where any law referred to in clause (1) is not yet in force, that law may be brought into force in accordance with its terms or shall come into force on such subsequent day as the case may be.

292. Preservation of rights in respect of existing offices

Subject to article 268, any person holding any office under this Constitution before the coming into force of the Constitution (Amendment) Act, 2005 shall, so far as consistent with this Constitution, continue in office in an equivalent office.

293. Existing constituencies

Until Parliament prescribes the constituencies under article 63, the constituencies shall be those into which Uganda was divided before the coming into force of the Constitution (Amendment) Act, 2005.

294. Movement organs continued

Until the first Parliamentary elections for the purpose of the multi party political system are held, the organs under the movement political system as referred to in clause (2) of article 70 of the Constitution shall remain in force and thereafter shall be subject to clause (3) of article 70 and article 73.”

PART XVI—AMENDMENT OF SCHEDULES TO
THE CONSTITUTION

47. Amendment of Second Schedule to the Constitution

The Second Schedule to the Constitution is amended by substituting for the word “Zaire” the words “Democratic Republic of Congo”.

48. Amendment of Third Schedule to the Constitution

The Third Schedule to the Constitution is amended by the insertion in the appropriate places alphabetically of the following—

“Aliba;
Aringa;
Banyabutumbi;
Banyaruguru;
Barundi;
Gimara;
Ngikutio;
Reli; and
Shana.”

49. Amendment of Fourth Schedule to the Constitution

The Constitution is amended, in the Fourth Schedule by inserting immediately before the ‘Oath of Minister’ the following—

"OATH OF PRIME MINISTER

"I being appointed Prime Minister of Uganda swear in the name of the Almighty God/solemnly affirm that I will at all times well and truly serve the Republic of Uganda in the office of Prime Minister, and I will support and uphold the Constitution of the Republic of Uganda as by law established; and that I will to the best of my judgment at all times when required, freely give my counsel and advice to the President of Uganda and his/her successors in office as by law established for the good management of the public affairs of the Republic of Uganda; and that I will not directly or indirectly reveal any matter as shall come to my knowledge in the discharge of my duties and committed to my secrecy. [So help me God]."

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

STATUTORY INSTRUMENTS
SUPPLEMENT No. 7

25th February, 2005

STATUTORY INSTRUMENTS SUPPLEMENT
to *The Uganda Gazette No. 11 Volume XCVIII dated 25th February, 2005*
Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS

2005 No. 12.

The External Trade (Importation Licence) (No. 4) Order, 2005.
(Under section 5 of the External Trade Act, Cap. 88).

IN EXERCISE of the powers conferred on the Minister by section 5 of the External Trade Act, this Order is made this 24th day of February, 2005. Cap. 88.

1. This Order may be cited as the External Trade (Importation Licence) (No. 4) Order, 2005. Title.

2. (1) M/s Navina Exports Limited of P. O. Box 9827, Kampala is granted an exclusive licence to import ten thousand pieces of used tyres of different sizes. Grant of exclusive licence.

(2) The exclusive licence referred to in subparagraph (1) is valid for three months only from its commencement and shall then expire.

(3) If the licence expires before a person has imported the number of used tyres authorised by the licence, that person shall forfeit the balance of the tyres not imported.

DAUDI MIGEREKO (MP),
Minister of Tourism, Trade and Industry.

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.

LAW DEVELOPMENT
CENTRE
REFERENCE LIBRARY

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.

(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

**LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY**

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 accomodation not exceeding 28 passengers	Shs 200 per cc of engine size
(d) Medium omnibuses and heavy omnibuses having seating accomodation 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

LAW DEVELOPMENT
REFERENCE LIBRARY

(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 Qty	Import Duty	COMESA Duty	Excise Duty	VAT
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		Undenatured 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%

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

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	

Section 5.

Section 6

	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/m ²
	5208.12.00	Plain weave weighing more than 100 g/m ²
	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 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 60 percent points.

PART III—Items for Manufacture and Packaging of Pharmaceutical Products and Disposable Syringes on which Tax is remitted.

Section 7

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

PART IV—SPECIFIED PRODUCTS ON WHICH TAX IS REMITTED

Section 8

Item A - General raw materials		HS CODE
	PRODUCT	
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

ACTS SUPPLEMENT

to The Uganda Gazette No. 11 Volume XCVIII dated 25th February, 2005.

Printed by UPPC, Entebbe, by Order of the Government.

Act 3

Income Tax (Amendment) Act

2005

THE INCOME TAX (AMENDMENT) ACT, 2005.

ARRANGEMENT OF SECTIONS.

Section.

1. Short title and commencement.
2. Amendment of section 21.
3. Amendment of section 22.
4. Amendment of section 26.
5. Amendment of Third Schedule.

LAW DEVELOPMENT
REFERENCE: ID.RAPV ENTRY

THE INCOME TAX (AMENDMENT) ACT, 2005.**An Act to amend the Income Tax Act.**

DATE OF ASSENT: 11th December, 2004.

Date of Commencement: See section 1(2).

Be it enacted by Parliament as follows:

1. Short title and commencement.

- (1) This Act may be cited as the Income Tax (Amendment) Act, 2005.
- (2) This Act shall come into force on 1st July, 2004.

2. Amendment of section 21.

Section 21 of the Income Tax Act, is amended in subsection (1) by substituting for paragraph (f) the following—

“(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;”

3. Amendment of section 22.

Section 22 of the principal Act is amended in subsection (2) by substituting for paragraph (i) the following—

“(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”

4. Amendment of section 26.

Section 26 of the principal Act is amended in subsection (2) by substituting for “five currency points” the words, “fifty currency points.”

5. Amendment of Third Schedule.

The principal Act is amended in the Third Schedule by substituting for Part VIII the following—

“Part VIII

ss. 119 and 119A.

Withholding tax rate for goods and services transactions

The withholding tax rate applicable for goods and services transactions and for imported goods under sections 119 and 119A is 6 percent”.

LAW DEVELOPMENT
REFERENCE LIBRARY
ENTRE

ACTS SUPPLEMENT

to The Uganda Gazette No. 11 Volume XCVIII dated 25th February, 2005.

Printed by UPPC, Entebbe, by Order of the Government.

Act 4

Value Added Tax (Amendment) Act

2005

THE VALUE ADDED TAX (AMENDMENT) ACT 2005.

ARRANGEMENT OF SECTIONS.

Section.

1. Short title and commencement.
2. Amendment of section 20.
3. Amendment of First Schedule.
4. Amendment of Second Schedule.

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

THE VALUE ADDED TAX (AMENDMENT) ACT, 2005.**An Act to amend the Value Added Tax Act.**

DATE OF ASSENT: 11th December, 2004.

Date of Commencement: See section 1(2).

Be it enacted by Parliament as follows:

1. Short title and commencement.

(1) This Act may be cited as the Value Added Tax (Amendment) Act, 2005.

(2) This Act shall come into force on 1st July, 2004.

2. Amendment of section 20.

The Value Added Tax Act, in this Act referred to as the principal Act, is amended by substituting for section 20 the following—

“Exempt import

20. An import of goods is an exempt import if the goods—

(a) are exempt from customs duty under the general and conditional exemptions of the customs law; or

(b) would be exempt had they been supplied in Uganda.”

3. Amendment of First Schedule.

The First Schedule to the principal Act is amended by inserting immediately after "The Nile Basin Initiative" the following items—

"African Development Bank"

"East African Community and its agencies"

4. Amendment of Second Schedule.

The Second Schedule to the principal Act is amended in paragraph 1 by—

(a) substituting for subparagraph (v) the following subparagraph—

"(v) The supply of computers, printers, parts and accessories falling under headings 84.71 and 84.73 of the harmonised coding system of the customs law;"

(b) inserting immediately after subparagraph (z) the following new subparagraph—

"(aa) the supply of feasibility studies, engineering designs and consultancy services and civil works related to roads and bridges' construction."

LAW DEVELOPMENT: ENTRE
REFERENCE LIBRARY