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OBITUARY

The Permanent Secretary, Ministry of Public Service announces the death of Public Officers

No.	Name	Designation	Place of Work	Place of Death	Date of Death
1.	Naiga Jesca Ayebazibwe	Judge of the High Court	Courts of Judicature	Kampala	25/6/2018
2.	Waisana Dickens Passy	Court Clerk/ Interpreter	Courts of Judicature	Rubaga Kampala	2/4/2018
3.	Kidaaga Geoffrey Willy	Court Clerk/ Interpreter	Courts of Judicature	Jinja Hospital	28/9/2018
4.	Rwampwany Fred Margach	Senior Systems Analyst	Minsitry of Public Service	Uganda Heart Institute	16/10/2018

CATHERINE BITARAKWATE MUSINGWIIRE (MRS.)
Permanent Secretary.

General Notice No. 1342 of 2018.

THE MARRIAGE ACT
[Cap. 251 Revised Edition, 2000]

NOTICE

[Under Section 5 of the Act]

PLACE FOR CELEBRATION OF MARRIAGE

IN EXERCISE of the powers conferred upon me by Section 5 of the Marriage Act, I hereby license the place of Public Worship mentioned in the Schedule hereto to be a place for the celebration of marriages.

SCHEDULE

Church — Yesu Arakiza Ministries
International

Denomination — Pentecostal

Village — Kabaya

Parish — Gitenderi

Sub-County — Nyarusiza

District — Kisoro

HON. KAHINDA OTAFIIRE,
Minister of Justice and Constitutional Affairs.

General Notice No. 1343 of 2018.

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 Akol Bonny who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 19th day of January, 2016 and a Diploma in Legal Practice awarded by the Law Development Centre on the 27th day of April, 2018, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
19th October, 2018.

MARGARET APINY,
Secretary, Law Council.

General Notice No. 1344 of 2018.

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 Atukwase Christine who is stated to be a holder of a Bachelor of Laws Degree from Uganda Christian University, Mukono, having been awarded on the 01st day of July, 2016 and a Diploma in Legal Practice awarded by the Law Development Centre on the 27th day of April, 2018, for the issuance of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
29th October, 2018.

MARGARET APINY,
Secretary, Law Council.

General Notice No. 1345 of 2018.

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 Alinda Isha who is stated to be a holder of a Bachelor of Laws Degree from Islamic University in Uganda, having been awarded on the 05th day of November, 2016 and a Diploma in Legal Practice awarded by the Law Development Centre on the 27th day of April, 2018, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
04th December, 2018.

MARGARET APINY,
Secretary, Law Council.

General Notice No. 1346 of 2018.

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 Enen Ambrose who is stated to be a holder of a Bachelor of Laws Degree from Uganda Christian University, Mukono, having been awarded on the 01st day of July, 2016 and a Diploma in Legal Practice awarded by the Law Development Centre on the 27th day of April, 2018, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
13th November, 2018.

MARGARET APINY,
Secretary, Law Council.

General Notice No. 1347 of 2018.

THE LOCAL GOVERNMENTS ACT

CAP. 243

Section 137 (1)

NOTICE

PUBLICATION OF RESULTS FOR PURPOSES
OF THE LOCAL GOVERNMENT COUNCILS
SPECIFIED IN THE SCHEDULE TO THIS NOTICE.

NOTICE IS HEREBY GIVEN by the Electoral Commission that, the results in the Schedules to this Notice are hereby published in accordance with Section 137 (1) of the Local Government Act, Cap. 243.

SCHEDULE I:
DISTRICT DIRECTLY ELECTED COUNCILLOR,
LUMINO

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Ojambo Alex	Independent	737
2	Sanya Joshua	Independent	198
3	Wandera Joseph	National Resistance Movement	761

SCHEDULE II:
DISTRICT DIRECTLY ELECTED COUNCILLOR,
BULUMBI

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Mayende Njoya David	National Resistance Movement	679
2	Wanaha Emmanuel	Independent	509

SCHEDULE III:
DISTRICT WOMAN COUNCILLOR, LUMINO/MAJANJI

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Adikinyi Rosemary	National Resistance Movement	1279
2	Mugeni Oundo Joyce	Independent	946

SCHEDULE IV:
CHAIRPERSON, LUMINO-MAJANJI TOWN COUNCIL

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Bwire Geoffrey	Independent	877
2	Ochieno Benard	Independent	42
3	Ogutu Clement	National Resistance Movement	581
4	Oundo Seperia	Independent	1,137

SCHEDULE V:
CHAIRPERSON, NAMUNGODI TOWN COUNCIL

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Barasa John Rogers	Independent	156
2	Friday Geoffrey Sanyu	Independent	807
3	Kuondo Charles	Independent	136
4	Ndeke Charles	National Resistance Movement	533
5	Odeya Christopher	Independent	84
6	Wandera Juma	Independent	37
7	Wanjala Shadrack	Independent	44
8	Wejuli Goa Christopher	Forum For Democratic Change	172

SCHEDULE VI:
DIRECTLY ELECTED COUNCILLOR, MAJANJI B WARD

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Oguttu Jackson	Independent (Chair)	112
2	Olweya Solomon Mahulo	National Resistance Movement	168

SCHEDULE VII:
DIRECTLY ELECTED COUNCILLOR, HASYULE SUB-
COUNTY

S/N	Candidate's Name	Political Party/Organisation
1	Ouma Godfrey	National Resistance Movement (Unopposed)

SCHEDULE VIII:
DIRECTLY ELECTED COUNCILLOR, BUHOYA WARD
SUB-COUNTY

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Barasa Job	Independent	284
2	Mayende Geoffrey Kadima	National Resistance Movement	267

**SCHEDULE IX:
DIRECTLY ELECTED COUNCILLOR,
CHAWO SUB-COUNTY**

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Okumu Patrick Semu	Forum For Democratic Change	171
2	Onyango Vicent	National Resistance Movement	249

**SCHEDULE X:
DIRECTLY ELECTED COUNCILLOR,
MASINYA SUB-COUNTY**

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Ngolobe Christopher Obondo	Independent	251
2	Ojambo Patrick Ochieng	National Resistance Movement	267

**SCHEDULE XI:
WOMEN COUNCILLOR, BUHASABA A SUB-COUNTY**

S/N	Candidate's Name	Political Party/Organisation
1	Nabwire Christine	National Resistance Movement (Unopposed)

**SCHEDULE XII:
WOMEN COUNCILLOR, MAJANJI B WARD**

S/N	Candidate's Name	Political Party/Organisation
1	Bagume Sofiyana Shaki	National Resistance Movement (Unopposed)

**SCHEDULE XIII:
WOMEN COUNCILLOR, NALWIRE SUB-COUNTY**

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Mugeni Harriet	Independent	512
2	Nabwire Everlyne	National Resistance Movement	293

**SCHEDULE XIV:
WOMEN COUNCILLORS, BUDIMO SUB-COUNTY**

S/N	Candidate's Name	Political Party/Organisation
1	Nabwire Catherine	National Resistance Movement (Unopposed)

**SCHEDULE XV:
SUB-COUNTY WOMEN COUNCILLOR,
NAMUNGODI WARD**

S/N	Candidate's Name	Political Party/Organisation
1	Nafuna Stella Sifuna	National Resistance Movement (Unopposed)

**SCHEDULE XVI:
SUB-COUNTY WOMEN COUNCILLOR, BUHUMI WARD**

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Nabwire Agnes	Independent	354
2	Taaka Rosemary	National Resistance Movement	401

**SCHEDULE XVII:
SUB-COUNTY WOMEN COUNCILLOR, BUHOYA WARD**

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Nafula Christine Wanyama	National Resistance Movement	256
2	Taabu Jesca	Independent	297

**SCHEDULE XVIII:
WOMEN COUNCILLOR, LUMINO SUB-COUNTY**

S/N	Candidate's Name	Political Party/Organisation
1	Mudibo Paskalia	National Resistance Movement (Unopposed)

**SCHEDULE XIX:
MALE YOUTH COUNCILLOR, MAJANJI SUB-COUNTY**

S/N	Candidate's Name	Political Party/Organisation
1	Were Tadeo Paul	Independent (Unopposed)

**SCHEDULE XX:
SUB-COUNTY MALE YOUTH COUNCILLOR,
NAMUNGODI TOWN COUNCIL**

S/N	Candidate's Name	Political Party/ Organisation	No. of Votes Obtained
1	Wabwire Ronald	Independent	12
2	Wanyama Francis Benesa	National Resistance Movement	48

**SCHEDULE XXI:
SUB-COUNTY MALE YOUTH COUNCILLOR,
MAJANJI TOWN COUNCIL**

S/N	Candidate's Name	Political Party/Organisation
1	Mbulu Keneth Wafula	National Resistance Movement (Unopposed)

**SCHEDULE XXII:
SUB-COUNTY FEMALE YOUTH COUNCILLOR,
LUMINO-MAJANJI TOWN COUNCIL**

S/N	Candidate's Name	Political Party/Organisation
1	Anyango Scovia	National Resistance Movement (Unopposed)

**SCHEDULE XXIII:
SUB-COUNTY FEMALE YOUTH COUNCILLOR,
NAMUNGODI TOWN COUNCIL**

S/N	Candidate's Name	Political Party/Organisation
1	Babita Caroline	National Resistance Movement (Unopposed)

**SCHEDULE XXIV:
SUB-COUNTY MALE PERSONS WITH DISABILITIES
COUNCILLOR, LUMINO- MAJANJI TOWN COUNCIL**

S/N	Candidate's Name	Political Party/Organisation
1	Bwire Patrick Ongwa	National Resistance Movement (Unopposed)

**SCHEDULE XXV:
SUB-COUNTY MALE PERSONS WITH DISABILITIES
COUNCILLOR, NAMUNGODI TOWN COUNCIL**

S/N	Candidate's Name	Political Party/Organisation
1	Edube Lucky Benard	National Resistance Movement (Unopposed)

**SCHEDULE XXVI:
MALE PERSONS WITH DISABILITIES COUNCILLOR,
LUMINO SUB-COUNTY**

S/N	Candidate's Name	Political Party/Organisation
1	Mareba Wilberforce	National Resistance Movement (Unopposed)

ISSUED at Kampala, this 14th day of December, 2018.

JUSTICE BYABAKAMA MUGENYI SIMON,
Chairperson, Electoral Commission.

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 116, Plot No. 2768, Land at Kitega.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of John Baker Nsibirwa, of P.O. Box 6180, Kampala, a special Certificate, the title which was originally issued having been lost.

Mukono, BANUMBA FRANCIS,
12th December, 2018. *for Commissioner of Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 265, Plot No. 7482, 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 Zziwa Samson, of P.O. Box, 6976, a special Certificate, the title which was originally issued having been lost.

Kampala, GALIWANGO HERMAN NSUBUGA,
23rd November, 2018. *for Commissioner of Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 120, Plot No. 165, Land at Kitagobwa.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Dream Management Services Ltd., of P.O. Box 6106, a special Certificate, the title which was originally issued having been lost.

Kampala, GALIWANGO HERMAN NSUBUGA,
5th December, 2018. *for Commissioner of Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 367, Plot No. 334, Land at Mpogo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Jane Francis Ssali, of P.O. Box 9459, a special Certificate, the title which was originally issued having been lost.

Kampala, DAN OUNDO MALINGU,
14th December, 2018. *for Commissioner of Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 92, Plot No. 1074, Land at Bukerere.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Nanteza Justine Jussy and Nakibombo Brenda, of P.O. Box, Kampala, a special Certificate, the title which was originally issued having been lost.

Mukono, BANUMBA FRANCIS,
3rd June, 2018. *for Commissioner of Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Mailo Register—Bukoto Block 85, Plot No. 9, Land 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 Budalazizi Kabunga, of P.O. Box, Kasekere, MUT. X, Buddu, a special Certificate, the title which was originally issued having been lost.

Masaka, ALI WAMALA,
29th November, 2018. *for Commissioner of Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 3004, Folio 8, Buddu Block/Road 10, Plot Nos. 5, 6, Land at Lwamanyonyi, Nanseko, Kityaba.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Agustino Ssegujja, of P.O. Box, 12, Kalungu, John Lukyamuzi, of P.O. Box 12, Kalungu, Godfrey Kavumbura, of P.O. Box 12 Kalungu, a special Certificate, the title, which was originally issued having been lost.

Masaka, JAMILAH LUNKUSE,
7th December, 2018. *for Commissioner of Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Mailo Register—Buddu Block 184, Plot No. 194, Land at Kirinya

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Mataala Amed, of P.O. Box Kirinya Village, Lukaya Town Council, a special Certificate, the title, which was originally issued having been lost.

Masaka, JAMILAH LUNKUSSE,
09th August, 2018. *for Commissioner of Land Registration.*

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 66, Volume CXI, dated 24th December, 2018

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

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

2018 No. 53.

**THE TAX PROCEDURES CODE (TAX STAMPS)
REGULATIONS, 2018.**

ARRANGEMENT OF REGULATIONS

Regulation

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2. Interpretation

PART II—TAX STAMPS.

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4. Procurement of tax stamps
5. Registration
6. Application for tax stamps
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9. Allowance for wastage and damage

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11. Installation and integration of the system
12. Installation of new or modified system

13. Security and operation of system
14. Effective date for use of system
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18. Verification of stamps
19. Seizure of stamps, equipment and goods
20. Temporary measures
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S T A T U T O R Y I N S T R U M E N T S

2018 No. 53.

The Tax Procedures Code (Tax Stamps) Regulations, 2018.

(Under section 75 of the Tax Procedures Code Act, Act 14 of 2014)

IN EXERCISE of the powers conferred upon the Minister by section 75 of the Tax Procedures Code Act, 2014, these Regulations are made this 2nd day of October, 2018.

PART I—PRELIMINARY.

1. Title

These Regulations may be cited as the Tax Procedures Code (Tax Stamps) Regulations, 2018.

2. Interpretation

In these Regulations, unless the context otherwise requires -

“Act” means the Tax Procedures Code Act, 2014;

“Authority” means the Uganda Revenue Authority established by section 2 of the Uganda Revenue Authority Act;

“authorized officer” means an officer of the Authority authorised by the Commissioner to perform any act or function under these Regulations;

“contractor” means a person appointed by the Commissioner to supply, install, and maintain the system;

“importer” means a person who imports goods prescribed under section 19A of the Act;

“manufacturer” means a person who manufactures goods prescribed under section 19A of the Act;

“package” means a packet, bottle, sachet, container or similar material used for packing prescribed goods;

“printer” means a person contracted by the Commissioner to print and supply tax stamps;

“prescribed goods” means goods prescribed by the Minister under section 19A(3) of the Act;

“system” means the tax stamps management system comprising of the equipment, software or hardware that enables tracking, tracing, production of and accounting for prescribed goods; and

“tax stamp” means a paper stamp, digital stamp or mark approved by the Authority to be printed and affixed to the prescribed goods.

PART II—TAX STAMPS

3. Affixation of tax stamps.

(1) Every package of prescribed goods manufactured in or imported into Uganda shall be affixed with a tax stamp.

(2) The Commissioner shall, by notice in the Gazette and in at least two newspapers of national circulation, specify —

- (a) the mode of management of the tax stamps by tax payers;
- (b) the nature of the tax stamps to be affixed on prescribed goods; and
- (c) the manner in which the tax stamps shall be affixed.

(3) The tax stamps shall be affixed—

- (a) in the case of locally manufactured goods, in the production facility, immediately after packaging;
- (b) in the case of imported goods, in a place designated by the Commissioner within seven days after clearance from Customs; and

- (c) in any other case, at a place and time appointed by the Commissioner.

(4) Notwithstanding subregulation (3) (b), the Commissioner may require that tax stamps be affixed on the prescribed goods in the production facility within the exporting country, subject to such conditions as the Commissioner may specify.

(5) A person shall not, except with the approval of the Commissioner, remove goods from the place designated for affixing the tax stamps, unless the goods have been affixed with stamps in accordance with this regulation.

(6) Section 19B(3) of the Act shall apply to a person who contravenes subregulation (5).

4. Procurement

(1) The Commissioner shall, in accordance with the Public Procurement and Disposal of Public Assets Act, 2013 procure a person to—

- (a) print and deliver tax stamps at such a time, place and in such a manner as the Commissioner may prescribe;
- (b) develop, install and maintain the system at the premises of the manufacturers, importers and the Authority; and
- (c) develop, install and maintain any other related system as the Commissioner may prescribe.

(2) For purposes of subregulation (1)(b) the Commissioner shall define the functional, security and fiscal control requirements to be observed by the contractor in developing, installing and maintaining the system.

(3) A tax stamp shall bear features that can sufficiently—

- (a) deter counterfeiting of the goods;

- (b) facilitate tracking of the goods along the supply chain;
- (c) enable accounting for the production and importation of prescribed goods; and
- (d) enable any person in the supply chain to authenticate the tax stamps and the goods.

(3) The system referred to in subregulation (1)(b) shall be employed for the sale, delivery and activation of stamps before they are affixed on the prescribed goods.

(4) For purposes of determining the quantity of tax stamps to be procured, the Commissioner may require a manufacturer or importer to provide, at least one hundred and twenty days before the beginning of a financial year, a forecast of the quantities of tax stamps which the manufacturer or importer intends to use in the next financial year.

5. Registration

(1) The Commissioner shall register all importers and manufactures of prescribed goods and may impose such conditions on the importers and manufactures as may be necessary for the purposes of the registration.

(2) A person shall not manufacture or import prescribed goods unless that person is licensed or registered by the Commissioner.

6. Application for tax stamps

(1) A manufacturer or importer of prescribed goods shall apply to the Commissioner for tax stamps in a form prescribed by the Commissioner.

(2) An application for tax stamps shall be submitted to the Commissioner at least sixty days before the manufacture or importation of the prescribed goods.

(3) A manufacturer or importer of prescribed goods shall pay the stamp fees on the approval of the application by the Commissioner.

(4) The Commissioner may require proof of importation by an importer of prescribed goods before issuing the importer with the tax stamps.

(5) Notwithstanding subregulation (4), the Commissioner may, subject to any conditions as the Commissioner may impose, issue tax stamps to an importer of prescribed goods before importation.

7. Tax stamps fee.

(1) A manufacturer or importer shall purchase tax stamps from the Commissioner at a fee specified by the Commissioner by notice in the Gazette and in a newspaper of wide circulation.

(2) The stamp fees shall be paid to the Commissioner by manufacturers and importers of prescribed goods, based on the quantity of stamps issued to them.

(3) The stamp fees shall be paid before the stamps are issued to the manufacturer or importer.

(4) The Authority shall maintain a bank account in which the revenue from the sale of tax stamps shall be deposited for purposes of paying the printers of the tax stamps supplied and for defraying the expenses of managing the system.

8. Return of tax stamps.

(1) A manufacturer or importer shall return all unused tax stamps to the Commissioner where—

- (a) the manufacturer stops manufacturing the prescribed goods;
- (a) the tax stamp sheets or reels are defective;
- (b) the tax stamps have been declared out of use by the Commissioner; and
- (c) the goods are not imported or an importer imports a quantity of goods less than the quantity of tax stamps procured.

(2) The Commissioner shall refund to the manufacturer or the importer, as the case may be, the tax stamp fees paid for tax stamps that are returned under this regulation within ninety days of the return of the stamps.

9. Allowance for wastage and damages.

(1) A tax payer shall, in writing to the Commissioner, account for all the tax stamps received by the tax payer.

(2) The accountability referred to in sub regulation (1) shall-

(a) specify the number of tax stamps used;

(b) specify the number of tax stamps that are not used; and

(c) specify the number of tax stamps returned under regulation 8.

(3) Where the Commissioner is not satisfied with the accountability of the taxpayer, the Commissioner shall communicate to the taxpayer in writing, giving reasons for the dissatisfaction and requiring the taxpayer to show cause within 10 days after receiving the communication, why a tax equivalent to the tax stamps that are not accounted for, should not be computed on the goods.

(4) Where the Commissioner is not satisfied with the explanation of the taxpayer in sub regulation (3), the taxpayer shall be deemed to have manufactured or imported the prescribed goods of the quantity equivalent to the quantity of the tax stamps that are not accounted for, and the Commissioner shall compute the tax payable on the goods as if those tax stamps were affixed to the goods.

(5) An authorized officer shall examine and verify a tax stamp that is alleged to be damaged, and if satisfied that the tax stamp is damaged, shall off set the damaged tax stamps from the tax stamps supplied.

10. Transfer of tax stamps

(1) A manufacturer or importer may, with the prior approval of the Commissioner, transfer tax stamps held in stock by the manufacturer or importer to another manufacturing or importing unit owned by the same manufacturer or importer.

(2) A tax payer shall, in writing to the Commissioner, apply for the transfer of tax stamps and shall specify—

- (a) the number of tax stamps to be transferred;
- (b) the manufacturing or importing unit to which the stamps are to be transferred; and
- (c) the location of the manufacturing or importing unit to which the stamps are to be transferred.

(3) The Commissioner shall consider the application and communicate to the importer or manufacturer in writing, the decision on the application and if the application is rejected, the Commissioner shall give reasons for the rejection.

(4) A manufacturer or importer who transfers tax stamps without the prior approval of the Commissioner commits an offence and is liable on conviction, to a penalty equivalent to double the tax due on the goods or ten million shillings, whichever is higher.

PART III—TAX STAMPS MANAGEMENT SYSTEM.

11. Installation and integration of system.

(1) The installation, integration, preventive and corrective integration, maintenance procedures of all the equipment comprising the system at the premises of the manufacturer or importer shall be done by a contractor under the supervision of an authorised office.

(2) The system shall be composed of —

- (a) tax stamps authentication and validation equipment;
- (b) devices for identification and association of each package with a specific tax stamp;
- (c) production and accounting equipment;
- (d) devices for the control, registration, recording and transmission of data on the particulars of the prescribed goods to the Authority; and
- (e) any other system, devices or equipment as the Commissioner may require.

(3) The system shall, in the case of premises for manufacturing, be installed on production lines corresponding to each packaging machine and labeling machine.

(4) During the installation of the system, the manufacturer or importer shall ensure that the production lines are in proper operating condition.

12. Installation of new or modified system

(1) Where a new or modified system is required, the Commissioner shall notify the manufacturers or importers in writing at least ninety days before the installation and integration of the new or modified System and the notice shall state—

- (a) the requirements for the equipment to facilitate use of system;
- (b) the adaptive features required on each production line;
- (c) the connectivity features and operating environment for the installation and operation of computers and other equipment comprising the system; and
- (d) the starting date of installation of the system.

(2) A manufacturer or importer shall be responsible for the cost of tax stamps applicators, adjustments or adaptations of their equipment and premises necessary to install and integrate the new or modified system on each production line.

(3) Where a manufacturer or importer is required to carry out adjustments or provide information required by the Commissioner for the installation of the new or modified system, the manufacturer or importer shall carry out the adjustments or provide the information at least seven days before the date of the installation of the new or modified system.

13. Security and operation of the system.

(1) A manufacturer or importer shall be responsible for the security of the system installed in their premises.

(2) A manufacturer or importer shall report to the Commissioner any production line that is not operating, within twenty four hours of failure of the production lines.

(3) The Commissioner or an authorised officer shall secure the production line that is not operating, using a security seal and shall register the action in the system.

(4) A manufacturer shall not resume operation on the production lines referred to in sub regulation (2) except with the authority of the Commissioner.

14. Effective date for use of system.

The Commissioner shall, by a public notice issued in at least two daily newspapers with national circulation, declare the date when the system shall come into effect.

15. Re-Installation or removal of system

A manufacturer or importer shall apply to the Commissioner for re-installation or removal of the system, as the case may be, on the occurrence of the following events—

- (a) reactivation of inoperative production lines;
- (b) deactivation of production lines;
- (c) maintenance and reallocation of production lines;
- (d) installation of new production lines;
- (e) acquisition or sale of industrial machinery and equipment; or
- (f) change of premises

(2) For purposes of sub regulation (1)(d) a manufacturer or importer shall, in a manner prescribed by the Commissioner, declare to the Commissioner, at least thirty days in advance of the start of production of new brands of goods or of any change in the graphic art of existing ones, together with the corresponding packages and labels.

16. Marking of prescribed goods

(1) The prescribed goods shall be marked by the system on each product or package and in a visible place, as appropriate for the type of product or package, by coding the product or package with indelible security ink.

(2) For purposes of subregulation (1) the coding shall be such as to enable authentication, accounting for production, tracking and tracing of the prescribed goods.

(3) The material wrapping the product or package shall bear—

- (a) in the case of exports, the country of final destination;
- (b) in case of prescribed goods for consumption in Uganda the words, “FOR USE IN UGANDA”; or
- (c) in case of prescribed goods for sale to duty-free shops, or diplomatic shops the word, “DUTY FREE”.

PART IV—GENERAL PROVISIONS

17. Exemption

A tax stamp shall not be affixed on—

- (a) goods imported into Uganda as samples or by international mail, with no commercial value;
- (b) goods destroyed, denatured, or recycled within the manufacturing process, with the approval of the Commissioner; and
- (c) any other goods that the Commissioner may specify.

18. Verification of tax stamps.

A manufacturer, importer, distributor, retailer or any other person involved in the supply chain of prescribed goods, shall verify and authenticate the tax stamps and prescribed goods before admitting them in their premises or in any way handling the goods.

19. Seizure of stamps, equipment and goods.

(1) The Commissioner may seize tax stamps, equipment or goods, as the case may be where—

- (a) the tax stamps are—
 - (i) counterfeit;
 - (ii) subject to return and the manufacturer or importer fails to return them to the Commissioner ; or
 - (iii) found in the possession of a person not being the person to whom the tax stamps were supplied;
- (b) the equipment or plant is used in the manufacture of counterfeit tax stamps;
- (c) the goods—
 - (i) bear counterfeited tax stamps;

- (ii) bear tax stamps affixed in a manner that is not consistent with these Regulations; or
- (iii) do not bear tax stamps as required by these Regulations.

(2) Any goods, stamps or equipment which are seized under these Regulations shall be disposed of in a manner that the Commissioner considers fit.

20. Temporary measures

Where it is not reasonably practicable to avail tax stamps to manufacturers or importers, the Commissioner may impose such temporary measures as the Commissioner may deem necessary.

21. Revocation of S.I 8 of 2002

The East African Excise Management (Tax Stamps) Regulations, 2002 are revoked.

HON. KASAIJA MATIA,
Hon. Minister Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 66, Volume CXI, dated 24th December, 2018

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

2018 No. 54.

**The Traffic and Road Safety Act (Speed of Motor Vehicle)
(Temporary Maximum Speed Limit) (No. 3) Order, 2018.**

*(Under sections 135 and 175 of the Traffic and Road Safety Act 1998,
Cap. 361)*

IN EXERCISE of the powers conferred upon the Minister responsible for transport by sections 135 and 175 of the Traffic and Road Safety Act, 1998, Cap. 361, this Order is made this 22nd day of December, 2018.

1. Title.

This Order may be cited as the as the Traffic and Road Safety (Speed of Motor Vehicle) (Temporary Maximum Speed Limit) (No. 3) Order, 2018.

2. Temporary Maximum Speed Limit.

A temporary Maximum Speed Limit is prescribed up to a limit of 180km per hour for drivers of motor vehicles, who compete in the FMU Champions Sprint at Fecitino Cite gravel circuit in Mukono district on 26th December, 2018.

3. Exemption.

Subject to paragraph 2, a person who drives a motor vehicle and who competes in the FMU Champions Sprint at Fecitino Cite gravel circuit in Mukono district on 26th December, 2018, organized by the

Federation of Motor Sport Clubs of Uganda (FMU), is exempted from the provisions of section 120 of the Traffic and Road Safety Act, 1998 and the Traffic and Road Safety (Speed Limits) Regulations, 2004, S.I. No. 33 for the duration of that rally.

MONICA AZUBA NTEGE,
Minister of Works and Transport.