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SUPPLEMENT

Statutory Instrument

No. 34—The Income Tax (Tax Incentives for Exporters of Finished Consumer and Capital Goods) Regulations, 2009.

General Notice No. 207 of 2009.

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 struck off the Register.

CHLORIDE EXIDE (U) LIMITED

DATED at Kampala this 8th day of July, 2009.

MAUDAH ATUZARIRWE,
Assistant Registrar of Companies.

General Notice No. 208 of 2009.

PUBLIC NOTICE



THE NATIONAL ENVIRONMENT ACT CAP. 153
THE NATIONAL ENVIRONMENT (WASTE
MANAGEMENT) REGULATIONS, 1999
NOTICE OF INTENTION TO ISSUE A LICENCE FOR
TRANSPORTATION OF HAZARDOUS WASTE
(Under Regulation 7(1)(c) of the National Environment
(Waste Management) Regulations, 1999)

NOTICE IS HEREBY GIVEN that an application for a Licence for transportation of Hazardous Waste has been received by the National Environment Management Authority (NEMA) from Epsilon Uganda Ltd., P.O. Box 12647, Kampala.

Epsilon Uganda Ltd. will transport used Oils from its premises located on Plot 1413 Mbogo Road, Kibuli, Makindye Division, Kampala City Council to Damji Plantations, Degede Village, Nama Sub county, Mukono District.

NEMA will proceed to consider granting the Licence for transportation of hazardous waste if no objections are received at NEMA Offices or the District Environment Offices, Kampala and Mukono Districts within thirty (30) days from the date of publication of this Notice.

DATED at Kampala this 22nd day of June, 2009.

DR. ARYAMANYA-MUGISHA HENRY.

Executive Director,
National Environment Management Authority.

General Notice No. 209 of 2009.

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

NOTICE OF GRANT OF EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL 0448 registered as number 000602 has been granted in accordance with the provisions of Section 27 and Section 29 to M/s Cacl Consulting Limited of P.O. Box 3655, Kampala, for a period of three (3) years effective from the 18th day of June, 2009.

The exploration area subject to the Exploration Licence is 8.9km², on Topography Map Sheet Number 66/3 situated in Kasese District.

Dated at Entebbe this 18th day of June, 2009.

RUDIGIZAH CHRIS,
for Commissioner for Geological Survey
and Mines Department.

General Notice No. 210 of 2009.

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

NOTICE OF GRANT OF EXPLORATION LICENCES.

IT IS HEREBY NOTIFIED that Exploration Licences, Number EL 0454, EL0455 & EL0456 registered as numbers 000606, 000607 and 000608 respectively have been granted in accordance with the provisions of Section 27 and Section 29 to M/s Femet (U) Limited of P.O. Box 36797, Kampala, for a period of three (3) years effective from the 30th day of June, 2009.

The exploration areas subject to the Exploration Licences are all 500km², on Topography Map Sheet Numbers 70/1 & 2, 60/3 & 4, 60/2 & 4, 61/1 & 3 and 60/1, 2, 3 & 4 respectively situated in Luwero, Nakaseke, Mityana and Wakiso Districts.

Dated at Entebbe this 30th day of June, 2009.

RUDIGIZAH CHRIS,
for Commissioner for Geological Survey
and Mines Department.

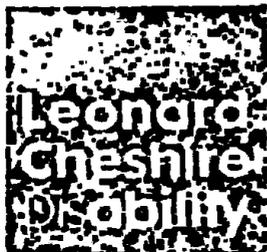
General Notice No. 211 of 2009.

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. 30916 IN PART "A".
 (52) Class 16.
 (54)



- (53)
 (59)
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(57) *Nature of goods*— Printed matter, printed publications, periodicals, stationery, writing instruments, paper and paper articles, cardboard and goods of cardboard not included in other classes, books, booklets, cards, greeting cards, envelopes, folders, plastic folders, portfolios, plastic covers being stationery items, covers being stationery items, binders, forms, calendars, magazines, newsletters, pamphlets, reports, stamps, labels, pictures, photographs, posters, graphic representations, advertisements boards, signs, signs boards, beer mats, pads, paperweights, pencils, pens, advertising materials, crayons, colouring in books, diaries, birthday books, agendas, research reports, instructional and teaching materials.

- (73) *Name of applicant*— Leonard Cheshire Disability.
 (77) *Address*— 30 Millbank, London SW1P 4QD, United Kingdom.
 (74) *C/o.* Muganwa Nanteza & Co. Advocates, P.O. Box 8543, Kampala.
 (22) *Date of filing application*— 8th April, 2008.

- (21) APPLICATION No. 30846 IN PART "A".
 (52) Class 32.
 (54)



- (53)
 (59) *Restriction to colours*— Red black and white.
 (64) *Association*— To be associated with T.M No. 30845.
 (57) *Nature of goods*— Beers; mineral water and aerated waters and other non-alcoholic drinks; fruit drinks and fruit juices; syrups and other preparations for making beverages.
 (73) *Name of applicant*— S. Spitz Gesellschaft m.b.H.

- (77) *Address*— Gmundnerstraße 27, A-1800, Aunang-Puchheim, Austria.
 (74) *C/o.* Muganwa Nanteza & Co. Advocates, P.O. Box 8543, Kampala.
 (22) *Date of filing application*— 12th March, 2008.
 Kampala, JULIET NASSUNA,
 2nd October, 2008. *Assistant Registrar of Trade Marks.*

- (21) APPLICATION No. 30979 IN PART "A".
 (52) Class 4.
 (54)



- (53)
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 (57) *Nature of goods*— Fuels, lubricants and greases.
 (73) *Name of applicant*— Andreas Stihl AG & Co Kg.
 (77) *Address*— Badstrasse 115, 71336 Waiblingen, Germany.
 (74) *C/o.* Muganwa Nanteza & Co. Advocates, P.O. Box 8543, Kampala.
 (22) *Date of filing application*— 30th April, 2008.

- (21) APPLICATION No. 30980 IN PART "A".
 (52) Class 9.
 (54)



- (53)
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 (57) *Nature of goods*— Vacuum cleaners with parts, spare parts and accessories.
 (73) *Name of applicant*— Andreas Stihl AG & Co Kg.
 (77) *Address*— Badstrasse 115, 71336 Waiblingen, Germany.
 (74) *C/o.* Muganwa Nanteza & Co. Advocates, P.O. Box 8543, Kampala.
 (22) *Date of filing application*— 30th April, 2008.

- (21) APPLICATION No. 31019 IN PART "A".
 (52) Class 29.
 (54)

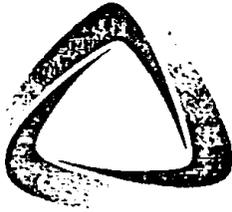
CANDIA

- (53)
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 (64)
 (57) *Nature of goods*— Meat, fish, poultry and game; meat extracts; preserved, dried and cooked fruits and vegetables; jellies, jams, compotes, eggs, milk and milk products; edible oils and fats.
 (73) *Name of applicant*— CANDIA.
 (77) *Address*— 42, Cours Suchet, 69002, Lyon, France.
 (74) *C/o.* Muganwa Nanteza & Co. Advocates, P.O. Box 8543, Kampala.
 (22) *Date of filing application*— 13th May, 2008.

(21) APPLICATION NO. 31018 IN PART "A".

(52) Class 5.

(54)



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(57) *Nature of goods*— Analgesics, antipyretics and anti-inflammatory.(73) *Name of applicant*— SmithKline Beecham PLC.(77) *Address*— 980 Great West Road, Brentford TW5 9GS, United Kingdom.(74) *C/o.* Muganwa Nanteza & Co. Advocates, P.O. Box 8543, Kampala.(22) *Date of filing application*— 13th May, 2008.

(21) APPLICATION NO. 2009/40144 IN PART "A".

(52) Class 12.

(54)

RELIANCE

(53)

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(64)

(57) *Nature of goods*— Vehicles; apparatus for locomotion by land, air or water.(73) *Name of applicant*— Dooba Enterprises Limited.(77) *Address*— P.O. Box 24821, Kampala, Uganda.

(74)

(22) *Date of filing application*— 7th July, 2009.

(21) APPLICATION NO. 2009/40122 IN PART "A".

(52) Class 12.

(54)

BHACHU

(53)

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(57) *Nature of goods*— Vehicles; apparatus for locomotion by land, air or water.(73) *Name of applicant*— S.S Baryan.(77) *Address*— P.O. Box 21382, Kampala, Uganda.

(74)

(22) *Date of filing application*— 6th July, 2009.

(21) APPLICATION NO. 2009/40015 IN PART "A".

(52) Class 3.

(54)



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(57) *Nature of goods*— Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps; perfumery, essential oils, cosmetics, hair lotions; dentifrices.(73) *Name of applicant*— Jubilee Agro Foods (U) Limited.(77) *Address*— P.O. Box 32148, Kampala, Uganda.

(74)

(22) *Date of filing application*— 21st May, 2009.

(21) APPLICATION NO. 2009/40079 IN PART "A".

(52) Class 27.

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(57) *Nature of goods*— Carpets, rugs, mats and matting, linoleum and other materials for covering existing floors; wall hangings (non-textile).(73) *Name of applicant*— Maridadi Crafts and Interiors.(77) *Address*— P.O. Box 4641, Kampala, Uganda.

(74)

(22) *Date of filing application*— 24th June, 2009.Kampala, MERCY KYOMUGASHO K. NDYAHIKAYO,
25th June, 2009. *Assistant Registrar of Trade Marks.*

(21) APPLICATION NO. 2009/40121 IN PART "A".

(52) Class 34.

(54)

Supermatch



(53)

(59)

(64) *Association*— To be associated with T.M No. 17633.(57) *Nature of goods*— Tobacco; smokers' articles; matches.(73) *Name of applicant*— Burundi Tobacco Company S.A.(77) *Address*— B.P 1766.(74) *C/o.* Ligomarc Advocates, P.O. Box 8230, Kampala.(22) *Date of filing application*— 24th June, 2009.

(21) APPLICATION NO. 2009/40072 IN PART "A".

(52) Class 16.

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(57) *Nature of goods*— Paper, cardboard and goods made from these materials, not included in other classes; printed matter; bookbinding material; photographs; stationery; adhesives for stationery or household purposes; artists' materials; paint brushes; 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*— Capital Finance Corporation Ltd.

(77) *Address*— P.O. Box 21091, Kampala-Uganda.

(74) *C/o.* Ms. Magezi, Ibale & Co. Advocates, P.O. Box 10969, Kampala.

(22) *Date of filing application*— 22nd June, 2009.

(21) APPLICATION NO. 2009/40073 IN PART "A".

(52) Class 16.

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(57) *Nature of goods*— Paper, cardboard and goods made from these materials, not included in other classes; printed matter; bookbinding material; photographs; stationery; adhesives for stationery or household purposes; artists' materials; paint brushes; 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*— Micro Uganda Ltd.

(77) *Address*— P.O. Box 8759, Kampala-Uganda.

(74)

(22) *Date of filing application*— 22nd June, 2009.

(21) APPLICATION NO. 2009/40120 IN PART "A".

(52) Class 16.

(54)

Vision PrintingTM
UGANDA'S BEST VALUE PRINTER

(53)

(59)

(64)

(57) *Nature of goods*— Paper, cardboard and goods made from these materials, not included in other classes; printed matter; bookbinding material; photographs; stationery; adhesives for stationery or household purposes; artists' materials; paint brushes; 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*— New Vision Printing & Publishing Company Limited.

(77) *Address*— P.O. Box 9815, Kampala, Uganda.

(74)

(22) *Date of filing application*— 3rd July, 2009.

(21) APPLICATION NO. 31733 IN PART "A".

(52) Class 16.

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(57) *Nature of goods*— Paper, cardboard and goods made from these materials, not included in other classes; printed matter; pencils, coloured pens; indelible pencils and pens for signing; stationery, namely Indian ink; correction materials and instruments for writing, drawing, painting, signing and marking; felt pens, pens for marking; self-stick notes, self-adhesive labels and pads, adhesive corners for photographs, adhesive tapes for stationery or household purposes; adhesives for do-it-yourself, stationery and household purposes; instructional and teaching material (except apparatus) in the form of printed matter, instructional and teaching games; preparations and instruments for the removing of writings made with ink, ballpoint pens, pencils and felt pens; rubbers; writing, drawing, painting and modelling materials; mechanical pens, instruments for signing and marking; stamps and stamping ink.

(73) *Name of applicant*— Henkel Ag & Co. KGaA.

(77) *Address*— Henkelstrasse 67, D-40589 Dusseldorf, Germany.

(74) *C/o.* Mukanwa, Nanteza & Co. Advocates, P.O. Box 8543, Kampala.

(22) *Date of filing application*— 13th November, 2008.

Kampala,

KATUTSI VINCENT.

6th July, 2009.

Assistant Registrar of Trade Marks.

ADVERTISEMENTS

MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

NOTICE

Amina Kakuze Rubereti
M/s Tashobya & Co. Advocates
P.O. Box 24109, Kampala

YOUR ARE HEREBY GIVEN NOTICE that the registered proprietor of the land registered under the above title has applied for the removal of your caveat entered on the Register Book under Inst. No. KLA 244238 of 13.12.2002, which appears to affect the estate or interest claimed by you in this land.

If you object to the removal of your caveat, then you should go to the High Court for an order delaying me from registering it. You must get such Order from the Court before the expiration of 60 days after this notice is served on you; otherwise you will have no reason to complain and your caveat will lapse and will be removed from the Register Book.

If you do not object to the removal of your caveat, then you should come to the Office of Titles or write a letter to me at once. If you give consent to registration of any transaction, your caveat will not be removed from the Register Book.

Kampala.

SARAH KUSIIMA.

3rd July, 2009.

for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 174 Plot 3 Land at Kabanyolo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Musa Sekagya, 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,
1st July, 2009. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 169 Plot 42 Land at Kabubu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Kabubu Development Project (Company Ltd By Guarantee) of P.O. Box 886, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, KAKEREWE YUSUF,
22nd May, 2009. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 1633 Folio 13 Plot No. 97 Ntinda Road, Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Samuel Kakaba of P.O. Box 5620, 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,
2nd July, 2009. *Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Mawokota Block 254 Plot 20 Land at Nkozi.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Antwane Musoke of Nkozi, Mawokota, 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,
21st May, 2009. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 243 Plot 1597 Land at Luzira.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Albert Charles Dumba of P.O. Luzira, Kyadondo, Kampala, 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,
8th July, 2009. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 223 Plot 1874 Land at Nabwojo & Namugongo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Moses Osiru & Diane Nabikolo Osiru of P.O. Box 7062 Kampala, 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,
3rd July, 2009. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 124 Plot 19 Land at Nabutaka.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Antonio Kalungi, 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,
29th June 2009. *for Ag. Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 248 Plot 79 Land at Kauku.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Lule Kikonyogo, 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,
23rd June, 2009. *for Ag. Commissioner Land Registration.*

S T A T U T O R Y I N S T R U M E N T S

2009 No. 34.

**THE INCOME TAX (TAX INCENTIVES FOR EXPORTERS OF
FINISHED CONSUMER AND CAPITAL GOODS) REGULATIONS, 2009**

ARRANGEMENT OF REGULATIONS

Regulation

1. Title
2. Commencement and application
3. Interpretation
4. Application and grant of Certificate of Entitlement to Exemption
5. Validity of Certificate of Entitlement to Exemption
6. Conditions for grant of Certificate of Entitlement to Exemption
7. Obligations of certificate holder
8. Revocation of the Certificate of Entitlement to Exemption
9. Appeals
10. Records
11. Filing of returns
12. Register

SCHEDULE

FORMS

STATUTORY INSTRUMENTS

2009 No. 34.

The Income Tax (Tax Incentives for Exporters of Finished Consumer and Capital Goods) Regulations, 2009.

(Under sections 21(1)(y)(ab) and 164 of the Income Tax Act, Cap. 340)

IN EXERCISE of the powers conferred upon the Minister by sections 21(1)(y)(ab) and 164 of the Income Tax Act, Cap. 340, these Regulations are made this 11th day of May, 2009.

1. Title

These Regulations may be cited as the Income Tax (Tax Incentives for Exporters of Finished Consumer and Capital Goods) Regulations, 2009.

2. Commencement and application

These Regulations shall be deemed to have come into force on 1st July 2007 and shall apply to persons engaged in the exportation of finished consumer goods and finished capital goods.

3. Interpretation

In these Regulations, unless the context otherwise requires—

“Authority” means the Uganda Revenue Authority;

“Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;

“existing investment” means an investment that was in existence as at 1st July 2007;

“export” means to take or cause to be taken out of the Partner States;

“finished capital goods” means goods other than finished consumer goods that may be used in the production process;

“finished consumer goods” means finished consumer products ready for consumption without the need for further processing; and in the case of flower exports includes potted plants and chrysanthemum cuttings;

“goods” includes all kinds of articles, wares, merchandise, livestock, and currency;

“investment” means the creation of new business assets and includes the expansion, restructuring or rehabilitation of an existing business enterprise;

“manufacturing” means the substantial transformation of tangible movable property, including power generation and water supply;

“manufacturing under bond” means a facility extended to manufacturers to import plant, machinery, equipment and raw materials tax free, exclusively for use in the manufacture of goods for export;

“Minister” means the Minister responsible for finance;

“new investment” means an investment that did not exist as at 1st July 2008;

“production” means a process involving the use of inputs to derive outputs including manufacturing, growing or extraction.

4. Application and grant of Certificate of Entitlement to Exemption

(1) A person seeking tax exemption on income derived from the export of finished consumer goods and finished capital goods under section 21(1)(y) of the Act shall apply for a Certificate of Entitlement to Exemption in Form 1 set out in the schedule to the Regulations.

(2) The applicant under subregulation (1) shall state in the application—

- (a) his or her name and address;
- (b) the description of the goods;
- (c) the Tax Identification Number;
- (d) telephone and e-mail contact;

- (e) the details of directors;
- (f) a declaration that the applicant will export or intends to export at least eighty percent (80%) percent of his or her production of finished consumer goods and finished capital goods during the year, whether or not the raw materials are from within Uganda;
- (g) details of the manufacturing or production of goods process including graphic presentation of the manufacturing process where applicable.

(3) The Commissioner may request for additional information to ascertain whether a person qualifies for a grant of a Certificate of Entitlement to Exemption, to verify the existence of the investment.

(4) The Commissioner shall, based on the information provided whether or not to grant a Certificate of Entitlement to Exemption, and on ascertainment of the existence of an investment, make a decision within thirty working days.

(5) A person who qualifies under subregulation (4) shall be issued with a certificate of entitlement to exemption in Form 2 set out in the schedule to these Regulations.

(6) A certificate of entitlement to exemption under these Regulations shall be specific to a person and the income derived from activities resulting in exports.

(7) Where the Commissioner refuses to grant a certificate of entitlement to exemption, the Commissioner shall state in writing the reasons for the refusal.

5. Validity of Certificate of Entitlement to Exemption

(1) Subject to subsection (2), a certificate of entitlement to exemption is valid for a period of ten years starting from the date on which it is issued.

(2) Notwithstanding subsection (1), an exporter is only eligible for

the tax exemption in any year in which the exporter fulfills the conditions for the tax exemption specified in regulation 6.

(3) Where the exporter fails to fulfill the conditions for the tax exemption for a particular year, the tax exemption shall not be granted for that year.

6. Conditions for grant of Certificate of Entitlement to Exemption

A certificate of entitlement to exemption on income derived from export of finished consumer goods and finished capital goods shall not be granted to an applicant unless the applicant—

- (a) keeps proper books of accounts and records required under regulation 10; and
- (b) exports at least eighty percent (80%) of his or her production of finished consumer goods and finished capital goods of goods during the year, whether or not the raw materials are from within Uganda.

7. Obligations of a certificate holder

The holder of the Certificate of Entitlement to Exemption shall, during the period of the tax incentives—

- (a) comply with the obligations imposed by the Income Tax Act, Cap. 340;
- (b) keep proper books of accounts and records as required by regulation 7;
- (c) export eighty percent (80%) of the finished consumer goods or finished capital goods produced by him or her;
- (d) not transfer the Certificate of Entitlement to Exemption to another person.

8. Revocation of Certificate of Entitlement to Exemption

(1) The Commissioner may revoke a Certificate granted under these Regulations where he or she is satisfied that—

- (a) there has been a breach of the terms under which the certificate is granted;
- (b) there has been a breach of a condition attached to the certificate;
- (c) the application for the Certificate of Entitlement to Exemption was defective in that the holder misrepresented himself or herself and failed to rectify the defect within forty five days after being requested to do so;
- (d) the holder is bankrupt;
- (e) the holder has failed to submit the required information for two years consecutively;
- (f) the holder knowingly or negligently gives false or misleading information to the Authority;
- (g) the holder refuses or neglects to provide information which the Authority may reasonably require for the purposes of the enforcement of these Regulations;
- (h) the holder refuses or neglects to keep proper books of accounts; or
- (i) the holder refuses without lawful excuse to admit an officer or an agent of the Authority after being given reasonable notice into the premises of his or her business enterprise or otherwise obstructs any inspection by an officer or agent of the Authority in the discharge of its monitoring function.

(2) The Commissioner shall before revoking a certificate under subsection (1) give not less than thirty days' written notice of the intention to revoke the certificate to the holder of the certificate and shall consider any written representations made by the holder of the certificate to the Commissioner within that time.

9. Appeals

(1) A person aggrieved by a decision of the Commissioner may appeal to the Minister by giving written notice to the Authority against—

- (a) the refusal of the Authority to grant a certificate under these Regulations;

- (b) the attaching of a condition to a certificate; or
- (c) the revocation of the certificate.

(2) An appeal under this Regulation shall be in writing to the Minister within thirty days after the receipt of the decision of the Authority and the appellant shall give notice of the appeal to the Authority.

(3) The Minister shall consider an appeal under this regulation and may—

- (a) dismiss the appeal;
- (b) require the Authority to issue a certificate to the appellant;
- (c) quash the revocation of a certificate; or
- (d) permit the appellant to make a fresh application for a certificate notwithstanding that the period prescribed for applications has expired and the Authority shall give effect to the determination of the Minister.

10. Records

(1) The holder of a Certificate of Entitlement to Exemption shall maintain records of—

- (a) inputs for the exports business;
- (b) export sales;
- (c) export documents;
- (d) goods that have been warehoused;
- (e) goods that have been produced;
- (f) local sales; and
- (g) any other records as may be required by the Commissioner.

11. Filing of returns

(1) The holder of a Certificate of Entitlement to Exemption shall submit an annual return to the Authority, showing a summary of receipts and exports and the return shall contain the following information—

- (a) stock at hand at the beginning of the year;
- (b) total receipts into the company warehouse;
- (c) total annual production;
- (d) stock carried forward to the next year; and
- (e) total sales in the local market and total sales exported.

(2) The return shall be submitted annually together with the final return of income.

12. Register

(1) The Authority shall maintain a register of all the certificates granted under these Regulations.

(2) The Authority shall cause to be entered in the register in respect of each certificate—

- (a) the name of the business enterprise to which the certificate was granted;
- (b) the principal place of business of the certificate holder; and
- (c) the activities to which the certificate relates.

SCHEDULE

Regulation 4(1)

FORMS

FORM 1

Application for a Certificate of Entitlement to Exemption

(Under sections 21 and 164 of the Income Tax Act, Cap. 340)

Please enter the information requested in the spaces provided. Any additional information should be attached to this application form.

Business Details:

Name (company or individual)

TIN

Parent company (If applicable)

Address (postal and physical)

Contact telephone number

E-mail address

Director's details (names and contacts)

Nature of goods to be manufactured for export

DECLARATION:

I declare that I am exporting or intend to export at least eighty percent (80%) of my production of finished capital goods or finished consumer goods during the year.

Completed by:

Name..... Title.....

Signature..... Date.....

Official Comments.

Details of Verifications and Recommendations:

Verification officer's Signature Date

Supervisor's Signature D a t e
.....

Certificate of Entitlement to Exemption

This Certificate of Entitlement to Exemption is issued under sections 21 and 164 of the Income Tax Act, Cap. 340.

Name of Business:

Address:

Physical location:

Nature of business:

Tax incentives: **Exemption from Corporation Tax and Withholding Tax.**

The certificate is valid from to

Note:

1. The holder of this Certificate of Entitlement to Exemption shall comply with the requirements of section 21 of the Income Tax Act Cap. 340 and these Regulations.
2. The Commissioner may revoke the Certificate if satisfied that there has been a breach of the terms under which the certificate is granted or on a breach of a condition attached to the certificate or if the holder of the certificate is convicted of an offence under the Income Tax Act or other relevant law.

.....
Commissioner

SYDA N M BBUMBA,
Minister of Finance, Planning and Economic Development.