

STATUTORY INSTRUMENTS SUPPLEMENT

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

2020 No. 42

The Income Tax (Rental Rates) Regulations, 2020
(Under sections 5 and 164 of the Income Tax Act, Cap. 340)

IN EXERCISE of the powers conferred upon the Minister by section 164 of the Income Tax Act, Cap. 340, these Regulations are made this 29th day of January, 2020.

1. Title

These Regulations may be cited as the Income Tax (Rental Rates) Regulations, 2020.

2. Application

These Regulations apply to—

- (a) a taxpayer who fails to file a return in accordance with the Act; and
- (b) a taxpayer whose return is contested by the Commissioner.

3. Interpretation

In these Regulations, unless the context otherwise requires—

“Act” means the Income Tax Act, Cap. 340;

“property” includes a factory, warehouse, house or other building;

“rent” has the meaning given to it in section 2 (ccc) of the Act;

“rental income” has the meaning given to it in section 2 (ddd) of the Act;

“taxpayer” has the meaning given to it in section 2 (sss) of the Act.

4. Rental income

(1) A person who rents out property located along a road, lane or street specified in the first column of Schedule 1 to these Regulations shall be deemed to earn rental income from that property at the rate specified in the second, third, fourth, fifth and sixth columns of Schedule 1 to these Regulations, corresponding to the location in the first column respectively.

(2) A person who, for residential purposes, rents out property located in an area specified in the first column of Schedule 2 to these Regulations shall be deemed to earn rental income from that property at the rate specified in the second, third, fourth and fifth columns of Schedule 2, corresponding to the location in the first column, respectively.

(3) A person who, for commercial purposes other than office space, rents out property located in an area specified in the first column of Schedule 2 to these Regulations shall be deemed to earn rental income at the rate specified in the sixth column of Schedule 2, corresponding to the location in the first column, respectively.

(4) A person who, for purposes of providing office space, rents out property located in an area specified in the first column of Schedule 2 to these Regulations shall be deemed to earn rental income specified in the seventh column of Schedule 2, corresponding to the location in the first column, respectively.

SCHEDULE 1

Reg. 4(1)

RENTAL RATES IN THE CENTRAL DIVISION OF KAMPALA CITY

Street/Road/Lane Name	Rent Per Square Meter in Uganda Shillings per month				
	Ground Floor	1st Floor	2nd Floor	3rd Floor	4 th Floor and above
Kampala Road	142,857	101,409	73,112	58,824	49,822
Jinja Road, Station Approach, Station Road, Dewinton Road	104,762	84,347	63,774	44,642	32,000
Ben Kiwanuka Street, William street, Wilson Road, Johnson Street	128,571	90,000	62,108	41,875	23,039
Bombo Road, Lumumba Avenue, George Street, Kyagwe Road, Nakasero Lane, Nakasero Road Queens Lane, Buganda Road, Lumumba Avenue, Wandegaya Road	90,476	68,441	51,461	45,463	36,370
Colville Street, Speke Road, Pilkington Road, Kinathi Avenue, Nile Avenue, Apollo Kagwa Road, Parliament Avenue, Said Barre Avenue and Portal Avenue	95,238	82,194	71,349	62,294	54,700

Entebbe Road	95,238	67,075	45,474	34,235	23,871
Kikuubo Lane	166,667	103,969	61,268	40,923	20,802
Luwum Street, Market Street, Market Square, Sikh Street, Burton Street, Snay Bin Amir Rise.	123,810	81,388	54,462	33,555	25,000
Nakivubo Place, Nakivubo Road, Allen Road	119,048	72,960	51,547	34,943	25,338
Nkrumah Road, Nasser Road, Rosebury Road	95,238	62,177	36,291	21,864	18,861
Rashid Khamis Road, Mackay Road, Martin Road, Berkley Road, Berkley Lane, Ginnery Road, Old Kampala Road	114,286	70,490	31,331	23,089	15,236
First, Second, Third, Fourth, Fifth, Sixth, Seventh and Eighth Streets and Old Port Bell Road		81,428	72,048	72,190	75,207

SCHEDULE 2

Reg. 4(2), (3) and (4)

RENTAL RATES OUTSIDE THE CENTRAL DIVISION OF KAMPALA CITY

Residential, Commercial and Office Rates outside Central Division of Kampala City						
Location of Property	Rent for residential purposes in Ug. Shs. per month				Rent for commercial office purposes in Ug. Shs. per month	
	One Bedroom	Two Bedrooms	Three Bedrooms	Four or more Bedrooms	Commercial rent/Sqmt	Office rent/Sqmt
Bugolobi	500,000	1,000,000	1,500,000	2,000,000	71,429	64,286
Bukoto	400,000	800,000	1,200,000	1,700,000	57,143	51,429
Buwate	300,000	600,000	800,000	1,100,000	38,095	34,286
Bweyogerere	250,000	600,000	800,000	1,100,000	42,857	38,571
Kamwokya	600,000	1,200,000	2,000,000	2,500,000	95,238	85,714
Kansanga	400,000	700,000	1,000,000	1,200,000	47,619	42,857

Kira	350,000	600,000	800,000	950,000	38,095	34,286
Kireka	250,000	600,000	900,000	1,100,000	42,857	38,571
Kisaasi	300,000	700,000	1,000,000	1,200,000	47,619	42,857
Kiwatule	300,000	700,000	1,000,000	1,300,000	47,619	42,857
Kololo	1,000,000	2,500,000	3,500,000	4,500,000	166,667	150,000
Kyalitwajala	250,000	600,000	900,000	1,100,000	42,857	38,571
Mbuya	450,000	1,000,000	1,400,000	1,800,000	66,667	60,000
Mengo	450,000	1,000,000	1,300,000	1,700,000	61,905	55,714
Munyonyo	450,000	900,000	1,200,000	1,600,000	57,143	51,429
Mutungo	400,000	700,000	900,000	1,300,000	42,857	38,571
Muyenga	600,000	1,000,000	1,500,000	2,000,000	71,429	64,286
Naalya	400,000	700,000	900,000	1,200,000	42,857	38,571
Naguru	800,000	1,500,000	2,000,000	3,000,000	95,238	85,714

Najjeera	350,000	700,000	900,000	1,200,000	42,857	38,571
Nakasero	1,000,000	2,500,000	3,500,000	4,500,000	166,667	150,000
Namugongo	250,000	600,000	900,000	1,000,000	42,857	38,571
Nsambya	400,000	900,000	1,200,000	1,500,000	57,143	51,429
Nitinda	500,000	1,000,000	1,500,000	2,000,000	71,429	64,286
Seeta	250,000	500,000	900,000	1,000,000	38,095	34,286

MATIA KASAJJA, (MP)
 Minister of Finance, Planning and Economic Development.