



THE REPUBLIC OF UGANDA

Registered at the  
General Post Office for  
transmission within  
East Africa as a  
Newspaper

# The

# Uganda Gazette



THE REPUBLIC OF UGANDA

Published  
by  
Authority

Vol. CII No. 54

6th November, 2009

Price: Shs. 1500

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## SUPPLEMENTS

*Acts*

- No. 10—The Stamps (Amendment) Act, 2009.  
 No. 11—The Excise Tarrif (Amendment) Act, 2009.  
 No. 12—The Value Added Tax (Amendment) Act, 2009.  
 No. 13—The Supplementary Appropriation Act, 2009.  
 No. 14—The Finance Act, 2009.  
 No. 15—The Income Tax (Amendment) Act, 2009.

General Notice No. 451 of 2009.

## 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 Kamugisha Dickens who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 21st day of November, 2003 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 27th day of July, 2007 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYANDRIA,  
2nd November, 2009. *for Secretary, Law Council.*

General Notice No. 452 of 2009.

## 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 Tumusiime Laws Mwiye who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 18th day of January, 1991 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 11th day of April, 2003 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYANDRIA,  
16th October, 2009. *for Secretary, Law Council.*

General Notice No. 453 of 2009.

## 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 Elungat Francis who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 6th day of October, 2006 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 31st day of July, 2009 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYANDRIA,  
2nd November, 2009. *for Secretary, Law Council.*

General Notice No. 454 of 2009.

## 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 Arinaitwe Patson Wilbroad who is stated to be a holder of Bachelor of Laws of Uganda Christian University having been awarded a Degree on the 29th day of August, 2006 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 31st day of July, 2009 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYANDRIA,  
3rd November, 2009. *for Secretary, Law Council.*

General Notice No. 455 of 2009.

## THE COMPANIES ACT, LAWS OF UGANDA, 2000.

(Cap. 110).

## NOTICE.

PURSUANT to section 19(4) of the Companies Act, notice is hereby given that Semaganda & Associates Limited has by special Resolution passed on 17th September, 2009 and with the approval of the Registrar of Companies changed in name to Mitala Properties Limited and that such new name has been entered in my Register.

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

MERCY KYOMUGASHO K. NDYAHIKAYO,  
*Assistant Registrar of Companies.*

General Notice No. 456 of 2009.

BANK OF UGANDA  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 30TH JUNE, 2009

		30-June-2009.	30-June-2008
		<i>UShs (m)</i>	<i>UShs (m)</i>
<b>Foreign Assets</b>	<b>Notes</b>		
Cash and Cash equivalents	14	152,499	42,622
Investments at fair value through profit & loss	15 (a)	4,456,639	3,967,983
Investments held for trading	15 (b)	533,327	390,336
Investments available for sale	15 (c)	1,008	650
Assets held with IMF	16	580,541	478,067
<b>Total Foreign Assets</b>		<b>5,724,014</b>	<b>4,879,658</b>
<b>Domestic Assets</b>			
Investments in treasury bills	17	200,000	200,000
Loans and advances to government	18	2,574,965	1,909,445
Loans and advances to commercial banks	19	158,130	134,708
Staff loans	20	12,328	12,873
Employee benefits	29	736	-
Property, plant and equipment	21	113,834	101,089
Leasehold Land	22	17,637	17,466
Other assets	23	82,844	38,840
<b>Total Domestic Assets</b>		<b>3,160,474</b>	<b>2,414,421</b>
<b>Total Assets</b>		<b>8,884,488</b>	<b>7,294,079</b>
<b>Liabilities</b>			
<b>Foreign Liabilities</b>			
IMF Obligations	16	675,104	573,042
Other foreign liabilities	24	94	94
<b>Total Foreign Liabilities</b>		<b>675,198</b>	<b>573,136</b>
<b>Domestic Liabilities</b>			
Currency in circulation	25	1,468,641	1,229,940
Deposits- Government	26	4,910,331	4,446,858
Deposits- Commercial banks	27	506,238	461,882
International Bank for Reconstruction & Dev't (IBRD)	28	2,249	2,249
Employee Benefits	29	-	2,534
Other Liabilities	30	202,144	189,599
<b>Total Domestic Liabilities</b>		<b>7,089,603</b>	<b>6,333,062</b>
<b>Total Liabilities</b>		<b>7,764,801</b>	<b>6,906,198</b>
<b>Equity</b>			
Share Capital	31	20,000	20,000
Reserves	32	1,080,615	310,395
Dividend Payable To Government		-	40,000
Earmarked funds	33	19,072	17,486
<b>Total Equity</b>		<b>1,119,687</b>	<b>387,881</b>
<b>Total Liabilities &amp; Equity</b>		<b>8,884,488</b>	<b>7,294,079</b>

The financial statements on pages 84 to 130 were approved by the Board of Directors on 24th September, 2009 and were signed on its behalf by:



Chairman



Director



Director

General Notice No. 457 of 2009.

THE ELECTRICITY REGULATORY AUTHORITY  
Plot 15 Shimoni Road, Nakasero, P.O. Box 10332,  
Kampala, Tel: (0414) 341852/646, Fax (0414) 341624



**OUR MISSION:**

"REGULATING THE ELECTRICITY INDUSTRY FOR  
EFFICIENT AND RELIABLE SUPPLY AT  
EQUITABLE PRICES"

**NOTICE OF INTENDED APPLICATION FOR A  
LICENCE FOR GENERATION AND SALE OF  
ELECTRICITY FROM RIVER SITI & RIVER NYALIT**

The Electricity Regulatory Authority (ERA) has under section 29 of the Electricity Act 1999, Cap. 145 received a Notice of Intended Application for a Licence from VSHydro (Pvt) Limited for generation and sale of electricity from Rivers Siti & Nyalit.

VSHydro (Pvt) Limited intends to generate approximately 25.7MW from Rivers Siti and Nyalit which flow through Kapchorwa & Bukwo Districts. The Company proposes to undertake this development in two phases, with Siti 1 leading to generation of approximately 7.7MW while Siti 2, whose location is downstream of Siti 1, will lead to generation of approximately 18MW. The generated power will be sold to Uganda Electricity Transmission Company Limited and fed into the national grid.

Interested persons are invited to obtain details of the projects from the addresses below:

1. Electricity Regulatory Authority  
ERA House,  
Plot 15, Shimoni Road, Nakasero  
Kampala.
2. The LC V Chairman's Office  
Kapchorwa District
3. The L C V Chairman's Office  
Bukwo District

Under Section 30 of the Electricity Act 1999, Cap. 145, the Electricity Regulatory Authority hereby invites directly affected parties and local authorities in the areas affected by the project to make comments and lodge objections (if any) on the notice to the Authority by 4:00 p.m. on Monday, November 2nd 2009. Interested parties must submit their written comments, objections or interests by recorded delivery to the reception at ERA House for the attention of:

THE SECRETARY  
ELECTRICITY REGULATORY AUTHORITY,  
ERA HOUSE, PLOT 15 SHIMONI ROAD, NAKASERO  
KAMPALA

Note: The Authority appeals to all Electricity Sector Stakeholders to take note of the above.

2nd October, 2009.

MANAGEMENT.

General Notice No. 458 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. 32496 IN PART "A".  
(52) Class 16.  
(54)



- (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*— Royal Way Media Ltd.

(77) *Address*— C/o. P.O. Box 37477, Kampala.

(74)

(22) *Date of filing application*— 27th October, 2009.

- (21) APPLICATION NO. 32526 IN PART "A".  
(52) Class 24.  
(54)



- (53)  
(59)  
(64)  
(57) *Nature of goods*— Textiles and textile goods, not included in other classes; bed and table covers.  
(73) *Name of applicant*— Cordial (U) Ltd.  
(77) *Address*— P.O. Box 29685, Kampala.  
(74) C/o. Ntende, Owor & Co. Advocates, P.O. Box 27922, Kampala.  
(22) *Date of filing application*— 3rd November, 2009.

(21) APPLICATION NO. 32495 IN PART "A".

(52) Class 16.  
(54)



(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*— Royal Way Media Ltd.

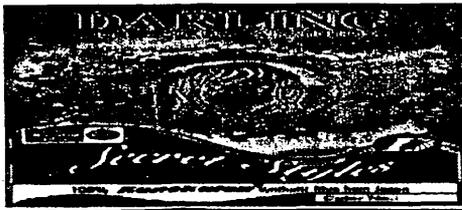
(77) *Address*— C/o. P.O. Box 37477, Kampala.

(74)

(22) *Date of filing application*— 27th October, 2009.

(21) APPLICATION NO. 32527 IN PART "A".

(52) Class 26.  
(54)



(53)  
(59)  
(64)

(57) *Nature of goods*— Lace and embroidery, ribbons and braid; buttons, hooks and eyes, pins and needles; artificial flowers.

(73) *Name of applicant*— SCD (U) Ltd.

(77) *Address*— P.O. Box 27922, Kampala.

(74) C/o. Ntende, Owor & Co. Advocates, P.O. Box 27922, Kampala.

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

(21) APPLICATION NO. 32359 IN PART "A".

(52) Class 32.  
(54)

## MAMERA

(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*— Bubare Innovation Platform.

(77) *Address*— P.O. Box 434, Kabale.

(74)

(22) *Date of filing application*— 17th September, 2009.

(21) APPLICATION NO. 32382 IN PART "A".

(52) Class 16.  
(54)

## DISCOVER

(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*— Discover Financial Services.

(77) *Address*— 2500 Lake Cook Road, Riverwoods, Illinois 60015, United States of America.

(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 23rd September, 2009.

(21) APPLICATION NO. 32381 IN PART "A".

(52) Class 9.  
(54)

## DISCOVER

(53)  
(59)  
(64)

(57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.

(73) *Name of applicant*— Discover Financial Services.

(77) *Address*— 2500 Lake Cook Road, Riverwoods, Illinois 60015, United States of America.

(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 23rd September, 2009.

(21) APPLICATION NO. 32383 IN PART "A".

(52) Class 6.  
(54)

## ASSA ABLOY

(53)  
(59)  
(64)

(57) *Nature of goods*— Common metals and their alloys; metal building materials; transportable buildings of metal; materials of metal for railway tracks; non-electric cables and wires of common metal; ironmongery, small items of metal hardware; pipes and tubes of metal; safes; goods of common metal not included in other classes; ores.

(73) *Name of applicant*— ASSA ABLOY AB.

(77) *Address*— Klarabergsviadukten 90, Stockholm, Sweden.

(74) *C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.*

(22) *Date of filing application*— 23rd September, 2009.

(21) APPLICATION NO. 32380 IN PART "A".

(52) Class 16.

(54)



(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*— Discover Financial Services.

(77) *Address*— 2500 Lake Cook Road, Riverwoods, Illinois 60015, United States of America.

(74) *C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.*

(22) *Date of filing application*— 23rd September, 2009.

(21) APPLICATION NO. 32379 IN PART "A".

(52) Class 9.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.

(73) *Name of applicant*— Discover Financial Services.

(77) *Address*— 2500 Lake Cook Road, Riverwoods, Illinois 60015, United States of America.

(74) *C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.*

(22) *Date of filing application*— 23rd September, 2009.

(21) APPLICATION NO. 32384 IN PART "A".

(52) Class 9.

(54)

ASSA ABLOY

(53)

(59)

(64)

(57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, cal, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.

(73) *Name of applicant*— ASSA ABLOY AB.

(77) *Address*— Klarabergsviadukten 90, Stockholm, Sweden.

(74) *C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.*

(22) *Date of filing application*— 23rd September, 2009.

(21) APPLICATION NO. 32314 IN PART "A".

(52) Class 29.

(54)

LUCKY STAR

(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.

(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32315 IN PART "A".

(52) Class 29.

(54)



(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.

(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

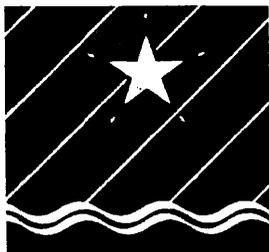
(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32316 IN PART "A".

(52) Class 29.

(54)



(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.

(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

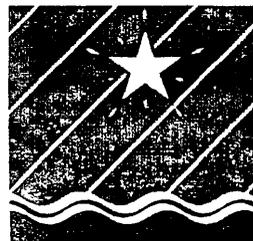
(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32317 IN PART "A".

(52) Class 29.

(54)



(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.

(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32318 IN PART "A".

(52) Class 29.

(54)



(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.

(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32319 IN PART "A".

(52) Class 29.

(54)



(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.

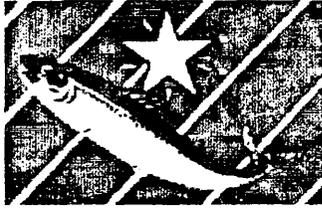
(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32320 IN PART "A".  
 (52) Class 29.  
 (54)



(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.

(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32321 IN PART "A".  
 (52) Class 29.  
 (54)



(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.

(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32322 IN PART "A".  
 (52) Class 29.  
 (54)



(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.

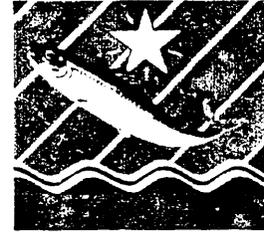
(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32323 IN PART "A".  
 (52) Class 29.  
 (54)



(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.

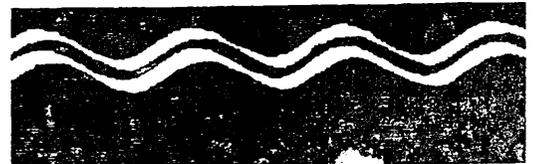
(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32324 IN PART "A".  
 (52) Class 29.  
 (54)



(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.

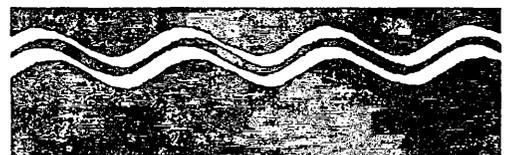
(73) *Name of applicant*— Oceana Brands Limited.

(77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.

(74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 31st August, 2009.

(21) APPLICATION NO. 32325 IN PART "A".  
 (52) Class 29.  
 (54)



(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.

- (73) *Name of applicant*— Oceana Brands Limited.  
 (77) *Address*— 16th Floor, Metropolitan Centre, Coen Steytler Avenue, Cape Town, Western Cape, South Africa.  
 (74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.  
 (22) *Date of filing application*— 31st August, 2009.

- (21) APPLICATION No. 32313 IN PART "A".  
 (52) Class 25.  
 (54)



- (53)  
 (59)  
 (64)

- (57) *Nature of goods*— Clothing, footwear, headgear.  
 (73) *Name of applicant*— NBA Properties Inc.  
 (77) *Address*— Olympic Towers, 645 Fifth Avenue, New York, New York 10022, USA.  
 (74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.  
 (22) *Date of filing application*— 31st August, 2009.

- (21) APPLICATION No. 32312 IN PART "A".  
 (52) Class 25.  
 (54)



- (53)  
 (59)  
 (64)

- (57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.

- (73) *Name of applicant*— NBA Properties Inc.  
 (77) *Address*— Olympic Towers, 645 Fifth Avenue, New York, New York 10022, USA.  
 (74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.  
 (22) *Date of filing application*— 31st August, 2009.

Kampala, MERCY KYOMUGASHO K. NDYAHIKAYO,  
 3rd November, 2009. Assistant Registrar of Trade Marks.

- (21) APPLICATION No. 32367 IN PART "A".  
 (52) Class 5.  
 (54)

## SINCRONIUM

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

- (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) *C/o.* Magezi, Ibale & Co. Advocates, P.O. Box 10969, Kampala.  
 (22) *Date of filing application*— 21st September, 2009.

- (21) APPLICATION No. 32369 IN PART "A".  
 (52) Class 5.  
 (54)

## TRICARDIOL

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

- (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) *C/o.* Magezi, Ibale & Co. Advocates, P.O. Box 10969, Kampala.  
 (22) *Date of filing application*— 21st September, 2009.

- (21) APPLICATION No. 32333 IN PART "A".  
 (52) Class 11.  
 (54)



- (53)  
 (59)  
 (64)

**ubbink**

- (57) *Nature of goods*— Apparatus for lighting, heating, steam generating, cooking, refrigerating, drying, ventilating, water supply and sanitary purposes.  
 (73) *Name of applicant*— UBBINK B.V.  
 (77) *Address*— Verhuellweg 9, 6984 AA Doesburg, The Netherlands.  
 (74) *C/o.* MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.  
 (22) *Date of filing application*— 1st September, 2009.

- (21) APPLICATION NO. 32332 IN PART "A".  
 (52) Class 9.  
 (54)



**ubbink**

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.  
 (73) *Name of applicant*— UBBINK B.V.  
 (77) *Address*— Verhuellweg 9, 6984 AA Doesburg, The Netherlands.  
 (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.  
 (22) *Date of filing application*— 1st September, 2009.

- (21) APPLICATION NO. 32331 IN PART "A".  
 (52) Class 9.  
 (54)

**UBBINK**

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.  
 (73) *Name of applicant*— UBBINK B.V.  
 (77) *Address*— Verhuellweg 9, 6984 AA Doesburg, The Netherlands.  
 (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.  
 (22) *Date of filing application*— 1st September, 2009.

- (21) APPLICATION NO. 32330 IN PART "A".  
 (52) Class 11.  
 (54)

**UBBINK**

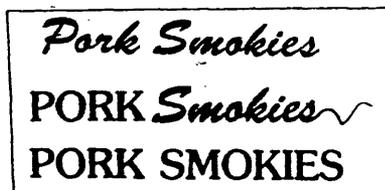
- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Apparatus for lighting, heating, steam generating, cooking, refrigerating, drying, ventilating, water supply and sanitary purposes.  
 (73) *Name of applicant*— UBBINK B.V.  
 (77) *Address*— Verhuellweg 9, 6984 AA Doesburg, The Netherlands.  
 (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.  
 (22) *Date of filing application*— 1st September, 2009.

- (21) APPLICATION NO. 32368 IN PART "A".  
 (52) Class 5.  
 (54)

**TRINOMIA**

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.  
 (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) C/o. Magezi, Ibale & Co. Advocates, P.O. Box 10969, Kampala.  
 (22) *Date of filing application*— 21st September, 2009.

- (21) APPLICATION NO. 32456 IN PART "A".  
 (52) Class 29.  
 (54)



- (53) *Disclaimer*— Registration of this Trademark shall give no right to the exclusive use of the word "PORK" separately and apart from the Mark as a whole.  
 (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.  
 (73) *Name of applicant*— Farmer's Choice Limited.  
 (77) *Address*— Off Kamiti Road, P.O. Box 47791,-00100, Nairobi, Kenya.  
 (74) C/o. Magezi, Ibale & Co Advocates, P.O. Box 10969, Kampala.  
 (22) *Date of filing application*— 22nd October, 2009.

- (21) APPLICATION No. 40227 IN PART "A".  
 (52) Class 9.  
 (54)



- (53) *Disclaimer*— Registration of this Trademark shall give no right to the exclusive use of the letters "BG" and the word "BRITISH" separately and apart from the Mark as a whole.
- (59)  
 (64)
- (57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.
- (73) *Name of applicant*— BG Electrical Limited.
- (77) *Address*— Building E Stafford Park, Stafford Park, Telford, Shropshire, TF3 3BD, United Kingdom.
- (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 18th August, 2009.

- (21) APPLICATION No. 32329 IN PART "A".  
 (52) Class 9.  
 (54)



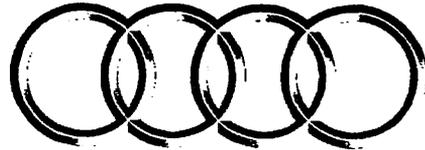
- (53)  
 (59)  
 (64)
- (57) *Nature of goods*— Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments; apparatus and instruments for conducting, switching, transforming, accumulating, regulating or controlling electricity; apparatus for recording, transmission or reproduction of sound or images; magnetic data carriers, recording discs; automatic vending machines and mechanisms for coin-operated apparatus; cash registers, calculating machines, data processing equipment and computers; fire-extinguishing apparatus.
- (73) *Name of applicant*— Nation Media Group Limited.
- (77) *Address*— P.O. Box 49010-00100, Nairobi, Kenya.
- (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 1st September, 2009.

- (21) APPLICATION No. 32336 IN PART "A".  
 (52) Class 12.  
 (54)

## AUDI

- (53)  
 (59)  
 (64)
- (57) *Nature of goods*— Vehicles; apparatus for locomotion by land, air or water.
- (73) *Name of applicant*— Audi AG.
- (77) *Address*— D-85045 Ingolstadt Germany.
- (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 1st September, 2009.

- (21) APPLICATION No. 32335 IN PART "A".  
 (52) Class 12.  
 (54)



- (53)  
 (59)  
 (64)
- (57) *Nature of goods*— Vehicles; apparatus for locomotion by land, air or water.
- (73) *Name of applicant*— Audi AG.
- (77) *Address*— D-85045 Ingolstadt Germany.
- (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 1st September, 2009.

- (21) APPLICATION No. 32326 IN PART "A".  
 (52) Class 5.  
 (54)

## NISSORUN

- (53)  
 (59)  
 (64)
- (57) *Nature of goods*— Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.
- (73) *Name of applicant*— Nippon Soda Co. Limited.
- (77) *Address*— 2-1, Ohtemachi 2-Chome, Chiyoda-ku, Tokyo, Japan.
- (74) C/o. MMAKS Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 31st August, 2009.

- (21) APPLICATION NO. 32362 IN PART "A".  
 (52) Class 5.  
 (54)

## ESFERIA

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutial and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.  
 (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) *C/o. Magezi, Ibale & Co Advocates, P.O. Box 10969, Kampala.*  
 (22) *Date of filing application*— 21st September, 2009.

- (21) APPLICATION NO. 32363 IN PART "A".  
 (52) Class 5.  
 (54)

## SPHERIA

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutial and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.  
 (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) *C/o. Magezi, Ibale & Co Advocates, P.O. Box 10969, Kampala.*  
 (22) *Date of filing application*— 21st September, 2009.

- (21) APPLICATION NO. 32364 IN PART "A".  
 (52) Class 5.  
 (54)

## ESFERIUM

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutial and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.  
 (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) *C/o. Magezi, Ibale & Co Advocates, P.O. Box 10969, Kampala.*  
 (22) *Date of filing application*— 21st September, 2009.

- (21) APPLICATION NO. 32365 IN PART "A".  
 (52) Class 5.  
 (54)

## SPHERIUM

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutial and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.  
 (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) *C/o. Magezi, Ibale & Co Advocates, P.O. Box 10969, Kampala.*  
 (22) *Date of filing application*— 21st September, 2009.

- (21) APPLICATION NO. 32366 IN PART "A".  
 (52) Class 5.  
 (54)

## SINCRONIA

- (53)  
 (59)  
 (64)  
 (57) *Nature of goods*— Pharmaceutial and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.  
 (73) *Name of applicant*— Ferrer Internacional S.A.  
 (77) *Address*— Gran Via de Carlos 111, 94, 08028 Barcelona, Spain.  
 (74) *C/o. Magezi, Ibale & Co Advocates, P.O. Box 10969, Kampala.*  
 (22) *Date of filing application*— 21st September, 2009.

Kampala, MAUDAH ATUZARIRWE,  
 21st September, 2009. *Assistant Registrar of Trade Marks.*

## ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.  
 (Cap. 230).  
 NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.  
 Mawokota Block 166 Plot 21 Land at Bubezi.

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

Kampala, ROBERT V. NYOMBI,  
 3rd September, 2009 *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Mawokota Block 112 Plot 21 Land at Kyeyitabya.

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

Kampala, ROBERT V. NYOMBI,  
3rd September, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 465 Plot 23 Land at Namangulu.

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

Kampala, ROBERT V. NYOMBI,  
30th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 80 Plot 237 Land at Buwambo.

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

Kampala, ROBERT V. NYOMBI,  
6th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 196 Plot 287 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 Mary Naluyima Night Kamya, of P.O. Box 8052, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ROBERT V. NYOMBI,  
30th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 314 Plots 659 and 660 Land at Buroba.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Frederick Lubega, of P.O. Box 212, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ROBERT V. NYOMBI,  
30th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 32 Plot 242 Land at Mutundwe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Erasmus Bernard Sabwe (Deceased), of P.O. Box 417, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ROBERT V. NYOMBI,  
3rd August, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

*Leasehold Register—Volume 3683 Folio 22 Plot 26 Can Ben 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 Okello Vicent, Amono Beatrice, Loum Kennedy and Obwona Charles, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been wilfully withheld.

Kampala, EDWARD KARIBWENDE,  
5th August, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 8 Plot 610 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 Bernard Sekitoleko Ssalongo of P.O. Box 6074, 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,  
26th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 493 Plot 1 Land at Katwe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Gabulieri Galabuzi, 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,  
5th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATES OF TITLES.

Singo Block 304 Plot 82, 24.40 Hectares at Lubumba Estate  
Singo Block 304 Plot 32, 8.10 Hectares at Lubumba Estate

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Nelson Michael Brown Lutwama of P.O. Box 40 Mityana, special Certificates of Titles under the above Block and Plots of the Mailo Register, the duplicate Certificates of Titles which were originally issued having been lost.

Mityana, JANET NABUUMA,  
7th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 218 Plot 59, 1.20 Hectares at Buyongo Estate

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Lusiya Nakya of Lugazi Musale Singo, 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,  
6th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

*Leasehold Register*—Volume 2062 Folio 6 Plot No. M.542, Mbuya, at Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Gold Dust Investments Ltd of c/o P.O. Box 7166, 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,  
30th October, 2009. *Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

*Leasehold Register*—Volume 1534 Folio 12 Plot No. 647, Sheema Block 10, Land at Kashabya Shuuku, Bushenyi.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Twesigye Tushabe Asaph of P.O. Box 1, Bushenyi, 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,  
22nd October, 2009. *Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 357 Plot 10 Area 19.0 Acres at Bulere.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Nakagali Josephine and Nakyejjwe Jane of Kireka LC. 1 Wakiso District, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, ARINAITWE OVERSON,  
3rd November, 2009 *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bugerere Block 129 Plot 150, Area 5.35 Hectares at Nazigo.

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

Mukono, ARINAITWE OVERSON,  
6th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 110 Plot 1156, Area 0.065 Hectares at Seeta.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Fred Wakabi of c/o P.O. Box 1365, Jinja, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, ARINAITWE OVERSON,  
28th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 263 Plots 566 and 552 Land at Senge

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Oluk Keishanyu Joy, C/o P.O. Box 11866, Kampala, a special Certificate of Title under the above Block and Plots, the Certificate of Title which was originally issued having been lost.

Kampala, ROBERT V. NYOMBI,  
19th October, 2009. *for Ag. Commissioner Land Registration.*

**N.B. The one advertised in The Uganda Gazette  
Vol. CII No. 53 page 525 is hereby revoked.**

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 310 Plot 28, Area 16.0 Acres at Kinoni.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Mawanga Moses of P.O. Box 1037, Jinja, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, ARINAITWE OVERSON,  
29th October, 2009. *for Ag. Commissioner Land Registration.*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 222 Plot 48 Land at Kagembe, Area 12.40 Hectares.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Mirika Nalubwama of Kagembe, 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,  
16th October, 2009 *for Ag. Commissioner Land Registration*

## THE REGISTRATION OF TITLES ACT.

(Cap. 230).

## NOTICE.

## ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 222 Plot 31, Area: 8.15 Hectares Land at Kagembe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Alice Jeneti Waswa, of P.O. Bowa, 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,  
16th October, 2009. *for Ag. Commissioner Land Registration*

## IN THE HIGH COURT OF UGANDA AT NAKAWA

## ADMINISTRATION CAUSE No. 886 OF 2009

In the matter of the Estate of the Late Dina Kigga formerly  
of Kasubi

and

In the matter of an Application for Letters of Administration  
by Edith Manjeri Nabweteme (Niece to the Deceased)

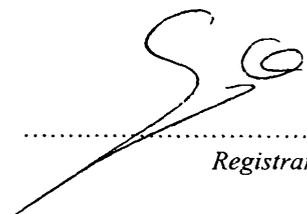
## NOTICE OF APPLICATION

TO WHOM IT MAY CONCERN

TAKE NOTICE that an Application for Letters of Administration for the estate of the Late Dina Kigga formerly a resident at Kasubi Tombs, Kampala District has been lodged in this Honourable Court by Edith Manjeri Nabweteme (Niece to the Deceased).

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

Dated at Kampala, this 27th day of October, 2009.



.....  
Registrar.

NOTICE UNDER THE BIRTHS AND DEATHS  
REGISTRATION ACT, CAP. 309

## DEED POLL—NOTICE OF CHANGE OF NAME

Notice is hereby given that I, Kyambadde Hussein of P.O. Box 35701, Kampala who was lately Kyambadde Robert a Ugandan citizen by birth, hereby give public notice that I have formally and absolutely renounced, abandoned and relinquished the names of or the use of the names of Kyambadde Robert and in their instead have assumed, adopted and shall be called Kyambadde Hussein which are hereto declared as my proper names from today.

From today and all times hereinafter in all records, deeds, documents and other writings in all actions, suits and proceedings as well as in all dealings and transactions, matters and occasions the said names of Kyambadde Hussein shall be used and subscribed in lieu of the former names of Kyambadde Robert or any other order of names so abandoned and/or relinquished as aforesaid.

KYAMBADDE HUSSEIN,  
*Renouncer.*



- (c) by inserting immediately after item 49(b) the following—  
“49(c) Insurance performance bond Shs. 50,000/=”.

**ACTS SUPPLEMENT**

*to The Uganda Gazette No. 54 Volume CII dated 6th November, 2009.*

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

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**Act 11**

*Excise Tariff (Amendment) Act*

**2009**

**THE EXCISE TARIFF (AMENDMENT) ACT, 2009.**

**An Act to amend the Schedule of the Excise Tariff Act.**

DATE OF ASSENT: 29th October, 2009.

*Date of Commencement:* 1st July, 2009.

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall be deemed to have come into force on 1st July, 2009.

**2. Amendment of the Schedule to the Excise Tariff Act.**

The Schedule to the Excise Tariff Act is amended by inserting immediately after item 2(b) the following—

“(c) beer produced from barley grown and malted in Uganda 40%”.

**ACTS SUPPLEMENT**

*to The Uganda Gazette No. 54 Volume CII dated 6th November, 2009.*

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

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**Act 12**                      *Value Added Tax (Amendment) Act*                      **2009**

THE VALUE ADDED TAX (AMENDMENT) ACT, 2009.

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ARRANGEMENT OF SECTIONS

*Section*

1. Commencement.
2. Amendment of section 10 of Cap 349.
3. Amendment of section 18 of principal Act.
4. Amendment of Second Schedule to principal Act.
5. Amendment of Third Schedule to principal Act.

**THE VALUE ADDED TAX (AMENDMENT) ACT, 2009**

**An Act to amend the Value Added Tax to provide for extension of application to own use to services; to add the supply of services and civil works related to donor funded projects, and to include brokerage services to the list of exempt supplies and to make other miscellaneous amendments to the Act; and for other related matters.**

DATE OF ASSENT: 3RD NOVEMBER, 2009.

*Date of Commencement: 1st July, 2009.*

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall be deemed to have come into force on 1st July, 2009.

**2. Amendment of section 10 of Cap. 349.**

Section 10 of the Value Added Tax Act, in this Act referred to as the Principal Act is amended by substituting for subsection (1) the following—

“(1) Except as otherwise provided under this Act, a supply of goods means any arrangement under which the owner of the goods, parts or will part with possession of the goods, including a lease or an agreement of sale or purchase.”

**3. Amendment of section 18 of principal Act.**

Section 18 of the principal Act is amended by substituting for subsections (5), (5a) and (6) the following—

“(5) The application to own use by a taxable person of goods and services supplied to a person for the purposes of the person’s business activities shall be regarded as a supply of those goods and services for consideration as part of the person’s business activities.

(5a) For the purposes of subsection (5), a supply of business goods and services for no consideration is an application to own use.

(6) Where goods and services have been supplied to a taxable person for the purposes of the person’s business activities, the supply of those goods and services for reduced consideration shall be regarded as a supply for consideration unless the goods and services are supplied or used only as trade samples”.

**4. Amendment of Second Schedule to the principal Act.**

The Second Schedule to the principal Act is amended as follows—

(a) by substituting for paragraph 1(f) the following—

“(f) a supply by way of sale, leasing or letting of immovable property, other than—

- (i) a sale, lease or letting of commercial premises;
- (ii) a sale, lease or letting for parking or storing cars or other vehicles;
- (iii) a sale, lease or letting of hotel or holiday accommodation;
- (iv) a sale, lease or letting for periods not exceeding three months; or
- (v) a sale, lease or letting of service apartments;”

(b) by substituting for paragraph 1(aa) the following —

“1(aa) the supply of specialized vehicles, plant and machinery, feasibility studies, engineering designs, consultancy services and civil works related to hydro-electric power, roads and bridges construction, public water works, agriculture, education and health sectors;”

(c) by substituting for paragraph 1(v) the following—

“(v) supply of new—

(i) computers;

(ii) desktop printers; and

(iii) computer parts and accessories;

(d) by inserting immediately after paragraph 1(gg) the following—

“(hh) supply of packing materials exclusively used by the milling industry for packing milled products;

(ii) supply of packing materials exclusively used by the dairy industry for packing milk;”

(e) by inserting immediately after paragraph 2 (e) the following—

“(f) insurance services include brokerage.”

## **5. Amendment of Third Schedule to the principal Act**

The Third Schedule to the principal Act is amended by substituting for paragraph (j) the following—

“(j) the supply of sanitary towels and tampons and inputs for their manufacture.”

**ACTS SUPPLEMENT**

*to The Uganda Gazette No. 54 Volume CII dated 6th November, 2009.*

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

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**Act 13**

*Supplementary Appropriation Act*

**2009**

**THE SUPPLEMENTARY APPROPRIATION ACT, 2009.**

**An Act to make supplementary appropriation out of the Consolidated Fund under section 16 of the Public Finance and Accountability Act, 2003, of a sum of two hundred fifty four billion, two hundred twenty one million, ninety six thousand shillings only to meet additional expenditures for the first, second, third and fourth quarters of the financial year 2008/2009.**

DATE OF ASSENT: 3rd November, 2009.

*Date of Commencement:* 6th November, 2009.

BE IT ENACTED by Parliament as follows:

**1. Supplementary appropriation.**

The supplementary appropriation out of the Consolidated Fund in respect of the first, second, third and fourth quarters of the financial year 2008/2009, for the purposes specified in column 1 of the Schedule to this Act, of the sums respectively specified in column 2 of that Schedule, is hereby allowed and confirmed.

## SCHEDULE

## SUPPLEMENTARY APPROPRIATION IN RELATION TO THE FIRST, SECOND, THIRD AND FOURTH QUARTERS OF THE FINANCIAL YEAR 2008/2009.

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
001. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and expenses under the offices of Ministers and Ministers of State, under the Office of the President ...	6,623,205
002. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses under State House ...	23,443,533
004. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other Expenses in the Office of the Minister of Defence, UPDF Land Forces and Airforce... ..	89,098,712
006. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and expenses under the Office of the Minister of Foreign Affairs and Uganda Missions Abroad ... ..	4,527,084
007. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses in the Ministry of Justice Headquarters, Directorate of Legal Advisory Services, Directorate of Civil Litigation, First Parliamentary Counsel, Administrator-General, Uganda Registration Services Bureau, Law Council, and Policy Planning Unit ... ..	5,200,000
009. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses of the Ministry of Internal Affairs Headquarters, Immigration, Government Chemist and other miscellaneous expenditure falling under the control of the responsible Minister ... ..	348,647
010. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses in the Headquarters, Directorate of Crop Resources, Farm Development Department, Crop Protection Department, Crop Production Department, Directorate of Animal Resources, Animal Production Department, Livestock Health and Entomology, Fisheries Resources Department, and Department of Planning falling under Ministry of Agriculture, Animal Industry and Fisheries... ..	3,154,267

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
012. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and expenses under the Ministry of Lands, Housing and Urban Development Headquarters, Planning and Quality Assurance, Lands and Surveys, falling under the control of the responsible Minister ... ..	2,186,937
013. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses at the Ministry of Education and Sports Headquarters, Schools and Colleges, Sports Department and other Miscellaneous expenditure falling under the control of the responsible Minister ... ..	13,350,000
014. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and expenses of the Ministry of Health Headquarters, Director of Medical Services, Hospitals, Regional and District Health Services and Training Institutions falling under the control of the responsible Minister ... ..	2,300,000
015. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses under the Ministry of Tourism, Wildlife and Antiquities Headquarters, Tourism Department, Game Department, National Parks, Antiquities and Museums ... ..	300,000
018. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses under the Ministry of Gender, Labour and Social Development Headquarters, Planning Department, Gender and Community Development, Literacy and Special Programmes, Poverty Eradication and Economic Rights, Civil Rights and Culture, Labour and Industrial Relations and Labour Inspection falling under the control of the responsible Minister ... ..	638,000
021. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses under the Ministry of East African Community Affairs Headquarters ... ..	6,607,282
133. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Directorate of Public Prosecutions (DPP) ... ..	1,420,000

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
139. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Kyambogo University ...	1,058,584
141. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Revenue Authority ... ..	8,975,000
144. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries and other expenses of Uganda Police Administration Services Department, Support Services Department, Technical Services Department, Criminal Investigation Services Department, Special Branch Services Department, Mobile Police Patrol Unit (MPPU), Local Defence Units (LDUs) and Anti-Stock Theft Unit (ASTU) ... ..	3,300,000
145. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Prisons Services ... ..	3,000,000
149. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Gulu University ... ..	1,362,332
150. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the National Environment Management Authority (NEMA) ... ..	303,357
155. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Cotton Development Organisation ... ..	14,869,002
159. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the External Security Organisation ... ..	209,479
161. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Management, Medical Services and Common Services of Mulago Hospital Complex	275,406

SCHEDULE—*continued*

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
162. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Management of Butabika Hospital ... ..	400,000
163. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Arua Hospital	197,256
164. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Fort Portal Hospital... ..	220,825
165. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Gulu Hospital	212,287
167. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Jinja Hospital	464,593
169. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Masaka Hospital ...	213,987
170. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Mbale Hospital	700,895
171. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Soroti Hospital	41,333
172. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Lira Hospital	250,482
173. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of Mbarara Regional Referral Hospital	256,380

## SCHEDULE—continued

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
201	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Mission at the United Nations, New York ... ..	468,246
202.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in the United Kingdom, London ... ..	572,953
203.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Canada, Ottawa ... ..	335,928
204.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in India, New Delhi ... ..	236,490
205.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Cairo, Egypt ... ..	154,384
206.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Kenya, Nairobi ... ..	237,674
207.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Tanzania, Dar-es-Salaam... ..	150,748
208.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Nigeria, Abuja ... ..	139,196
209.	The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in South Africa, Pretoria ... ..	226,781

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
210. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Washington ... ..	364,058
211. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Ethiopia, Addis Ababa ... ..	205,953
212. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in China, Beijing ... ..	296,649
213. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Rwanda, Kigali ... ..	214,042
214. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Switzerland, Geneva ... ..	472,270
215. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Japan, Tokyo ... ..	356,984
216. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Libya, Tripoli ... ..	214,001
217. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Saudi Arabia, Riyadh ... ..	192,370
218. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Denmark, Copenhagen ... ..	365,270

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
219. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Belgium, Brussels ... ..	405,193
220. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Italy, Rome ... ..	312,716
221. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in DRC, Kinshasa ... ..	188,198
223. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Sudan, Khartoum ... ..	183,345
224. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in France, Paris ... ..	419,622
225. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Germany, Berlin ... ..	267,502
226. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Tehran ... ..	154,583
227. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Moscow, Russia ... ..	194,304
228. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Canberra, Australia ... ..	198,911

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
229. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Southern Sudan, Juba ... ..	138,012
501. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Adjumani District ... ..	6,633
502. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Apac District ... ..	509,866
505. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Bundibugyo District ... ..	143,695
507. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Busia District	257,073
508. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Gulu District ... ..	414,386
509. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Hoima District... ..	14,371
510. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Iganga District	861,033

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
511. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Jinja District ... ..	588,461
512. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kabale District	40,770
513. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Kabarole District ... ..	79,114
514. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kaberamaido District ... ..	146,592
515. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Kalangala District ... ..	37,860
516. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kampala District ... ..	512,814
517. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Kamuli District ... ..	19,898
519. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kanungu District ... ..	123,201

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
520. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kapchorwa District... ..	144,802
521. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kasese District	318,995
522. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Katakwi District ... ..	263,637
523. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kayunga District... ..	314,922
525. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Kiboga District ... ..	15,477
526. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kisoro District	297,306
528. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Kotido District ... ..	9,390
529. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Kumi District ... ..	206,613

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
530. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kyenjojo District ... ..	36,567
531. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Lira District ... ..	918,118
532. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Luwero District	722,228
534. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Masindi District ...	485,230
535. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mayuge District ... ..	7,738
536. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Mbale District ... ..	241,395
537. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Mbarara District ... ..	16,582
539. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Moyro District	148,332
540. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Mpigi District	127,862

SCHEDULE—*continued*

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
542. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Mukono District ...	459,891
543. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nakapiripirit District ...	173,969
545. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Nebbi District... ..	100,000
546. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Ntungamo District ...	811,357
548. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Pallisa District ... ..	151,416
549. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Rakai District ... ..	56,210
550. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Rukungiri District ...	503,760
551. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Sembabule District ...	7,738
552. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Sironko District ... ..	637,846

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
553. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Soroti District	190,045
554. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional and Equalisation Grants under Tororo District ...	494,886
555. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Wakiso District ... ..	134,651
556. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Yumbe District ... ..	157,708
557. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Butaleja District ... ..	237,091
558. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Ibanda District	298,167
559. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kaabong District ... ..	198,799
560. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Isingiro District ... ..	280,981
561. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kaliro District ... ..	236,295

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
562. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kiruhura District ... ..	112,989
563. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Koboko District ... ..	47,355
564. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Amolator District ... ..	450,134
565. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Amuria District ... ..	520,731
566. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Manafa District ... ..	313,367
567. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bukwa District ... ..	254,691
568. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mityana District ... ..	198,886
569. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nakaseke District ... ..	461,653
570. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Amuru District ... ..	376,910

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
571. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Budaka District ... ..	52,004
572. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Oyam District ... ..	8,844
573. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Abim District ... ..	271,654
574. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Namutumba District ... ..	146,692
575. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Dokolo District ... ..	244,954
576. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bulisa District ... ..	103,316
577. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Maracha - Terego District ... ..	90,912
578. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bukedea District ... ..	6,633
580. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Lyantonde District ... ..	352,043

## SCHEDULE—continued

COLUMN 1	COLUMN 2
<i>Vote No.</i>	<i>Supply</i>
	<i>Shs. '000</i>
758. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Unconditional, Conditional and Equalisation Grants for Lira Municipal Council ...	46,257
760. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Unconditional and Conditional Grants for Mbale Municipal Council ...	41,826
763. The supplementary amount required for the first, second, third and fourth quarters of the financial year 2008/2009, for Unconditional, Conditional and Equalisation Grants for Soroti Municipal Council ...	120,967
DEVELOPMENT EXPENDITURE	
001 Office of the President	100,000
002 State House	48,000
003 Office of the Prime Minister	15,724,212
004 Ministry of Defence	6,888,765
018 Ministry of Gender, Labour and Social Development	212,000
020 Ministry of Communications and ICT	2,666,667
144 Uganda Police	6,369,605
161 Mulago Hospital Complex	652,012
201 Uganda Mission at the UN, New York	1,000,000
<b>TOTAL</b> ... ..	<b>254,221,096</b>

**ACTS SUPPLEMENT**

*to The Uganda Gazette No. 54 Volume CII dated 6th November, 2009.*

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

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**Act 14**

*Finance Act*

**2009**

THE FINANCE ACT, 2009.

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ARRANGEMENT OF SECTIONS

*Section*

1. Commencement
2. Prohibition of importation of used refrigerators, freezers, computers and television sets
3. Prohibition of importation, local manufacture, sale or use of plastic bags
4. Prohibition of export of scrap
5. Amendment of Finance Act, 2006, Act No. 32 of 2006.

**THE FINANCE ACT, 2009.**

**An Act to prohibit the importation of used refrigerators, freezers, computers and television sets; to prohibit the importation, local manufacture, sale or use of polyethene bags; to amend the Finance Act, 2006 to replace the First and Second Schedules and for related matters.**

DATE OF ASSENT: 3rd November, 2009.

*Date of Commencement:* 1st July, 2009.

BE IT ENACTED by Parliament as follows—

**1. Commencement.**

This Act shall be deemed to have come into force on 1st July, 2009.

**2. Prohibition of importation of used refrigerators, freezers, computers and television sets.**

(1) The importation of used refrigerators, freezers, computers and television sets is prohibited with effect from the 31st day of March, 2010.

(2) The Minister responsible for finance in consultation with the Minister responsible for the environment shall have power to make regulations for the purpose of giving full effect to this section.

**3. Prohibition of importation, local manufacture, sale or use of plastic bags.**

(1) The importation, local manufacture, sale or use of sacks and bags of polymers of ethene and polyethene is prohibited with effect from 31st March, 2010.

(2) Notwithstanding subsection (1) of this section, the Minister responsible for finance in consultation with the Minister responsible for the environment shall, by regulations which shall be laid before Parliament, establish a list of sacks and bags of polymers of ethylene, polyethylene and other plastics necessary for use in exceptional cases.

(3) The Minister responsible for finance in consultation with the Minister responsible for the environment shall have power to make regulations for the purpose of giving full effect to this section.

(4) In this section a reference to polyethene means a synthetic plastic material made up of numerous simple chemicals called ethene used for packaging.

**4. Prohibition of export of scrap.**

The exportation of scrap of all kinds of metals is prohibited.

**5. Amendment of Finance Act, 2006.**

The Finance Act, 2006 is amended—

(a) by substituting for the First Schedule the following—

## SCHEDULE

## “FIRST SCHEDULE

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

	<i>Item</i>	<i>Fees (Shillings</i>
<b>1.</b>	<b>Registration fees on new registration</b>	
(a)	Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles	1,000,000
(b)	Passenger vehicles,including light omnibuses having seating accomodation not exceeding 28 passengers	1,100,000
(c)	Estate and station wagon vehicles with 3500 c c ,engine capacity and above	1,500,000
(d)	Medium omnibuses and heavy omnibuses having seating accomodation for more than 28 passengers	1,100,000
(e)	Ambulances, prisons vans	300,000
(f)	Hearses	800,000
	Goods vehicles (including dual purpose vehicles/passenger vehicles), light goods vehicles	
	<b>Type of vehicle</b>	
(g)	Agricultural tractors	250,000
(h)	Goods vehicles with less than two tonnes loading capacity	900,000
(i)	Goods vehicles with two tonnes or more of loading capacity and less than seven ton L/C	1,000,000
(j)	Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity	1,050,000
(k)	Goods vehicles with ten tonnes or more of loading capacity	1,250,000
(l)	Prime movers/ Tractor heads	1,250,000
(m)	Engineering plant and other related vehicles	1,500,000

(n)	Agricultural trailers	300,000
(o)	Trailers and semi trailer with gross weight less seven tonnes	700,000
(p)	Trailers and semi trailer with gross weight of seven tonnes or more	1,000,000
2.	Re-registration fees for motor vehicles	200,000
3.	Registration fees for motor cycles	210,000
4.	Re-registration fees for motor cycles	100,000
5.	Registration fees for personalised number plate vehicles	6,000,000
6.	Registration fees for personalised number plate for motor cycles	1,500,000
7.	Alteration of particulars motor vehicles (each item)	20,000
8.	Certified copies of record	20,000
9.	Search fees	20,000
10.	Dealers motor vehicle licence per year	200,000
11.	Duplicate number plate	20,000
12.	OTV Licence	
(a)	Commercial vehicles not exceeding two tons loading capacity	70,000
(b)	Commercial vehicles exceeding two tons loading capacity	180,000
13.	Transfer fees	
(a)	Motor Cycle	50,000
(b)	Motor cars and other dual purpose vehicles,	60,000
(c)	Other motor vehicles, trailers,tractors or engineering	80,000
14.	Duplicate receipt and other licence certificate	20,000
15	Duplicate registration book	20,000
16	Duplicate driving permit	35,000
17	Vehicle examination fees( Inspection fees)	
(a)	Motor Cycles	7,000
(b)	Motor cars and other dual purpose light goods vehicles,excluding light goods vehicles	12,000

(c)	Other motor vehicles, trailers, tractors or engineering	10,000
(d)	Agricultural tractors	10,000
18.	Driving permits(Original)	
(a)	one year	50,000
(b)	three years	60,000
	Driving permit(renewal)	
(a)	one year	40,000
(b)	three years	50,000
19.	Driving permit exchange	
(a)	one year	50,000
(b)	three years	60,000
20.	Driving permit provisional	18,000
22.	Accident report	60,000
22.	Sketch plan	25,000
23.	Test fees(per class)	25,000
24.	Endorsement of third party interest	50,000
25.	Extention(per class)	35,000
26.	Duplicate order form	20,000
27.	Form fees(per form)	6,000
28.	Order form (set)	5,000
29.	Cancellation fees	20,000
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	15,000,000
(f )	Omnibus	400,000
(h)	Engineering plant and other related vehicles	12,000,000
(i)	Agricultural trailer	5,000,000”

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

**“SECOND SCHEDULE**

**Section 3**

**ENVIRONMENTAL LEVY**

- |     |  |                    |
|-----|--|--------------------|
| (a) | Motor vehicles (excluding goods vehicles) which are 8 years old and above  | 20% of CIF value   |
| (b) | Cookers  | Shs.50,000/=       |
| (c) | Radios   | Shs.50,000/=       |
| (d) | Other household appliances   | Shs.50,000/=       |
| (e) | Used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or of any of the items mentioned in this paragraph | 20%                |
| (f) | Used clothing, used shoes and other used articles  | 10% of CIF value.” |



**THE INCOME TAX (AMENDMENT) ACT, 2009.**

**An Act to amend the Income Tax Act; to exempt business income of persons derived from operating and managing educational institutions; to provide for the taxation of petroleum operations and for related matters.**

DATE OF ASSENT: 3rd November, 2009.

*Date of Commencement:* 1st July, 2009.

BE IT ENACTED by Parliament as follows:

**1. Commencement and application.**

(1) This Act shall come into force on 1st July 2009.

(2) This Act applies to years of income commencing on or after 1st July 2009 except for sections 89A-89H which shall apply to years of income commencing on or after 1st July 1997.

**2. Amendment of section 19 of principal Act.**

Section 19 of the Income Tax Act, in this Act referred to as the principal Act is amended by substituting for subsection 19(2)(d) the following—

“(d) any allowance given for, and which does not exceed the cost actually or likely to be incurred, or a reimbursement or discharge of expenditure incurred by the employee on—

- (i) accommodation and travel expenses; or
- (ii) meals and refreshment,

while undertaking travel in the course of performing duties of employment.”

### **3. Amendment of section 21 of principal Act.**

Section 21 of the principal Act is amended—

- (a) by substituting for subsection (1)(z) the following —

“(z) the income of a person derived from agro-processing where the person—

- (i) applies in writing to the Commissioner at the beginning of his or her business to be issued with a certificate of exemption which the Commissioner shall issue within sixty (60) days of receiving the application;
- (ii) invests in new plant and machinery to process agricultural products for final consumption;
- (iii) processes agricultural products grown or produced in Uganda;
- (iv) regularly files returns as required under this Act;
- (v) regularly fulfills all obligations in this Act relating to his or her investment;
- (vi) has been issued with a certificate of exemption for that year of income by the Commissioner.”;

- (b) by substituting for subsection (1)(aa) the following—

“(aa) business income derived by a person from managing or running an educational institution;”

(c) by inserting immediately after (2)(b) the following—

“(c) “agro processing” in relation to agricultural products of pastoral, agricultural, or other farming operations, means an industrial or manufacturing process that substantially transforms or converts raw agricultural produce in order to convert the produce into a different chemical or physical state and includes the activities that take place between slaughter or harvest of the raw product in order to change it or preserve it.”

**4. Amendment of section 22 of the principal Act.**

Section 22 of the principal Act is amended by substituting for subsection (1) (e) the following—

“(e) two percent of income tax payable under this Act by private employers who prove to Uganda Revenue Authority that five percent of their employees on full time basis are persons with disabilities.”

**5. Amendment of section 89A of the principal Act.**

Section 89A of the principal Act is amended—

(a) by inserting immediately after the definition of "decommissioning plan" the following—

“delivery point” means the point at which the crude oil passes through the intake valve of the pipeline or tanker or truck or rail wagon at the terminal or refinery in Uganda or such other point which may be agreed to in writing between the parties to the petroleum agreement;”

(b) by inserting immediately after the definition of the "participation dividend" the following—

“petroleum agreement” means an Agreement between the Government of the Republic of Uganda and a petroleum exploration company;”

“petroleum capital expenditure” means expenditure treated as petroleum capital expenditure under the Eighth Schedule”;

- (c) by substituting for the definition of “petroleum operations” the following—

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

- (d) by inserting immediately after the definition of "petroleum operations" the following—

“petroleum revenues” means signature bonus, surface rentals, royalties, revenue from company profit oil and gas, revenue from Government profit oil and gas (as spelt out in the production sharing agreements) and revenue from Government shares of state participation”;

- (e) by substituting for the definition of "recoverable cost" the following—

“recoverable cost” means a cost of a contractor that is recoverable under a petroleum agreement”.

## **6. Repeal of section 89D of principal Act.**

Section 89D of the principal Act is repealed.

## **7. Amendment of section 89F of principal Act.**

Section 89F of the principal Act is amended—

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

“(1) A contractor is allowed a deduction for the cost of an asset or other expenditure incurred in undertaking petroleum operations under a petroleum agreement in the year of income in which the asset is placed in service, if it has an ascertainable useful life, and in other cases the year of income in which the expenditure is incurred.”;

(b) by substituting for subsection (3) the following—

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

**8. Amendment of section 89G of principal Act.**

Section 89G of the principal Act is amended by repealing subsection (a).

**9. Amendment of section 89H of principal Act.**

Section 89H of the principal Act is amended by repealing subsections (3) and (5).

**10. Insertion of sections 89I, 89J, 89K, 89L, 89M, 89O, 89P and 89Q of the principal Act.**

The principal Act is amended by inserting immediately after section 89 H, the following new sections—

**“89I. Tax accounting principles**

(1) A taxpayer undertaking petroleum operations shall only derive income when it is receivable and incur expenses when they are payable.

(2) All transactions shall be reflected at arms length value and a contractor shall have a duty to disclose all non arms length transactions and convert them to arms length prices.

**89J. Allocation of costs and expenses**

Costs and expenses incurred by a contractor in respect of activities which would only in part qualify as contract expenses shall be allocated to the books, accounts, records and reports maintained for that purpose, in a manner that—

(a) avoids any duplication of costs;

(b) fairly and equitably reflects the costs attributable to the petroleum operations carried out;

- (c) excludes any costs and expenses, which would be allocated to those activities which do not constitute petroleum operations.

### **89K. The principle of ring fencing**

Any exploration, development or production expenditure associated with a unit development involving a discovery area which extends into a neighboring country shall be allocated on the basis of the petroleum reserves attributable to that portion of the discovery area located in Uganda.

### **89L. Allowable currencies**

(1) For the purposes of this Part, accounts shall be maintained in both Uganda Shillings and in United States Dollars but in case of conflict, accounts maintained in United States Dollars shall prevail.

(2) For purposes of conversion of the currencies, the exchange rate shall be the Bank of Uganda rate, prevailing on the last business day of the calendar month in which payments are received and costs and expenditures are paid.

### **89M. Consolidation principle**

Subject to Section 89C, the income tax in each year of income shall be assessed on the basis of the aggregate contract revenues derived from, and allowable contract expenditures incurred in, the petroleum operations carried out in a contract area.

### **89N. Carry forward losses**

(1) Commencing with the year of income of commencement of commercial production, any deductions in respect of allowable contract expenditures which remain unrecovered in any year of income from contract revenues shall be treated as an operating loss and may be carried forward as an assessed loss to subsequent years of income until fully recovered from the contract revenues.

(2) Not less than 30 days prior to the beginning of each calendar year, a contractor shall furnish to the Government for approval, an estimate, by quarters for the proceeding calendar year of—

- (a) all contract revenues and contract expenses to be incurred;
- (b) income tax of the contractor or each entity comprising the contractor, in respect of the taxable income derived from petroleum operations for such calendar year.

(3) Quarterly updates of the above estimates shall be submitted by the contractor to the Government for approval within 30 days after the end of each year.

#### **890. Petroleum revenue returns**

(1) For the purposes of this Part, a person shall file a petroleum revenue return with the Commissioner in respect of company profit oil and gas, every three months.

(2) A petroleum revenue return shall be filed not later than 15 days after the end of the period in subsection (1).

(3) A petroleum revenue return shall be in the form prescribed by the Commissioner and shall state the amount of tax payable, or, refund claimed for that year of income, and such other matters as may be prescribed, by the Commissioner.

(4) In addition to the return required under subsection (1), the Commissioner may require any person, whether taxable or not, to file, on that person's own behalf or as an agent or trustee of a contractor, with the Commissioner any other return, in the prescribed form, for the purposes of this Act.

(5) A person required to file a return under this section, may apply in writing to the Commissioner for an extension of the time required to furnish the return.

(6) Where an application is made under subsection (5), and the Commissioner is satisfied that the person is unable to furnish the return by the due date because of absence from Uganda, sickness, or any other reasonable cause, the Commissioner may, by notice in writing extend the time for filing the return for a period not exceeding ninety days.

(7) The granting of an extension of time to file a return under this section does not alter the due date for payment of tax due under this Act.

(8) For the purposes of this Part, all returns shall be filed electronically.

### **89P Collection of other revenues**

Except in the case of company profit oil, all the other revenues prescribed under section 89A(d) shall be payable to the Uganda Revenue Authority for transfer to Bank of Uganda for crediting to a petroleum revenue fund of Government.

### **89Q Classification, definition and allocation of costs and expenditures**

For the purposes of this Part, the classification, definition and allocation of costs and expenditures for purposes of determining tax on petroleum revenue shall be in accordance with the Eighth Schedule to this Act."

## **11. Amendment of section 114 of principal Act.**

Section 114 of the principal Act is amended by substituting for subsection (1) the following—

“(1) An individual charged to tax under section 5 shall furnish a return of rental income for each year of income not later than six months after the end of that year.”

**12. Amendment of section 119 of principal Act.**

Section 119 of the principal Act is amended by substituting for subsection 5 (a) the following—

"(a) a supply or importation of petroleum or petroleum products including furnace oil, other than cosmetics and fabrics or yarn manufactured out of petroleum products;"

**13. Amendment of the Sixth Schedule to principal Act.**

The Sixth Schedule to the principal Act is amended by substituting for Part II of that Schedule the following—

**"PART II****Vehicles depreciation ceiling**

The amount for purposes of section 27 (11) is shs 60,000,000."

**14. Insertion of Eighth Schedule to principal Act.**

The Principal Act is amended by inserting immediately after the Seventh Schedule the following—

**"EIGHTH SCHEDULE****Section 89Q****Classification, Definition and Allocation of Costs and Expenditures****1. Exploration expenditure.**

Exploration expenditures shall include—

- (a) aerial, geophysical, geochemical, paleontological, geological, topographical and seismic surveys and studies and their interpretation;
- (b) core hole drilling and water well drilling;

- (c) labour, materials and services used in drilling wells with the object of finding new petroleum reservoirs or for the purpose of appraising the extent of or subsequently producing petroleum reservoirs already discovered where the wells are dry or are otherwise not completed as producing wells;
- (d) facilities used solely in support of those purposes including access roads and purchased geological and geophysical information;
- (e) a portion of all service costs as defined in paragraph 4 of this Schedule, allocated to exploration operations on an equitable basis and consistently applied;
- (f) a portion of all general and administrative expenses, as defined in paragraph 5 of this Schedule, allocated to exploration operations based on projected budget expenditures subject to adjustment on the basis of actual expenditure at the end of a calendar year; and
- (g) subject to paragraph 11, any other contract expenses incurred prior to the commencement of commercial production in a development area which are not provided for under paragraph 2.

## **2. Development and production expenditures.**

Development and production, expenditures shall include—

- (a) drilling wells which are completed as producing wells and drilling wells for the purposes of producing a petroleum reservoir already discovered where the wells are completed as producing wells;
- (b) completing the wells described in paragraph 1(c) by way of installation of casing or equipment or by any other means, after a well is drilled for the purposes of bringing the well into use as a producing well;

- (c) the costs of field facilities including field gathering systems, field production and treatment units, wellhead equipment, subsurface equipment, natural gas separation facilities, enhanced recovered systems, offshore platforms, petroleum storage facilities in the field and related facilities, and field access roads for production activities;
- (d) the costs of transportation facilities installed up to the delivery point, including but not limited to pipelines, compressors, and storage facilities;
- (e) engineering and design studies for field facilities;
- (f) a portion of all service costs allocated to the development operations on an equitable basis and consistently applied;
- (g) a portion of all general and administrative expenses allocated to the development operations based on projected budget expenditures which are to be adjusted to actual expenditures at the end of the calendar year; and
- (h) any other expenditure incurred in development operations prior to the commencement of commercial production in a development area, other than those incurred in respect of operations carried out beyond the delivery point.

### **3. Operating Expenses.**

(1) Operation expenses are the necessary, appropriate and economical expenditures incurred in the petroleum operations after the start of the commercial production.

(2) In addition, the operation expenses include intangible drilling costs such as, labour consumable material and services having no salvage value, which are incurred in the drilling operations related to the drilling or deepening of producing wells whether incurred before or after the start of commercial production, which are not exploration expenditures, development and production expenditures and general administrative expenses and service costs that are allocated to expenditures or development and production expenditures under paragraphs 1(e) and (f) and 2(f) and (g).

(3) Operating expenses shall not include tariff charges, if any, imposed by a pipeline company associated with the transportation of petroleum from the delivery point to the seaboard terminal point of export.

#### **4. Service costs.**

(1) Service costs are the necessary, appropriate and economical direct and indirect expenditures incurred in support of the petroleum operations including, warehouses, piers, marine vessels, vehicles, motorized rolling equipment, aircraft, fire and security stations, workshops, water and sewage plants, power plants, housing, community and recreational facilities and furniture and tools and equipment used in those activities.

(2) The service costs in any calendar year shall include the total costs incurred in that year, to purchase and construct the facilities specified in subparagraph (1) as well as the annual costs used to maintain and operate the facilities.

(3) All service costs shall be regularly allocated as specified in paragraphs 1(e), 2(f) and 3, to exploration expenditures, development and production expenditures and operating expenses.

**5. General and administrative expenses.**

(1) General and administrative expenses are expenses of the main office and the field office and the associated general and administrative costs incurred in relation to petroleum operations, including, supervisory, accounting and employee relations services carried out by a contractor in Uganda.

(2) General and administrative expenses shall also include—

- (a) the personnel and service costs of the affiliated company of a contractor except the costs provided for in paragraph 9(2)(g)(ii) which are incurred in connection with the petroleum operations carried out under the agreement; and
- (b) reasonable travel expenses of the personnel of the affiliated company of a contractor in the general and administrative category specified in subparagraph (i), in connection with the petroleum operations.

(3) All general and administrative expenses shall be necessary, appropriate and economical and shall be regularly allocated as specified in paragraphs 1(f), 2(g) and 3 to exploration expenditures, development and production expenditures and operating expenses.

**6. Classification of expenses for income tax purposes.****(1) Petroleum capital expenditures**

Petroleum capital expenditures are the contract expenses which qualify as development and production expenditures as described in paragraph 2 of this Schedule.

**(2) Petroleum operating expenditures**

Petroleum operating expenditures are the contract expenses which qualify as exploration expenditure and operating expenses as described in paragraphs 1 and 3 of this Schedule.

**7. Capital allowances.**

(1) Petroleum capital expenditures, as defined in paragraph 6(1) shall be depreciated for income tax purposes.

(2) In determining the amount of depreciation which is allowable as a deduction in any year of income, the following principles shall apply—

- (a) petroleum capital expenditures shall be depreciated using the straight line method over the expected life of the petroleum operations as specified in the petroleum agreement or over a period of six years, whichever is the lesser, except in respect of those expenditures referred to in paragraph 2(d), under which shall be depreciated on a “unit of production” basis;
- (b) the “unit of production” depreciation charge in each year of income shall be determined by dividing the total expenditure referred to in paragraph 2(d) which remains undeducted at the beginning of each year by the then deductible reserves, in barrels of oil or the equivalent of barrels of oil, in the contract area and multiplying the resulting figure by the total number of barrels of oil produced in the year of income.

(3) Deductions with respect to the depreciation of petroleum capital expenditures shall be allowable commencing with—

- (a) the year of income in which the capital asset is placed into service or where the capital expenditure does not relate to an asset which normally has a useful life beyond a year in which it is placed in service, the tax year of income in which the capital expenditure is incurred; or
- (b) the year of income in which commercial production commences from the contract area,

whichever is later.

**8. Definition of allowable contract expenditures.**

For each year of income, commencing with the year of income in which commercial production commences from the contract area, allowable contract expenditures which shall be deductible for the purpose of the calculation of income tax payable by a contractor shall consist of the sum of—

- (a) the petroleum operating expenditures for the year of income as determined in accordance with paragraph 6(2);
- (b) the allowable deductions for depreciation of petroleum capital expenditures for the year of income, as determined in accordance with paragraph 7;
- (c) the amount of any operating loss from previous years of income, determined in accordance with this Act.

**9. Costs recoverable without further approval of Government.**

(1) Subject to a petroleum agreement, a contractor shall bear and pay the costs and expenses specified in this paragraph, in respect of petroleum operations.

(2) The costs and expenses of a contractor shall include—

- (a) the direct costs attributable to the acquisition, renewal or relinquishment of surface rights acquired and maintained in a respective contract area;
- (b) the following labour and associated labour costs—
  - (i) the gross salaries, wages, bonuses and cost of living, housing and other allowances afforded to expatriate employees in similar operations, of the employees of a contractor directly engaged in the petroleum operations, irrespective of the location of the employees;
  - (ii) the costs of the contractor regarding sickness and disability payments applicable to the salaries and wages chargeable under subparagraph (b)(i);

- (iii) expenses or contributions made pursuant to assessments or obligations imposed under the laws of Uganda which are applicable to the cost of salaries and wages chargeable under subparagraph (b)(i);
  - (iv) the cost of established plans for the employees of the contractor in respect of life insurance, hospitalization, pensions, stock purchase and thrift plans and other benefits of a similar nature which are granted to the employees of the contractor;
  - (v) reasonable travel and personnel expenses of the employees of the contractor and their families including those made for the travel and relocation of the expatriate employees assigned to Uganda, all of which shall be in accordance with the contractor's normal practice and which shall be consistent with generally accepted practices in the international petroleum industry; and
  - (vi) any personal income taxes payable in Uganda, incurred by employees of the contractor and paid or reimbursed by the contractor;
- (c) the cost of establishing, maintaining and operating any offices, camps, warehouses, workshops, housing, water systems and other facilities for the purpose of carrying out petroleum operations but the costs of the facilities, which are not used for the exclusive purpose of carrying out the petroleum operations, shall be apportioned on a consistent and equitable basis between the petroleum operations and the contractor's other operations and those of the affiliates of the contractor;
  - (d) the cost of transportation of employees, equipment, materials and supplies necessary for the conduct of the petroleum operations;

- (e) the following charges for services—
- (i) the actual costs of contracts for technical and other services entered into by the contractor for petroleum operations, made with third parties other than an affiliated company of a contractor that the prices paid by the contractor are in accordance with those generally charged by other international or domestic supplies for comparable work and service;
  - (ii) without prejudice to the charges to be made in accordance with paragraph 5 of this Schedule, in the case of specific services rendered to the petroleum operations under contract with, and invoiced to a contractor by an affiliated company of the contractor;
  - (iii) changes shall be subject to the following—
    - (A) allowable charges shall be based on actual costs without profits;
    - (B) the allowable charges shall not be higher than the most favourable prices charged by an affiliated company to third parties for comparable services under similar terms and conditions elsewhere;
    - (C) the allowable charges shall be included in any budget submitted to the Advising Committee using the petroleum agreement;
    - (D) the allowable charges shall not exceed the charge billed to any joint operations in respect of those services under petroleum agreement relating to petroleum operations carried on under the agreement;

- (E) the contractor shall if requested by Government, specify the amount of the charges which represent an allocated proportion of the general material, management, technical and other costs of affiliated company of the services concerned; and
- (F) where necessary but subject to the petroleum agreement certified evidence of the basis of prices charged may be obtained from the auditors of the affiliated company;
- (f) all rentals, levies, charges, fees, compensation or other charges in respect of rights of way, contributions and any other assessment and charges levied by the Government or any Government or foreign public authority in connection with the petroleum operations, and paid directly or indirectly by the contractor, other than royalty, income tax imposed on the contractor, except as provided for under the petroleum agreement and the Government production share attributable to the petroleum agreement;
- (g) insurance premiums and costs incurred for insurance, and where the insurance is wholly or partly placed with an affiliated company of the contractor, the premiums and costs shall be recoverable only to the extent generally charged by competitive insurance companies other than an affiliated company of the contractor and the costs and losses incurred as a consequence of events which are, and in so far as, not made good by insurance obtained under a petroleum agreement are recoverable under a agreement unless the costs resulted solely from an act of willful misconduct or negligence of the contractor;

- (h) all costs and expenses of litigation and legal or related services necessary or expedient for producing, perfecting, and the retention and protection of the contract area, and in defending or prosecuting lawsuits involving the contract or any third party claim arising out of activities under the petroleum agreement, or sums paid in respect of legal services necessary or expedient for the protection of the interest of the contractor are recoverable and where legal services are by salaried or regularly retained lawyers of the contractor or an affiliated company of the contractor, the compensation shall be included in accordance with subparagraph (2) (b) or (d), as the case may be;
- (i) except as specified in a petroleum agreement, all costs and expenses incurred by a contractor in training its Ugandan employees engaged in the petroleum operations and any other training as may be required under the petroleum agreement;
- (j) the costs and charges described in paragraph 5;
- (k) to finance development operations where the interest rates and charges do not exceed prevailing commercial rates and only to the extent that the interest and financial charges relate to debt raised by the contractor to finance such operations, including loans from affiliate and non-affiliates companies do not exceed fifty per cent (50%) of the total financing requirement and all loans from affiliated companies shall be subject to review and approval of the Government, where approval shall be given on contract that the terms of the loans are comparable to those which may be obtained on an arm's length basis from a non-affiliated company lender;

- (l) commissions paid to intermediaries by the contractor except where the commissions exceed the levels usually paid in the international oil industry under similar conditions in which case the approval of Government shall be required, and shall not be unreasonably withheld;
  - (m) expenditure on research into and development of new equipment, material and techniques for use in searching for development and producing petroleum directly, related to the conduct of petroleum operations carried out under a petroleum agreement;
  - (n) costs for all measures taken to avoid waste and prevent damage or pollution in the conduct of the petroleum operations;
  - (o) costs incurred in connection with the leasing of property and equipment on condition that the costs do not exceed prevailing commercial rates and that the leasing arrangements are concluded with parties which are not affiliated companies of the contractor;
  - (p) costs of acquiring, leasing, operating and maintaining communication systems including, radio, telephone, telecopier and e-mail system.
- (3) The following conditions apply to materials acquired under a petroleum agreement—
- (a) so far as is practicable and consistent with efficient and economical operation, only material acquired for use in the reasonably foreseeable future shall be purchased or furnished by a contractor for use in petroleum operations and the accumulation of surplus stocks shall be avoided;

- (b) a contractor shall not warrant material beyond the supplier's or manufacturer's guarantee and, in case of defective material or equipment, any adjustment received by the contractor from the suppliers or manufacturers or their agents shall be credited to the amount under the petroleum agreement;
- (c) except as otherwise provided in subparagraph (d) material purchased by a contractor for use in the petroleum operations shall be valued to include the invoice price less trade and cash discounts if any, purchase and procurement fees plus freight and forwarding charges between point of supply and point of shipment, loading and unloading fees, dock charges, forwarding and documentation fees, packing costs, freight to port of destination, insurance, taxes, customs duties, consular fees, other items chargeable against imported material and where practicable handling and transportation expenses from point of importation to warehouse or operating site, and its costs should not exceed those currently prevailing in normal arms length transactions on the open market;
- (d) materials purchased from affiliated companies of the contractor shall be charged at prices not higher than—
- (e) new material (condition "A") shall be valued at the current international price which shall not exceed the price prevailing in normal arms length transactions on the open market;
- (f) used materials (condition "B") which shall be in sound and serviceable condition and is suitable for reuse for its original function without reconditioning and priced at seventy-five percent (75%) of the current price of new material (condition "A");

- (g) used materials shall be material which cannot be classified as condition "B" but which after repair and reconditioning will be further serviceable for original function as good second hand material (condition "B") and priced at fifty percent (50%) of the current price of new material (condition "A");
- (h) materials which cannot be classified as condition "B" or condition "C" shall be priced at a value commensurate with their use;
- (i) materials involving erection costs shall be charged at the applicable condition percentage of the current knocked down price of new materials (condition "A");
- (j) where the use of materials temporary and its service to the petroleum operations does not justify the reduction in price as provided in this subparagraph, the material shall be priced on a basis that results in a net charge to the accounts under the petroleum agreement consistent with the value of the service rendered;
- (k) stocks and consumables costs shall be charged to the accounts using the "average costs" method.

(4) The costs and expenses in the paragraph shall be classified under the classification of expenses in paragraphs 1, 2, 3, 4, and 5 of this Schedule;

(5) The costs and expenses in this paragraph are recoverable contract expenses of a contractor under a petroleum agreement.

**10. Costs not recoverable under a petroleum agreement.**

(1) The following costs are not recoverable under a petroleum agreement—

- (a) costs incurred before the date of petroleum agreement;
- (b) petroleum marketing or transportation tariff charges incurred beyond the delivery point;
- (c) the costs associated with the provision of a bank guarantee granted under a petroleum agreement and any payments made under the petroleum agreement in respect of failure by the contractor to comply with its contractual obligations the petroleum agreement and any other amounts spent on indemnities with regard to fulfillment of contractual obligations by the contractor;
- (d) legal and other costs of arbitration and the independent expert in respect of any dispute referred for determination under the petroleum agreement;
- (e) royalty;
- (f) income tax imposed in accordance with the laws of Uganda;
- (g) the Government production share determined in accordance with the petroleum agreement;
- (h) fines and penalties imposed by courts;
- (i) costs incurred as a result of willful misconduct or gross negligence of the contractor;
- (j) interest incurred on loans raised by the contract to finance exploration operations; and
- (k) bonus payments.

(2) Any other costs and expenses which are not provided for in this paragraph and which are incurred by a contractor for the necessary and proper conduct of petroleum operations are recoverable.

**11. Credits under a petroleum agreement.**

The net proceeds of the following transactions shall be credited to the accounts under a petroleum agreement—

- (a) the net proceeds of any insurance or claim in connection with the petroleum operations or any assets charged to the accounts under a petroleum premiums charged to the accounts under the petroleum agreement;
- (b) revenue received from outside for the use of property or assets charged to the accounts under the petroleum agreement;
- (c) any adjustment received by the contractor from the suppliers or manufacturers or their agents in connection with a defective material the cost of which was previously charged by the contractor to the accounts under the petroleum agreement;
- (d) rebates, refunds or other credits received by the contractor which apply to any charge which has been made to the accounts under the petroleum agreement, but excluding any awards granted to a contractor under the arbitration or independent expert proceedings referred to, paragraph 10 (1) (d);
- (e) the actual net proceeds of sale realized from the disposal on an arms length basis of inventory materials originally charged to the accounts under a petroleum agreement and subsequently exported from Uganda without being used in the petroleum operations and where the inventory materials are exported but not sold by the contractor, or, if sold, are disposed of other than on an arms length basis, the materials shall be valued as used material in accordance with paragraph (a), (b), (vi) and (c) and the value so determined shall be credited to the Accounts.

**12. Duplication of charges and credits.**

Notwithstanding any provision to the contrary in this Schedule, there shall be no duplication of charges or credits in the accounts under a petroleum agreement.

**13. Meaning of “affiliated company”.**

(1) In this Schedule “affiliated company” means any entity directly or indirectly effectively controlling or effectively controlled by or under direct or indirect effective common control of a specified entity.

(2) For the purposes of the definition in subparagraph (1)—

- (a) “control” when used in respect of any specified entity means power to direct, administer and dictate policies of the other entity;
- (b) it is not necessary for one entity to own directly or indirectly fifty percent or more of the entity’s voting securities to have control over that entity;
- (c) ownership, direct or indirect of fifty percent or more of the other entity’s voting securities shall automatically indicate control; and
- (d) the terms “controlling” or “controlled” have meanings corresponding to the foregoing”.