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SUPPLEMENTS

Statutory Instrument

No. 49 The Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Bujumba County Constituency, Kalangala District and Sembabule District) Instrument. 2008.

Acts

No. 18 The Finance Act. 2008.
No. 19 The Income Tax (Amendment) Act. 2008.
No. 20 The Excise Tariff (Amendment) Act. 2008.
No. 21 The Stamps (Amendment) Act. 2008.
No. 22 The Value Added Tax (Amendment) Act. 2008.

General Notice No. 586 of 2008.

THE ELECTORAL COMMISSION ACT, CAP. 140.

Section 30(1)

NOTICE

APPOINTMENT OF RETURNING OFFICER FOR
MUBENDE ELECTORAL DISTRICT.

NOTICE IS HEREBY GIVEN by the Electoral Commission that Mugerwa Charles Mugenyi, Ag. District Registrar, Mubende District, is hereby appointed Returning Officer of Mubende Electoral District in accordance with section 30(1) of the Electoral Commission Act. Cap. 140.

By this Notice Ms. Gaudy Kiconco is hereby degazetted Returning Officer. Mubende Electoral District.

Issued at Kampala this 17th day of November, 2008.

ENG DR. BADRU M. KIGGUNDU,
Chairman, Electoral Commission.

General Notice No. 587 of 2008.

THE MINING ACT, 2003
(The Mining Regulations, 2004)

NOTICE OF GRANT OF EXPLORATION LICENCES.

IT IS HEREBY NOTIFIED that Exploration Licences, Numbers EL 0381, EL 0382 and 0383 registered as Numbers 000512, 000511 and 000513 respectively have been granted in accordance with the provisions of Section 27 and Section 29 to M/s Dome Mines Ltd. of P.O. Box 23525, Kampala for a period of three (3) years effective from 28th October, 2008.

The Exploration Area subject to the Exploration Licences is 268 Km², 47 Km² and 262 Km² on Topography Maps, Sheet Numbers 5/4, 19/4 and 4/3 & 4 respectively, situated in Moyo, Nebbi and Koboko Districts.

Dated at Entebbe this 3rd day of November, 2008.

C.B. WANDERA,
*for Commissioner for Geological Survey
and Mines Department.*

General Notice No. 588 of 2008.

THE ADVOCATES ACT.

NOTICE.

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Namuleme Teddy who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 27th day of October, 2005 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 18th day of April, 2008 for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala, STELLA NYANDRIA,
20th November, 2008. *for Acting Secretary, Law Council.*

General Notice No. 589 of 2008.

THE COMPANIES ACT, LAWS OF UGANDA 2000.

(Cap. 110).

NOTICE.

Pursuant to section 343 (6) of the Companies Act notice is hereby given that the undermentioned Company's name has been struck off the Register.

PRICE WATERHOUSE CONSULTANTS LIMITED

DATED at Kampala this 6th day of November, 2008.

BEN TURYASINGURA,
Assistant Registrar of Companies.

General Notice No. 590 of 2008.

THE COMPANIES ACT, LAWS OF UGANDA 2000.

(Cap. 110).

NOTICE.

Pursuant to section 343 (6) of the Companies Act notice is hereby given that the undermentioned Companies' names have been struck off the Register.

1. NEC PHARMACEUTICALS LIMITED
2. THE NECTARINE BAR AND RESTAURANT LIMITED
3. NECLIME DURA COMPANY LIMITED

DATED at Kampala this 17th day of November, 2008.

MUGOYA HUMPHREY,
Assistant Registrar of Companies.

General Notice No. 591 of 2008.

THE COMPANIES ACT, LAWS OF UGANDA 2000.

(Cap. 110).

NOTICE.

Pursuant to section 343 (3) of the Companies Act, Notice is hereby given that unless cause is shown to the contrary the name of the following Company will be struck off the Register after the expiration of three months from the date of publication of this notice.

HOWARD HUMPHREYS UGANDA LIMITED

DATED at Kampala this 6th day of November, 2008.

MAUDAH ATUZARIRWE,
Assistant Registrar of Companies.

General Notice No. 592 of 2008.

**HASH SECURITY CO. LTD.
NOTICE**

Pursuant to the provisions of regulation 15(2) of the Control of Private Security Organisations Regulations 1997 (Statutory Instrument No. 13) the general public is hereby notified that the duly recognised operational personnel of Hash Security Co. Ltd shall exclusively don a uniform adequately described as beneath:



1. *Head Dress* Dark blue with a logo.
2. *Shirt* Short sleeves double pockets with blue collar, pockets. It also has a logo above the left hand pocket and a small logo on the left arm.
3. *Trouser* Dark blue with double pockets behind and side ways.
4. *Shoes* Black boots.
5. *Belt* Blue with white strip.
6. *Lanyard* Blue with white strip.
7. *Logo* The company logo is in red, yellow, black and white.

Dated this 29th day of October, 2008.

EMMANUEL KYOYETA E.,
for Managing Director Hash Security Ltd.

General Notice No. 593 of 2008.

**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. 31736 IN PART "A".
(52) Class 26.
(54)

JOE DEAR

- (53)
(59)
(64)

- (57) *Nature of goods* Hair additions, hair pieces and braids, weaves and wigs.
(73) *Name of applicant* SCD (U) Limited.
(77) *Address* P.O. Box 29722, Kampala.
(74) *C/o M/s. Nangwala, Rezida & Co. Advocates.* P.O. Box 10304, Kampala.
(22) *Date of filing application* 14th November, 2008.

- (21) APPLICATION NO. 31737 IN PART "A".
(52) Class 3.
(54)

JOEDIR

- (53)
(59)
(64)
(57) *Nature of goods* Nail polish, perfumes, hand and body lotions, creams, lipstick, hair creams and gels, curl activators, gels, creme relaxers, neutralising shampoos, pre softening gels, soaps, toiletries and skin lightening creams.
(73) *Name of applicant* SCD (U) Limited.
(77) *Address* P.O. Box 29722, Kampala.
(74) *C/o M/s. Nangwala, Rezida & Co. Advocates,* P.O. Box 10304, Kampala.
(22) *Date of filing application* 14th November, 2008.

- (21) APPLICATION NO. 31680 IN PART "A".
(52) Class 9.
(54)

Afrovoice

- (53)
(59)
(64)
(57) *Nature of goods* All goods included in Class 9.
(73) *Name of applicant* Africa Online (U) Ltd.
(77) *Address* P.O. Box 29331, Kampala.
(74) *C/o M/s. Ssekaana Associated Advocates & Consultants.* P.O. Box 70075, Kampala.
(22) *Date of filing application* 3rd November, 2008.

- (21) APPLICATION NO. 31681 IN PART "A".
(52) Class 9.
(54)

Afrilink SOHO

- (53)
(59)
(64)
(57) *Nature of goods* All goods included in Class 9.
(73) *Name of applicant* Africa Online (U) Ltd.
(77) *Address* P.O. Box 29331, Kampala.
(74) *C/o M/s. Ssekaana Associated Advocates & Consultants.* P.O. Box 70075, Kampala.
(22) *Date of filing application* 3rd November, 2008.

- (21) APPLICATION NO. 31686 IN PART "A".
(52) Class 9.
(54)

Afri MAX Corporate

- (53)
(59)
(64)

(57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Africa Online (U) Ltd.
 (77) *Address*— P.O. Box 29331, Kampala.
 (74) *C/o M/s. Ssekaana Associated Advocates & Consultants,*
 P.O. Box 70075, Kampala.
 (22) *Date of filing application*— 3rd November, 2008.

(21) APPLICATION NO. 31687 IN PART "A".
 (52) Class 9.
 (54)

Afri MAX Light

(53)
 (59)
 (64)
 (57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Africa Online (U) Ltd.
 (77) *Address*— P.O. Box 29331, Kampala.
 (74) *C/o M/s. Ssekaana Associated Advocates & Consultants,*
 P.O. Box 70075, Kampala.
 (22) *Date of filing application*— 3rd November, 2008.

(21) APPLICATION NO. 31688 IN PART "A".
 (52) Class 9.
 (54)

Afri MAX Night Stream

(53)
 (59)
 (64)
 (57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Africa Online (U) Ltd.
 (77) *Address*— P.O. Box 29331, Kampala.
 (74) *C/o M/s. Ssekaana Associated Advocates & Consultants,*
 P.O. Box 70075, Kampala.
 (22) *Date of filing application*— 3rd November, 2008.

(21) APPLICATION NO. 31711 IN PART "A".
 (52) Class 4.
 (54)



(53)
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 (64)
 (57) *Nature of goods*— All goods included in Class 4.
 (73) *Name of applicant*— Petrocity Enterprise Uganda Ltd.
 (77) *Address*— P.O. Box 16112, Kampala.
 (74) *C/o Ntambirweki Kandebe & Co. Advocates,*
 Kampala.
 (22) *Date of filing application*— 5th November, 2008.

(21) APPLICATION NO. 31316 IN PART "A".
 (52) Class 9.
 (54)

J-max

(53) *Disclaimer*— Registration of this Trade mark shall give no right to the exclusive use of the letter. J or of the word. MAX each separately and apart from the Mark as a whole.

(59) *Restriction to colours*—Silvery.
 (64)
 (57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Kigalo Investments Limited.
 (77) *Address*— P.O. Box 5826, Kampala.
 (74)
 (22) *Date of filing application*— 29th July, 2007.

(21) APPLICATION NO. 31734 IN PART "A".
 (52) Class 3.
 (54)



(53)
 (59)
 (64)
 (57) *Nature of goods*— Herbal toilet soap, herbal jelly, shampoo and liquid detergent.
 (73) *Name of applicant*— Mzuri Industries.
 (77) *Address*— P.O. Box 9683, Kampala, Uganda.
 (74)
 (22) *Date of filing application*— 13th November, 2008.

(21) APPLICATION NO. 31729 IN PART "A".
 (52) Class 16.
 (54)

NATURAL

(53)
 (59)
 (64)
 (57) *Nature of goods*— Toilet paper.
 (73) *Name of applicant*— Mahi Paper Industries (U) Limited.
 (77) *Address*— P.O. Box 30119, Kampala.
 (74)
 (22) *Date of filing application*— 12th November, 2008.

(21) APPLICATION NO. 31735 IN PART "A".
 (52) Class 30.
 (54)



(53) *Disclaimer*—Registration of this Trademark shall give no right to the exclusive use of the words "CEREAL FLOUR" except as represented.
 (59)
 (64)
 (57) *Nature of goods*— Cereal flour.
 (73) *Name of applicant*— Golden Images Limited.
 (77) *Address*— P.O. Box 3088, Kampala Uganda.
 (74)
 (22) *Date of filing application*— 14th November, 2008.

- (21) APPLICATION NO. 31682 IN PART "A".
 (52) Class 9.
 (54)

Afrilink SE

- (53)
 (59)
 (64)
 (57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Africa Online (U) Ltd.
 (77) *Address*— P.O. Box 29331, Kampala.
 (74) *C/o M/s. Ssekaana Associated Advocates & Consultants,*
 P.O. Box 70075, Kampala.
 (22) *Date of filing application*— 3rd November, 2008.

- (21) APPLICATION NO. 31683 IN PART "A".
 (52) Class 9.
 (54)

Afrilink PLUS

- (53)
 (59)
 (64)
 (57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Africa Online (U) Ltd.
 (77) *Address*— P.O. Box 29331, Kampala.
 (74) *C/o M/s. Ssekaana Associated Advocates & Consultants,*
 P.O. Box 70075, Kampala.
 (22) *Date of filing application*— 3rd November, 2008.

- (21) APPLICATION NO. 31684 IN PART "A".
 (52) Class 9.
 (54)

Afri MAX

- (53)
 (59)
 (64)
 (57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Africa Online (U) Ltd.
 (77) *Address*— P.O. Box 29331, Kampala.
 (74) *C/o M/s. Ssekaana Associated Advocates & Consultants,*
 P.O. Box 70075, Kampala.
 (22) *Date of filing application*— 3rd November, 2008.

- (21) APPLICATION NO. 31685 IN PART "A".
 (52) Class 9.
 (54)

Afri MAX Fast Surf

- (53)
 (59)
 (64)
 (57) *Nature of goods*— All goods included in Class 9.
 (73) *Name of applicant*— Africa Online (U) Ltd.
 (77) *Address*— P.O. Box 29331, Kampala.
 (74) *C/o M/s. Ssekaana Associated Advocates & Consultants,*
 P.O. Box 70075, Kampala.
 (22) *Date of filing application*— 3rd November, 2008.

- (21) APPLICATION NO. 31099 IN PART "A".
 (52) Class 33.
 (54)



- (53) *Disclaimer*—Registration of this Trademark shall give no right to the exclusive use of the words "REAL DISTILLERS", "GIN", "TRIPPLE DISTILLED" "FEEL THE POWER" except as represented.

- (59)
 (64)
 (57) *Nature of goods*— Alcoholic beverage.
 (73) *Name of applicant*— Real Distillers Ltd.
 (77) *Address*— P.O. Box 28244, Kampala.
 (74)
 (22) *Date of filing application*— 10th June, 2008.

Kampala, KATUTSI VINCENT
 14th November, 2008. *Assistant Registrar of Trade Marks*

- (21) APPLICATION NO. 31659 IN PART "A".
 (52) Class 09.
 (54)

REACHOUT, Healthy Finance by Barclays.

- (53) *Disclaimer*—Registration of this Trademark shall give no right to the exclusive use of the words "Healthy, Finance, and by" except as represented.

- (59)
 (64)
 (57) *Nature of goods*— Magnetic cards; magnetically encoded and smart (programmable) cards.
 (73) *Name of applicant*— Barclays Bank Plc. A Corporation registered in the United Kingdom.
 (77) *Address*— C/o 1 Churchill Place, London E14 5HP, United Kingdom.
 (74) *C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates,* 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 28th October, 2008.

- (21) APPLICATION NO. 31660 IN PART "A".
 (52) Class 16.
 (54)

REACHOUT, Healthy Finance by Barclays.

- (53) *Disclaimer*—Registration of this Trademark shall give no right to the exclusive use of the words "Healthy, Finance, and by" except as represented.

- (59)
 (64)
 (57) *Nature of goods*— Paper, cardboard and goods made from these materials for use in insurance services; financial services; private banking services; monetary affairs; financial management; administration and valuation services; financing and procurement of financing; financial loan advisory services; loan procurement services; mortgage, banking, investment management.

trustee and financial advisory services; deposit taking, savings, investment, mortgage and real estate agency services; financial administration services; micro-financing services; financing services for the securing of funds; pension fund administration; financing services for the securing of funds for others and for the financing and arranging of loans; services for the financing of home loans; valuation of chattels; nominee services; stock broking services; tax services; pension fund services; public and private equity financing; funds transfer services; brokerage agencies for insurance and credit; management of wealth; issuing of traveller cheques; credit card, charge card, cash card, cheque guarantee card, purchase, payment and debit card services; financial planning and investment advisory services; provision of finance, money exchange and money transmission services; real estate appraisals, brokerage, leasing, management and valuations; real estate selection and acquisition; rent collection; renting and leasing of premises; credit card services; credit, discount and loyalty card services; issuance of tokens of value for use in loyalty schemes; information, advisory and consultancy services relating to the aforementioned services.

(73) *Name of applicant*— Barclays Bank Plc, A Corporation registered in the United Kingdom.

(77) *Address*— C/o 1 Churchill Place, London E14 5HP, United Kingdom.

(74) C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.

(22) *Date of filing application*— 28th October, 2008.

(21) APPLICATION NO. 31559 IN PART "A".

(52) Class 09.

(54)



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(57) *Nature of goods*— Electrical and electronic communications and telecommunications apparatus and instruments; communications and telecommunications apparatus and instruments; electrical and electronic apparatus and instruments all for processing, logging, storing, transmission, retrieval or reception of data; apparatus and instruments for recording, transmission, amplifying or reproduction of sound, images, information or encoded data; cameras; photographic apparatus, instruments and equipment; image processing apparatus, instruments and equipment; television and radio apparatus and instruments; telecommunication, radio and television broadcasting transmitters and receivers; apparatus for access to broadcast or transmitted programmes; holograms; computers; peripheral equipment for computers; programmed-data-carrying electronic circuits; computer programs; computer software; discs, tapes and wires all being magnetic data carriers; blank and pre-recorded magnetic cards; data cards; memory cards; smart cards; cards containing microprocessors; integrated circuit cards; electronic identification cards; telephone

cards; telephone credit cards; credit cards; debit cards; cards for electronic games designed for use with telephones; CD ROMS; magnetic, digital and optical data carriers; magnetic, digital and optical data recording and storage media (blank and pre-recorded); computer software supplied from the Internet; electronic publications (downloadable) provided on-line from computer databases or the Internet; computer software and telecommunications apparatus (including modems) to enable connection to databases, local area networks and the Internet; computer software to enable teleconferencing, videoconferencing and videophone services; computer software to enable searching and retrieval of data; computer software for accessing databases, telecommunications services, computer networks and electronic bulletin boards; computer games software; digital music (downloadable) provided from a computer database or the Internet; digital music (downloadable) provided from MP3 Internet websites; devices for playing music received from the Internet; MP3 players; photographs, pictures, graphics, sound bytes, films, videos and audio-visual programmes (downloadable) provided on-line or from computer databases or the Internet or Internet websites; remote monitoring apparatus and instruments; computer software for use in remote monitoring; satellite transmitters and receivers; telecommunications and broadcasting satellites; radio telephone beacons and telephone masts; electric wires and cables; optical cables; resistance wires; electrodes; telecommunications systems and installations; terminals for telephone networks; telephone switchboards; telecommunications signal input, storage, conversion and processing apparatus; telephone equipment; equipment for fixed, transportable, mobile, hands-free or voice-activated telephones; multimedia terminals; interactive terminals for displaying and ordering goods and services; paging, radio paging and radio-telephone apparatus and instruments; telephones, mobile telephones and telephone handsets; facsimile machines; accessories for telephones and telephone handsets; adapters for use with telephones; battery chargers for use with telephones; desk or car mounted units incorporating a loudspeaker to allow a telephone handset to be used hands-free; in-car telephone handset cradles; bags and cases specially adapted for holding or carrying portable telephones and telephone equipment and accessories; computerised personal organisers; aerials; batteries; micro processors; key boards; modems; calculators; display screens; electronic global positioning systems; electronic navigational, tracking and positioning apparatus and instruments; monitoring (other than in-vivo monitoring) apparatus and instruments; radio apparatus and instruments; electrical control, testing (other than in-vivo testing), signalling, checking (supervision) and teaching apparatus and instruments; optical and electro-optical apparatus and instruments; video films; audio-visual apparatus and equipment electronic games equipment and apparatus; electrical and electronic accessories and peripheral equipment designed and adapted for use with the computers, audio-visual apparatus and electronic games equipment and apparatus; parts and fittings for all the aforesaid goods.

- (73) *Name of applicant*— Augere Holdings (Netherlands) B.V. A Netherlands Company.
 (77) *Address*— Fred Roeskestraat 123-1, 1076 EE Amsterdam, The Netherlands, Netherlands.
 (74) *C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.*
 (22) *Date of filing application*— 7th October, 2008.

- (21) APPLICATION NO. 31560 IN PART "A".
 (52) Class 16.
 (54)



- (53)
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 (57) *Nature of goods*— Paper, card, cardboard and goods made from these materials, not included in other classes; printed matter; photographs; pictures; picture frames; books; magazines; periodicals; printed publications; writing instruments; stationery; stationery items; office requisites; stationery storage items not included in other classes; desk tidies; drawing and painting materials; notebooks, address books, diaries and books for personal record use; bookmarks; calendars; posters; planners; modelling materials not included in other classes; instructional and teaching materials; carry bags of paper, card and plastic included within class 16.
 (73) *Name of applicant*— Augere Holdings (Netherlands) B.V. A Netherlands Company.
 (77) *Address*— Fred Roeskestraat 123-1, 1076 EE Amsterdam, The Netherlands, Netherlands.
 (74) *C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.*
 (22) *Date of filing application*— 7th October, 2008.

- (21) APPLICATION NO. 31617 IN PART "A".
 (52) Class 05.
 (54)

MIXTARD

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Anti-diabetic preparations.
 (73) *Name of applicant*— Novo Nordisk A/S, a Danish Company.
 (77) *Address*— Novo Alle, DK-2880 Bagsvaerd, Denmark.
 (74) *C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.*
 (22) *Date of filing application*— 21st October, 2008.

- (21) APPLICATION NO. 31609 IN PART "A".
 (52) Class 29.
 (54)

NUTRI-MUM

- (53)
 (59)

- (64)
 (57) *Nature of goods*— Meat, fish, poultry and game, meat extracts; preserved, frozen, dried and cooked fruits and vegetables; jellies, jams, compotes; eggs, milk and milk products; edible oils and fats; dairy and soy-based products.

- (73) *Name of applicant*— Kraft Foods Global Brands LLC, a U.S.A Limited Liability Company.
 (77) *Address*— Three Lakes Drive, Northfield, Illinois, United States of America.
 (74) *C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.*
 (22) *Date of filing application*— 20th October, 2008.

- (21) APPLICATION NO. 31622 IN PART "A".
 (52) Class 12.
 (54)



- (53)
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 (64)
 (57) *Nature of goods*— Vehicles; apparatus for locomotion by land, air or water; alarms, theft prevention and anti-theft warning apparatus, equipment and installations for motor vehicles.
 (73) *Name of applicant*— Allied Technologies Limited, a South African Company.
 (77) *Address*— 79, Central Street, Houghton, Johannesburg, Gauteng, South Africa.
 (74) *C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.*
 (22) *Date of filing application*— 23rd October, 2008.

- (21) APPLICATION NO. 31611 IN PART "A".
 (52) Class 16.
 (54)

HELLO MONEY

- (53)
 (59)
 (64)
 (57) *Nature of goods*— Paper, cardboard and goods made from these materials not included in other classes: printed matter, books, booklets, catalogues, magazines, periodical publications; manuals; travellers' cheques, money orders, money drafts; cheques; cardboard and plastic cards, materials for recordal of computer programs and data; book binding materials; photographs; stationery; writing instruments; files and folders; document wallets; adhesives for stationery for household purposes; artists; materials; paint brushes; type-writers and office requisites (except furniture); instructional and teaching materials for packaging; printing blocks.
 (73) *Name of applicant*— Barclays Bank Plc. A Company registered in the United Kingdom.

- (77) *Address*— C/o Barclays Bank of Uganda Limited, Barclays House, Plot 4, Hannington Road, P.O. Box No. 7101, Kampala, Uganda.
- (74) C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 20th October, 2008.

(21) APPLICATION NO. 31308 IN PART "A".

(52) Class 09.

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 **socomec**

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(64)

- (57) *Nature of goods*— Scientific, measuring, signaling, checking (supervision) apparatus and instruments, apparatus, instruments and equipment for conducting, switching, transforming, accumulating, regulating or controlling electrical current, namely: switches, disconnection switches, fused switches, isolating switches, cut-out switches, fuses, fuse holders, circuit-breakers, contact breakers and remote-control switches, contactors, connectors, relays, change-over switches, rectifiers, chargers, electronic or electrical power rectifiers and regulators, converters, frequency converters, namely for aeronautics, current voltage and frequency converters and transformers, static converters, static inverters, electrical and electronic inverters, sensors, electrical counters, analogue counters, digital counters, hour meters, casings for electrical material, cables and connectors for electrical cables, batteries, battery chargers, battery converters, accumulators, cells, cell elements, electrical sockets, electrical insulators for circuit protection, electrical insulators for lighting conductors, thermal regulation, charge transfer modules, inverters, power regulators, active filters, rephrasing capacitors, controllers analyzers, programmable control and protection controllers for circuits, goods and persons. Measuring instruments and apparatus for electrical values and parameters, storage elements, electrical terminals; electronic display boards and consoles, electrical control panels, switchboards and distribution boards, electrical integrated circuit boards, electrical switchboards, electrical switching, control and switch-off consoles, electrical connection, protection and switching cabinets. Supports for boards, printed circuit boards and electronic circuits. Static uninterrupted electrical power supply circuits, remote-controlled circuits. Testers and monitors, electrical insulation monitors, detectors and insulators. Protection devices and circuits for the static uninterrupted electrical power supply, carrier current transmission devices. Electrical systems and equipment, distribution, connection and coupling systems for electrical circuits, motor starting and automated control and equipment systems, compensation systems, uninterrupted supply systems. Equipment for data processing and computers, peripheral equipment for computers, data networks including the cables, the monitors, the servers, the modems and the

network boards, data acquisition centres, programmable logic controllers, calculators, data processing accessories for calculators, namely; printers, memory modules, interface circuits, calculator software, electronic and electrical components for computers and electrical control devices. Monitoring and alarm devices, namely; computers, microcomputers, micro calculators, micro organizers and microcontrollers, their peripheral equipment and their elements including the screens, the keyboards, the printers, the scanners, the digital display tables, the memory circuits, the graphic boards, the sound boards, the motherboards, the memory boards, the telecommunication interface boards, the power supply, connecting and telecommunication cables, the industrial automatic controller tables, the computer programs, including the software, software packages, data and magnetic recording media including disks, diskettes, magnetic tapes, cassettes, optical disks.

(73) *Name of applicant*— Socomec, Limited, a French Societe Anonyme.

(77) *Address*— 1, Rue de Westhouse, 67230 Benfeld, France.

(74) C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.

(22) *Date of filing application*— 28th July, 2008.

(21) APPLICATION NO. 31623 IN PART "A".

(52) Class 16.

(54)

LIBERTY LIFE

(53)

(59)

(64) *Association*—To be associated with T.M No. 27048.

(57) *Nature of goods*— Paper, card, cardboard and goods made from these materials, not included in other classes; printed matter; book-binding material, photographs; stationery; adhesives for stationery or household purposes; typewriters and office requisites (except furniture); instructional and teaching material (except apparatus); plastic materials for packaging (not included in other classes); printers' type; printing blocks.

(73) *Name of applicant*— Liberty Group Limited, a South African Company.

(77) *Address*— 1 Ameshoff, Street, Braamfontein, Johannesburg, Gauteng, Republic of South Africa.

(74) C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.

(22) *Date of filing application*— 23rd October, 2008.

Kampala, MERCY KYOMUGASHO K. NDYAHIKAYO, 12th November, 2008. *Assistant Registrar of Trade Marks*

(21) APPLICATION NO. 31541 IN PART "A".

(52) Class 32.

(54)

NOVIDA

(53)

(59)

(64)

(57) *Nature of goods*— Beers; mineral and aerated waters and other non-alcoholic drinks; fruit drinks and fruit juices; syrups and other preparations for making beverages.

(73) *Name of applicant*— Waveside Proprietary Limited, a South African Company.

(77) *Address*— 9 Junction Avenue Johannesburg, South Africa.

(74) C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.

(22) *Date of filing application*— 1st October, 2008.

(21) APPLICATION NO. 31544 IN PART "A".

(52) Class 32.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Beers; mineral and aerated waters and other non-alcoholic drinks; fruit drinks and fruit juices; syrups and other preparations for making beverages.

(73) *Name of applicant*— Waveside Proprietary Limited, a South African Company.

(77) *Address*— 9 Junction Avenue Johannesburg, South Africa.

(74) C/o Ms. Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building P.O. Box 7166, Kampala.

(22) *Date of filing application*— 2nd October, 2008.

(21) APPLICATION NO. 31721 IN PART "A".

(52) Class 29.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Cheese, snacks, noodles and all goods included in Class 29.

(73) *Name of applicant*— Tamanshan Food Develop (U) Ltd.

(77) *Address*— P.O. Box 12282, Kampala.

(74)

(22) *Date of filing application*— 10th November, 2008.

(21) APPLICATION NO. 31722 IN PART "A".

(52) Class 30.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Biscuits, bread, cakes, confectionery and all goods included in Class 30.

(73) *Name of applicant*— Tamanshan Food Develop (U) Ltd.

(77) *Address*— P.O. Box 12282, Kampala.

(74)

(22) *Date of filing application*— 10th November, 2008.

(21) APPLICATION NO. 31723 IN PART "A".

(52) Class 32.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Fruits, cocktail, drinks (non-alcoholic) and all goods included in Class 32.

(73) *Name of applicant*— Tamanshan Food Develop (U) Ltd.

(77) *Address*— P.O. Box 12282, Kampala.

(74)

(22) *Date of filing application*— 10th November, 2008.

Kampala,

MAUDAH ATUZARIRWE,
12th November, 2008. Assistant Registrar of Trade Marks

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 215 Plot 162 Land at Kulambiro.

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

Kampala,

DDAMULIRA AHMED.
17th November, 2008. for Ag. Commissioner Land Registration.

IN THE MATTER OF THE BIRTHS AND DEATHS

REGISTRATION ACT CAP. 190

AND THE OATHS ACT CAP. 52

AND

IN THE MATTER OF A DEED POLL BY MWEBEMBEZI

BAKETUNGA MILTON

DEED POLL

KNOW ALL YE MEN to whom these presents shall come that by this Deed Poll dated 6th of October, 2008 MWEBEMBEZI BAKETUNGA MILTON of P.O. Box 2064, Kampala do hereby make known that I have from this 6th day of October, 2008 renounced and abandoned the use of the names MWEBEMBEZI BAKETUNGA MILTON and in view thereof I have assumed and adopted the use of the name MAX.K.M. MWEBEMBEZI and therefore, I shall henceforth be known and called MAX.K.M. MWEBEMBEZI and all future documents and correspondences shall bear or refer to MAX.K.M. MWEBEMBEZI.

Declared by the said MAX.K.M. MWEBEMBEZI at Kampala this 7th day of November, 2008.

MAX.K.M. MWEBEMBEZI.

Deponent.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 228 Plot 1581 Land at Mbalwa.

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

Kampala, **ORIIKIRIZA AMBROSE,**
20th October, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 82 Plot 425 Land at Kungu.

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

~~Kampala~~ **ORIIKIRIZA AMBROSE,**
~~17th November, 2008.~~ *for Ag. Commissioner Land Registration*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 970 Folio 12 Plot No. 1
Mawogola Block 195 Land at Lugazi, Masaka.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kalidi Jumba of P.O. Matete, Lugazi, Mawogola, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, **EDWARD KARIBWENDE,**
11th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 12 Plots 347 & 370 Land at Mengo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Yunia Frances Nalima Kulubya, Samwiri Mugambe Kulubya, Serwana Kityaba Kulubya, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, **VERONICA NAMUTEBI SSENABULYA**
17th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 441 Plot 8 Land at Bumbu.

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

Bukalasa, **NABUKEERA MADINAH**
12th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 58 Folio 17 Plot No. 33
William Street Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kassam Mohamed & Sons Limited of P.O. Box 32, Hoima, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, **SARAH KULATA BASANGWA,**
14th November, 2008. *Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 139 Plots 176, 177, 179, 180, 181, 182,
183, 184, 185, 186, 187 Area 3.983 Hectares Land at
Kaswa.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Rev. Yafesi Mwanje of P.O. Box 14297, Kampala a special Certificate of Title under the above Block and Plots, the duplicate Certificate of Title which was originally issued having been lost.

Bukalasa, **NABUKEERA MADINAH**
15th October, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 978 Folio 20 Plot No. 2
Mawogola Block 195 Land at Lugazi, Masaka.

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

Kampala, **EDWARD KARIBWENDE,**
11th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 164 Folio 1 Plot No. 10 Block “XLII” Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Nile Travel Agencies Limited of P.O. Box 2254, 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 KULATA BASANGWA,
23rd June, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 150 Folio 17 Plot No. 20 Iganga Road, Jinja.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of The Hoima Cotton Company Limited of P.O. Box 47, Jinja, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, EDWARD KARIBWENDE,
10th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 232 Folio 6 Plot No. 35 Lubas Road, Jinja.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of The Hoima Cotton Company Limited of P.O. Box 47, Jinja, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, EDWARD KARIBWENDE,
10th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 204 Plot 407 Land at Kawempe.

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

Kampala, DAN OUNDO MALINGU
10th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 1435 Folio 19 Plot Nos. 22 and 26 Labour Lines Road, Gulu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Bonifes E. Otim of P.O. Box 1109, Kampala, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, G.K MPAKA,
24th July, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 233 Plot 3645 Land at Namugongo.

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

Kampala, AMBROSE ORIIKIRIZA,
13th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buhwezhu Block 22 Plot 2 Ankole.

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

Mbarara, J.K KARUHANGA,
29th September, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 11 Plot 1416 Land at Nsike.

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

Kampala, NYOMBI V. ROBERT,
19th August, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 204 Plot 50 16.20 Hectares at Bulera Estate.

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

Mityana. JANET NABUUMA
12th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buwekula Block 65 Plot 4, 259.0 Hectares at Naluwondwa & Kiziba.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Willy Zikyalimo of P.O. Box 54, Kiboga, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana. JANET NABUUMA
28th October, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buddu Block 238 Plots 6 and 18 & Block 239 Plot 16.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Yozefu Nsubuga c/o Kusiima & Co. Advocates (Administrator) Simon Kasozi Dec'd, a special Certificate of Title under the above mentioned Blocks and Plots, the Certificate of Title which was originally issued having been lost.

Masaka. G.H. NSUBUGA
17th October, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 489 Plot 69 Land at Kasuku.

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

Kampala. VERONICA NAMUTEBI SSENABULYA
17th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 166 Plot 20 16.65 Hectares at Naama Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Eriyasafu Nsohya & Samwiri Musoke, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana. JANET NABUUMA
11th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 619 Plot 19 Area 2.45 Hectares at Bulema.

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

Bukalasa. NABUKEERA MADINAH
17th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 15 Plot 174 Land at Kibuli.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kibuuka Asumani of P.O. Box 2161, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala. DAN OUNDO MALINGU
13th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buruli Block 91 Plot 24 Area 139.5 Hectares at Kicwabugingo.

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

Bukalasa. NABUKEERA MADINAH
12th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 196 Plot 322 Land at Kumamboga.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Patrick B. Kiwanuka of P.O. Box 4999, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, NYOMBI V. ROBERT
24th October, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 223 Plot 468 Land at Namugongo.

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

Kampala, VERONICA NAMUTEBI SSENABULYA
14th November, 2008. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 120 Plot 75 Land at Kitagobwa.

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

Kampala, MUHEREZA EDWIN
10th October, 2008. *for Ag. Commissioner Land Registration*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 232 Plot 1200 at Kireka & Banda.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Isiraeri Paulo Sentongo Zavuga, Cyprian Asaph Kabengwa Kibira, Victoria Kezia Namuddu Nakaima, Mordecai Kkubo Katumba & Violst Munyaga of Kireka, Kyadondo, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, MUHEREZA EDWIN.
17th November, 2008. *for Ag. Commissioner Land Registration*

THE BIRTHS AND DEATHS REGISTRATION ACT
CAP. 309 LAWS OF UGANDA.

DEED POLL.

KNOW ALL MEN by these presents that I TOTO AWOR ELIZABETH c/o Mulago Hospital P.O.Box 7051 Kampala who has hitherto been variously and inter changeably known by the names TOTO ALLA ELIZABETH and TOTO AWOR ELIZABETH or by any other order of the said name DO HEREBY ABSOLUTELY RENOUNCE the use of the name TOTO ALLA ELIZABETH and ADOPT and ASSUME the name TOTO AWOR ELIZABETH and declare my full and proper name to be TOTO AWOR ELIZABETH, and for the purpose of evidencing such assumption of my name, I hereby declare that I shall at all times, hereafter in all records, deeds, documents, and other writings in all action, suits and proceedings as well as in all dealings and transactions, matter and things whatsoever and upon all occasions, use and subscribe the said name of TOTO AWOR ELIZABETH only.

AND I therefore hereby expressly authorize and requisite all persons whomsoever at all times to designate, describe and address me by my said lawful and proper name of TOTO AWOR ELIZABETH.

IN WITNESS whereof, I the said TOTO AWOR ELIZABETH have executed this deed and hereunto subscribed my proper name of TOTO AWOR ELIZABETH.

SIGNED at Kampala by the said TOTO AWOR ELIZABETH this 29th day of October, 2008.

TOTO AWOR ELIZABETH
Renouncer.

IN THE HIGH COURT OF UGANDA AT NAKAWA
CENTRAL CIRCUIT

ADMINISTRATION CAUSE NO. 388 OF 2008

In the Matter of the Estate of the Late Yusufu Kalule
Formerly of Kalagala LC I Magala, Sekanyonyi
Subcounty, Mityana District
and

In the Matter of an Application for Probate of
Administration by Nabutto Proscovia (Widow) of the
deceased of Kalagala LC I Magala, Sekanyonyi Subcounty,
Mityana District.

NOTICE OF APPLICATION

TO WHOM IT MAY CONCERN

TAKE NOTICE THAT an Application for Letters of Administration to the estate of the late Yusufu Kalule has been lodged to this Honourable Court by Nabutto Proscovia (Widow) of the deceased of Kalagala LC I Magala, Sekanyonyi Subcounty, Mityana District.

This Court will proceed to grant the same if no caveat is lodged with this Court within fourteen (14) days from the date of publication of this Notice, unless cause be shown to the contrary.

Dated at Kampala this 6th day of November, 2008.

THADEUS OPIE
Registrar

STATUTORY INSTRUMENTS

2008 No. 49.

The Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Bujumba County Constituency, Kalangala District and Sembabule District) Instrument, 2008.

Under Section 19(8)(c) of the Electoral Commission Act, Cap 140.

IN EXERCISE of the powers conferred upon the Electoral Commission under section 19(8)(c) of the Electoral Commission Act, Cap 140, this Instrument is made this 19th day of November, 2008.

1. Title.

This Instrument may be cited as the Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Bujumba County Constituency, Kalangala District and Sembabule District) Instrument, 2008.

2. Appointment of date of completion.

The 26th day of November, 2008, is hereby appointed as the date upon which the Commission shall complete the exercise of updating the Voters' Register for purposes of the by-election in the following specified Electoral Areas in Bujumba County Constituency, Kalangala District and Sembabule District—

- (a) Mitima Parish, Lugusulu Sub-county;
- (b) Bbeta Parish, Mugoye Sub-county;
- (c) Mabindo Parish, Mijwala Sub-county; and
- (d) Mitete Parish, Matete Sub-county.

3. No application accepted after appointed date.

For purposes of paragraph 2 of this Instrument, after the appointed date, no application form from the specified Electoral Areas shall be accepted by the Electoral Commission, seeking—

- (a) to register as a voter; or
- (b) to transfer to a new voting location.

ENG. DR. BADRU M. KIGGUNDU,
Chairman, Electoral Commission

ACTS SUPPLEMENT

to The Uganda Gazette No. 58 Volume CI dated 21st November, 2008.

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

Act 18

Finance Act

2008

THE FINANCE ACT, 2008.

ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY

1. Commencement.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002

2. Amendment of Finance (No.2) Act, 2002.

PART III—AMENDMENT OF FINANCE 2006

3. Amendment of Finance Act, 2006

PART IV—WAIVER OF TAX ARREARS

4. Waiver of tax, duty, interest and penalties on arrears outstanding on or before 1st July, 2002

PART V—REPEAL OF SECTION 7 OF
THE FINANCE (NO. 1) ACT, CAP. 187.

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187.

THE FINANCE ACT, 2008.

An Act to amend the Finance (No. 2) Act, 2002 to change the levy on the export of raw hides and skins of animals; to amend the Finance Act, 2006 to change the fees relating to services and various documents under the Traffic and Road Safety Act, 1998; to vary the rates of the environmental levy; to provide for the waiver of arrears of tax, duty, interest and penalties due on or before 30th June, 2002 and still outstanding by 30th June 2008; to repeal section 7 of the Finance (No. 1) Act Cap. 187 and for related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows—

PART I—PRELIMINARY.**1. Commencement.**

This Act shall be deemed to have come into force on 1st July, 2008.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002.**2. Amendment of Finance (No. 2) Act, 2002.**

The Finance (No. 2) Act, 2002 is amended by substituting for section 9(1) of that Act the following—

“(1) There shall be charged and collected by the Uganda Revenue Authority on any person exporting raw hides and skins of animals, (fresh or salted, dried or limed, pickled or otherwise preserved but not tanned, parchment dressed or further prepared) whether or not de-headed or split, a levy at a rate of US\$0.40 per kg.”

PART III—AMENDMENT OF FINANCE ACT, 2006.**3. Amendment of Finance Act, 2006.**

The Finance Act, 2006 is amended by—

(a) substituting for the First Schedule the following—

“SCHEDULE

FEES FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE
TRAFFIC AND ROAD SAFETY ACT, 1998; Cap 361

<i>Item</i>	<i>Fees</i>	
1.	Registration fees on new registration	
	Vehicles for transport of persons, hearses	
(a)	Sedan cars, saloon cars estate cars excluding dual purpose goods and passenger vehicles	750,000
(b)	Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	850,000
(c)	Medium Omni buses and heavy omnibuses having seating accommodation for more than 28 passengers	1,000,000
(d)	Ambulances and prisons vans	250,000
(e)	Hearses	750,000
	Goods vehicles (including dual purpose vehicles/passenger vehicles), light goods vehicles	
(f)	Agricultural Tractors	250,000
(g)	Goods vehicles with two tonnes or less of loading capacity	700,000
(h)	Goods vehicles with more than two tonnes loading capacity and less than seven tonnes loading capacity	800,000
(i)	Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity	850,000
(j)	Goods vehicles with ten tonnes or more of loading capacity	1,100,000
(k)	Prime movers/Tractor heads	1,100,000
(l)	Engineering plant and other related vehicles	1,200,000
(m)	Agricultural trailers	300,000
(n)	Trailers and semi trailer with gross weight less than seven tonnes	700,000
(o)	Trailers and semi trailer with gross weight of seven tonnes or more	1,000,000
2.	Re-registration fees for motor vehicles	300,000
3.	Registration fees for motor cycles	180,000
4.	Re-registration fees for motor cycles	150,000

5.	Registration fees for personalized number plate vehicles	5,000,000
6.	Registration fees for personalized number plate for motor cycles	1,000,000
7.	Alteration of particulars motor vehicles (each item)	15,000
8.	Certified copies of records	15,000
9.	Search fees	15,000
10.	Dealers motor vehicle licence per year	200,000
11.	Duplicate number plates	15,000
12.	OTV fees	
(a)	Commercial vehicles not exceeding two tons	60,000
(b)	Commercial vehicles exceeding two tons loading capacity	150,000
13.	Transfer fees	
(a)	Motor Cycle	40,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	50,000
(c)	Other motor vehicles, trailers, tractors or engineering plant	70,000
14.	Duplicate receipt and other license certificate	15,000
15.	Duplicate registration book	15,000
16.	Duplicate driving permit	30,000
17.	Vehicle examination fees(Inspection fees)	
(a)	Motor Cycles	5000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	10,000
(c)	Other motor vehicles, trailers, tractors or engineering Plants	10,000
(d)	Agricultural tractors	10,000
18.	Driving permits(Original)	
(a)	one year	45,000
(b)	three years	55,000

	Driving permit(renewal)	
(a)	one year	35,000
(b)	three years	45,000
19.	Driving permit exchange	
(a)	one year	40,000
(b)	three years	55,000
20.	Driving permit provisional	15,000
21.	Accident report	60,000
22.	Sketch plan	20,000
23.	Test fees(per class)	20,000
24.	Endorsement of third party interest	40,000
25.	Extension(per class)	25,000
26.	Duplicate order form	15,000
27.	Form fees(per form)	5,000
28.	Order form (set)	4,000
29.	Cancellation fees	15,000
30.	De-registration for export	
(a)	Motor cycles	180,000
(b)	Station wagon	350,000
(c)	Salon vehicles	300,000
(d)	Commercial vehicles	400,000
(e)	Agricultural tractors	10,000,000
(f)	Omnibus	400,000
(g)	Engineering plant and other related vehicles	10,000,000
(h)	Agricultural trailers	2,000,000”

(b) by substituting for the Second Schedule the following—

“SECOND SCHEDULE

Section 3

ENVIRONMENTAL LEVY

- | | | |
|-----|---|-------------------|
| (a) | Motor vehicles (excluding goods vehicles) 20% of CIF value which are 8 years old and above | |
| (b) | Fridges | Shs.60, 000/= |
| (c) | TVs | Shs.60,000/= |
| (d) | Cookers | Shs.60,000/= |
| (e) | Radios | Shs.30,000/= |
| (f) | Other household appliances | Shs.20,000/= |
| (g) | used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or any of the items mentioned in this paragraph | 20% |
| (h) | Worn clothing, worn shoes and other worn articles | 5% of CIF value.” |

PART IV—WAIVER OF TAX ARREARS.

4. Waiver for tax, duty, interest and penalties on arrears outstanding on or before 30th June, 2002 and still outstanding by 30th day of June, 2008.

(1) All arrears of value added tax, income tax, excise duty, import duty, penal tax and interest shall be waived.

(2) Subsection (1) applies to arrears due on or before the 30th day of June, 2002 and still outstanding by 30th June 2008.

PART V—REPEAL OF SECTION 7 OF THE FINANCE (NO. 1) ACT, CAP. 187

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187

Section 7 of the Finance (No.1) Act 1999 is repealed.

Cross References

Traffic and Road Safety Act, 1998 Cap. 361

Finance (No. 1) Act, Cap. 187

Finance (No. 2) Act, 2002, Act No. 28 of 2002

Finance Act, 2006, Act No. 32 of 2006

ACTS SUPPLEMENT

to The Uganda Gazette No. 58 Volume CI dated 21st November, 2008.

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Act 19 *Income Tax (Amendment) (No. 2) Act* **2008**

THE INCOME TAX (AMENDMENT) (No. 2) ACT, 2008.

ARRANGEMENT OF SECTIONS

Section.

1. Commencement
2. Application of Act
3. Amendment of section 2 of Principal Act
4. Amendment of section 21 of Principal Act
5. Amendment of section 22 (Expenses of deriving income) of Principal Act
6. Insertion of Part IXA to principal Act
7. Amendment of section 157 of principal Act
8. Insertion of section 158A of principal Act

THE INCOME TAX (AMENDMENT) (No. 2) ACT, 2008.

An Act to amend the Income Tax Act Cap. 340 to provide for the taxation of income of airlines; to provide incentives to persons engaged in agro-processing; to exempt business income of persons derived from operating and managing educational institutions; to exempt from tax interest on deposit auction funds; to provide for the deduction of local service tax; to provide for the taxation of petroleum operations; to provide for use of information technology in tax formalities and procedures and for related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall be deemed to have come into force on 1st July 2008.

2. Application of Act

This Act applies to years of income commencing on or after 1st July 2008, except for Part IXA which shall apply to years of income commencing on or after 1st July 1997.

3. Amendment of section 2 of principal Act

Section 2 of the Income Tax Act, in this Act referred to as the principal Act, is amended by inserting the following definition in the appropriate alphabetical order—

“petroleum agreement” means an agreement for the grant of a licence for petroleum exploration, development and production between the Government and a contractor;”

4. Amendment of section 21 of principal Act

Section 21 of the principal Act is amended by—

(a) Substituting for subsection (1) (x) the following—

“(x) the income of a person derived from the operation of aircraft in domestic and international traffic or the leasing of aircraft;”

(b) inserting immediately after subsection (1) (y) the following—

“(z) the income of a person derived from agriculture where the person—

- (i) applies in writing to the Commissioner to be issued with a certificate of exemption at the beginning of his or her investment;
 - (ii) invests in new plant and machinery to process agricultural products for final consumption;
 - (iii) processes agricultural products grown or produced in Uganda;
 - (iv) is located at least 30 kilometres outside Kampala district;
 - (v) commits to regularly fulfil all obligations in this Act relating to his or her investment;
 - (vi) has been issued with a certificate of exemption by the Commissioner;
- (aa) income derived by a person from managing or running an educational institution;
- (ab) interest earned by a person on deposit auction funds issued by the Bank of Uganda for the purposes of liquidity management.”

5. Amendment of section 22 (Expenses of deriving income) of principal Act.

Section 22 of the principal Act is amended—

(a) by substituting for subsection (1) (d) the following—

“(d) local service tax paid by an individual;”

(b) by inserting immediately after subsection (1)(d) the following—

“(e) private employers who employ ten or more persons with disabilities either as regular employees, apprentices or learners on full times basis shall be entitled to tax deduction of fifteen percent of all payable tax upon proof to the Uganda Revenue Authority;

(f) section 17 of the Persons with Disabilities Act is repealed.”

(c) by repealing subsection (6).

6. Insertion of Part IXA to principal Act.

The following Part is inserted immediately after Part IX of the principal Act—

“PART IXA—SPECIAL PROVISIONS FOR THE TAXATION OF PETROLEUM OPERATIONS

89A. Interpretation.

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

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

- “contract area” means an area that is the subject of a petroleum agreement and, if any part of that area is relinquished under the petroleum agreement, the contract area is the contract area as originally granted;
- “contractor” means a person with whom the Government enters into a petroleum agreement;
- “decommissioning plan” means the decommissioning plan of a contractor approved under a petroleum agreement;
- “development expenditure” means expenditure incurred, after approval of a development plan, in undertaking development operations including in the acquisition of a depreciable asset used in such operations and an expenditure treated as development expenditure under a petroleum agreement, but does not include any expenditure incurred in the acquisition or construction of a pipeline (not for use in petroleum operations) or expenditure that is not allowed as a deduction under section 22(2) or 23;
- “development plan” means the plan for development and production of petroleum resources in the contract area approved under a petroleum agreement;
- “exploration expenditure” means expenditure incurred, prior to approval of a development plan, in undertaking exploration operations, including in the acquisition of a depreciable asset used in those operations and an expenditure treated as exploration expenditure under a petroleum agreement, but does not include expenditure that is not allowed as a deduction under section 22(2) or 23;
- “participation dividend”, in relation to a resident contractor, means a dividend paid by the contractor to a non-resident company that has a 10% or greater voting interest in the voting power of the contractor;

“petroleum operations” means exploration operations and development operations authorized under a petroleum agreement;

“recoverable cost” means a cost of a contractor that is recoverable under a petroleum agreement out of the gross revenues from the sale of petroleum;

“subcontractor” means a person supplying goods or services to a contractor in respect of petroleum operations.

(2) Unless the context otherwise requires, any term that is not defined in this Act but which is defined in the Petroleum (Exploration and Production) Act has the meaning assigned to it in the Petroleum (Exploration and Production) Act.

89B. Taxation of contractors and subcontractors

(1) A contractor and a subcontractor is subject to tax in accordance with this Act subject to the modifications in this Part.

(2) Where there is inconsistency in the taxation of a contractor or subcontractor as between this Part and the other Parts of this Act, this Part and the petroleum agreement prevail.

89C. Limitation on deduction

(1) An amount that a contractor may deduct under this Act in relation to petroleum operations undertaken by the contractor in a contract area in a year of income, is allowed as a deduction only against the gross income derived by the contractor from those operations in the contract area, for that year.

(2) If, in any year of income, the total deductions of a contractor in relation to petroleum operations undertaken in a contract area exceeds the total gross income arising from those operations in the contract area, the excess is carried forward to the next following year of income and is deductible in that year against the gross income arising from the petroleum operations in the contract area, and until the excess is fully deducted or the petroleum operations in the contract area cease.

89D. Deductibility of petroleum royalties

A contractor is allowed a deduction for a royalty provided for in a petroleum agreement only if the amount of the royalty is included in the contractor's gross income from the sale of petroleum.

89E. Decommissioning costs reserve and decommissioning expenditure

(1) Notwithstanding section 22(2)(e), if a contractor has a decommissioning plan, the amount that a contractor carries under the plan to the contractor's decommissioning costs reserve for a year of income in respect of petroleum operations is allowed as a deduction in that year.

(2) An amount is first deductible under this section in the year of income in which estimates of the monies required for funding of a decommissioning plan are first charged as a recoverable cost under the contractor's petroleum agreement.

(3) Decommissioning expenditure incurred by a contractor in a year of income (referred to as the "current year") is not deductible except to the extent that the total amount of decommissioning expenditure incurred by the contractor in the current year and previous years of income exceeds the amount calculated according to the following formula-

$$A + B$$

Where—

A is the total amount deductible under subsection (1) in the current year and previous years of income; and

B is the total amount deductible under this subsection in previous years of income.

(4) If, at the end of decommissioning of a contract area, the total amount deductible under subsection (1) exceeds the decommissioning expenditure actually incurred by the contractor, the amount of the excess is included in the gross income of the contractor for the year of income in which decommissioning ends.

89F. Exploration and development expenditure

(1) A contractor is allowed a deduction for exploration expenditure incurred in undertaking petroleum operations under a petroleum agreement in the year of income in which the asset is placed into service if it has an ascertained useful life and in other cases the year of income in which the expenditure is incurred.

(2) Subject to subsection (3), a development expenditure incurred by a contractor in undertaking petroleum operations under a petroleum agreement is treated as an intangible asset with a useful life equal to the expected life of the petroleum operations under the agreement or six years, whichever is the lesser.

(3) A contractor is allowed a deduction for expenditure incurred in installing facilities up to the delivery point on a unit of production basis.

(4) If an intangible asset referred to in subsection (2) is acquired, created, or constructed by a contractor before commercial production, section 31 applies to the asset on the basis that it was acquired, created, or constructed at the commencement of commercial production.

(5) Sections 27, 28, 29 and 30 do not apply to expenditure to which subsection (1) or (2) apply.

(6) For purposes of the section, “unit of production deduction” for each year of income shall be determined by dividing the total expenditure which remains unrecovered at the beginning of each year of income by the recoverable reserves in the contract area and multiplying the resulting figure by the total number of barrels of oil produced in the year of income.

89G. Transfer of interest in a petroleum agreement

If a contractor, in this Part referred to as “transferor contractor” disposes of a depreciable, intangible or other asset used in petroleum operations under a petroleum agreement, including the contractor’s interest in the agreement, to another contractor or a person that as a result of the disposal will become a contractor in relation to those operations, in this Part referred to as the “transferee contractor”—

- (a) no gain or loss is taken into account in determining the chargeable income of the transferor contractor;
- (b) in the case of a depreciable or intangible asset, the transferee contractor continues to depreciate or amortizes the asset in the same manner and on the same basis as the transferor contractor would if the disposal had not occurred; and
- (c) in the case of any other asset, the transferee contractor's cost base for the asset is the transferor contractor's cost base immediately before the disposal.

89H. Withholding tax

(1) The rate of tax for the purposes of section 83(3) applicable to a participation dividend paid by a resident contractor to a non-resident company, is 15%.

(2) The rate of tax for the purposes of section 85(2) applicable to a non-resident subcontractor deriving income under a Uganda-source services contract where the services are provided to a contractor and directly related to petroleum operations under a petroleum agreement, is 15%.

(3) Section 85 but not section 83 applies to an amount treated as a royalty under the definition of "royalty" in section 2 (mmm) (i) (E), if it is paid by a contractor to a subcontractor in respect of the use of property in Uganda.

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

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

7. Amendment of section 157 of the principal Act.

Section 157 of the principal Act is amended in subsection (3)—

- (a) in paragraph (c), by repealing the word “or”;
- (b) in paragraph (d), by inserting at the end of the paragraph the word “or”; and
- (c) by inserting the following after paragraph (d)—
 - “(e) the Minister responsible for petroleum exploration development and production or any person authorised by that Minister to the extent necessary, to ensure that amounts taken into account by a contractor for the purposes of this Act are consistent with amounts taken into account for the purposes of a petroleum agreement;”

8. Insertion of new sections 158A, 158B and 158C to principal Act.

The principal Act is amended by inserting immediately after section 158 the following—

“158A. Use of information technology

(1) Subject to such conditions as the Commissioner General shall prescribe, tax formalities or procedures may be carried out by use of information technology.

(2) A person who wishes to be registered as a user of a tax computerised system may apply in writing to the Commissioner General who may—

- (a) grant the application subject to such conditions as he or she may impose; or
- (b) reject the application.

(3) A person shall not access, transmit to or receive information from any tax computerised system unless that person is a registered user of the system.

158B. Cancellation of registration

The Commissioner General may at any time cancel the registration of the user where he or she is satisfied that a person who is a user of a tax computerised system—

- (a) has failed to comply with a condition of registration imposed by the Commissioner General under section 158A (1);
- (b) has failed to comply with or has acted in contravention of any condition under the regulations; or
- (c) has been convicted of an offence under this Act relating to improper access to or interference with tax a computerised system.

158C. Offences

- (1) A person commits an offence where he or she—
 - (a) knowingly and without lawful authority by any means gains access to or attempts to gain access to any tax computerised system;
 - (b) having lawful access to any tax computerised system, knowingly uses or discloses information obtained from a computer system for a purpose that is not authorised; or
 - (c) knowing that he or she is not authorised to do so receives information obtained from any tax computerised system and uses, discloses, publishes or otherwise disseminates such information.
- (2) A person who commits an offence under subsection (1) is liable on conviction—
 - (a) in the case of an individual, to imprisonment not exceeding two years or a fine not exceeding five hundred thousand shillings or both ; or
 - (b) in the case of a body corporate, to a fine not exceeding two million five hundred thousand shillings.
- (3) A person commits an offence where he or she knowingly—

- (a) falsifies any record or information stored in any tax computerised system;
- (b) damages or impairs any tax computerised system; or
- (c) damages or impairs any duplicate tape or disc or other medium on which any information obtained from the a tax computerised system is held or stored otherwise than with the permission of the Commissioner General,

and is liable on conviction to imprisonment not exceeding three years or a fine not exceeding one million shillings or both.”

Cross References

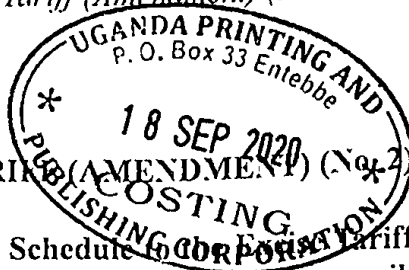
Petroleum (Exploration and Production) Act, Cap. 150

ACTS SUPPLEMENT

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Act 20 *Excise Tariff (Amendment) (No. 2) Act* 2008



THE EXCISE TARIFF (AMENDMENT) (No. 2) ACT, 2008.

An Act to amend the Schedule to the Excise Tariff Act Cap. 338 for the purpose of varying existing rates or prescribing new rates.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2008.

2. Amendment of Schedule.

The Schedule to the Excise Tariff Act is amended as follows—

- (a) in item 1, by substituting for paragraphs (c), (d) and (e) the following—

“(c) Soft cup (whose local content is more than 70% of its constituents)	Shs. 20,000 per 1000 sticks
(d) Other soft cup	Shs. 22,000 per 1000 sticks
(e) Hinge Lid	Shs. 50,000 per 1000 sticks”;

(b) by substituting for item 2(b) the following—

“(b) whose local raw material content, excluding water, is at least 75% by weight of its constituents; 20%”;

(c) by substituting for item 5 the following—

“5. Waters, including mineral waters or artificial mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.” 13%

(d) in item 10, by inserting immediately after paragraph (c) the following—

“(f) Jet A1 and aviation fuel; Shs. 530 per litre

(g) Jet A1 and aviation fuel imported by registered airlines, companies with designated storage facilities or with contracts to supply airlines; Nil

(h) Gas Oil for use in generators by industrialists in the production of goods and services for the period 1st May 2006 to 30th June 2008 Nil”

ACTS SUPPLEMENT

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Act 21

Stamps (Amendment) Act

2008

THE STAMPS (AMENDMENT) ACT, 2008.

An Act to amend the Schedule to the Stamps Act Cap. 342 relating to rates of stamp duty in order to add new items.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2008.

2. Amendment of Schedule.

The Schedule to the Stamps Act is amended by inserting after item 64 the following—

“64a. Customs Bond of the total value	0.05%
64b. Insurance performance bond	Shs. 5000/=
64c. Transfer of assets to special purpose vehicles for the purposes of issuing asset backed securities	Nil.”

ACTS SUPPLEMENT

to The Uganda Gazette No. 58 Volume CI dated 21st November, 2008.

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Act 22 *Value Added Tax (Amendment) (No. 2) Act* **2008**

THE VALUE ADDED TAX (AMENDMENT) (NO. 2) ACT, 2008.

ARRANGEMENT OF SECTIONS

Section.

1. Commencement.
2. Amendment of section 65 of principal Act.
3. Insertion of new sections 68A, 68B and 68C in principal Act.
4. Amendment of First Schedule to principal Act.
5. Amendment of Second Schedule to principal Act.
6. Amendment of Third Schedule to principal Act

THE VALUE ADDED TAX (AMENDMENT) (NO. 2) ACT, 2008

An Act to amend the Value Added Tax Act Cap. 349 to provide a penalty where a taxpayer claims a refund in excess of what is due or claims returns, submits or declares a wrong, false or incorrect offset claim in a return; to provide for use of information technology in tax formalities and procedures; to amend the First Schedule by adding new institutions; to amend the Second Schedule relating to exempt supplies to add the supply of salt and the supply of motor vehicles for transport of goods of 3.5 tonnes and above to the list of exempt supplies; to amend the Third Schedule to add to the zero rated supplies the supply of leased aircraft, aircraft engines, spare engines, spare parts for aircraft and aircraft maintenance equipment; and for other related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July 2008.

2. Amendment of section 65.

Section 65 of the Value Added Tax Act, in this Act referred to as the principal Act, is amended by substituting for subsection (6) the following—

“(6) Where a person knowingly or recklessly—

- (a) makes a statement or declaration to an official of the Uganda Revenue Authority that is false or misleading in a material particular; or
- (b) omits from a statement made to an official of the Uganda Revenue Authority any matter or thing without which the statement is misleading in a material particular, and
 - (i) the tax properly payable by the person exceeds the tax that was assessed as payable based on the false or misleading information;
 - (ii) the amount of the refund claimed was false; or
 - (iii) the person submitted a return with an incorrect offset claim,
that person is liable to pay penal tax equal to double the amount of the excess tax, refund or claim.”

3. Insertion of new sections 68A, 68B and 68C in principal Act.

The principal Act is amended by inserting immediately after section 68 the following—

“68A Use of information technology

(1) Subject to such conditions as the Commissioner General shall prescribe, tax formalities or procedures may be carried out by the use of information technology.

(2) A person who wishes to be registered as a user of a tax computerised system may apply in writing to the Commissioner General and the Commissioner General may—

- (a) grant the application subject to such conditions as he or she may impose;
- (b) reject the application.

68B. Cancellation of registration

The Commissioner General may at any time cancel the registration of the user where he or she is satisfied that a person who is a user of a tax computerised system—

- (a) has failed to comply with a condition of registration imposed by the Commissioner General under section 69A (1);
- (b) has failed to comply with or has acted in contravention of any condition under the regulations; or
- (c) has been convicted of an offence under this Act relating to improper access to or interference with a tax computerised system.

68C. Offences

(1) A person commits an offence where he or she—

- (a) knowingly and without lawful authority by any means gains access to or attempts to gain access to any tax computerised system;
- (b) having lawful access to any tax computerised system, knowingly uses or discloses information obtained from the computer system for a purpose that is not authorised; or
- (c) knowing that he or she is not authorised to do so receives information obtained from any tax computerised system and uses, discloses, publishes or otherwise disseminates such information.

(2) A person who commits an offence under subsection (1) is liable on conviction—

- (a) in the case of an individual, to imprisonment not exceeding two years or a fine not exceeding five hundred thousand shillings or both ; or
- (b) in the case of a body corporate, to a fine not exceeding two million five hundred thousand shillings.

(3) A person commits an offence where he or she knowingly—

- (a) falsifies any record or information stored in any tax computerised system;
- (b) damages or impairs any tax computerised system; or
- (c) damages or impairs any duplicate tape or disc or other medium on which any information obtained from the a tax computerised system is held or stored otherwise than with the permission of the Commissioner General,

and is liable on conviction to imprisonment not exceeding three years or a fine not exceeding one million shillings or both.

4. Amendment of First Schedule to the principal Act.

The First Schedule to the principal Act is amended—

- (a) by repealing the reference to the Organisation of African Unity (OAU) and replacing it with a reference to the African Union in the appropriate alphabetical order;
- (b) by inserting in the appropriate alphabetical order the following institutions—
 - “(i) Belgian Technical Cooperation (BTC);
 - (ii) IGAD Regional HIV and AIDS Partnership Programme (IRAPP);
 - (iii) International Criminal Court (ICC).”

5. Amendment of Second Schedule to the principal Act.

(1) Paragraph 1 of the Second Schedule to the principal Act is amended—

- (a) by substituting respectively, for items (o), (v) and (aa) the following—

“(o) the supply of petroleum fuels subject to excise duty (motor spirit, kerosene and gas oil), spirit type jet fuel, kerosene type jet fuel and residual oils for use in thermal power generation to the national grid;”

“(v) the supply of computers, desk top printers, parts and accessories falling under Headings 8471, 8473 and H.S. Code 8443.32.00 of the harmonised coding system;

“(aa) the supply of specialised vehicles, plant and machinery, feasibility studies, engineering designs and consultancy services and civil works related to hydro-electric power, roads and bridges’ construction and public water works.”

(b) by inserting immediately after item (dd) the following—

“(dd) the supply of any goods and services to the contractors and sub contractors of hydro-electric power projects;”

(c) by inserting immediately after item (ee) the following—

“(ff) the supply of salt;

(gg) the supply of motor vehicles or trailers of a carrying capacity of 3.5 tonnes or more designed for the transport of goods.”

6. Amendment of Third Schedule to the principal Act

Paragraph 1 of the Third Schedule to the principal Act is amended by inserting immediately after item (j) the following—

“(k) the supply of leased aircraft, aircraft engines, spare engines, spare parts for aircraft and aircraft maintenance equipment.”

STATUTORY INSTRUMENTS

2008 No. 49.

The Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Bujumba County Constituency, Kalangala District and Sembabule District) Instrument, 2008.

Under Section 19(8)(c) of the Electoral Commission Act, Cap 140.

IN EXERCISE of the powers conferred upon the Electoral Commission under section 19(8)(c) of the Electoral Commission Act, Cap 140, this Instrument is made this 19th day of November, 2008.

1. Title.

This Instrument may be cited as the Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Bujumba County Constituency, Kalangala District and Sembabule District) Instrument, 2008.

2. Appointment of date of completion.

The 26th day of November, 2008, is hereby appointed as the date upon which the Commission shall complete the exercise of updating the Voters' Register for purposes of the by-election in the following specified Electoral Areas in Bujumba County Constituency, Kalangala District and Sembabule District—

- (a) Mitima Parish, Lugusulu Sub-county;
- (b) Bbeta Parish, Mugoye Sub-county;
- (c) Mabindo Parish, Mijwala Sub-county; and
- (d) Mitete Parish, Matete Sub-county.

3. No application accepted after appointed date.

For purposes of paragraph 2 of this Instrument, after the appointed date, no application form from the specified Electoral Areas shall be accepted by the Electoral Commission, seeking—

- (a) to register as a voter; or
- (b) to transfer to a new voting location.

ENG. DR. BADRU M. KIGGUNDU,
Chairman, Electoral Commission

ACTS SUPPLEMENT

to The Uganda Gazette No. 58 Volume CI dated 21st November, 2008.

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Act 18

Finance Act

2008

THE FINANCE ACT, 2008.

ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY

1. Commencement.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002

2. Amendment of Finance (No.2) Act, 2002.

PART III—AMENDMENT OF FINANCE 2006

3. Amendment of Finance Act, 2006

PART IV—WAIVER OF TAX ARREARS

4. Waiver of tax, duty, interest and penalties on arrears outstanding on or before 1st July, 2002

PART V—REPEAL OF SECTION 7 OF
THE FINANCE (NO. 1) ACT, CAP. 187.

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187.

THE FINANCE ACT, 2008.

An Act to amend the Finance (No. 2) Act, 2002 to change the levy on the export of raw hides and skins of animals; to amend the Finance Act, 2006 to change the fees relating to services and various documents under the Traffic and Road Safety Act, 1998; to vary the rates of the environmental levy; to provide for the waiver of arrears of tax, duty, interest and penalties due on or before 30th June, 2002 and still outstanding by 30th June 2008; to repeal section 7 of the Finance (No. 1) Act Cap. 187 and for related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows—

PART I—PRELIMINARY.**1. Commencement.**

This Act shall be deemed to have come into force on 1st July, 2008.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002.**2. Amendment of Finance (No. 2) Act, 2002.**

The Finance (No. 2) Act, 2002 is amended by substituting for section 9(1) of that Act the following—

“(1) There shall be charged and collected by the Uganda Revenue Authority on any person exporting raw hides and skins of animals, (fresh or salted, dried or limed, pickled or otherwise preserved but not tanned, parchment dressed or further prepared) whether or not de-headed or split, a levy at a rate of US\$0.40 per kg.”

PART III—AMENDMENT OF FINANCE ACT, 2006.**3. Amendment of Finance Act, 2006.**

The Finance Act, 2006 is amended by—

(a) substituting for the First Schedule the following—

“SCHEDULE

FEES FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE
TRAFFIC AND ROAD SAFETY ACT, 1998; Cap 361

<i>Item</i>	<i>Fees</i>	
1.	Registration fees on new registration	
	Vehicles for transport of persons, hearses	
(a)	Sedan cars, saloon cars estate cars excluding dual purpose goods and passenger vehicles	750,000
(b)	Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	850,000
(c)	Medium Omni buses and heavy omnibuses having seating accommodation for more than 28 passengers	1,000,000
(d)	Ambulances and prisons vans	250,000
(e)	Hearses	750,000
	Goods vehicles (including dual purpose vehicles/passenger vehicles), light goods vehicles	
(f)	Agricultural Tractors	250,000
(g)	Goods vehicles with two tonnes or less of loading capacity	700,000
(h)	Goods vehicles with more than two tonnes loading capacity and less than seven tonnes loading capacity	800,000
(i)	Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity	850,000
(j)	Goods vehicles with ten tonnes or more of loading capacity	1,100,000
(k)	Prime movers/Tractor heads	1,100,000
(l)	Engineering plant and other related vehicles	1,200,000
(m)	Agricultural trailers	300,000
(n)	Trailers and semi trailer with gross weight less than seven tonnes	700,000
(o)	Trailers and semi trailer with gross weight of seven tonnes or more	1,000,000
2.	Re-registration fees for motor vehicles	300,000
3.	Registration fees for motor cycles	180,000
4.	Re-registration fees for motor cycles	150,000

5.	Registration fees for personalized number plate vehicles	5,000,000
6.	Registration fees for personalized number plate for motor cycles	1,000,000
7.	Alteration of particulars motor vehicles (each item)	15,000
8.	Certified copies of records	15,000
9.	Search fees	15,000
10.	Dealers motor vehicle licence per year	200,000
11.	Duplicate number plates	15,000
12.	OTV fees	
(a)	Commercial vehicles not exceeding two tons	60,000
(b)	Commercial vehicles exceeding two tons loading capacity	150,000
13.	Transfer fees	
(a)	Motor Cycle	40,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	50,000
(c)	Other motor vehicles, trailers, tractors or engineering plant	70,000
14.	Duplicate receipt and other license certificate	15,000
15.	Duplicate registration book	15,000
16.	Duplicate driving permit	30,000
17.	Vehicle examination fees(Inspection fees)	
(a)	Motor Cycles	5000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	10,000
(c)	Other motor vehicles, trailers, tractors or engineering Plants	10,000
(d)	Agricultural tractors	10,000
18.	Driving permits(Original)	
(a)	one year	45,000
(b)	three years	55,000

	Driving permit(renewal)	
(a)	one year	35,000
(b)	three years	45,000
19.	Driving permit exchange	
(a)	one year	40,000
(b)	three years	55,000
20.	Driving permit provisional	15,000
21.	Accident report	60,000
22.	Sketch plan	20,000
23.	Test fees(per class)	20,000
24.	Endorsement of third party interest	40,000
25.	Extension(per class)	25,000
26.	Duplicate order form	15,000
27.	Form fees(per form)	5,000
28.	Order form (set)	4,000
29.	Cancellation fees	15,000
30.	De-registration for export	
(a)	Motor cycles	180,000
(b)	Station wagon	350,000
(c)	Salon vehicles	300,000
(d)	Commercial vehicles	400,000
(e)	Agricultural tractors	10,000,000
(f)	Omnibus	400,000
(g)	Engineering plant and other related vehicles	10,000,000
(h)	Agricultural trailers	2,000,000”

(b) by substituting for the Second Schedule the following—

“SECOND SCHEDULE

Section 3

ENVIRONMENTAL LEVY

- | | | |
|-----|---|-------------------|
| (a) | Motor vehicles (excluding goods vehicles) 20% of CIF value which are 8 years old and above | |
| (b) | Fridges | Shs.60, 000/= |
| (c) | TVs | Shs.60,000/= |
| (d) | Cookers | Shs.60,000/= |
| (e) | Radios | Shs.30,000/= |
| (f) | Other household appliances | Shs.20,000/= |
| (g) | used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or any of the items mentioned in this paragraph | 20% |
| (h) | Worn clothing, worn shoes and other worn articles | 5% of CIF value.” |

PART IV—WAIVER OF TAX ARREARS.

4. Waiver for tax, duty, interest and penalties on arrears outstanding on or before 30th June, 2002 and still outstanding by 30th day of June, 2008.

(1) All arrears of value added tax, income tax, excise duty, import duty, penal tax and interest shall be waived.

(2) Subsection (1) applies to arrears due on or before the 30th day of June, 2002 and still outstanding by 30th June 2008.

PART V—REPEAL OF SECTION 7 OF THE FINANCE (NO. 1) ACT, CAP. 187

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187

Section 7 of the Finance (No.1) Act 1999 is repealed.

Cross References

Traffic and Road Safety Act, 1998 Cap. 361

Finance (No. 1) Act, Cap. 187

Finance (No. 2) Act, 2002, Act No. 28 of 2002

Finance Act, 2006, Act No. 32 of 2006

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Act 19 *Income Tax (Amendment) (No. 2) Act* **2008**

THE INCOME TAX (AMENDMENT) (No. 2) ACT, 2008.

—————
ARRANGEMENT OF SECTIONS

Section.

1. Commencement
2. Application of Act
3. Amendment of section 2 of Principal Act
4. Amendment of section 21 of Principal Act
5. Amendment of section 22 (Expenses of deriving income) of Principal Act
6. Insertion of Part IXA to principal Act
7. Amendment of section 157 of principal Act
8. Insertion of section 158A of principal Act

THE INCOME TAX (AMENDMENT) (No. 2) ACT, 2008.

An Act to amend the Income Tax Act Cap. 340 to provide for the taxation of income of airlines; to provide incentives to persons engaged in agro-processing; to exempt business income of persons derived from operating and managing educational institutions; to exempt from tax interest on deposit auction funds; to provide for the deduction of local service tax; to provide for the taxation of petroleum operations; to provide for use of information technology in tax formalities and procedures and for related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall be deemed to have come into force on 1st July 2008.

2. Application of Act

This Act applies to years of income commencing on or after 1st July 2008, except for Part IXA which shall apply to years of income commencing on or after 1st July 1997.

3. Amendment of section 2 of principal Act

Section 2 of the Income Tax Act, in this Act referred to as the principal Act, is amended by inserting the following definition in the appropriate alphabetical order—

“petroleum agreement” means an agreement for the grant of a licence for petroleum exploration, development and production between the Government and a contractor;”

4. Amendment of section 21 of principal Act

Section 21 of the principal Act is amended by—

(a) Substituting for subsection (1) (x) the following—

“(x) the income of a person derived from the operation of aircraft in domestic and international traffic or the leasing of aircraft;”

(b) inserting immediately after subsection (1) (y) the following—

“(z) the income of a person derived from agriculture where the person—

- (i) applies in writing to the Commissioner to be issued with a certificate of exemption at the beginning of his or her investment;
 - (ii) invests in new plant and machinery to process agricultural products for final consumption;
 - (iii) processes agricultural products grown or produced in Uganda;
 - (iv) is located at least 30 kilometres outside Kampala district;
 - (v) commits to regularly fulfil all obligations in this Act relating to his or her investment;
 - (vi) has been issued with a certificate of exemption by the Commissioner;
- (aa) income derived by a person from managing or running an educational institution;
- (ab) interest earned by a person on deposit auction funds issued by the Bank of Uganda for the purposes of liquidity management.”

5. Amendment of section 22 (Expenses of deriving income) of principal Act.

Section 22 of the principal Act is amended—

(a) by substituting for subsection (1) (d) the following—

“(d) local service tax paid by an individual;”

(b) by inserting immediately after subsection (1)(d) the following—

“(e) private employers who employ ten or more persons with disabilities either as regular employees, apprentices or learners on full times basis shall be entitled to tax deduction of fifteen percent of all payable tax upon proof to the Uganda Revenue Authority;

(f) section 17 of the Persons with Disabilities Act is repealed.”

(c) by repealing subsection (6).

6. Insertion of Part IXA to principal Act.

The following Part is inserted immediately after Part IX of the principal Act—

“PART IXA—SPECIAL PROVISIONS FOR THE TAXATION OF PETROLEUM OPERATIONS

89A. Interpretation.

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

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

- “contract area” means an area that is the subject of a petroleum agreement and, if any part of that area is relinquished under the petroleum agreement, the contract area is the contract area as originally granted;
- “contractor” means a person with whom the Government enters into a petroleum agreement;
- “decommissioning plan” means the decommissioning plan of a contractor approved under a petroleum agreement;
- “development expenditure” means expenditure incurred, after approval of a development plan, in undertaking development operations including in the acquisition of a depreciable asset used in such operations and an expenditure treated as development expenditure under a petroleum agreement, but does not include any expenditure incurred in the acquisition or construction of a pipeline (not for use in petroleum operations) or expenditure that is not allowed as a deduction under section 22(2) or 23;
- “development plan” means the plan for development and production of petroleum resources in the contract area approved under a petroleum agreement;
- “exploration expenditure” means expenditure incurred, prior to approval of a development plan, in undertaking exploration operations, including in the acquisition of a depreciable asset used in those operations and an expenditure treated as exploration expenditure under a petroleum agreement, but does not include expenditure that is not allowed as a deduction under section 22(2) or 23;
- “participation dividend”, in relation to a resident contractor, means a dividend paid by the contractor to a non-resident company that has a 10% or greater voting interest in the voting power of the contractor;

“petroleum operations” means exploration operations and development operations authorized under a petroleum agreement;

“recoverable cost” means a cost of a contractor that is recoverable under a petroleum agreement out of the gross revenues from the sale of petroleum;

“subcontractor” means a person supplying goods or services to a contractor in respect of petroleum operations.

(2) Unless the context otherwise requires, any term that is not defined in this Act but which is defined in the Petroleum (Exploration and Production) Act has the meaning assigned to it in the Petroleum (Exploration and Production) Act.

89B. Taxation of contractors and subcontractors

(1) A contractor and a subcontractor is subject to tax in accordance with this Act subject to the modifications in this Part.

(2) Where there is inconsistency in the taxation of a contractor or subcontractor as between this Part and the other Parts of this Act, this Part and the petroleum agreement prevail.

89C. Limitation on deduction

(1) An amount that a contractor may deduct under this Act in relation to petroleum operations undertaken by the contractor in a contract area in a year of income, is allowed as a deduction only against the gross income derived by the contractor from those operations in the contract area, for that year.

(2) If, in any year of income, the total deductions of a contractor in relation to petroleum operations undertaken in a contract area exceeds the total gross income arising from those operations in the contract area, the excess is carried forward to the next following year of income and is deductible in that year against the gross income arising from the petroleum operations in the contract area, and until the excess is fully deducted or the petroleum operations in the contract area cease.

89D. Deductibility of petroleum royalties

A contractor is allowed a deduction for a royalty provided for in a petroleum agreement only if the amount of the royalty is included in the contractor's gross income from the sale of petroleum.

89E. Decommissioning costs reserve and decommissioning expenditure

(1) Notwithstanding section 22(2)(e), if a contractor has a decommissioning plan, the amount that a contractor carries under the plan to the contractor's decommissioning costs reserve for a year of income in respect of petroleum operations is allowed as a deduction in that year.

(2) An amount is first deductible under this section in the year of income in which estimates of the monies required for funding of a decommissioning plan are first charged as a recoverable cost under the contractor's petroleum agreement.

(3) Decommissioning expenditure incurred by a contractor in a year of income (referred to as the "current year") is not deductible except to the extent that the total amount of decommissioning expenditure incurred by the contractor in the current year and previous years of income exceeds the amount calculated according to the following formula-

$$A + B$$

Where—

A is the total amount deductible under subsection (1) in the current year and previous years of income; and

B is the total amount deductible under this subsection in previous years of income.

(4) If, at the end of decommissioning of a contract area, the total amount deductible under subsection (1) exceeds the decommissioning expenditure actually incurred by the contractor, the amount of the excess is included in the gross income of the contractor for the year of income in which decommissioning ends.

89F. Exploration and development expenditure

(1) A contractor is allowed a deduction for exploration expenditure incurred in undertaking petroleum operations under a petroleum agreement in the year of income in which the asset is placed into service if it has an ascertained useful life and in other cases the year of income in which the expenditure is incurred.

(2) Subject to subsection (3), a development expenditure incurred by a contractor in undertaking petroleum operations under a petroleum agreement is treated as an intangible asset with a useful life equal to the expected life of the petroleum operations under the agreement or six years, whichever is the lesser.

(3) A contractor is allowed a deduction for expenditure incurred in installing facilities up to the delivery point on a unit of production basis.

(4) If an intangible asset referred to in subsection (2) is acquired, created, or constructed by a contractor before commercial production, section 31 applies to the asset on the basis that it was acquired, created, or constructed at the commencement of commercial production.

(5) Sections 27, 28, 29 and 30 do not apply to expenditure to which subsection (1) or (2) apply.

(6) For purposes of the section, “unit of production deduction” for each year of income shall be determined by dividing the total expenditure which remains unrecovered at the beginning of each year of income by the recoverable reserves in the contract area and multiplying the resulting figure by the total number of barrels of oil produced in the year of income.

89G. Transfer of interest in a petroleum agreement

If a contractor, in this Part referred to as “transferor contractor” disposes of a depreciable, intangible or other asset used in petroleum operations under a petroleum agreement, including the contractor’s interest in the agreement, to another contractor or a person that as a result of the disposal will become a contractor in relation to those operations, in this Part referred to as the “transferee contractor”—

- (a) no gain or loss is taken into account in determining the chargeable income of the transferor contractor;
- (b) in the case of a depreciable or intangible asset, the transferee contractor continues to depreciate or amortizes the asset in the same manner and on the same basis as the transferor contractor would if the disposal had not occurred; and
- (c) in the case of any other asset, the transferee contractor's cost base for the asset is the transferor contractor's cost base immediately before the disposal.

89H. Withholding tax

(1) The rate of tax for the purposes of section 83(3) applicable to a participation dividend paid by a resident contractor to a non-resident company, is 15%.

(2) The rate of tax for the purposes of section 85(2) applicable to a non-resident subcontractor deriving income under a Uganda-source services contract where the services are provided to a contractor and directly related to petroleum operations under a petroleum agreement, is 15%.

(3) Section 85 but not section 83 applies to an amount treated as a royalty under the definition of "royalty" in section 2 (mmm) (i) (E), if it is paid by a contractor to a subcontractor in respect of the use of property in Uganda.

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

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

7. Amendment of section 157 of the principal Act.

Section 157 of the principal Act is amended in subsection (3)—

- (a) in paragraph (c), by repealing the word “or”;
- (b) in paragraph (d), by inserting at the end of the paragraph the word “or”; and
- (c) by inserting the following after paragraph (d)—
 - “(e) the Minister responsible for petroleum exploration development and production or any person authorised by that Minister to the extent necessary, to ensure that amounts taken into account by a contractor for the purposes of this Act are consistent with amounts taken into account for the purposes of a petroleum agreement;”

8. Insertion of new sections 158A, 158B and 158C to principal Act.

The principal Act is amended by inserting immediately after section 158 the following—

“158A. Use of information technology

(1) Subject to such conditions as the Commissioner General shall prescribe, tax formalities or procedures may be carried out by use of information technology.

(2) A person who wishes to be registered as a user of a tax computerised system may apply in writing to the Commissioner General who may—

- (a) grant the application subject to such conditions as he or she may impose; or
- (b) reject the application.

(3) A person shall not access, transmit to or receive information from any tax computerised system unless that person is a registered user of the system.

158B. Cancellation of registration

The Commissioner General may at any time cancel the registration of the user where he or she is satisfied that a person who is a user of a tax computerised system—

- (a) has failed to comply with a condition of registration imposed by the Commissioner General under section 158A (1);
- (b) has failed to comply with or has acted in contravention of any condition under the regulations; or
- (c) has been convicted of an offence under this Act relating to improper access to or interference with tax a computerised system.

158C. Offences

- (1) A person commits an offence where he or she—
 - (a) knowingly and without lawful authority by any means gains access to or attempts to gain access to any tax computerised system;
 - (b) having lawful access to any tax computerised system, knowingly uses or discloses information obtained from a computer system for a purpose that is not authorised; or
 - (c) knowing that he or she is not authorised to do so receives information obtained from any tax computerised system and uses, discloses, publishes or otherwise disseminates such information.
- (2) A person who commits an offence under subsection (1) is liable on conviction—
 - (a) in the case of an individual, to imprisonment not exceeding two years or a fine not exceeding five hundred thousand shillings or both ; or
 - (b) in the case of a body corporate, to a fine not exceeding two million five hundred thousand shillings.
- (3) A person commits an offence where he or she knowingly—

- (a) falsifies any record or information stored in any tax computerised system;
- (b) damages or impairs any tax computerised system; or
- (c) damages or impairs any duplicate tape or disc or other medium on which any information obtained from the a tax computerised system is held or stored otherwise than with the permission of the Commissioner General,

and is liable on conviction to imprisonment not exceeding three years or a fine not exceeding one million shillings or both.”

Cross References

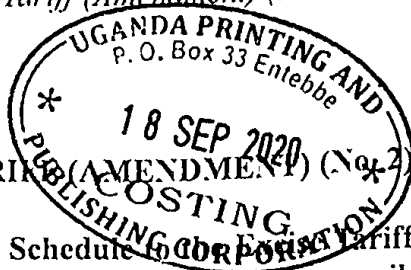
Petroleum (Exploration and Production) Act, Cap. 150

ACTS SUPPLEMENT

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Act 20 *Excise Tariff (Amendment) (No. 2) Act* 2008



THE EXCISE TARIFF (AMENDMENT) (No. 2) ACT, 2008.

An Act to amend the Schedule to the Excise Tariff Act Cap. 338 for the purpose of varying existing rates or prescribing new rates.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2008.

2. Amendment of Schedule.

The Schedule to the Excise Tariff Act is amended as follows—

- (a) in item 1, by substituting for paragraphs (c), (d) and (e) the following—

“(c) Soft cup (whose local content is more than 70% of its constituents)	Shs. 20,000 per 1000 sticks
(d) Other soft cup	Shs. 22,000 per 1000 sticks
(e) Hinge Lid	Shs. 50,000 per 1000 sticks”;

(b) by substituting for item 2(b) the following—

“(b) whose local raw material content, excluding water, is at least 75% by weight of its constituents; 20%”;

(c) by substituting for item 5 the following—

“5. Waters, including mineral waters or artificial mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.” 13%

(d) in item 10, by inserting immediately after paragraph (c) the following—

“(f) Jet A1 and aviation fuel; Shs. 530 per litre

(g) Jet A1 and aviation fuel imported by registered airlines, companies with designated storage facilities or with contracts to supply airlines; Nil

(h) Gas Oil for use in generators by industrialists in the production of goods and services for the period 1st May 2006 to 30th June 2008 Nil”

ACTS SUPPLEMENT

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Act 21

Stamps (Amendment) Act

2008

THE STAMPS (AMENDMENT) ACT, 2008.

An Act to amend the Schedule to the Stamps Act Cap. 342 relating to rates of stamp duty in order to add new items.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2008.

2. Amendment of Schedule.

The Schedule to the Stamps Act is amended by inserting after item 64 the following—

“64a. Customs Bond of the total value	0.05%
64b. Insurance performance bond	Shs. 5000/=
64c. Transfer of assets to special purpose vehicles for the purposes of issuing asset backed securities	Nil.”

ACTS SUPPLEMENT

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Act 22 *Value Added Tax (Amendment) (No. 2) Act* **2008**

THE VALUE ADDED TAX (AMENDMENT) (NO. 2) ACT, 2008.

ARRANGEMENT OF SECTIONS

Section.

1. Commencement.
2. Amendment of section 65 of principal Act.
3. Insertion of new sections 68A, 68B and 68C in principal Act.
4. Amendment of First Schedule to principal Act.
5. Amendment of Second Schedule to principal Act.
6. Amendment of Third Schedule to principal Act

THE VALUE ADDED TAX (AMENDMENT) (NO. 2) ACT, 2008

An Act to amend the Value Added Tax Act Cap. 349 to provide a penalty where a taxpayer claims a refund in excess of what is due or claims returns, submits or declares a wrong, false or incorrect offset claim in a return; to provide for use of information technology in tax formalities and procedures; to amend the First Schedule by adding new institutions; to amend the Second Schedule relating to exempt supplies to add the supply of salt and the supply of motor vehicles for transport of goods of 3.5 tonnes and above to the list of exempt supplies; to amend the Third Schedule to add to the zero rated supplies the supply of leased aircraft, aircraft engines, spare engines, spare parts for aircraft and aircraft maintenance equipment; and for other related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July 2008.

2. Amendment of section 65.

Section 65 of the Value Added Tax Act, in this Act referred to as the principal Act, is amended by substituting for subsection (6) the following—

“(6) Where a person knowingly or recklessly—

- (a) makes a statement or declaration to an official of the Uganda Revenue Authority that is false or misleading in a material particular; or
- (b) omits from a statement made to an official of the Uganda Revenue Authority any matter or thing without which the statement is misleading in a material particular, and
 - (i) the tax properly payable by the person exceeds the tax that was assessed as payable based on the false or misleading information;
 - (ii) the amount of the refund claimed was false; or
 - (iii) the person submitted a return with an incorrect offset claim,
that person is liable to pay penal tax equal to double the amount of the excess tax, refund or claim.”

3. Insertion of new sections 68A, 68B and 68C in principal Act.

The principal Act is amended by inserting immediately after section 68 the following—

“68A Use of information technology

(1) Subject to such conditions as the Commissioner General shall prescribe, tax formalities or procedures may be carried out by the use of information technology.

(2) A person who wishes to be registered as a user of a tax computerised system may apply in writing to the Commissioner General and the Commissioner General may—

- (a) grant the application subject to such conditions as he or she may impose;
- (b) reject the application.

68B. Cancellation of registration

The Commissioner General may at any time cancel the registration of the user where he or she is satisfied that a person who is a user of a tax computerised system—

- (a) has failed to comply with a condition of registration imposed by the Commissioner General under section 69A (1);
- (b) has failed to comply with or has acted in contravention of any condition under the regulations; or
- (c) has been convicted of an offence under this Act relating to improper access to or interference with a tax computerised system.

68C. Offences

(1) A person commits an offence where he or she—

- (a) knowingly and without lawful authority by any means gains access to or attempts to gain access to any tax computerised system;
- (b) having lawful access to any tax computerised system, knowingly uses or discloses information obtained from the computer system for a purpose that is not authorised; or
- (c) knowing that he or she is not authorised to do so receives information obtained from any tax computerised system and uses, discloses, publishes or otherwise disseminates such information.

(2) A person who commits an offence under subsection (1) is liable on conviction—

- (a) in the case of an individual, to imprisonment not exceeding two years or a fine not exceeding five hundred thousand shillings or both ; or
- (b) in the case of a body corporate, to a fine not exceeding two million five hundred thousand shillings.

(3) A person commits an offence where he or she knowingly—

- (a) falsifies any record or information stored in any tax computerised system;
- (b) damages or impairs any tax computerised system; or
- (c) damages or impairs any duplicate tape or disc or other medium on which any information obtained from the a tax computerised system is held or stored otherwise than with the permission of the Commissioner General,

and is liable on conviction to imprisonment not exceeding three years or a fine not exceeding one million shillings or both.

4. Amendment of First Schedule to the principal Act.

The First Schedule to the principal Act is amended—

- (a) by repealing the reference to the Organisation of African Unity (OAU) and replacing it with a reference to the African Union in the appropriate alphabetical order;
- (b) by inserting in the appropriate alphabetical order the following institutions—
 - “(i) Belgian Technical Cooperation (BTC);
 - (ii) IGAD Regional HIV and AIDS Partnership Programme (IRAPP);
 - (iii) International Criminal Court (ICC).”

5. Amendment of Second Schedule to the principal Act.

(1) Paragraph 1 of the Second Schedule to the principal Act is amended—

- (a) by substituting respectively, for items (o), (v) and (aa) the following—

“(o) the supply of petroleum fuels subject to excise duty (motor spirit, kerosene and gas oil), spirit type jet fuel, kerosene type jet fuel and residual oils for use in thermal power generation to the national grid;”

“(v) the supply of computers, desk top printers, parts and accessories falling under Headings 8471, 8473 and H.S. Code 8443.32.00 of the harmonised coding system;

“(aa) the supply of specialised vehicles, plant and machinery, feasibility studies, engineering designs and consultancy services and civil works related to hydro-electric power, roads and bridges’ construction and public water works.”

(b) by inserting immediately after item (dd) the following—

“(dd) the supply of any goods and services to the contractors and sub contractors of hydro-electric power projects;”

(c) by inserting immediately after item (ee) the following—

“(ff) the supply of salt;

(gg) the supply of motor vehicles or trailers of a carrying capacity of 3.5 tonnes or more designed for the transport of goods.”

6. Amendment of Third Schedule to the principal Act

Paragraph 1 of the Third Schedule to the principal Act is amended by inserting immediately after item (j) the following—

“(k) the supply of leased aircraft, aircraft engines, spare engines, spare parts for aircraft and aircraft maintenance equipment.”