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SUPPLEMENTS

Acts

- No. 4—The Income Tax (Amendment) Act, 2012.
- No. 5—The Excise Tariff (Amendment) Act, 2012.
- No. 6—The Finance Act 2006 (Amendment) Act, 2012.
- No. 7—The East African Excise Management (Amendment) Act, 2012.
- No. 8—The Value Added Tax (Amendment) Act, 2012.

General Notice No. 703 of 2012.

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

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL. 1036, registered as Number 001462, has been granted in accordance with the provisions of Section 27 and Section 29 to M/s. Milu Uganda Limited, of P.O. Box 6086, Kampala, for a period of three (3) years effective from 15th August, 2012.

The Exploration area subject to the Exploration Licence is 31.02 km², and is on Topography Map, Sheet Number 73/2, situated in Bugiri District.

Dated at Entebbe, this 15th day of August, 2012.

JOHN ODIDA,
*Ag. Commissioner for the Geological Survey
and Mines Department*

General Notice No. 704 of 2012.

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

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL. 1043, registered as Number 001475, has been granted in accordance with the provisions of Section 27 and Section 29 to M/s. Zhonghua Exploration and Mineral Development Company Limited, of P.O. Box 807, Entebbe, for a period of three (3) years effective from 4th September, 2012.

The Exploration area subject to the Exploration Licence is 244.3 km², and is on Topography Map, Sheet Numbers 33/2 & 4, situated in Amuria & Alebtong Districts.

Dated at Entebbe, this 04th day of September, 2012.

JOHN ODIDA,
*Ag. Commissioner for the Geological Survey
and Mines Department.*

General Notice No. 705 of 2012.

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

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL. 1045, registered as Number 001478, has been granted in accordance with the provisions of Section 27 and Section 29 to Irene Kambonesa, of P.O. Box 26602, Kampala, for a period of three (3) years effective from 5th September, 2012.

The Exploration area subject to the Exploration Licence is 35 km², and is on Topography Map, Sheet Numbers 66/4 & 67/3, situated in Kamwenge District.

Dated at Entebbe, this 05th day of September, 2012.

EDWARDS KATTO,
*Ag. Commissioner for the Geological Survey
and Mines Department.*

General Notice No. 706 of 2012.

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

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL. 1044, registered as Number 001474, has been granted in accordance with the provisions of Section 27 and Section 29 to M/s. Zhonghua Exploration and Mineral Development Company Limited, of P.O. Box 807, Entebbe, for a period of three (3) years effective from 4th September, 2012.

The Exploration area subject to the Exploration Licence is 244.3 km², and is on Topography Map, Sheet Numbers 33/1 & 3, situated in Lira & Alebtong Districts.

Dated at Entebbe, this 04th day of September, 2012.

EDWARDS KATTO,
*Ag. Commissioner for the Geological Survey
and Mines Department.*

General Notice No. 707 of 2012.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Amuge Grace who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 29th day of January, 2008 and a Diploma in Legal Practice awarded by the Law Development Centre on the 3rd day of September, 2010, for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
23rd August, 2012.

MARGARET APINY,
Ag. Secretary, Law Council.

General Notice No. 708 of 2012.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Maureen Nabachwa who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 6th day of October, 2006 and a Diploma in Legal Practice awarded by the Law Development Centre on the 31st day of July, 2009, for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
19th September, 2012. Ag. Secretary, Law Council.

General Notice No. 709 of 2012.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Adit Lydia who is stated to be a holder of a Bachelor of Laws Degree from Uganda Christian University, Mukono, having been awarded on the 17th day of October, 2008 and a Diploma in Legal Practice awarded by the Law Development Centre on the 27th day of July, 2012, for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
21st September, 2012. Ag. Secretary, Law Council.

General Notice No. 710 of 2012.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Mutungi Kenneth who is stated to be a holder of a Bachelor of Laws Degree from Uganda Christian University, Mukono, having been awarded on the 2nd day of October, 2009 and a Diploma in Legal Practice awarded by the Law Development Centre on the 11th day of November, 2011, for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
21st September, 2012. Ag. Secretary, Law Council.

General Notice No. 711 of 2012.

THE COMPANIES ACT, LAWS OF UGANDA, 2000.

(Cap. 110).

NOTICE.

PURSUANT to Section 19(4) of the Companies Act, (Cap. 110) Laws of Uganda, 2000, notice is hereby given that Kasensero Hope of Life Orphanage Limited (By Guarantee) has been by special resolution passed on 18th day of June, 2012 and with the approval of the Registrar of Companies changed in name to Hope of Life Primary School Limited (By Guarantee) and that such new name has been entered in my Register.

Dated at Kampala, this 18th day of September, 2012.

MUGABE ROBERT,
Assistant Registrar of Companies.

βGeneral Notice No. 712 of 2012.

THE COMPANIES ACT, LAWS OF UGANDA, 2000.

(Cap. 110).

NOTICE.

PURSUANT to Section 19(4) of the Companies Act, (Cap. 110) Laws of Uganda, 2000, notice is hereby given that Conservative Baptist Foreign Mission Society Limited has been by special resolution passed on 28th day of September, 2012 and with the approval of the Registrar of Companies changed in name to Mission Venture Uganda Limited and that such new name has been entered in my Register.

Dated at Kampala, this 28th day of September, 2012.

RUTA DARIUS,
Assistant Registrar of Companies.

General Notice No. 713 of 2012.

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.

(541) *Representation of Mark*

ASTHAVENT

(210) APPLICATION No. 2010/42278 IN PART "A".

(220) *Date of filing application*— 07th January, 2011.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— Surgical, medical, dental and veterinary apparatus and instruments, artificial limbs, eyes and teeth; orthopedic articles; suture materials.

(511) *Class*: 10

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of applicant and Address*— CIPLA MEDPRO [PTY] LTD., Rosen Heights, Pasta Street, Rosen Park, Bellville 7530, Western Cape, South Africa.

(740) *Address for Agent/Representative*— C/o. Sebalu & Lule Advocates, P.O. Box 2255, Kampala.

(750) *Address for Service* _____

(541) *Representation of Mark*

GELACID

(210) APPLICATION No. 2010/42279 IN PART "A".

(220) *Date of filing application*— 07th January, 2011.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— 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.

(511) *Class*: 5

(526)

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of applicant and Address*— CIPLA MEDPRO [PTY] LTD., Rosen Heights, Pasta Street, Rosen Park, Bellville 7530, Western Cape, South Africa.

(740) *Address for Agent/Representative*—C/o. Sebalu & Lule Advocates, P.O. Box 2255, Kampala.

(750) *Address for Service* _____

(541) *Representation of Mark*

SINUFLU

(210) APPLICATION NO. 2010/42280 IN PART "A".

(220) *Date of filing application*— 07th January, 2011.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— 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.

(511) *Class*: 5

(526)

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— CIPLA MEDPRO [PYT] LTD., Rosen Heights, Pasta Street, Rosen Park, Bellville 7530, Western Cape, South Africa.

(740) *Address for Agent/Representative*—C/o. Sebalu & Lule Advocates, P.O. Box 2255, Kampala.

(750) *Address for Service*

Kampala,

20th September, 2012.

KATUTSI VINCENT,

Registrar of Trademarks.

(541) *Representation of Mark*



(210) APPLICATION NO. 2011/46000 IN PART "A".

(220) *Date of filing application*— 21st August, 2012.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— Automobiles and vehicles; parts, components and accessories for vehicles and automobiles.

(511) *Class*: 12

(526) *Disclaimer*—

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— B-2 Motor Company (India) Private Limited, 1603 Randon, ZIRCON, Viman Nagar, Pune 411 014, Maharashtra, India.

(740) *Address for Agent/Representative*—C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(750) *Address for Service* _____

(541) *Representation of Mark*

UNCLE KING

(210) APPLICATION NO. 2012/46105 IN PART "A".

(220) *Date of filing application*— 04th September, 2012.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— Coffee, tea, cocoa, artificial coffee; rice; tapioca and sago; flour and preparations made from cereals, bread, pastry and confectionery, ices; sugar, honey, treacle; yeast, baking-powder; salt, mustard; vinegar, sauces (condiments); spices; ice.

(511) *Class*: 30

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of applicant and Address*— V.G. KESHWALA & SONS LIMITED, P.O. Box 17, Jinja, Uganda.

(740) *Address for Agent/Representative*

(750) *Address for Service* _____

(541) *Representation of Mark*

PROFIT PLUS

(210) APPLICATION NO. 2012/45770 IN PART "A".

(220) *Date of filing application*— 13th July, 2012.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— 16 Paper, paper articles and all goods in the class.

(511) *Class*: 16

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address* — BRITISH AMERICAN TOBACCO UGANDA, P.O. Box 7100, Kampala, UG, Uganda.

(740) *Address for Agent/Representative*— P.O. Box 2255, Kampala.

(750) *Address for Service*—Sebalu & Lule Advocates and Legal Consultants, P.O. Box 2255, Kampala.

(541) *Representation of Mark*



(210) APPLICATION NO. 2012/45772 IN PART "A".

(220) *Date of filing application*— 13th July, 2012.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*—16 Paper, paper articles and all goods in the class.

(511) *Class:* 16

(526) *Disclaimer* — Registration of this Trademark shall give no right to the exclusive use of the words "INSPIRING PARTNERSHIP" except as represented.

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of applicant and Address* — BRITISH AMERICAN TOBACCO UGANDA LTD., P.O. Box 7100, Kampala, Uganda.

(740) *Address for Agent/Representative*—P.O. Box 2255, Kampala.

(750) *Address for Service*— SEBALU & LULE ADVOCATES, P.O. Box 2255, Kampala.

(541) *Representation of Mark*



(210) APPLICATION NO. 2012/44623 IN PART "A".

(220) *Date of filing application*— 27th January, 2012.

(310) (320) (330) Priority Claim

(510) *Nature of goods/services*— 30 Coffee, tea, cocoa, sugar, rice, tapioca, sago, artificial coffee; flour and preparations made from cereals, bread, pastry and confectionery, ices; honey, treacle; yeast, baking-powder; salt, mustard; vinegar, sauces (condiments); spices; ice.

(511) *Class:* 30

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of applicant and Address* — TIGER FOOD BRANDS INTELLECTUAL PROPERTY HOLDING COMPANY [PROPRIETARY] LIMITED, 3010 William Nicol Drive, Bryanston 2021, South Africa.

(740) *Address for Agent/Representative*— P.O. Box 7166, Kampala.

(750) *Address for Service*— C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*



(210) APPLICATION NO. 2012/45398 IN PART "A".

(220) *Date of filing application*— 11th May, 2012.

(310) (320) (330) Priority Claim

(510) *Nature of goods/services*—Entertainment and educational services in the nature of ongoing television and radio programs in the field of basketball and rendering live basketball games and basketball exhibitions; the production and distribution of radio and television shows featuring basketball games, basketball events and programs

in the field of basketball; conducting and arranging basketball clinics and camps, coaches clinics and camps, dance team clinics and camps and basketball games; entertainment services in the nature of personal appearances by a costumed mascot or dance team at basketball games and exhibitions, clinics, camps, promotions, and other basketball-related events, special events and parties; fan club services; entertainment services, namely providing a website featuring multimedia material in the nature of television highlights, interactive television highlights, video recordings, video stream recordings, interactive video highlight selections, radio programs, radio highlights, and audio recordings in the field of basketball; providing news and information in the nature of statistics and trivia in the field of basketball; on-line non-downloadable games, namely, computer games, video games, interactive video games, action skill games, arcade games, adults' and children's party games, board games, puzzles, and trivia games; electronic publishing services, namely, publication of magazines, guides, newsletters, colouring books, and game schedules of others on-line through the Internet, all in the field of basketball; providing an online computer database in the field of basketball.

(511) *Class:* 41

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of applicant and Address*— NBA Properties, Inc, Olympic Tower, 645 Fifth Avenue, New York, New York, 10022, U.S.A.

(740) *Address for Agent/Representative*— MMAKS Advocates, P.O. Box 7166, Kampala.

(750) *Address for Service*

Kampala, MERCY KYOMUGASHO K. NDYAHIKAYO,
10th October, 2012. *Registrar of Trademarks.*

(541) *Representation of Mark*

WE CALL IT MAGIC

(210) APPLICATION NO. 2011/42853 IN GOODS AND SERVICES.

(220) *Date of filing application*— 10th March, 2011.

(310) (320) (330) Priority Claim

(510) *Nature of goods/services*— Production and recordal of radio, television, video, satellite and cable programmes; entertainment and education services; organisation, presentation, production and recording of live performances, shows, events, concerts, theatre productions, competitions, lectures, promotions, seminars, sports activities and events, recitals, debates, public and private gatherings, cultural activities and events, conferences, meetings, rallies and displays; rental of cine-films, video recordings, audio recordings and CD-roms; hiring, rental and leasing of apparatus and instruments; publication of books, manuals, magazines and texts, films, videos, audio visual and sound recordings; advisory services relating to all the aforesaid services; all services in

this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(511) *Class:* 41

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.

(740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.

(750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*

WE CALL IT MAGIC

(210) APPLICATION NO. 2011/42852 IN GOODS AND SERVICES.

(220) *Date of filing application*— 10th March, 2011.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— Voice, data, sound and image communication services; multi-media communication services; telecommunications services; radio, television, satellite and cable broadcasting services; newsagency services; transmission, provision and display of information for business or domestic purposes from a computer stored databank; broadcast of live performances and events; hiring, rental and leasing of communication apparatus and instruments; subscription television and Internet broadcasting services; provision of web sites; providing access to and leasing access time to computer data bases; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(511) *Class:* 38

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.

(740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.

(750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*

WE CALL IT MAGIC

(210) APPLICATION NO. 2011/42851 IN GOODS AND SERVICES.

(220) *Date of filing application*— 10th March, 2011.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— Offering for sale and the sale of goods in the retail and wholesale trade; advertising, promotion and agency services; rental of advertising space; business management services; accountancy services, advisory, consultancy and information services all relating to business and business management; market research services; billing services; publicity and marketing services; subscription and subscriber advisory, information, consultancy and management services; arranging and conducting of trade shows and exhibitions; dissemination of advertising and promotional matter; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(511) *Class:* 35

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.

(740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.

(750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*

WE WON'T STOP THE MAGIC

(210) APPLICATION NO. 2011/42827 IN GOODS AND SERVICES.

(220) *Date of filing application*— 10th March, 2011.

(310) (320) (330) *Priority Claim*

(510) *Nature of goods/services*— Computer rental; installation and maintenance of computer software; computer programming and computer design services; all services in this class relating to computers, computing apparatus and equipment, computer programming and computer design; design, drawing and commissioned writing services for the compilation of web pages on the Internet; creating and maintaining web sites; hosting the web sites of others; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; information services included in this class.

(511) *Class:* 42

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.

(740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.

(750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*

WE WON'T STOP THE MAGIC

- (210) APPLICATION NO. 2011/42829 IN GOODS AND SERVICES.
 (220) *Date of filing application*— 10th March, 2011.
 (310) (320) (330) Priority Claim
 (510) *Nature of goods/services*— Offering for sale and the sale of goods in the retail and wholesale trade; advertising, promotion and agency services; rental of advertising space; business management services; accountancy services, advisory, consultancy and information services all relating to business and business management; market research services; billing services; publicity and marketing services; subscription and subscriber advisory, information, consultancy and management services; arranging and conducting of trade shows and exhibitions; dissemination of advertising and promotional matter; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(511) *Class*: 41

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.

(740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.

(750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*

WE WON'T STOP THE MAGIC

- (210) APPLICATION NO. 2011/42826 IN GOODS AND SERVICES.
 (220) *Date of filing application*— 10th March, 2011.
 (310) (320) (330) Priority Claim
 (510) *Nature of goods/services*— Voice, data, sound and image communication services; multi-media communication services; telecommunications services; radio, television, satellite and cable broadcasting services; newsagency services; transmission, provision and display of information for business or domestic purposes from a computer stored databank; broadcast of live performances and events; hiring, rental and leasing of communication apparatus and instruments; subscription television and Internet broadcasting services; provision of web sites; providing access to and leasing access time to computer data bases; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(511) *Class*: 38

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.

(740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.

(750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*

WE WON'T STOP THE MAGIC

- (210) APPLICATION NO. 2011/42828 IN GOODS AND SERVICES.
 (220) *Date of filing application*— 10th March, 2011.
 (310) (320) (330) Priority Claim
 (510) *Nature of goods/services*— Production and recordal of radio, television, video, satellite and cable programmes; entertainment and education services; organisation, presentation, production and recording of live performances, shows, events, concerts, theatre productions, competitions, lectures, promotions, seminars, sports activities and events, recitals, debates, public and private gatherings, cultural activities and events, conferences, meetings, rallies and displays; rental of cine-films, video recordings, audio recordings and CD-roms; hiring, rental and leasing of apparatus and instruments; publication of books, manuals, magazines and texts, films, videos, audio visual and sound recordings; advisory services relating to all the aforesaid services; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(511) *Class*: 35

(526) *Disclaimer*

(591) *Restriction to Colours*

(646) *Association*

(731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.

(740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.

(750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) *Representation of Mark*

METREX

- (210) APPLICATION NO. 2012/45404 IN PART "A".
 (220) *Date of filing application*— 11th May, 2012.
 (310) (320) (330) Priority Claim— This application claims convention priority by virtue of U.S.A. Application No. 85/470, 560 filed on the 11th November, 2011.
 (510) *Nature of goods/services*— Cleaning solutions for medical and dental instruments, equipment and surfaces and antimicrobial skin care products, namely, liquid surgical scrub, liquid soap, no rinse gel, no rinse gel towelettes and skin lotion.

(511) *Class*: 3

(526) *Disclaimer*

(591) *Restriction to Colours*

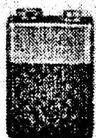
(646) Association

(731) Name of Applicant and Address—METREX RESEARCH, LLC, 1717 West Collins Avenue, Orange, California 92867, U.S.A.

(740) Address for Agent/Representative—P.O. Box 7166, Kampala.

(750) Address for Service—MMAKS Advocates, P.O. Box 7166, Kampala.

(541) Representation of Mark



(210) APPLICATION NO. 2011/43762 IN PART "A".

(220) Date of filing application— 26th August, 2011.

(310) (320) (330) Priority Claim

(510) Nature of goods/services—Electrochemical cells and batteries; battery chargers, testers; power monitoring and control devices.

(511) Class: 9

(526) Disclaimer

(591) Restriction to Colours

(646) Association

(731) Name of applicant and Address — DURACELL BATTERIES BVBA, Nijverheidslaan 7, 3200 Aarschot, Belgium.

(740) Address for Agent/Representative—P.O. Box 7166, Kampala.

(750) Address for Service— MMAKS Advocates, P.O. Box 7166, Kampala.

Kampala,

JULIET NASSUNA,

27th September, 2012.

Registrar of Trademarks.

(541) Representation of Mark



(210) APPLICATION NO. 2012/45771 IN PART "A".

(220) Date of filing application— 13th July, 2012.

(310) (320) (330) Priority Claim

(510) Nature of goods/services—Advertising; business management; business administration; office functions.

(511) Class: 35

(526) Disclaimer — Registration of this Trademark shall give no right to the exclusive use of the words "INSPIRING PARTNERSHIP" except as represented.

(591) Restriction to Colours

(646) Association

(731) Name of applicant and Address — BRITISH AMERICAN TOBACCO UGANDA LIMITED, P.O. Box 7100, Kampala, Uganda.

(740) Address for Agent/Representative—P.O. Box 2255, Kampala.

(750) Address for Service— SEBALU & LULE ADVOCATES, P.O. Box 2255, Kampala.

(541) Representation of Mark



(210) APPLICATION NO. 2012/45773 IN PART "A".

(220) Date of filing application— 13th July, 2012.

(310) (320) (330) Priority Claim

(510) Nature of goods/services—25 Clothing, footwear, headgear.

(511) Class: 25

(526) Disclaimer— Registration of this Trademark shall give no right to the exclusive use of the words "INSPIRING PARTNERSHIP" except as represented.

(591) Restriction to Colours

(646) Association

(731) Name of applicant and Address — BRITISH AMERICAN TOBACCO UGANDA, P.O. Box 7100, Kampala, Uganda.

(740) Address for Agent/Representative—P.O. Box 2255, Kampala.

(750) Address for Service— SEBALU & LULE ADVOCATES AND LEGAL CONSULTANTS, P.O. Box 2255, Kampala.

(541) Representation of Mark

MINUTE MAID (Orange Top PET) Bottle Design (3D)



(210) APPLICATION NO. 2012/45753 IN PART "A".

(220) Date of filing application— 11th July, 2012.

(310) (320) (330) Priority Claim

(510) Nature of goods/services—All goods in the class.

(511) Class: 32

(526) Disclaimer — Registration of this Trademark shall give no right to the exclusive use of the words "BOTTLE DESIGN (3D)" except as represented.

(591) Restriction to Colours

(646) Association

(731) Name of applicant and Address— The Coca-Cola Company, One Coca-Cola Plaza, Atlanta, Georgia 30313, U.S.A.

(740) Address for Agent/Representative— C/o. Sebalu & Lule Advocates, P.O. Box 2255, Kampala.

(750) Address for Service

(541) Representation of Mark

MINUTE MAID (Orange Top PET) Bottle Design (3D)



(210) APPLICATION NO. 2012/45754 IN PART "A".

(220) Date of filing application— 11th July, 2012.

(310) (320) (330) Priority Claim

(510) Nature of goods/services—All goods in the class.

(511) Class: 32

(526) Disclaimer — Registration of this Trademark shall give no right to the exclusive use of the words "BOTTLE DESIGN (3D)" except as represented.

- (591) *Restriction to Colours*
 (646) *Association*
 (731) *Name of applicant and Address*— The Coca-Cola Company, One Coca-Cola Plaza, Atlanta, Georgia 30313, U.S.A.
 (740) *Address for Agent/Representative*— C/o. Sebalu & Lule Advocates, P.O. Box 2255, Kampala.
 (750) *Address for Service* _____
 (541) *Representation of Mark*

WE CALL IT MAGIC

- (210) APPLICATION NO. 2011/42850 IN GOODS AND SERVICES".
 (220) *Date of filing application*— 10th March, 2011.
 (310) (320) (330) Priority Claim
 (510) *Nature of goods/services*— Computer rental; installation and maintenance of computer software; computer programming and computer design services; all services in this class relating to computers, computing apparatus and equipment, computer programming and computer design; design, drawing and commissioned writing services for the compilation of web pages on the Internet; creating and maintaining web sites; hosting the web sites of others; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; information services included in this class.
 (511) *Class*: 42
 (526) *Disclaimer*
 (591) *Restriction to Colours*
 (646) *Association*
 (731) *Name of Applicant and Address*— M-NET INTELPROP HOLDINGS LIMITED, a Mauritanian Company, IFS Court, TwentyEight, Cybercity, Ebene, Mauritius.
 (740) *Address for Agent/Representative*—P.O. Box 7166, Kampala.
 (750) *Address for Service*—MMAKS Advocates, P.O. Box 7166, Kampala.

Kampala, EVA MUDONDO,
 3rd October, 2012. *Registrar of Trademarks.*

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 11, Plot 298, Land at Kabowa.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificate of Title, of the above description, in the names of Joice Mary Nankya of Kigo Prison, P.O. Box 776, Kampala, the original having been lost.

Kampala, EDWIN MUHEREZA,
 10th September, 2012. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 11, Plot 297, Land at Kabowa.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificate of Title, of the above description, in the names of Joice Mary Nankya of Kigo Prison, P.O. Box 776, Kampala, the original having been lost.

Kampala, EDWIN MUHEREZA,
 10th September, 2012. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 184, Plot 1387, Land at Nsosa.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Seraphine Awacango of P.O. Box 12149, Kampala, a special Certificate, the Title which was originally issued having been lost.

Kampala, EDWIN MUHEREZA,
 2nd October, 2012. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bugerere Block 97, Plot 9, at Bukomba, Measuring Approximately 106.90 Hectares.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue a Special Certificate of Title, of the above description, in the names of Dr. Samuel William Kiberu, the original Title that was issued having been lost.

Kampala, ARINAITWE OVERSON,
 8th October, 2012. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 28, Plot 3, 2.85 Hectares at Mungulu Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Mary Nanyonga of P.O. Box 4202, Kampala, 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,
 24th September, 2012. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 161, Plot 760, 4.85 Hectares at Katakala & Magongolo Estates.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Albert Charles Dumba of P.O. Box 2992 Kampala, 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,
4th September, 2012. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 832, Plot 18, Measuring 5.69 Hectares, Land at Kyaamusesa.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Nalugya Betty & Nabachwa Robinah, the Administrators of the Late Nakirijja Esther as per Cause No. 096 of 2010, 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,
10th September, 2012. *Registrar of Titles—Bukalasa.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 240, Plot 66, Measuring 2.05 Hectares, Land at Semuto.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Mariam Nalwanga, 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,
25th September, 2012. *Registrar of Titles—Bukalasa.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 57, Plot 479, Measuring 0.05 Hectares Land at Bukimu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Sentongo Haminsi, 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,
20th September, 2012. *Registrar of Titles—Bukalasa.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 635, Plot 9, Measuring 8.10 Hectares, Land at Tebalyala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Eddy Kamwakabi of P.O. Box 14018, Mengo, a Special Certificate of Title, under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Bukalasa, KAHABURA DENIS,
2nd October, 2012. *Registrar of Titles—Bukalasa.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 1190, Block 100, Kyaggwe, Area: 0.195 Hectares, Leasehold/Freehold Register, Volume... Folio...

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Francis Semalemu Bantubalamu of P.O. Box Bajo Mut. IV Kyaggwe a special Certificate of Title, under the above Volume and Folio, the Title which was originally issued having been lost.

OVERSON ARINAITWE,
02nd September, 2012. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buddu Block No. 539, Plot No. 10, at Kingo, Measuring 10.95 Hectares.

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

Masaka, GALIWANGO HERMAN NSUBUGA,
20th September, 2012. *Ag. for Commissioner for Land Registrar.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 195, Plot 668, Land at Kyanja.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Nakubulwa Betty, a special Certificate of Title which was originally issued having been lost.

Kampala, KARUHANGA JOHN,
29th September, 2012. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 265, Plot 4799, Land at Bunamwaya.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Walusimbi Richard & Nanteza Harriet (Admn of the Estate of the Late Lubwama Festo Admn. Cause No. 322/2012 of the H/C of Uganda) a special Certificate, the Title which was originally issued having been lost.

Kampala, KARUHANGA JOHN,
1st October, 2012. *for Commissioner for Land Registration*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 265, Plot 3406, Land at Bunamwaya.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Walusimbi Richard & Nanteza Harriet (Admn of the Estate of the Late Lubwama Festo Admn. Cause No. 322/2012 of the H/C of Uganda) a special Certificate, the Title which was originally issued having been lost.

Kampala, KARUHANGA JOHN,
1st October, 2012. *for Commissioner for Land Registration*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 31, Block 195, Kyaggwe, Area: 1.20 Hectares, Leasehold/Freehold Register, Volume... Folio...

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Edward Musembwa of P.O. Box 5663, Kampala, a special Certificate of Title, under the above Volume and Folio, the Title which was originally issued having been lost.

1st October, 2012. OVERSON ARINAITWE,
for Commissioner for Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 38, Busiro Block 434 at Bulege, Wakiso District, Leasehold Register, Volume 3258, Folio 14.

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Victoria Fish Packers and Processors Limited, of C/o. P.O. Box 21086, Kampala, a special Certificate of Title, under the above Volume and Folio, the Title which was originally issued having been lost.

Kampala BANUMBA FRANCIS,
14th August, 2012. *for Ag. Commissioner for Land Registration.*

IN THE MATTER OF THE BIRTHS AND DEATHS
REGISTRATION ACT CAP. 309

AND

IN THE MATTER OF THE REGISTRATION OF
DOCUMENTS ACT, CAP. 81

AND

IN THE MATTER OF SSERWADDA MALIK

DEED POLL

Know it all ye men, that by this Deed Poll made this 17th day of August, 2012, I, the undersigned until now known by the name of SSERWADDA MALIK, of P.O. Box 778, Kampala, a citizen of Uganda by birth, for and on my behalf do solemnly swear and make this deed poll and hereby absolutely wholly renounce, relinquish, abandon and discard the use of my former names of SSERWADDA MARK, and in lieu thereof do onwards assume, adopt and take on from the date above written thereof the names of SSERWADDA MALIK, and so that I may hereafter be called, known and distinguished not by my former names of SSERWADDA MARK but by my new and now assumed names of SSERWADDA MALIK.

For the purposes of evidence of such determination, I declare that, I shall at all material times hereafter in all records, deeds and writings and in all proceedings, acts, dealings and transactions, public or private whatsoever, and upon all occasions use and sign the names of SSERWADDA MALIK as my names in place and substitution for my former names of SSERWADDA MARK.

However, all documents, instruments and writings whatsoever, preceding this deed poll bearing the above-mentioned former names shall remain valid, and I expressly here now and henceforth authorise and request all persons at all times hereafter to designate, describe and address me by such names of SSERWADDA MALIK accordingly.

IN WITNESS whereof, I hereunto sign, substitute and subscribe for my former names of SSERWADDA MARK, my new and now assumed names of SSERWADDA MALIK.

SIGNED by the above named, formerly known as SSERWADDA MARK and now known as SSERWADDA MALIK, this 17th day of August, 2012.

Sserwadda Malik
Renouncer.

ACTS SUPPLEMENT

to The Uganda Gazette No. 56 Volume CV dated 12th October, 2012.

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

Act 4 *Income Tax (Amendment) Act* **2012**

THE INCOME TAX (AMENDMENT) ACT, 2012.

ARRANGEMENT OF SECTIONS.

Sections

1. Commencement.
2. Amendment of First Schedule to Income Tax Act Cap. 340.
3. Amendment of Third Schedule to principal Act.

THE INCOME TAX (AMENDMENT) ACT, 2012

An Act to amend the Income Tax Act Cap. 340 to provide new income tax rate; to provide a withholding tax rates for interest for income derived from government securities and for related purposes.

DATE OF ASSENT: 26th September, 2012.

Date of Commencement: See section 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2012.

2. Amendment of First Schedule to Income Tax Act Cap. 340.

The First Schedule to the Income Tax Act in this Act referred to as the principal Act is amended by inserting the following items in their alphabetical order—

“Austrian Development Agency (ADA)
Belgian Technical Cooperation (BTC)
Danish International Development Agency (DANIDA)
Department for International Development (DFID)
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)
French Development Agency (AFD)
Icelandic International Development Agency (ICEADA)

Japan International Cooperation Agency (JICA)
 Korea International Cooperation Agency (KOICA)
 Kreditanstalt für Wiederaufbau (KfW)
 Norwegian Agency for Development Cooperation (NORAD)
 Swedish International Development Agency (SIDA)”

3. Amendment of Third Schedule to principal Act.

The Third Schedule to the principal Act is amended—

(a) by substituting for Part I the following—

“s. 6(1).

Part I.

Income tax rates for individuals.

1. The income tax rates applicable to resident individuals are—

Chargeable income	Rate of tax
Not exceeding Ushs 2,820,000	Nil
Exceeding Ushs. 2,820,000 but not exceeding Ushs. 4,020,000	10% of the amount by which chargeable income exceeds Ushs. 2,820,000.
Exceeding Ushs. 4,020,000 but not exceeding shs. 4,920,000	Ushs. 120,000 plus 20% of the amount by which chargeable income exceeds Ushs. 4,020,000.
Exceeding Ushs. 4,920,000	(a) Ushs 300,000 plus 30% of the amount by which chargeable income exceeds Ushs. 4,920,000; and (b) where the chargeable income of an individual exceeds Ushs.120,000,000 an additional 10% charged on the amount by which chargeable income exceeds Ushs. 120,000,000.

2. The income tax rates applicable to nonresident individuals are—

Chargeable income	Rate of tax
Not exceeding Ushs. 4,020,000	10%
Exceeding Ushs. 4,020,000 but not exceeding Ushs. 4,920,000	Ushs. 402,000 plus 20% of the amount by which chargeable income exceeds Ushs. 4,020,000.
Exceeding Ushs.4,920,000	(a) Ushs. 582,000 plus 30% of the amount by which chargeable income exceeds Ushs. 4,920,000; and (b) where the chargeable income of an individual exceeds Ushs.120,000,000 an additional 10% charged on the amount by which chargeable income exceeds Ushs. 120,000,000.

(b) in Part V—

(i) paragraph (1) by inserting immediately after “118” the following—

“excluding interest on government securities”

(ii) by inserting after paragraph (2) the following—

“(3) The withholding tax rate applicable for interest payments on government securities to a resident person under section 117 is 20%”

(c) in Part VI by substituting for “1,560,000” the following—

“2,820,000”

ACTS SUPPLEMENT

to The Uganda Gazette No. 56 Volume CV dated 12th October, 2012.

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

Act 5

Excise Tariff (Amendment) Act

2012

THE EXCISE TARIFF (AMENDMENT) ACT 2012

ARRANGEMENT OF SECTIONS

Section

1. Commencement.
2. Amendment of section 3A.
3. Amendment of section 3AA.
4. Amendment of Schedule.

THE EXCISE TARIFF (AMENDMENT) ACT 2012.

An Act to amend the Schedule to the Excise Tariff Act Cap. 338 for the purpose of varying existing rates; prescribing new rates and for related matters.

DATE OF ASSENT: 26th September, 2012.

Date of Commencement: Section see 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2012.

2. Amendment of section 3A.

The Excise Tariff Act Cap. 338 in this Act referred to as the principal Act is amended in section 3A by substituting for subsection (6) the following—

“(6) The taxable value of provision of airtime or talk time for mobile cellular phones shall be the price paid or payable by the consumer of that service excluding the value added tax chargeable under the Value Added Tax Act Cap. 349 and excise duty chargeable under the Excise Tariff Act Cap. 338.”

ACTS SUPPLEMENT

to The Uganda Gazette No. 56 Volume CV dated 12th October, 2012.

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

Act 6

Finance Act 2006 (Amendment) Act

2012

THE FINANCE ACT 2006 (AMENDMENT) ACT 2012

An Act to amend the Finance Act 2006 to vary the rate charged on engineering plant and other related vehicles.

DATE OF ASSENT: 26th September, 2012.

Date of Commencement: 12th October, 2012.

BE IT ENACTED by Parliament as follows:

1. Amendment of First Schedule.

For item 30(h) in the First Schedule to the Finance Act 2006 there is substituted the following—

“(h) engineering plant and other related vehicles 20,000,000”

ACTS SUPPLEMENT

to The Uganda Gazette No. 56 Volume CV dated 12th October, 2012.

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

Act 7 *East African Excise Management
(Amendment) Act* **2012**

**THE EAST AFRICAN EXCISE MANAGEMENT (AMENDMENT)
ACT, 2012**

ARRANGEMENT OF SECTIONS.

Section

1. Commencement.
2. Amendment of section 2 of East African Excise Management Act, Cap. 28.
3. Amendment of section 47 to principal Act.
4. Amendment of section 53 to principal Act.
5. Repeal of sections 56, 56A, 57 to principal Act.
6. Amendment of section 60 to principal Act.
7. Repeal of sections 62, 80, 83 and 84 to principal Act.
8. Substitution of section 90 to principal Act.
9. Insertion Part IXA to principal Act.
10. Repeal of Part X, Part XI and XII to principal Act.
11. Insertion of Fifth Schedule.

**THE EAST AFRICAN EXCISE MANAGEMENT
(AMENDMENT) ACT, 2012**

An Act to amend the East African Excise Management Act, Cap. 28 to provide for the making of returns and assessments; to provide for enforcement procedures to enable the collection of excise duty; to provide for offences and penalties relating to returns and assessments; and for other related purposes.

DATE OF ASSENT: 26th September, 2012.

Date of Commencement: Section see 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2012.

2. Amendment of section 2 of East African Excise Management Act, Cap. 28.

Section 2 of the East African Excise Management Act, Cap. 28 in this Act referred to as the principal Act is amended by inserting the following definitions in their alphabetical order—

““currency point” has the value assigned to it in the Fifth Schedule;

“duty period” means a calendar month;

“Minister” means the Minister responsible for finance;

“tribunal” means the Tax Appeals Tribunal established under the Tax Appeals Tribunal Act, Cap. 345.”

3. Amendment of section 47 to principal Act.

Section 47 to the principal Act is amended by repealing subsection (2).

4. Amendment of section 53 to principal Act.

Section 53 is amended by repealing the proviso.

5. Repeal of sections 56, 56A, 57 to principal Act.

Sections 56, 56A and 57 to the principal Act are repealed.

6. Amendment of section 60 to principal Act.

Section 60 to the principal Act is amended by repealing subsection (1).

7. Repeal of sections 62, 80, 83, and 84 to principal Act.

Sections 62, 80, 83 and 84 to the principal Act are repealed.

8. Substitution of section 90 to principal Act.

Section 90 to the principal Act is hereby substituted with the following—

“90. Aiding and abetting.

A person who aids and abets another person to commit an offence under this Act, or counsels or induces another person to commit that offence, commits an offence and is liable on conviction to imprisonment not exceeding one year or a fine not exceeding twenty four currency points or both.”

9. Insertion Part IXA to principal Act.

The principal Act is amended by inserting immediately after Part IX the following—

“PART IXA—RETURNS AND ASSESSMENTS

90A. Returns.

(1) A licensee shall lodge a return with the Commissioner General by the fifteenth day of the following month.

(2) A return shall be in the form prescribed by the Commissioner General and shall be furnished in the manner prescribed by the Commissioner General.

90B. Application of information technology.

Subject to conditions as the Commissioner General may prescribe, the formalities or procedures may be carried out by use of information technology.

90C. Assessments.

(1) Where a person liable to pay duty defaults in furnishing a return or the Commissioner General is not satisfied with a return furnished by that person, the Commissioner General may, in his or her best judgment, make an assessment of the duty payable by that person.

(2) Where the Commissioner General makes an assessment under subsection (1), the Commissioner General shall include with the assessment a statement of reasons as to why the Commissioner General is not satisfied with the return.

(3) Where an assessment has been made under this section, the Commissioner General shall serve a notice of the assessment on the person stating—

- (a) the amount of duty payable;
- (c) the amount of duty paid, if any;
- (c) the date the duty is due; and
- (d) the time, place and manner of objecting to the assessment.

90D. Objection to assessment.

(1) Where a person liable to pay duty is dissatisfied with an assessment made under section 90C, that person may, within forty-five days after service of the notice of assessment, lodge with the Commissioner General an objection to the assessment.

(2) An objection to an assessment shall be in writing and state precisely the grounds upon which it is made.

(3) Where a person fails to lodge an objection to an assessment within the stipulated period under subsection (1), the Commissioner General may, upon application in writing by the person liable to pay duty, extend the time for lodging an objection.

(4) An application under subsection (3) shall only be granted where the Commissioner General is satisfied that the failure of the person to lodge an application was due to absence from Uganda, sickness or other reasonable cause.

(5) Where the Commissioner General refuses to grant an extension of time under subsection (3), the person liable to pay duty may, within thirty days after service of notice of the decision, apply to the tribunal for a review of the decision.

(6) After consideration of the objection to an assessment, the Commissioner General may allow the objection in whole or in part and amend the assessment accordingly, or disallow the objection.

(7) The decision of the Commissioner General under subsection (6) shall be referred to as an “objection decision”.

(8) Where an objection decision has not been made by the Commissioner General within thirty days after the person lodged the objection with the Commissioner General, the person may, by notice in writing to the Commissioner General, elect to treat the Commissioner General as having made a decision to allow the objection.

(9) A person shall be deemed to have served the Commissioner General with the notice of the election under subsection (8) on the date the notice of the person's election was lodged with the Commissioner General.

90E. Appeal to the Tribunal.

(1) A person dissatisfied with an objection decision may, within **thirty** days after being served with notice of the objection decision, lodge an application with the Tribunal for review of the objection decision and shall serve a copy of the application on the Commissioner General.

(2) An appeal lodged under subsection (1) shall be conducted in accordance with the Tax Appeals Tribunal Act and rules and regulations made under it.

(3) A person shall, before lodging an application with the tribunal, pay to the Commissioner General, thirty percent of the tax in dispute or that part of the tax assessed not in dispute, whichever is the greater.

90F. Appeal to the High Court.

(1) A party who is dissatisfied with the decision of the Tribunal may, within thirty days after being notified of the decision, lodge a notice of appeal with the Registrar of the High Court and the party appealing shall serve a copy of the notice of appeal on the other party to the proceedings before the Tribunal.

(2) An appeal to the High Court shall be made on a question of law only and the notice of the appeal shall state the question or questions of law that are to be raised on the appeal.

(3) An appeal under subsection (1) to the High Court shall be made by lodging a notice of appeal with the registrar of the High Court within forty-five days after service of notice of the objection decision.

(4) A person who has lodged a notice of appeal with the registrar of the High Court shall, within five working days of doing so, serve a copy of the notice of appeal on the Commissioner General.

90G. Appeal to the Court of Appeal.

A party to a proceeding before the High Court who is dissatisfied with the decision of the High Court may, with leave of the Court of Appeal, appeal the decision to the Court of Appeal.

90H. Burden of proof.

The burden of proof in any—

- (a) objection to an assessment;
- (b) appeal of an objection decision to the High Court;
- (c) review of an objection decision by the Tribunal;
- (d) appeal from the decision of the High Court or the tribunal in relation to an objection decision,

is on the person liable to pay duty, on the balance of probabilities, the extent to which the assessment made by the Commissioner General is excessive or erroneous, whichever is the case in dispute.

90I. Duty as a debt due to the Government of Uganda.

(1) Duty, when it becomes due and payable is a debt to the Government of Uganda and is payable to the Commissioner General in the manner and at the place prescribed.

(2) Duty that has not been paid when it is due and payable may be sued for and recovered in any court of competent jurisdiction by the Commissioner General acting in the Commissioner General's official name, subject to the general directions of the Attorney-General.

(3) In any suit under this section, the production of a certificate signed by the Commissioner General stating the name and address of the person liable and the amount of duty due and payable by the person shall be sufficient evidence of the amount of duty due and payable by that person.

90J. Recovery of duty from other persons.

(1) Where a person fails to pay duty on the date on which the duty is payable, and the duty is not the subject of a dispute the Commissioner General may, by notice in writing, require any person—

- (a) owing or who may owe money to the person liable to pay duty;
- (b) holding or who may subsequently hold money for, or on account of, the person liable to pay duty;
- (c) holding or who may subsequently hold money on account of some other person for payment to the person liable to pay duty; or
- (d) having authority from some other person to pay money to the person liable to pay duty,

to pay that money to the Commissioner General on the date set out in the notice, up to the amount of the duty due.

(2) The date specified in the notice under subsection (1) must not be a date before the money becomes due to the person liable to pay duty, or is held on behalf of the person liable to pay duty.

(3) At the same time that notice is served under subsection (1), the Commissioner General shall also serve a copy of the notice on the person liable to pay duty.

(4) Where a person served with a notice under subsection (1) is unable to comply with the notice by reason of lack of moneys owing to, or held for, the person liable to duty, the person shall, as soon as is practicable and in any case before the payment date specified in the notice, notify the Commissioner General accordingly in writing setting out the reasons for the inability to comply.

(5) Where a notice is served on the Commissioner General under subsection (4), the Commissioner General may, by notice in writing—

- (a) accept the notification and cancel or amend the notice issued under subsection (1); or
- (b) reject the notification.

(6) A person dissatisfied with a decision under subsection (5) may only challenge the decision under the objection and appeal set out in sections 90D, 90E, 90F, 90G and 90H.

(7) A person who makes a payment pursuant to a notice under subsection (1) is deemed to have been acting under the authority of the person liable to pay duty and of all other persons concerned and is hereby indemnified in respect of the payment against all proceedings, civil or criminal, and all processes, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract, or agreement.

(8) An amount due under this section is treated for all purposes of this Act as if it were duty due.

90K. Collection of duty by distraint.

(1) The Commissioner General may recover any unpaid duty by distress proceedings against the movable property of a person liable to pay duty, in this section referred to as the “person liable”.

(2) In accordance with subsection (1), the Commissioner General shall issue an order in writing specifying the person against whose property the proceedings are authorised, the location of the property and the duty liability to which the proceedings relate, and may require a police officer to be present while distress is being executed.

(3) For the purposes of executing distress under subsection (1), the Commissioner General may, at any time, enter any house or premises described in the order authorising the distress proceedings.

(4) The property upon which distress is levied under this section, other than perishable goods, shall be kept for not more than fourteen days either at the premises where the distress was levied or at any other place that the Commissioner General may consider appropriate, at the cost of the person liable.

(5) Where the person liable does not pay the duty due, together with the costs of the distress—

- (a) in the case of perishable goods, within a period that the Commissioner General considers reasonable having regard to the condition of the goods; or
- (b) in any other case, within fourteen days after the distress is levied, the property distrained may be sold by public auction or otherwise dealt with in any other manner as the Commissioner General may direct.

(6) The proceeds of a disposal under subsection (5) shall be applied by the auctioneer or seller towards the cost of taking, keeping and selling the property distrained upon, then towards the duty due.

(7) The remainder of the proceeds under subsection (5), if any, shall be given to the person liable.

(8) This section shall not preclude the Commissioner General from proceeding under section **90I** with respect to the balance owed if the proceeds of the distress are not sufficient to meet the costs of the distress and the duty due.

(9) All costs incurred by the Commissioner General in respect of any distress may be recovered by the Commissioner General from the person liable, and the provisions of this Act relating to the collection and recovery of duty shall apply as if the costs were duty due under this Act.

90L. Duties of receivers.

(1) A receiver shall, in writing, notify the Commissioner General within fourteen days of being appointed to the position of receiver or of taking possession of an asset in Uganda, whichever occurs first.

(2) The Commissioner General may, in writing, notify a receiver of the amount which appears to the Commissioner General to be sufficient to provide for any duty which is or will become payable by the person whose assets are in the possession of the receiver.

(3) A receiver shall not part with any asset in Uganda which is held by the receiver in the capacity as receiver without the prior written permission of the Commissioner General.

(4) A receiver—

(a) shall set aside, out of the proceeds of sale of an asset, the amount notified by the Commissioner General under subsection (2), or such lesser amount as is subsequently agreed on by the Commissioner General;

- (b) is liable to the extent of the amount set aside for the duty of the person who owned the asset; and
- (c) may pay any debt that has priority over the duty referred to in this section notwithstanding any provision of this section.

(5) If the receiver fails to comply with this section, then the receiver is personally liable for the amount required to be set aside.

(6) In this section, “receiver” includes any person who, in respect to an asset in Uganda, is—

- (a) a liquidator of a company;
- (b) a receiver appointed out of court or by any court;
- (c) a trustee for a bankrupt;
- (d) a mortgagee in possession;
- (e) an executor of a deceased’s estate; or
- (f) any other person conducting the business of a person legally incapacitated.

90M. Security on property for unpaid duty.

(1) Where a person who is the owner of land or buildings situated in Uganda fails to pay duty, the Commissioner General may, by notice in writing, notify the person of the intention to apply to the Commissioner for Land Registration that land or buildings be the subject of security for the duty as specified in the notice.

(2) If, within 30 days after the date of service of the notice under subsection (1), a person on whom a notice has been served fails to make payment of the whole of the amount of the duty specified in the notice, the Commissioner General may, by notice in writing, in this section referred to as a “notice of direction”, direct the commissioner for land registration that the land or buildings of the person, to the extent of the interest of the person in the land or buildings, be the subject of security for unpaid duty in the amount specified in the notice.

(3) Where a notice of direction is served on the Commissioner Land Registration under subsection (2), the Commissioner Land Registration shall, without fee, register the direction as if it were an instrument or mortgage over, or charge on, as the case may be, the land or buildings.

(4) Upon registration of the direction under subsection (3), the registration shall, subject to any prior mortgage or charge, operate as a legal mortgage over or charge on the land or building to secure the amount of the unpaid duty.

(5) Upon receipt of the whole of the amount of duty secured under subsection (4), the Commissioner General shall serve notice on the commissioner land registration cancelling the direction made under subsection (2) and the Commissioner Land Registration shall, without fee, record the cancellation at which time the direction shall cease to exist.

90N. Remission.

(1) The Commissioner General may remit the duty payable by a person in respect of excisable goods or excisable services where he or she is satisfied—

- (a) that any excisable goods were destroyed by accidental fire, or other unavoidable cause, while in any building, room, or place, which has been entered in accordance with this Act and which is in the factory in which they were manufactured;

- (b) that, in the case of spirits—
- (i) the spirits have been used in the manufacture of specially denatured spirits by a denaturer at that denaturer's factory and if he or she is further satisfied that the specially denatured spirits have been delivered from that factory, in such quantities as he or she may determine, to a person, and for a purpose approved by him or her;
 - (ii) the spirits have been used by a denaturer at his or her factory for the manufacture of methylated spirits;
 - (iii) the spirits have been delivered direct from a distillery or distiller's warehouse and that they will be used in quantities and under conditions as he or she may determine in any industry or manufacture other than the manufacture or preparation of beverages, perfumery or toiletry preparations in which the use of spirits is required and if he or she is further satisfied that the use in such industry or manufacture of denatured or methylated spirits is unsuitable or detrimental;
 - (iv) the spirits have been delivered from a distillery or distiller's warehouse, in quantities and in accordance with conditions as he or she may determine, to a recognised person for medical, scientific or educational purposes; or
 - (v) the spirits have been delivered to a wine manufacturer for use in the fortification of wine manufactured at his or her factory;

- (c) that any goods have, with the prior permission of the Commissioner-General, been destroyed by the licensee under the supervision of a proper officer prior to leaving their building, room, or place, which has been entered in accordance with this Act and which is in the factory in which they were manufactured; and
 - (d) that goods have been duly exported or shipped for use as stores for any aircraft or vessel.
- (2) In this section, recognised person means—
- (a) a person registered or licensed under the Medical and Dental Practitioners Act or the Veterinary Surgeons Act;
 - (b) a pharmacist registered under the Pharmacy and Drug Act; or
 - (c) any other person or class of persons as the Minister may by statutory instrument approve.

(3) An application for a remission under this section be made to the Commissioner General in writing within two years.

900. Refunds.

(1) A person liable to pay duty may apply to the Commissioner General for a refund of any duty paid in error or in excess of the duty assessed or due.

(2) An application for a refund under this section shall be made to the Commissioner General in writing within two years after—

- (a) the date on which the Commissioner General served the notice of assessment for the duty to which the refund application relates; or
- (b) the date on which the duty was paid.

(3) Where the Commissioner General is satisfied that duty has been overpaid, the Commissioner General shall—

- (a) apply the excess in reduction of any other duty due from the person liable to pay duty; and
- (b) at the written option of the person liable to pay duty, apply the balance of the excess, if any, in reduction of any outstanding liability of the person liable to pay duty in regard to other taxes not in dispute.

(4) Where the Commissioner General is required to refund an amount of duty to a person as a result of—

- (a) an application made to him or her under this Act;
- (b) a decision under section **90D**;
- (c) a decision of the High Court or the tribunal under section 90F or 90E; or
- (d) a decision of the Court of Appeal under section 90G,

the Commissioner General shall pay simple interest at a rate of two percent per month for the period commencing thirty days after the date the application for the refund and ending on the last day on which a refund is made.

(5) Notwithstanding subsection (4), a person liable to duty who causes delay in determining a correct refund payable to him or her, and leading to a belated refund process, is only entitled to interest with effect from sixty days from the date on which he or she filed his or her delayed return, lodged an application with the tribunal or the High Court, or submitted to the Commissioner General all necessary and satisfactory information required in relation to the refund in question, whichever is the later.

(6) The Commissioner General shall, within thirty days of making a decision on a refund application under subsection (1), serve on the person applying for the refund a notice in writing of the decision.

(7) A person dissatisfied with a decision referred to in subsection (6) may only challenge the decision under the objection and appeal procedure in this Act.

PART IXB—OFFENCES AND PENALTIES.

90P. Interest on unpaid duty.

(1) A person who fails to pay duty is liable to pay interest at a rate equal to 2 percent per month on the duty unpaid calculated from the date on which the payment was due until the date on which payment is made.

(2) Interest paid by a person under subsection (1) shall be refunded to the person to the extent that the duty to which the interest relates is found not to have been due and payable.

(3) Where good cause is shown, in writing, by the person liable for payment of interest, the Minister may, on the advice of the Commissioner General, remit, in whole or in part, any interest charged under this section.

(5) Interest charged under this section shall be simple interest.

(6) The provisions of this Act relating to the collection and recovery of duty apply to any interest charged under this section as if it were duty due.

90Q. Failure to furnish a return.

(1) A person who fails to furnish a return or any other document by the prescribed date of being so required under this Act commits an offence and is liable on conviction to a fine not exceeding fifteen currency points.

(2) If a person convicted of an offence under subsection (1) fails to furnish the return or document to which the offence relates within the period specified by the court, that person commits an offence and is liable on conviction to a fine not exceeding twenty currency points.

90R. Failure to comply with recovery provision.

(1) Any person who fails to comply with any notice under section 90J commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points.

(2) Where a person is convicted of an offence under subsection (1), the court shall, in addition to imposing a penalty, order the convicted person to pay to the Commissioner General the amount to which the failure relates.

90S. Failure to maintain proper records.

A person who fails to maintain proper records under this Act commits an offence and is liable on conviction to—

- (a) where the failure was deliberate, a fine of not less than twenty four currency points or to imprisonment not exceeding one year; or
- (b) in any other case, a fine not exceeding twenty five currency points.

90T. Making false or misleading statements.

(1) A person who makes a statement to the Commissioner General or an officer—

- (a) that is false or misleading in a material particular; or
- (b) omits from any statement, any matter or thing without which the statement is misleading in a material particular,

commits an offence and is liable on conviction to a fine not exceeding twenty four currency points or to imprisonment not exceeding one year or both.

(2) It is a defence for the accused person to prove that he or she did not know and could not reasonably be expected to have known that the statement to which the prosecution relates was false or misleading.

(3) A reference in this section to a statement made to the Commissioner General or an officer is a reference to a statement made in writing to the Commissioner General or an officer acting in the performance of his or her duties under this Act, and includes a statement made—

- (a) in an application, certificate, declaration, notification, return, objection or other document made, prepared, given, filed or furnished under this Act;
- (b) in information required to be furnished under this Act;
- (c) in any document furnished pursuant to this Act;
- (d) in answer to a question asked of a person; or
- (e) to another person with the knowledge or reasonable expectation that the statement would be conveyed to the Commissioner General or an officer.

90U. Obstructing an officer of the authority.

A person who obstructs an officer in the performance of duties under this Act commits an offence and is liable on conviction to a fine not exceeding twenty four currency points.

90V. Offences by and relating to officers.

- (1) An officer who—

- (a) directly or indirectly asks for, or takes in connection with any of the officer's duties, any payment or reward, whether pecuniary or otherwise, or promise or security for any such payment or reward, not being a payment or reward which the officer was lawfully entitled to receive; or
- (b) enters into or acquiesces in any agreement to do or to abstain from doing, permit, conceal or connive at any act or thing whereby the duty is or may be defrauded or which is contrary to the provisions of this Act or to the proper execution of the officer's duty,

commits an offence and is liable on conviction to imprisonment not exceeding one year or a fine not exceeding twenty four currency points or both.

(2) Any person who—

- (a) directly or indirectly offers or gives to any officer payment or reward, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which the officer was lawfully entitled to receive; or
- (b) proposes or enters into any agreement with any officer in order to induce the officer to do or to abstain from doing, permit, conceal or connive at any act or thing whereby duty is or may be defrauded or which is contrary to the provisions of this Act or to the proper execution of the officer's duty,

commits an offence and is liable on conviction to imprisonment not exceeding one year or a fine not exceeding twenty four currency points or both.

*East African Excise Management
(Amendment) Act*

Act 7

2012

(3) Notwithstanding subsection (1), an officer who commits an act specified in subsection (1)(a) or (b), and who volunteers information to the Commissioner General relating to that act shall—

- (a) be exonerated from prosecution; and
- (b) receive 20 percent of the fine that would be imposed on a person convicted of an offence under subsection (1).

(4) Notwithstanding subsection (2), a person who commits an act specified in subsection (2)(a) or (b), and who volunteers information to the Commissioner General relating to that act shall—

- (a) be exonerated from prosecution; and
- (b) be liable to duty only to the extent agreed upon with the officer to whom the offence relates.

(5) An officer convicted of an offence under subsection (1) is, in addition to any penalty imposed under that section, liable to pay the difference in duty between the duty due and the duty payable by a person under subsection(4)(b).

(6) The amount due under subsection(5) shall be deemed to be duty due from the officer under section **90I**.

(7) Any person, not being an officer, who takes or assumes the name, designation, character or appearance of an officer for the purpose of—

- (a) obtaining admission to any premises; or
- (b) doing or procuring to be done any act which he would not be entitled to do or procure to be done on his own authority; or

- (c) doing any unlawful act,

commits an offence and is liable on conviction to imprisonment not exceeding two years or a fine not exceeding forty eight currency points or both.

90W. Offences with violence.

- (1) Any person who—

- (a) maliciously shoots at an aircraft, vessel or vehicle in the service of the Uganda Revenue Authority; or
- (b) maliciously shoots at, maims, or wounds, an officer while in the execution of his duty; or
- (c) commits with violence any of the offences referred to in subsection (4),

commits an offence and is liable on conviction to a fine not exceeding four hundred and eighty currency points or imprisonment not exceeding twenty years or both.

- (2) Any person who—

- (a) while committing any offence under this Act is armed with any firearm or otherwise offensive weapon; or
- (b) while being so armed, is found with any goods liable to forfeiture under this Act,

commits an offence and is liable on conviction to a fine not exceeding two hundred and forty currency points or imprisonment not exceeding ten years or both.

- (3) Any person who—

- (a) while committing any offence under this Act is disguised in any way; or

- (b) while being so disguised, is found with any goods liable to forfeiture under this Act,

commits an offence and is liable on conviction to a fine not exceeding seventy two currency points or imprisonment not exceeding three years or both.

- (4) Any person who—

- (a) staves, breaks or destroys, any goods for the purpose of preventing seizure; or
- (b) rescues, staves, breaks or destroys, any goods for the purpose of preventing the securing of such goods after they have been seized; or
- (c) rescues any person arrested for an offence under this Act; or
- (d) in any way obstructs any officer in the execution of his duty,

commits an offence and is liable on conviction to a fine not exceeding two hundred and forty currency points or imprisonment not exceeding ten years or both.

(5) For the purposes of this section, the expression “violence” means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm, or mischief, or the carrying or use of any dangerous or offensive weapon in such manner that terror is likely to be caused to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm, or mischief, to them or to their property.

90X. Offences by companies.

(1) Where an offence is committed by a company, every person who, at the time the offence was committed—

- (a) was a nominated officer, director, general manager, secretary or other similar officer of the company; or
- (b) was acting or purporting to act in that capacity,

is, without prejudice to the liability of the company, deemed to have committed the offence.

(2) Subsection (1) does not apply where—

- (a) the offence was committed without that person's consent or knowledge; and
- (b) the person has exercised all diligence to prevent the commission of the offence as ought to have been exercised having regard to the nature of the person's functions and all the circumstances.

90Y. Officer may appear on behalf of the Commissioner General.

(1) Notwithstanding anything contained in any written law, any officer duly authorised in writing by the Commissioner General may appear in any court on behalf of the Commissioner General in any proceedings in which the Commissioner General is a party.

(2) Subject to the directions of the Attorney General an officer may conduct any prosecution for an offence under this Act and, for that purpose, shall have all the powers of a public prosecutor appointed under the Magistrates Courts Act.

90Z. Compounding offences.

(1) Where any person commits an offence under this Act other than an offence under section 90, the Commissioner General may, at any time prior to the commencement of court proceedings, compound the offence and order the person to pay a sum of money specified by the Commissioner General, not exceeding the amount of the fine prescribed for the offence.

(2) The Commissioner General shall only compound an offence under this section if the person concerned admits in writing that the person has committed the offence.

(3) Where the Commissioner General compounds an offence under this section, the order referred to in subsection (1)—

- (a) shall be in writing and specify the offence committed, the sum of money to be paid and the due date for payment, and shall have attached to it the written admission referred to in subsection (2);
- (b) shall be served on the person who committed the offence;
- (c) shall be final and not subject to any appeal; and
- (d) may be enforced in the same manner as a decree of any court for the payment of the amount stated in the order.

(4) Where the Commissioner General compounds an offence under this section, the person concerned shall not be liable for prosecution in respect of that offence or for penalty.

90ZA. Place of trial.

(1) Any person charged with an offence under this Act may be proceeded against, tried and punished in any place in Uganda in which the person may be in custody for the offence as if the offence had been committed in that place.

(2) Subsection (1) shall not preclude the prosecution, trial and punishment of a person in any place in which, but for this section, the person might have been prosecuted, tried and punished.

90ZB. Duty charged to be paid notwithstanding prosecution.

The amount of any duty or interest due and payable under this Act shall not be abated by reason only of the conviction or punishment of the person liable for payment of the duty for an offence under this Act or for the compounding of such offence under section **90Z**.

90ZC. Penalty for failure to furnish a return.

A person who fails to furnish a return within the time required under this Act is liable to pay a penalty of 2 percent of the duty payable or ten currency points per month, whichever is the greater, for the period the return is outstanding.

90ZD. Penalty in relation to records.

A person who deliberately fails to maintain proper records in accordance with the requirements of this Act is liable to pay a penalty equal to double the amount of duty payable by the person for the duty period.

90ZE. Penalty in relation to false or misleading statements.

Where a person knowingly or recklessly—

- (a) makes a statement to an officer of the Uganda Revenue Authority that is false or misleading in a material particular; or
- (b) omits from a statement made to an officer of the Uganda Revenue Authority any matter or thing without which the statement is misleading in a material particular,

and the duty payable by the person exceeds the duty that was assessed as payable based on the false or misleading information, that person is liable to pay a penalty equal to double the amount of the excess.

90ZF. Recovery of penalty.

(1) Liability for penalty under the Act is calculated separately with respect to each section dealing with penalty.

(2) The imposition of a penalty is in addition to any interest imposed under this Act and any other penalty imposed as a result of a conviction of an offence.

90ZG. Power of minister to amend Fifth Schedule.

The Minister may, with the approval of Cabinet, by statutory instrument, amend the Fifth Schedule.”

10. Repeal of Part X, Part XI and XII.

The principal Act is amended by repealing Part X, Part XI and Part XII.

11. Insertion of Fifth Schedule.

The principal Act is amended by inserting immediately after the Fourth Schedule the following—

“FIFTH SCHEDULE

CURRENCY POINT

A currency point is equivalent to twenty thousand Uganda shilling”.

ACTS SUPPLEMENT

to The Uganda Gazette No. 56 Volume CV dated 12th October, 2012.

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Act 8

Value Added Tax (Amendment) Act

2012

THE VALUE ADDED TAX (AMENDMENT) ACT 2012

ARRANGEMENT OF SECTIONS

Section

1. Commencement.
2. Amendment of section 28.
3. Amendment of First Schedule.
4. Amendment of Second Schedule.
5. Amendment of Third Schedule.

THE VALUE ADDED TAX (AMENDMENT) ACT 2012.

An Act to amend the Value Added Tax Cap. 349 to provide for the supply of betting, lotteries and games of chance, and the supply of water for domestic use among the exempt supplies; to remove from the exempt supplies, the supply of biodegradable packaging materials; to remove from the zero rated supplies the supply of water and the supply and installation of mobile toilet, ekoloo toilets and components made from polythene and for related matters.

DATE OF ASSENT: 26th September, 2012.

Date of Commencement: Section see 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July 2012, except section 4(c) which shall come into force on 1st October, 2012.

2. Amendment of section 28.

The Value Added Tax Cap.349 in this Act referred to as the principal Act is amended in section 28(1) (b) by repealing “and services”.

3. Amendment to First Schedule.

The First Schedule to the principal Act is amended—

- (a) by substituting for “Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)” the following—
“Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)”
- (b) by substituting for “Japan International Development Agency (JICA)” the following—
“Japan International Cooperation Agency (JICA)”
- (c) by substituting for “Norwegian Agency for Development (NORAD)” the following—
“Norwegian Agency for Development Cooperation (NORAD)”
- (d) by inserting the following items in their alphabetical order—
“Austrian Development Agency (ADA)
Danish International Development Agency (DANIDA)
Department for International Development (DFID)
French Development Agency (FDA)
Icelandic International Development Agency (ICEADA)
Kreditanstalt für Wiederaufbau (KfW)
Korea International Cooperation Agency (KOICA)
Swedish International Development Agency (SIDA)”

4. Amendment of Second Schedule to principal Act.

The Second Schedule to the principal Act is amended by—

- (a) inserting immediately after paragraph 1(i) the following—
“(j) the supply of betting, lotteries and games of chance;”
and
- (b) repealing paragraph 1(jj).
- (c) by inserting immediately after paragraph 1 (jj) the following—

“(kk) the supply of water for domestic use excluding mineral water and aerated waters which contain sweetening matter or flavor.”

5. Amendment of Third Schedule to principal Act.

The Third Schedule to the principal Act is amended by—

- (a) repealing paragraph 1(i); and
- (b) repealing paragraph 1(ha).