

**ACTS SUPPLEMENT**

*to The Uganda Gazette No.54, Volume CXIV, dated 1st July, 2021*

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**Act 10**                      *Tax Appeals Tribunal (Amendment) Act*                      **2021**

**THE TAX APPEALS TRIBUNAL (AMENDMENT) ACT, 2021**

**THE TAX APPEALS TRIBUNAL (AMENDMENT) ACT, 2021**

**An Act to amend the Tax Appeals Tribunal Act, Cap. 345 to provide for the right of appeal from the decisions of the High Court to the Court of Appeal and the Supreme Court.**

DATE OF ASSENT: 31st May, 2021

*Date of Commencement:* 1st July, 2021

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2021.

**2. Amendment of Cap 345**

The Tax Appeals Tribunal Act, Cap. 345, in this Act referred to as the principal Act is amended by inserting immediately after section 27 the following—

**“27A. Appeals to Court of Appeal from decisions of High Court**

(1) A party to proceedings before the High Court may, within thirty days after being notified of the decision or within such further time as the Court of Appeal may allow, lodge a notice of appeal with the registrar of the Court of Appeal, and the party so appealing shall serve a copy of the notice of appeal on the party to the proceedings before the High Court.

(2) An appeal to the Court of Appeal may be on questions of law only, and the notice of appeal shall state the question or questions of law that will be raised on the appeal.

(3) The Court of Appeal shall inquire and determine the appeal expeditiously and shall declare its findings not later than sixty days from the date of filing the appeal.

**27B. Appeals to Supreme Court from decisions of Court of Appeal**

(1) A party to proceedings before the Court of Appeal may, with leave of court, lodge a notice of appeal with the registrar of the Supreme Court, and the party so appealing shall serve a copy of the notice of appeal on the party to the proceedings before the Court of Appeal.

(2) An appeal to the Supreme Court may be lodged with a certificate of the Court of Appeal that the matter raises questions of law of great public importance or if the Supreme Court in its overall duty to see that justice is done, considers that the appeal should be heard.

(3) The Supreme Court shall inquire and determine the appeal expeditiously and shall declare its findings not later than thirty days from the date of filing the appeal.”

**3. Amendment of principal Act**

The principal Act is amended by substituting for section 28 the following—

**“28. Operation and implementation of decision subject to review or appeal**

(1) Where an application for review or appeal of a taxation decision has been lodged with a reviewing body, the reviewing body may make an order staying or otherwise affecting the operation or implementation of the decision under review or appeal, or a part of the decision, as the reviewing body considers appropriate for the purposes of securing the effectiveness of the proceeding and determination of the application for review or appeal.

(2) Where the decision maker is required to refund an amount of tax to a person as a result of a decision of a reviewing body, the tax shall be repaid with interest at the rate specified in the relevant law on the amount of the refund for the period commencing from the date the person paid the tax refunded and ending on the last day of the month in which the refund is made.

(3) In this section, “reviewing body” means a tribunal, the High Court, Court of Appeal or Supreme Court, as the case may be.”

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**Act 9**                      *The Stamp Duty (Amendment) Act*                      **2021**

**THE STAMP DUTY (AMENDMENT) ACT, 2021**

**An Act to amend the Stamp Duty Act, 2014, to provide for an incentive to a manufacturer, other than a manufacturer referred to in item 60A (b), whose investment capital is at least fifty million United States Dollars; to clarify the requirements for incentives on strategic investments projects.**

DATE OF ASSENT: 29th May, 2021

*Date of Commencement:* 1st July, 2021

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2021.

**2. Amendment of Stamp Duty Act, 2014**

The Stamp Duty Act, 2014 is amended in Schedule 2—

(a) by substituting for item 60A (iii) the following—

“(iii) capacity to use at least fifty percent of the locally produced raw materials, subject to availability”;

- (b) by substituting for item 60A (iv) the following—
- “(iv) capacity to employ a minimum of one hundred citizens;” and
- (c) by inserting immediately item 60A (e), the following—
- “(f) a manufacturer, other than a manufacturer referred to in item 60A (b)—
- (i) in case of a new manufacturer who, subject to availability, has capacity to use at least seventy percent of the locally produced raw materials, and employs at least seventy percent citizens with an aggregate wage of at least seventy percent of the total wage bill of the new manufacturer and whose investment capital is, at least fifty million United States Dollars; or
  - (ii) in the case of an existing manufacturer who, subject to availability, has capacity to use at least seventy percent of the locally produced raw materials, and employs at least seventy percent citizens with an aggregate wage of at least seventy percent of the total wage bill of the existing manufacturer from the date on which the manufacturer makes an additional investment equivalent to fifty million United States Dollars—
    - (aa) debenture; whether a mortgage debenture or not, being of a marketable security – of total value;
    - (bb) further charge; any instrument imposing a further charge on a mortgaged property – of total value;

- (cc) lease of land – of total value;
  - (dd) increase of share capital;
  - (ee) transfer of land;
  - (ff) an agreement to provide services on conducting a feasibility study or developing a design for construction.”;
- (d) in item 56 by inserting the word “entry” immediately after the word “of” appearing at the end of item 56; and
- (e) by substituting for item 57 the following—

“57	instrument of settlement or an instrument revoking the settlement including a deed of dower	15,000/=”
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