

ACTS SUPPLEMENT

to The Uganda Gazette No. 46, Volume CIX, dated 30th June, 2016.

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

Act 14

Finance Act

2016

THE FINANCE ACT, 2016

ARRANGMENT OF SECTIONS

Section

PART I—PRELIMINARY

1. Commencement.

**PART II—AMENDMENT OF THE FINANCE ACT, 2014,
ACT NO. 10 OF 2014**

2. Amendment of Schedule to Finance Act, 2014, Act No. 10 of 2014.

**PART IV—AMENDMENT OF THE TRAFFIC AND
ROAD SAFETY ACT, CAP. 361.**

3. Amendment of section 31 of principal Act.
4. Revision of fees payable under specified principal Act.

PART V—CERTIFICATES OF ORIGIN

5. Uganda Revenue Authority to issue certificates of origin.

**PART VI—AMENDMENT OF THE LOTTERIES AND
GAMING ACT 2016, ACT NO. 7 OF 2016**

6. Amendment of the Lotteries and Gaming Act 2015.

PART VII—WAIVER OF TAX ARREARS FOR SACCOS

7. Waiver of tax arrears for SACCOS.

**PART VIII—REPEAL OF CERTAIN PROVISIONS OF THE
FINANCE ACT, 2013, ACT NO. 18 OF 2013 AND
THE FINANCE ACT, 2014 ACT NO. 10 OF 2014**

8. Repeal of specified provisions of Finance Act, 2013, Act No. 18 of 2013.
9. Repeal of section 4(a) of Finance Act, 2014 Act No. 10 of 2014.

Schedule

THE FINANCE ACT, 2016

An Act to provide for the alteration of certain taxes and duties; to vary the rate of gaming tax under the Lotteries and Gaming Act, 2016; to provide for the Uganda Revenue Authority to issue certificates of origin; to waive arrears of tax accruing from SACCOs; to revise the non tax revenue relating to services and documents under the Traffic and Road Safety Act, Cap. 361; to repeal fees in respect of the Mining Act, 2003 under the Finance Act, 2013 and the Finance Act, 2014 and for related matters.

DATE OF ASSENT: 30th June, 2016.

Date of Commencement: 1st July, 2016.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Commencement.

This Act shall come into force on 1st July, 2016.

PART II—AMENDMENT OF THE FINANCE ACT, 2014

2. Amendment of Schedule to Finance Act, 2014, Act 10 of 2014.

The Finance Act, 2014 is amended in the Schedule by inserting immediately after item 4, the following—

- “5. Lubricants.
6. Un-denatured alcohol.
7. Steel and steel products.
8. Electronics, including fridges, washing machines, radios, DVD Players and television sets.
9. Paper and paper products.”

PART IV—AMENDMENT OF THE TRAFFIC AND ROAD
SAFETY ACT, CAP. 361

3. Amendment of section 31 of principal Act.

The Traffic and Road Safety Act, 1998, in this Part referred to as the principal Act, is amended in section 31 as follows—

- (a) in subsection (1) by substituting for the words “fourteen days”, the words “three months”;
- (b) by inserting immediately after subsection (1), the following—

“(1a) A person who purchases a motor vehicle and does not notify the licensing officer of the change in ownership and submit the particulars of ownership to the licensing officer within three months commits an offence and is liable, on conviction, to a fine not exceeding fifteen currency points or imprisonment not exceeding six months or both.”.

4. Revision of fees payable under principal Act.

The fees payable under the principal Act specified in the Schedule are revised by the corresponding fees specified in the Schedule.

PART V—CERTIFICATES OF ORIGIN

5. Uganda Revenue Authority to issue certificates of origin.

The Uganda Revenue Authority shall be responsible for issuing Certificates of Origin required by section 111(2) of the East African Customs Management Act, 2004.

PART VI—AMENDMENT OF THE LOTTERIES AND GAMING ACT 2016, ACT No. 7 OF 2016

6. Amendment of the Lotteries and Gaming Act 2016.

The Lotteries and Gaming Act, 2016 is amended in the Schedule 4 by substituting for Schedule 4 the following—

“Rate of tax

Thirty five percent of the total amount of money staked less the pay outs (winnings) for the period of filing returns.”

PART VII—WAIVER OF TAX ARREARS FOR SACCOS

7. Waiver of tax arrears for SACCOS.

All tax arrears owed by a SACCO as at 31st December, 2015 are waived.

PART VIII—REPEAL OF CERTAIN PROVISIONS OF THE FINANCE ACT, 2013, ACT No. 18 OF 2013 AND THE FINANCE ACT, 2014 ACT No. 10 OF 2014

8. Repeal of specified provisions of Finance Act, 2013.

The fees in respect of the Mining Act, 2003 prescribed in Schedule 1 of the Finance Act, 2013 are repealed.

9. Repeal of section 4(a) of Finance Act, 2014.

Section 4(a) of the Finance Act, 2014 Act No. 10 of 2014 is repealed.

SCHEDULE

Section 6

THE TRAFFIC AND ROAD SAFETY ACT, CAP. 361

	Item	Fees
1	Registration fees for personalized number plate for a motor vehicle	Shs. 20,000,000
2	Driving permit (original)	
	(a) One year	Shs. 55,000
	(b) Three years	Shs. 150,000
3	Driving permit (renewal)	
	(a) One year	Shs.50,000
	(b) Three years	Shs. 130,000
4	Driving permit exchange	
	(a) One year	Shs. 55,000
	(b) Three years	Shs. 150,000
5.	Driving permit provisional	Shs. 30,000