



DOMESTIC TAX LAWS OF UGANDA



Joseph O. Okuja

An Updated and Tracked Compendium containing a reproduction, with amendments, of the Income Tax Act, the Value Added Tax Act, the Excise Duty Act, the Tax Procedures Code Act, the Lotteries and Gaming Act, and the Tax Appeals Tribunals Act. It also contains Subsidiary Legislation and Practice Notes, Finance Act Extracts, Stamp Duty Rates and the Exemptions Schedule under the East African Community Customs Management Act.

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Disclaimer

Tax laws are among the most dynamic pieces of legislation because they are amended almost every year to serve various economic and social goals of the government. This necessitates that the laws are regularly updated with the various amendments for ease of reference. This compendium contains an up-to-date reproduction of the Income Tax Act, Cap 340, the Value Added Tax Act, Cap 349, the Excise Duty Act 2014, and the Tax Procedure Code Act, 2014. It also includes subsidiary legislation and practice notes under different the tax laws. In updating this version, the **“Reprint of the Income Tax Act and the Value Added Tax Act as at 19th October 2012”**, by the Uganda Law Reform Commission was used as an authentic reference for conformity; and all the amendments to the principal Acts and Regulations have been incorporated to date.

This compilation is the personal effort and derivative work of the undersigned. It is neither prepared by Order of the Government of Uganda nor does it purport, if printed, to have been printed by the Government Printer or by or under the authority of the Attorney General or Parliament, and cannot therefore, under any circumstances, be a substitute for a Publication by the Government of Uganda. While great care has been taken to ensure that this reproduction is free of errors, it is my humble request that in the event that you encounter any errors while making reference to this compendium, kindly notify the undersigned.

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FOR GOD AND MY COUNTRY

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Reference Guide

When making reference to this compendium, the following adaptations and general principles should be noted:

Tax Laws are structured into Parts, Sections and Schedules. Parts distinguish the categories of information for ease of reference. Each Part deals with a specific subject area and prescribes the rules or principles affecting the subject area. Sections have headings which describe the subject matter dealt with in the Section, and are further divided into subsections for purposes of organising information in the section. Subsections may be further divided in paragraphs; and paragraphs into sub-paragraphs. Schedules provide for rates of tax and detailed descriptions of the subject matter under the different Parts and sections.

The enactment, passing or making of a law, and its operation or commencement are two different things. An enactment becomes law on the day it receives assent of the President. However, a law only begins to operate from the date of its commencement which is normally provided within the law itself. In the absence of any commencement provision, an Act comes into operation on the date of its assent. As a general rule, all provisions are considered to be prospective from the date of commencement, except when made retrospective by express words in the law or by necessary intention. In case of any ambiguity, a provision should be construed as being prospective. Retrospective operation should not be given to a law if it takes away or impairs an existing right, or creates a new obligation, or imposes a new liability. The only exception to this general rule would be for matters of procedure.

The Amendment Acts relied on for insertions, additions, substitutions or repeals in this reproduction are indicated as side notes against affected provisions. An Amendment Act of any year normally has a commencement and effective date of 1st July of that year (i.e. the first day of the financial year), unless stated otherwise.

In this compendium, substitutions or insertions of words within original provisions are indicated in *italicized* font. Substitutions replacing or substantially altering the wording of existing or original provisions or sections are indicated in normal font, but with side notes for the Amendment Act relied on. Insertions of new provisions are also indicated in normal font. Repealed substantive provisions, words or terms have not deleted but indicated in faded font, while repealed procedural provisions have been deleted. This is because amended or repealed substantive provisions are still relevant for application to tax periods prior to the amendment or repeal. Amendments affecting procedure can be applied retrospectively to obligations that are still outstanding at the time the amendment takes effect, unless the circumstances of the obligation prevent, by implication, its application.

As a general application rule, all amendment Acts are considered to be prospective except when made retrospective by express words or by necessary intendment. However, it is important to note that the application of an amendment to an event or transaction which is continuing and not complete when a new provision comes into force does not amount to giving a retrospective operation to the law if, it taxes that ongoing or continuing event or transaction.

INCOME TAX ACT

Cap.340, Laws of Uganda 2000

An Act to consolidate and amend the law relating to income tax and for other connected purposes.

Commencement: 1st July 1997

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PART I – PRELIMINARY**1. Application of the Act**

This Act applies to years of income commencing on or after 1st July, 1997.

2. Interpretation

In this Act, unless the context otherwise requires –

- (a) “amateur sporting association” means an association whose sole or main object is to foster or control any athletic sport or game and whose members consist only of amateur sports persons or affiliated associations, the members of which consist only of amateur sports persons;
- (b) “approved” means approved by the Minister under regulations made under Section 164;
- (c) “assessed loss” has the meaning in Section 38;
- (d) “assessment” means –
 - (i) the ascertainment of the chargeable income of, and the amount of tax payable on it, by a taxpayer for a year of income under this Act, including a deemed assessment under Section 96 [*Repealed*];
 - (ii) the ascertainment of the rental income of, and the amount of tax payable on it by an individual for a year of income under this Act;
 - (iii) the ascertainment of the amount of penal tax payable by a person under this Act; or
 - (iv) any decision of the Commissioner which, under this Act, is subject to objection and appeal;
- (e) “associate” has the meaning in Section 3;
- (f) “building society” means a building society registered under the Building Societies Act;
- (g) “business” includes any trade, profession, vocation or adventure in the nature of trade, but does not include employment;

- (h) “business asset” means an asset which is used or held ready for use in a business, and includes any asset held for sale in a business and any asset of a partnership or company;
- (i) “business debt” means –
- (i) in the case of a debtor –
 - (A) a debt obligation, the proceeds of which are used to acquire a business asset or to incur an expense of a business;
 - (B) a debt obligation arising, as a result of being given time to pay, on the acquisition of a business asset or the incurring of an expense of a business; or
 - (C) any debt obligation of a partnership or company; or
 - (ii) in the case of a creditor, any debt obligation owed to the creditor that was entered into or arose in the course of the creditor’s business;
- (j) “business income” has the meaning in Section 18;
- (k) “chargeable income” has the meaning in Section 15;
- (l) “chargeable trust income” has the meaning in Section 70;
- (la) “Collective Investment Scheme” has the meaning assigned to it by section 3 of the Collective Investment Schemes Act.
- Inserted by
IT (Am) Act 2005
- (m) “Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;
- (n) “company” means a body of persons corporate or unincorporated, whether created or recognised under the law in force in Uganda or elsewhere, and a unit trust, but does not include any other trust or a partnership;
- (o) “cost base”, in relation to an asset, has the meaning in Section 52;
- (p) “court” means a court of competent jurisdiction;
- (q) “currency point” represents the amount in Uganda Shillings prescribed in the Seventh Schedule to this Act;

- (r) “debenture” includes any debenture stock, mortgage, mortgage stock, loan, loan stock or any similar instrument acknowledging indebtedness, whether secured or unsecured;
- (s) “debt obligation” means an obligation to make a repayment of money to another person, including accounts payable and the obligations arising under promissory notes, bills of exchange and bonds;
- (t) “dependant”, in relation to a member of a retirement fund, means a spouse of the member, any child, including an adopted child of the member who is under the age of eighteen years, or any other relative of the member who the Commissioner is satisfied relies on the member for support;
- (u) “depreciable asset” means any plant or machinery, or any implement, utensil or similar article, which is wholly or partly used, or held ready for use, by a person in the production of income included in gross income and which is likely to lose value because of wear and tear, or obsolescence;
- (v) “disposal” has the meaning in Section 51;
- (w) “dividend” includes –
 - (i) where a company issues debentures or redeemable preference shares to a shareholder –
 - (A) in respect of which the shareholder gave no consideration, an amount equal to the greater of the nominal or redeemable value of the debentures or shares; or
 - (B) in respect of which the shareholder gave consideration which is less than the greater of the nominal or redeemable value, an amount equal to the excess;
 - (ii) any distribution upon redemption or cancellation of a share, or made in the course of liquidation, in excess of the nominal value of the share redeemed, cancelled, or subject to liquidation;
 - (iii) in the case of a partial return of capital, any payment made in excess of the amount by which the nominal value of the shares was reduced;
 - (iv) in the case of a reconstruction of a company, any payment made in respect of the shares in the company in excess of the nominal value of the shares before the reconstruction; or

- (v) the amount of any loan, the amount of any payment for an asset or services, the value of any asset or services provided, or the amount of any debt obligation released, by a company to, or in favour of, a shareholder of the company or an associate of a shareholder to the extent to which the transaction is, in substance, a distribution of profits, but does not include a distribution made by a building society;
- (vi) the issue of bonus shares to shareholders. However, bonus shares shall only be taxable upon disposal.

*Inserted by
IT (Am) Act 2013*

- (x) “employee” means an individual engaged in employment;
- (y) “employer” means a person who employs or remunerates an employee;
- (z) “employment” means –
 - (i) the position of an individual in the employment of another person;
 - (ii) a directorship of a company;
 - (iii) a position entitling the holder to a fixed or ascertainable remuneration; or
 - (iv) the holding or acting in any public office;
- (aa) “employment income” has the meaning in Section 19;
- (bb) “exempt organisation” means any company, institution, or irrevocable trust –
 - (i) which is –
 - (A) an amateur sporting association;
 - (B) a religious, charitable or educational institution of a public character; or
 - (C) a trade union, employees’ association, an association of employers registered under any law of Uganda or an association established for the purpose of promoting farming, mining, tourism, manufacturing, or commerce and industry in Uganda;
 - (D) a body established by law for the purpose of regulating the conduct of professionals; and
 - (ii) which has been issued with a written ruling by the Commissioner currently in force stating that it is an exempt organisation; and

*Inserted by
IT (Am 2) Act 2017*

(iii) none of the income or assets of which confers, or may confer, a private benefit on any person;

(iv) or the National Medical Stores

(cc) “farming” means pastoral, agricultural, plantation, horticultural or other similar operations;

(dd) “financial institution” means any person carrying on the business of receiving funds from the public or from members through the acceptance of money deposits repayable upon demand, after a fixed period, or after notice, or any similar operation through the sale or placement of bonds, certificates, notes or other securities, and the use of such funds either in whole or part for loans, investments or any other operation authorised either by law or by customary banking practices, for the account and at the risk of the person doing such business;

(ee) “foreign-source income” means any income which is not derived from sources in Uganda;

(ff) “gross income” has the meaning in Section 17;

(gg) “gross turnover”, in relation to a resident taxpayer for a year of income, means –

(i) the amount shown in the recognised accounts of the taxpayer as the gross proceeds derived in carrying on a business or businesses during the year of income, including the gross proceeds arising from the disposal of trading stock, without deduction for expenditures or losses incurred in deriving that amount; and

(ii) the amount, if any, shown in the recognised accounts of the taxpayer as the amount by which the sum of the gains derived by the taxpayer during the year of income from the disposal of business assets, other than trading stock, exceeds the losses incurred by the taxpayer during the year in respect of the disposal of such assets;

(hh) “incapacitated person” means a resident individual adjudged under a law in Uganda to be in a state of unsoundness of mind;

(ii) “incapacitated person’s trust” means a trust established for the benefit of an incapacitated person;

(jj) “industrial building” means any building which is wholly or partly used, or held ready for use, by a person in –

- (i) manufacturing operations;
- (ii) research and development into improved or new methods of manufacture;
- (iii) mining operations;
- (iv) an approved hotel business;
- (v) an approved hospital; or
- (vi) approved commercial buildings.

*Inserted by
Finance Act 2001*

- (kk) “interest” includes –
 - (i) any payment, including a discount or premium, made under a debt obligation which is not a return of capital;
 - (ii) any swap or other payments functionally equivalent to interest;
 - (iii) any commitment, guarantee, or service fee paid in respect of a debt obligation or swap agreement; or
 - (iv) a distribution by a building society;
- (ll) “life insurance business” has the meaning in Section 16 (3);
- (mm) “listed institution” means an institution listed in the First Schedule to this Act;
- (nn) “local authority” means any public body established under a law of Uganda and having control over the expenditure of revenue derived from rates or taxes imposed by law upon the residents of the areas for which that body is established;
- (oo) “local council” has the same meaning as in the Local Governments Act;
- (pp) “manufacturing” means the substantial transformation of tangible movable property, including power generation and water supply;
- (qq) “mineral” has the same meaning as in the Mining Act;
- (rr) “mining operations” includes every method or process by which any mineral is won from the soil or from any substance or constituent of the soil;
- (ss) “Minister” means the Minister responsible for finance;
- (tt) “natural resource payment” means –

- (i) a payment, including a premium or like payment, made as consideration for the right to take minerals or a living or non-living resource from the land; or
- (ii) a payment calculated in whole or in part by reference to the quantity or value of minerals or a living or non-living resource taken from the land;
- (uu) “nominal value”, in relation to a share or debenture, means the paid up amount of the share or face value of the debenture, including any premium paid in respect of the share or debenture;
- (vv) “non-resident person” has the meaning in Section 14;
- (ww) “partnership” means an association of persons carrying on business for joint profit;
- (xx) “payment” includes any amount paid or payable in cash or kind, and any other means of conferring value or benefit on a person;
- (yy) “person” includes an individual, a partnership, a trust, a company, a retirement fund, a government, a political subdivision of a government and a listed institution;
- (yya) “petroleum agreement” means an agreement for the grant of a licence for petroleum exploration, development and production between the Government and a contractor;
- Inserted by IT
(Am) Act 2 2008
- (zz) “property income” has the meaning in Section 20;
- (aaa) “provisional taxpayer” means a person liable for provisional tax under Section 111;
- (bbb) “relative”, in relation to an individual, means –
- (i) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or
- (ii) a spouse of the individual or of any person specified in subparagraph (i) of this paragraph;
- (ccc) “rent” means any payment, including a premium or like amount, made as consideration for use or occupation of, or the right to use or occupy, land or buildings;
- (ddd) “rental income”, in relation to [an individual] *a person* for a year of income, means the total amount of rent derived by the [individual] *person* for the year of income from the lease of immovable property in Uganda [by the individual] with the deduction of any expenditures and losses incurred [by the individual] in respect of the property;
- Substituted by
IT (Am) Act, 2014

- (eee) “resident company” has the meaning in Section 10;
- (fff) “resident individual” has the meaning in Section 9;
- (ggg) “resident partnership” has the meaning in Section 12;
- (hhh) “resident person” means a resident individual, resident company, resident partnership, resident trust, resident retirement fund, the Government of Uganda or a political subdivision of the Government of Uganda;
- (iii) “resident retirement fund” has the meaning in Section 13;
- (jjj) “resident taxpayer” means a taxpayer who is a resident person;
- (kkk) “resident trust” has the meaning in Section 11;
- (lll) “retirement fund” means a pension or provident fund established as a permanent fund maintained solely for either or both of the following purposes:-
- (i) the provision of benefits for members of the fund in the event of retirement; or
 - (ii) the provision of benefits for dependants of members in the event of the death of the member;
- (mmm) “royalty” means –
- (i) any payment, including a premium or like amount, made as consideration for –
 - (A) the use of, or the right to use, any patent, design, trademark, or copyright, or any model, pattern, plan, formula, or process, or any property or right of a similar nature;
 - (B) the use of, or right to use –
 - (I) any motion picture film;
 - (II) any video or audio material, whether stored on film, tape, disc, or other medium, for use in connection with television or radio broadcasting; or
 - (III) any sound recording or advertising matter connected with material referred to in sub-paragraph (i)(B)(I) or (II) of this paragraph;

- (C) the use of, or the right to use, or the receipt of, or right to receive, any video or audio material transmitted by satellite, cable, optic fibre or similar technology for use in connection with television, *internet* or radio broadcasting;
- (D) the imparting of, or undertaking to impart, any scientific, technical, industrial or commercial knowledge or information;
- (E) the use of, or the right to use, any tangible movable property;
- (F) the rendering of, or the undertaking to render, assistance ancillary to a matter referred to in subparagraph (i)(A) to (E) of this paragraph; or
- (G) a total or partial forbearance with respect to a matter referred to in subparagraphs (i)(A) to (F); or

(ii) any gain on the disposal of any right or property referred to in subparagraph (i) of this paragraph;

(nnn) “substituted year of income” has the meaning in Section 39;

(ooo) “swap agreement” means an arrangement between a person who has incurred a debt obligation with a floating interest rate and a person who has incurred a debt obligation with a fixed interest rate under which the persons agree to exchange their interest obligations;

(ppp) “swap payment” means a payment made under a swap agreement;

(qqq) “tax” means any tax imposed under this Act;

(rrr) “tax-exempt employer” means an employer whose income is exempt from tax;

(sss) “taxpayer” means any person who derives an amount subject to tax under this Act and includes –

(i) any person who incurs an assessed loss for a year of income; or

(ii) for the purposes of any provision relating to a return, any person required by this Act to furnish such a return;

(ttt) “trading stock” includes anything produced, manufactured, purchased, or otherwise acquired for manufacture, sale, or exchange, as well as consumable stores;

(uuu) “transitional year of income” has the meaning in Section 39;

- (vvv) “trust” means any arrangement affecting property in relation to which there is a trustee;
- (www) “trustee” includes –
- (i) any person appointed or constituted as such by act of the parties, by will, by order or declaration of any court, or by operation of the law;
 - (ii) an executor, administrator, tutor, or curator;
 - (iii) a liquidator or judicial manager;
 - (iv) any person having the administration or control of property subject to a trust;
 - (v) any person acting in a fiduciary capacity;
 - (vi) any person having, either in a private or official capacity, the possession, direction, control or management of any property of a person under a legal disability;
 - (vii) any person who manages assets under a private foundation or other similar arrangement;
- (xxx) “underlying ownership”, in relation to a person other than an individual, means an interest held in, or over, the person directly or indirectly through interposed companies, partnerships, or trusts by an individual or by a person not ultimately owned by individuals;
- (yyy) “unit trust” means a unit trust registered or required to be registered as Parliament may by law prescribe; and
- (zzz) “year of income” means the period of twelve months ending on 30th June, and includes a substituted year of income and a transitional year of income.

3. Associate

- (1) For the purposes of this Act, where any person, not being an employee, acts in accordance with the directions, requests, suggestions, or wishes of another person whether or not they are in a business relationship and whether those directions, requests, suggestions, or wishes are communicated to the first-mentioned person, both persons are treated as associates of each other.
- (2) Without limiting the generality of subsection (1), the following are treated as an associate of a person –

- (a) a relative of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions, or wishes of the other person;
- (b) a partner of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions, or wishes of the other person;
- (c) a partnership in which the person is a partner where the person, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the rights to income or capital of the partnership;
- (d) the trustee of a trust under which the person, or an associate under another application of this Section, benefits or may benefit;
- (e) a company in which the person, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the voting power in the company either directly or through one or more interposed companies, partnerships, or trusts;
- (f) where the person is a partnership, a partner in the partnership who, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the rights to income or capital of the partnership;
- (g) where the person is the trustee of a trust, any other person who benefits or may benefit under the trust; or
- (h) where the person is a company –
 - (i) a person who, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the voting power in the company, either directly or through one or more interposed companies, partnerships, or trusts; or
 - (ii) another company in which the person referred to in subparagraph (i) of this paragraph, either alone or together with an associate or associates under another application of this Section, controls fifty per cent or more of the voting power in that other company, either directly or through one or more interposed companies, partnerships, or trusts.

PART II – IMPOSITION OF TAX**4. Income Tax imposed**

- (1) Subject to, and in accordance with this Act, a tax to be known as income tax shall be charged for each year of income and is imposed on every person who has chargeable income for the year of income.
- (2) Subject to subsections (4) and (5), the income tax payable by a taxpayer for a year of income is calculated by applying the relevant rates of tax determined under this Act to the chargeable income of the taxpayer for the year of income and from the resulting amount are subtracted any tax credits allowed to the taxpayer for the year of income.
- (3) Where a taxpayer is allowed more than one tax credit for a year of income, the credits shall be applied in the following order –
 - (a) the foreign tax credit allowed under Section 81; then
 - (b) the tax credit allowed under Section 128; then
 - (c) the tax credit allowed under Section 111(8).
- (4) *Subject to subsection (6a), where the gross income of a taxpayer for a year of income consists exclusively of employment income derived from a single employer from which tax has been withheld as required under Section 116, the income tax payable by the taxpayer for the year of income is the amount equal to the sum of the amounts required to be withheld from such income under Section 116.*
Inserted by IT (Am) Act 2011
- (5) Subject to subsection (7), where the gross turnover of a resident taxpayer for a year of income derived from carrying on a business or businesses is less than *one hundred and fifty million shillings*, [*fifty million shillings*] the income tax payable by the taxpayer for the year of income shall be determined in accordance with the Second Schedule to this Act, unless the taxpayer elects by notice in writing to the Commissioner for subsection (2) to apply; and –
 - (a) the tax shall be a final tax on the business income of the taxpayer;
 - (b) no deductions shall be allowed under this Act for expenditures or losses incurred in the production of the business income; and
 - (c) no tax credits allowed under this Act shall be used to reduce the tax payable on the business income of the taxpayer, except as provided in the Second Schedule to this Act.
Substituted by IT (Am) Act 2015

(6) An election under subsection (5) must be lodged with the Commissioner by the due date for the taxpayer's return for the year of income to which it relates.

(6a) Section 4(4) shall not apply to a taxpayer for a tax year if the employment income of that taxpayer for that year includes an amount under section 19(1)(h).

*Inserted by IT
(Am) Act 2011*

(7) Subsection (5) does not apply to a resident taxpayer who is in the business of providing medical, dental, architectural, engineering, accounting, legal, or other professional services, public entertainment services, public utility services, or construction services.

5. Rental Tax imposed

*Section 5 Substituted By
IT (Am) Act 2014*

(1) Subject to, and in accordance with this Act, a tax shall be charged for each year of income and is imposed on every [individual] *person* who has rental income for the year of income.

(2) The tax payable by [an individual] *any person* under this Section for a year of income is – [calculated by applying the relevant rates of tax determined under Section 6(2) to the rental income derived by the individual for the year.]

(a) where the person is an individual, calculated by applying the relevant rates of tax determined under section 6(2) to the rental income derived by the individual for the year;

(b) where the person is a company, calculated by applying the relevant rates of tax determined under section 7(2) to the rental income derived by the company for the year;

(c) where the person is a trustee of a trust or a retirement fund, calculated by applying the relevant rates of tax determined under section 8(5) to the rental income derived by the trustee or retirement fund for the year;

(d) where the person is a partnership, calculated by applying the relevant rates of tax on the individual partners under section 6(2) to the rental income derived by the partnership for the year.

*(3) & (4) Substituted
by IT (Am) Act 2014*

(3) The tax imposed under this Section on an person individual is separate from the tax imposed under Section 4 and –

(a) the [rental income of the individual] *rent derived by an* individual shall not be included in the gross income *subject to tax under this Act* of the individual for any year of income;

*Substituted by
IT (Am) Act 2002*

(b) expenditures and losses incurred by the individual in the production of *rent* [rental income] shall be allowed as a deduction under this Act for any year of income *only as provided in Section 22(1)(c); and*

*Substituted by
IT (Am) Act 2002*

(c) the tax payable by a resident individual under this Section shall not be reduced by any tax credits allowed to the individual under this Act.

*Repealed by IT
(Am) Act 1 2008*

(3) The tax imposed under this section on any person is separate from the tax imposed under section 4 and –

(a) the rent derived by a person shall not be included in the gross income of the person which is subject to tax under this Act for any year of income;

(b) expenditures and losses incurred by the individual in the production of the rent shall be allowed as a deduction under this Act for any year of income only as provided for in section 22(1)(c);

(c) expenditures and losses incurred by a person, other than an individual, in the production of rent shall be allowed as a deduction under this Act for any year of income; and

(d) expenditures and losses incurred by a partnership in the production of rent shall be allowed as a deduction under this Act for any year of income only as provided for in section 22(1)(c).

(4) In this Section, “year of income” means the period of twelve months ending on 30th June.

(4) For the purposes of assessing rental tax under this section, the Minister shall, by statutory instrument, prescribe estimates of rent based on the rating of the rental property in a specific location.

*(4) - (7) Inserted by
IT (Am 2) Act 2017*

(5) A Statutory Instrument made under subsection(4) shall only apply to a person who fails to file a return in accordance with subsection (1) or whose return is misleading on the face of it and has been contested by the Commissioner.

(6) A Statutory Instrument made under this section shall come into force after approval by Parliament.

(7) Notwithstanding the provisions of this section, all rental agreements shall be executed and effected in Uganda Shillings.

*Rates of Tax***6. Rates of Tax for Individuals**

- (1) The chargeable income of an individual for a year of income is charged to income tax at the rates prescribed in Part I of the Third Schedule to this Act.
- (2) The rental income of a resident individual for a year of income is charged to rental tax at the rate prescribed in Part VI of the Third Schedule.

7. Rate of Income Tax for Companies

- (1) The chargeable income of a company for a year of income, is charged to income tax at the rate prescribed in Part II of the Third Schedule to this Act.
- (2) The rental income of a company for a year of income is charged to income tax at the rate prescribed in Part II of the Third Schedule to this Act.

*Inserted by
IT (Am) Act 2014*

8. Rate of Income Tax for Trustees and Retirement Funds

- (1) Subject to subsections (2) and (3), a trustee of a trust is charged to tax at the rate prescribed in Part III of the Third Schedule to this Act on the chargeable trust income of the trust for a year of income.
- (2) A trustee of a trust being the estate of a deceased taxpayer who, at the date of death, was a resident individual, is charged to tax on the chargeable trust income of the trust at the rates prescribed in Part I of the Third Schedule to this Act for –
 - (a) the year of income in which death occurred; and
 - (b) the following year of income.
- (3) A trustee of an incapacitated person's trust is charged to tax at the rates prescribed in Part I of the Third Schedule to this Act on the chargeable trust income of the trust for a year of income.
- (4) The chargeable income of a retirement fund for a year of income is charged to tax at the rate prescribed in Part III of the Third Schedule to this Act.
- (5) Subject to subsections (6) and (7), the rental income of a trustee for a year of income is charged to tax at the rate prescribed in Part III of the Third Schedule.

*5 – 8 inserted by
IT (Am) Act 2014*

- (6) A trustee of a trust being the estate of a deceased taxpayer who, at the date of death, was a resident individual, is charged to tax on the rental income of the trust at the rates prescribed in Part I of the Third Schedule to this Act for –
 - (a) the year of income in which death occurred; and
 - (b) the following year of income.
- (7) A trustee of an incapacitated person's trust is charged to tax on the rental income of the trust for a year of income at the rates prescribed in Part I of the Third Schedule to this Act.
- (8) The rental income of a retirement fund for a year of income is charged to tax at the rate prescribed in Part III of the Third Schedule to this Act.

PART III – RESIDENTS AND NON-RESIDENTS

9. Resident Individual

- (1) Subject to subsections (2) and (3), an individual is a resident individual for a year of income if that individual –
 - (a) has a permanent home in Uganda;
 - (b) is present in Uganda –
 - (i) for a period of, or periods amounting in aggregate to, 183 days or more in any twelve-month period that commences or ends during the year of income; or
 - (ii) during the year of income and in each of the two preceding years of income for periods averaging more than 122 days in each such year of income; or
 - (c) is an employee or official of the Government of Uganda posted abroad during the year of income.
- (2) An individual who is a resident individual under subsection (1) for a year of income, in this Section referred to as the “current year of income”, but who was not a resident individual for the preceding year of income is treated as a resident individual in the current year of income only for the period commencing on the day on which the individual was first present in Uganda.
- (3) An individual who is a resident individual for the current year of income but who is not a resident individual for the following year of income is treated as a resident

individual in the current year of income only for the period ending on the last day on which the individual was present in Uganda.

10. Resident Company

A company is a resident company for a year of income if it –

- (a) is incorporated or formed under the laws of Uganda;
- (b) has its management and control exercised in Uganda at any time during the year of income; or
- (c) undertakes the majority of its operations in Uganda during the year of income.

11. Resident Trust

A trust is a resident trust for a year of income if –

- (a) the trust was established in Uganda;
- (b) at any time during the year of income, a trustee of the trust was a resident person; or
- (c) the trust has its management and control exercised in Uganda at any time during the year of income.

12. Resident Partnership

A partnership is a resident partnership for a year of income if, at any time during that year, a partner in the partnership was a resident person.

13. Resident Retirement Fund

A retirement fund is a resident retirement fund for a year of income if it –

- (a) is organised under the laws of Uganda;
- (b) is operated for the principal purpose of providing retirement benefits to resident individuals; or
- (c) has its management and control exercised in Uganda at any time during the year of income.

14. Non-Resident Person

- (1) Subject to subsection (2), a person is a non-resident person for a year of income if the person is not a resident person for that year.
- (2) Where Section 9(2) or (3) applies, an individual is a non-resident person for that part of the year of income in which the individual is not a resident individual.

PART IV – CHARGEABLE INCOME

15. Chargeable Income

Subject to Section 16, the chargeable income of a person for a year of income is the gross income of the person for the year less total deductions allowed under this Act for the year.

16. Chargeable Income arising from Insurance Business

- (1) The chargeable income of a person for a year of income arising from the carrying on of a short-term insurance business is determined in accordance with the Fourth Schedule to this Act.
- (2) Where a person to whom subsection (1) applies derives income charged to tax other than income arising from the carrying on of a short-term insurance business for a year of income, the chargeable income determined under subsection (1) is added to that other income for the purposes of determining the person's total chargeable income for the year of income.
- (3) In this Section,
 - (a) "insurance business" means the business of, or in relation to the issue of, or the undertaking of liability under, life policies, or to make good or indemnify the insured against any loss or damage, including liability to pay damages or compensation contingent upon the happening of a specified event;
 - (b) "life insurance business" means business of any of the following classes –
 - (i) effecting, carrying out, and issuing policies on human life or contracts to pay annuities on human life;
 - (ii) effecting, carrying out, and issuing contracts of insurance against the risk of the person insured sustaining injury or dying as the result of an accident or an accident of a specific class, or becoming incapacitated in consequence of disease or of diseases of specified classes, being contracts that are expressed to be in effect for a period of not less than five years or without limit of time

and either are not expressed to be terminable by the insurer before the expiry of five years from taking effect or are expressed to be so terminable before the expiry of such period only in special circumstances specified in the contract; or

- (iii) effecting, carrying out, and issuing of insurance whether effected by the issue of policies, bonds, endowment certificates, or otherwise, whereby, in return for one or more premiums paid to the insurer, an amount or series of amounts is to become payable to the insurer in the future, not being such contracts as fall within subparagraph (i) or (ii) of this paragraph; and
- (c) “short-term insurance business” means any insurance business which is not a life insurance business.

Gross Income

17. Gross Income

- (1) Subject to this Act, the gross income of a person for a year of income is the total amount of –
 - (a) business income;
 - (b) employment income; and
 - (c) property income,derived during the year by a person, other than income exempt from tax.
- (2) For the purposes of subsection (1) –
 - (a) the gross income of a resident person includes income derived from all geographical sources; and
 - (b) the gross income of a non-resident person includes only income derived from sources in Uganda.
- (3) Unless this Act provides otherwise, Part V of this Act, which deals with tax accounting principles, applies in determining when an amount is derived for the purposes of this Act.

18. Business Income

- (1) Business income means any income derived by a person in carrying on a business and includes the following amounts, whether of a revenue or capital nature –
- (a) the amount of any gain, as determined under Part VI of this Act which deals with gains and losses on disposal of assets, derived by a person on the disposal of a business asset, or on the satisfaction or cancellation of a business debt, whether or not the asset or debt was on revenue or capital account;
 - (b) any amount derived by a person as consideration for accepting a restriction on the person's capacity to carry on business;
 - (c) the gross proceeds derived by a person from the disposal of trading stock;
 - (d) any amount included in the business income of the person under any other Section of this Act;
 - (e) the value of any gifts derived by a person in the course of, or by virtue of, a past, present, or prospective business relationship;
 - (f) interest derived by a person in respect of trade receivables or by a person engaged in the business of banking or money lending; and
 - (g) rent derived by a person whose business is wholly or mainly the holding or letting of property.
- Repealed by
IT (Am) Act 2014
- (2) An amount included in business income under subsection (1)(f) or (g) retains its character as interest or rent for the purposes of any Section of this Act referring to such income.
- (3) Where, as a result of any concession granted by, or a compromise made with, a taxpayer's creditors in the course of an insolvency, the taxpayer derives a gain on the cancellation of a business debt, Section 38(3) applies in lieu of including the gain in the business income of the taxpayer under subsection (1).
- (4) In this Section, "business asset" does not include trading stock or a depreciable asset.

19. Employment Income

- (1) Subject to this Section, employment income means any income derived by an employee from any employment and includes the following amounts, whether of a revenue or capital nature –

- (a) any wages, salary, leave pay, payment in lieu of leave, overtime pay, fees, commission, gratuity, bonus, or the amount of any travelling, entertainment, utilities, cost of living, housing, medical, or other allowance;
 - (b) the value of any benefit granted;
 - (c) the amount of any discharge or reimbursement by an employer of expenditure incurred by an employee, other than expenditure incurred by an employee on behalf of the employer which serves the proper business purposes of the employer;
 - (d) any amount derived as compensation for the termination of any contract of employment, whether or not provision is made in the contract for the payment of such compensation, or any amount derived which is in commutation of amounts due under any contract of employment;
 - (e) any amount paid by a tax-exempt employer as a premium for insurance on the life of the employee and which insurance is for the benefit of the employee or any of his or her dependants;
 - (f) any amount derived as consideration for the employee's agreement to any conditions of employment or to any changes in his or her conditions of employment;
 - (g) the amount by which the value of shares issued to an employee under an employee share acquisition scheme at the date of issue exceeds the consideration, if any, given by the employee for the shares including any amount given as consideration for the grant of a right or option to acquire the shares;
 - (h) the amount of any gain derived by an employee on disposal of a right or option to acquire shares under an employee share acquisition scheme.
- (2) Notwithstanding subsection (1), the employment income of an employee does not include –
- (a) the cost incurred by the employer of any passage to and from Uganda in respect of the employee's appointment or termination of employment where the employee –
 - (i) was recruited or engaged outside Uganda;
 - (ii) is in Uganda solely for the purpose of serving the employer; and
 - (iii) is not a citizen of Uganda; or
 - (b) any reimbursement or discharge of the employee's medical expenses;

- (c) except where subsection (1)(e) applies, any amount paid as a premium for insurance on the life of the employee and which insurance is for the benefit of the employee or any of his or her dependants;
- (d) any allowance given for, and which does not exceed the cost actually or likely to be incurred, or a reimbursement or discharge of expenditure incurred by the employee on –
 - (i) accommodation and travel expenses; or
 - (ii) meals and refreshment,

while undertaking travel in the course of performing duties of employment;

- (e) the value of any meal or refreshment provided by the employer to the employee in premises operated by, or on behalf of the employer solely for the benefit of employees and which is available to all full-time employees on equal terms;
- (f) any benefit granted by the employer to the employee during a month, where the total value of the benefits provided by the employer to the employee for the month is less than ten thousand shillings; or
- (g) any contribution or similar payment *by the employer* made to a retirement fund for the benefit of the employee or any of his or her dependents.

- (h) the value of a right or option to acquire shares granted to an employee under an employee share acquisition scheme.

(3) For the purposes of this Section, the value of any benefit is determined in accordance with the Fifth Schedule to this Act.

(4) Where the amount to which subsection (1)(d) applies is paid by an employer to an employee who has been in the employment of the employer for ten years or more, the amount included in employment income is calculated according to the following formula –

$$A \times 75\%$$

where, **A** is the total amount derived by the employee to which subsection (1)(d) applies.

(5) For the purposes of subsection (2), a director of a company is only a full-time employee of the company if the director –

- (a) is required to devote substantially the whole of his or her time to the service of the company in a managerial or technical capacity; and
 - (b) does not have an interest of more than five per cent in the underlying ownership of the company.
- (6) For the purposes of this Section, an amount or benefit is derived in respect of employment if it –
- (a) is provided by an employer or by a third party under an arrangement with the employer or an associate of the employer;
 - (b) is provided to an employee or to an associate of an employee; and
 - (c) is provided in respect of past, present, or prospective employment.
- (7) An amount excluded from the employment income of an employee under subsection (2) or (4) is exempt income of the employee.
- (8) In this Section –
- (a) “employee share acquisition scheme” means an agreement or arrangement under which –
 - (i) a company is required to issue shares in the company to employees of the company or of an associated company; or
 - (ii) a company is required to issue shares to a trustee of a trust and under the trust deed the trustee is required to transfer the shares to employees of the company or of an associated company; and
 - (b) “medical expenses” includes a premium or other amount paid for medical insurance.

20. Property Income

- (1) Property income means –
- (a) any dividends, interest, annuity, natural resource payments, rents, royalties and any other payment derived by a person from the provision, use, or exploitation of property;
 - (b) the value of any gifts derived by a person in connection with the provision, use, or exploitation of property;

- (c) the total amount of any contributions made to a retirement fund during a year of income by a tax exempt employer; and
 - (d) any other income derived by a person *including winnings derived from sports betting and pool betting*, but does not include any amount which is business, employment or exempt income.
- (2) An amount included in property income under subsection (1)(a) retains its character as dividends, interest, annuity, natural resource payment, rent, or royalties for the purposes of any Section of the Act referring to such income.

Exempt Income

21. Exempt Income

- (1) The following amounts are exempt from tax –
- (a) the income of a listed institution;
 - (b) the income of any organisation or person entitled to privileges under the Diplomatic Privileges Act to the extent provided in the regulations and orders made under that Act;
 - (c) the official employment income derived by a person in the public service of the government of a foreign country if –
 - (i) the person is either a non-resident person or is a resident individual solely by reason of performing such service;
 - (ii) the income is payable from the public funds of that country; and
 - (iii) the income is subject to tax in that country;
 - (d) any allowance payable outside Uganda to a person working in a Ugandan foreign mission;
 - (e) the income of any local authority;
 - (f) the income of an exempt organisation, other than –
 - (i) property income, except rent received by an exempt organisation in respect of immovable property [*which is used by the lessee*] *and the rent is used by the lessor* exclusively for the activities of the organisation specified in paragraph (bb)(i) of the definition of “exempt organisation” in Section 2; or

Substituted by
IT (Am) Act 2014

Substituted by
IT (Am) Act 2005

- (ii) business income that is not related to the function constituting the basis for the organisation's existence;
- (g) any education grant which the Commissioner is satisfied has been made bona fide to enable or assist the recipient to study at a recognised educational or research institution;
- (h) any amount derived by way of alimony or allowance under any judicial order or written agreement of separation;
- (i) *interest payable on Treasury Bills or Bank of Uganda Bills;* Repealed by
IT (Am) Act 2002
- (j) the value of any property acquired by gift, bequest, devise, or inheritance that is not included in business, employment, or property income;
- (k) any capital gain that is not included in business income, *other than capital gains on the sale of shares in a private limited liability company or on the sale of a commercial building;*
- (l) employment income derived by an individual to the extent provided for in a technical assistance agreement where –
 - (i) the individual is a non-resident or a resident solely for the purpose of performing duties under the agreement; and
 - (ii) the Minister has concurred in writing with the tax provisions in the agreement;
- (m) foreign-source income derived by –
 - (i) a short-term resident of Uganda;
 - (ii) a person to whom paragraph (c) or (l) of this subsection applies; or
 - (iii) a member of the immediate family of a person referred to in subparagraph (i) or (ii) of this paragraph;
- (n) a pension;
- (o) a lump sum payment made by a resident retirement fund to a member of the fund or a dependant of a member of the fund;
- (p) the proceeds of a life insurance policy paid by a person carrying on a life insurance business;

Substituted by
IT (Am) Act 2010
& IT (Am) Act 2014

(q) the official employment income of a person employed in the Uganda Peoples' Defence Forces, the Uganda Police Force, *the External Security Organisation, the Internal Security Organisation* or the Uganda Prisons Service, other than a person employed in a civil capacity;

*Inserted by
IT (Am) Act 2013*

(qa) the employment income of a person employed as a Member of Parliament, except salary;

*Inserted by
IT (Am) Act 2016*

(r) the income of the Government of the Republic of Uganda and the Government of any other country;

*Added by IT (Am)
Act 2002*

(s) the income of the Bank of Uganda;

*Inserted by
IT (Am) Act 2003
W.E.F 7/07*

(t) income of a collective investment scheme to the extent of which the income is distributed to participants in the collective investment scheme;

*[t,u,v] Inserted by
IT (Am) Act 2005*

(u) interest earned by a financial institution on a loan granted to any person for the purpose of farming, forestry, fish farming, bee keeping, animal and poultry husbandry or similar operations;

*Repealed by
IT (Am) Act 2014*

(v) emoluments payable to employees of the East African Development Bank with effect from 1st July 1997;

*(v) Inserted by
IT (Am) Act 2006 and 2008*

(w) the income of an Investor Compensation Fund established under Section 81 of the Capital Markets Act;

(x) the income of a person derived from the operation of aircraft in *domestic and international traffic or the leasing of aircraft*; [whose place of effective management is not in Uganda;]

*Inserted by IT (Am) Act 1
2008 and substituted by
IT (Am) Act 2 2008*

(y) the income of a person derived from the exportation of finished consumer and capital goods for a period of ten years, where the person –

(i) in the case of a new investment, applies in writing to the Commissioner to be issued with a certificate of exemption at the beginning of his or her investment; or

(ii) in the case of an existing investment, applies for a certificate from the Commissioner which is effective from 1st July 2007, and the person -

(aa) exports at least 80% of his or her production of goods;

(ab) has fulfilled such conditions as may be prescribed by Regulations made by the Minister; and

*Inserted by
IT (Am) Act 1 2008*

(ac) has been issued with a certificate of exemption prescribed by the Commissioner.

(z) the income of a person for a year of income derived from agro-processing where –

*(z) Inserted by
IT (Am) Act 2 2008
and substituted by
IT (Am) Act 2009, and
by IT (Am) Act 2011.*

- (i) the person or an associate of the person has not previously carried on agro-processing of a similar or related agricultural product in Uganda;
- (ii) upon commencement of agro-processing in Uganda, the person applies in writing to the Commissioner for a certificate of exemption which the Commissioner may issue within sixty days of receiving the application;
- (iii) the person invests in plant and machinery that has not previously been used in Uganda by any person in agro-processing to process agricultural products for final consumption;
- (iv) the person processes agricultural products grown or produced in Uganda;
- (v) the person regularly files returns as required under this Act;
- (vi) the person regularly fulfils all obligations under this Act relating to that person's investment; and
- (vii) the person has been issued with a certificate of exemption for that year of income by the Commissioner.

*Inserted by
IT (Am) Act
2011*

(za) for avoidance of doubt, a certificate of exemption issued under subsection (1)(z)(ii) shall be valid for one year and may be renewed annually.

(aa) *business income derived by a person from managing or running an educational institution; or* *Inserted by IT (Am) Act 2 2008 & substituted by
IT (Am) Act 2009. Repealed by IT (Am) Act 2014*

(ab) *interest earned by a person on deposit auction funds issued by the Bank of Uganda for the purposes of liquidity management.* *Inserted by IT (Am) Act 2 2008
And repealed by IT (Am) Act 2013*

*Inserted by
IT (Am) Act 2013*

(ab) an award received by a sports person as a reward for winning or participating in a sports competition.

(ac) the income of Bujagali Hydro Power Project up to 30th June, 2022. *ac & ad Inserted by
IT (Am 2) Act 2017*

(ad) income of a Savings and Credit Cooperative Society up to 30th June 2027.

(ae) the income of a developer of an industrial park or free zone whose investment capital is at least one hundred million United States Dollars for a period of five years from the date of commencement of construction;

- (af) the income of an operator in an industrial park or free zone or other business outside the industrial park or free zone whose investment capital is at least fifteen million Dollars in the case of a foreigner or five million United States Dollars in the case of a Ugandan citizen for five years from the date of commencement of business. ae & af Inserted by IT (Am) Act 2018

(2) In this Section,

- (a) “short-term resident” means a resident individual, other than a citizen of Uganda, present in Uganda for a period or periods not exceeding two years; and
- (b) “technical assistance agreement” means a grant agreement between the Government of Uganda and a foreign government or a listed institution for the provision of technical assistance to Uganda.
- (c) “agro-processing” in relation to agricultural products of pastoral, agricultural, or other farming operations, means an industrial or manufacturing process that substantially transforms or converts raw agricultural produce in order to convert the produce into a different chemical or physical states and includes the activities that take place between slaughter or harvest of the raw product in order to change it or preserve it.

Inserted by
IT (Am) Act 2009

Deductions

22. Expenses of deriving Income

- (1) Subject to this Act, for the purposes of ascertaining the chargeable income of a person for a year of income, there shall be allowed as a deduction –
- (a) all expenditures and losses incurred by the person during the year of income to the extent to which the expenditures or losses were incurred in the production of income included in gross income;
- (b) the amount of any loss as determined under Part VI, which deals with gains and losses on the disposal of assets, incurred by the person on the disposal of a business asset during the year of income, whether or not the asset was on revenue or capital account;
- (c) in the case of rental income, twenty per cent of the rental income as expenditures and losses incurred by the individual in the production of such income;
- (ca) interest on a mortgage from a financial institution as expenditure incurred by an individual to acquire or construct premises that generate rental income;

Inserted by
IT (Am) Act 2018

- (d) local service tax [~~graduated tax~~] paid by an individual; and *Inserted by IT (Am) Act 2002
and substituted by IT (Am) Act 2008*
- (e) 2% of income tax payable under this Act by private employers who prove to Uganda Revenue Authority that 5% of their employees on full time basis are persons with disabilities; *Inserted by IT (Am) Act 2008
and substituted by IT (Am) Act 2009*
- (f) Section 17 of the Persons with Disabilities Act is repealed.
- (2) Except as otherwise provided in this Act, no deduction is allowed for –
- (a) any expenditure or loss incurred by a person to the extent to which it is of a domestic or private nature;
- (b) subject to subsection (1), any expenditure or loss of a capital nature, or any amount included in the cost base of an asset;
- (c) any expenditure or loss which is recoverable under any insurance, contract, or indemnity;
- (d) income tax payable in Uganda or a foreign country;
- (e) any income carried to a reserve fund or capitalised in any way;
- (f) the cost of a gift made directly or indirectly to an individual where the gift is not included in the individual's gross income;
- (g) ~~any allowance given to, or a reimbursement or discharge of expenditure incurred by, an employee, in respect of the employee's housing, and any expenditures incurred in respect of housing provided to an employee;~~
- (h) any fine or similar penalty paid to any government or a political subdivision of a government for breach of any law or subsidiary legislation;
- (i) a contribution or similar payment made to a retirement fund [~~either for the benefit of the person making the payment or for the benefit of any other person~~] *by the employee either for the benefit of the employee or for the benefit of any other person;*
- (j) a premium or similar payment made to a person carrying on a life insurance business on the life of the person making the premium or on the life of some other person;
- (k) the amount of a pension paid to any person; or
- (l) any alimony or allowance paid under any judicial order or written agreement of separation.

*Repealed by
IT (Am) Act 2002*

*Deleted & Substituted
by IT (Am) Act 2005*

(m) any expenditure above five million shillings in one transaction on goods and services from a supplier who does not have a taxpayer identification number.

*Inserted by
IT (Am) Act 2015*

- (3) In this Section, expenditure of a domestic or private nature incurred by a person includes –
- (a) the cost incurred in the maintenance of the person and the person’s family or residence;
 - (b) the cost of commuting between the person’s residence and work;
 - (c) the cost of clothing worn to work, except clothing which is not suitable for wearing outside of work; and
 - (d) the cost of education of the person not directly relevant to the person’s employment or business, and the cost of education leading to a degree, whether or not it is directly relevant to the person’s employment or business.
- (4) Unless this Act provides otherwise, Part V, which deals with tax accounting principles, applies for the purposes of determining when an expenditure or loss is incurred for the purposes of this Act.
- (5) In this Section, “business asset” does not include trading stock or a depreciable asset.
- (6) For the purposes of subsection (1)(a) expenditures and losses incurred by a person during exploration, development or production of petroleum in a contract area shall be allowed as a deduction only against the income of that area included in gross income.

*Inserted by IT (Am) Act 2006 & repealed by IT
(Am) Act 2 2008*

23. Meals, Refreshment, and Entertainment Expenditure

A deduction is allowed for expenditure incurred by a person in providing meals, refreshment, or entertainment in the production of income included in gross income, but only where –

- (a) the value of the meals, refreshment, or entertainment is included in the employment income of an employee under Section 19(1)(b) or is excluded from employment income by Section 19(2)(d) or (e) ; or
- (b) the person’s business includes the provision of meals, refreshment, or entertainment and the persons to whom the meals, refreshment, or entertainment have been provided have paid an arm’s length consideration for them.

24. Bad Debts

(1) Subject to subsection (2), a person, is allowed a deduction for the amount of a bad debt written off in the person's accounts during the year of income;

(2) A deduction for a bad debt is only allowed –

(a) if the amount of the debt claim was included in the person's *gross* income in any year of income;

*Substituted by
IT (Am) Act 2002*

(b) if the amount of the debt claim was in respect of money lent in the ordinary course of a business carried on by a financial institution in the production of income included in gross income; or

(c) if the amount of the debt claim was in respect of a loan granted to any person by a financial institution for the purpose of farming, forestry, fish farming, bee keeping, animal and poultry husbandry or similar operations.

*Inserted by
IT (Am) Act 1 2008*

(3) In this Section,

(a) “bad debt” means –

(i) a debt claim in respect of which the person has taken all reasonable steps to pursue payment and which the person reasonably believes will not be satisfied; and

(ii) in relation to a financial institution, a debt in respect of which a loss reserve held against presently identified losses or potential losses, and which is therefore not available to meet losses which subsequently materialise, has been made; and

(b) “debt claim” means a right to receive a repayment of money from another person, including deposits with financial institutions, accounts receivable, promissory notes, bills of exchange, and bonds.

25. Interest

(1) Subject to this Act, a person is allowed a deduction for interest incurred during the year of income in respect of a debt obligation to the extent that the debt obligation has been incurred by the person in the production of income included in gross income.

(2) In this Section, “debt obligation” includes an obligation to make a swap payment arising under a swap agreement and shares in a building society.

- (3) The amount of deductible interest in respect of all debts owed by a taxpayer who is a member of a group shall not exceed thirty percent of the tax earnings before interest, tax, depreciation and amortisation.
- (4) A taxpayer whose interest exceeds thirty percent of the tax earnings before interest, tax, depreciation and amortisation may carry forward the excess interest for not more than three years, and the excess interest shall be treated as incurred during the next year of income.
- 3, 4 & 5 inserted by
IT (Am) Act 2018*
- (5) In this section –
- (a) “tax earnings before interest, tax, depreciation and amortisation” means the sum of –
- (i) gross income less allowable deductions, except a deduction under subsection (1);
- (ii) depreciation; and
- (iii) amortisation.
- (b) “group” means persons other than individuals, with common underlying ownership.”

26. Repairs and Minor Capital Equipment

- (1) A person is allowed a deduction for expenditure incurred during the year of income for the repair of property occupied or used by the person in the production of income included in gross income.
- (2) A person is allowed a deduction for expenditure incurred during the year of income in acquiring a depreciable asset, **except returnable containers**, with a cost base of less than [five] fifty currency points. *Substituted by IT (Am) Act 2005 & IT (Am) Act 2018*
- (2a) The Commissioner shall allow a deduction of an amount representing the diminution in value of returnable containers, not being machinery or plant, as a deduction for each year of income. *Inserted by IT (Am) Act 2018*
- (3) Subsection (2) only applies to a depreciable asset if the asset normally functions in its own right and is not an individual item which forms part of a set.

27. Depreciable Assets

- (1) A person is allowed a deduction for the depreciation of the person's depreciable assets, other than an asset to which Section 26(2) applies, during the year of income as calculated in accordance with this Section.
- (2) Depreciable assets are classified into four classes as set out in Part I of the Sixth Schedule to this Act with depreciation rates applicable for each class as specified in that Part.
- (3) A person's depreciable assets shall be placed into separate pools for each class of asset, and the depreciation deduction for each pool is calculated according to the following formula –

$$\mathbf{A \times B}$$

Where –

A is the written down value of the pool at the end of the year of income; and

B is the depreciation rate applicable to the pool.

- (4) The written down value of a pool at the end of a year of income is the total of –
 - (a) the written down value of the pool at the end of the preceding year of income after allowing for the deduction under subsection (3) for that year; and
 - (b) the cost base of assets added to the pool during the year of income, reduced, but not below zero, by the consideration received from the disposal of assets in the pool during the year of income.
- (5) Where the amount of consideration received by a person from the disposal during a year of income of any asset or assets in a pool exceeds the written-down value of the pool at the end of the year of income disregarding that amount, the excess is included in the business income of the person for that year.
- (6) If the written down value of a pool at the end of the year of income, after allowing for the deduction under subsection (3), is less than [five] *fifty* currency points, a deduction shall be allowed for the amount of that written down value. Substituted by IT (Am) Act 1 2008
- (7) Where all the assets in a pool are disposed of before the end of a year of income, a deduction is allowed for the amount of the written down value of the pool as at the end of that year.

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- (8) Where a person has incurred non-deductible expenditures in more than one year of income in respect of a depreciable asset, this Section applies as if the expenditures incurred in different years of income were incurred for the acquisition of separate assets of the same class.
- (9) The cost base of a depreciable asset is added to a pool in the year of income in which the asset is placed in service.
- (10) Where a depreciable asset is only partly used during a year of income in the production of income included in gross income, the depreciation deduction allowed under this Section in relation to the asset shall be proportionately reduced.
- (11) For the purposes of subsection (4)(b), the cost base of a road vehicle, other than a commercial vehicle, is not to exceed the amount set out in Part II of the Sixth Schedule.
- (12) Where the cost base of a road vehicle for the purposes of subsection (4)(b) is limited under subsection (11), the person is treated as having acquired two assets –
- (a) a depreciable asset being a road vehicle with a cost base equal to the amount set out in Part II to the Sixth Schedule to this Act; and
 - (b) a business asset that is not a depreciable asset with a cost base equal to the difference between the cost base of the asset not taking into account subsection (11), in this Section referred to as the “actual cost base”, and the amount set out in Part II of the Sixth Schedule.
- (13) Where a road vehicle to which subsection (12) applies is disposed of, the person is treated as having disposed of each of the assets specified under that subsection and the consideration received on disposal is apportioned between the two assets based on the ratio of the cost base of each asset as determined under that subsection to the actual cost base of the asset.
- (14) In calculating the amount of any gain or loss arising on disposal of an asset specified in subsection (12)(b), the cost base of the asset as determined under that paragraph is reduced by the depreciation deductions which would have been allowed to the person if the asset –
- (a) was a depreciable asset being a road vehicle; and
 - (b) the asset was the only asset in the pool.
- (15) In this Section, “commercial vehicle” means –

- (a) a road vehicle designed to carry loads of more than half a tonne or more than thirteen passengers; or
- (b) a vehicle used in a transportation or vehicle rental business.

27A. Initial Allowance

*Inserted by
IT (Am 2) Act 2017*

- (1) A person who places an item of eligible property into service for the first time outside a radius of fifty kilometres from the boundaries of Kampala, during a year of income is allowed a deduction for that year of an amount equal to fifty percent of the cost base of the property at the time it was placed into service.
- (2) The cost base of an asset to which subsection (1) applies is reduced by the amount of the deduction allowed under that subsection for purposes of Section 27(4)(b).
- (3) In this Section, “item of eligible property” means plant and machinery wholly used in the production of income included in gross income but does not include –
 - (a) goods and passenger transport vehicles;
 - (b) appliances of a kind ordinarily used for household purposes; or
 - (c) office or household furniture, fixtures and fittings.
- (4) A person who places a new industrial building in service for the first time during the year of income is allowed a deduction for that year of an amount equal to 20% of the cost base of the industrial building at the time it was placed in service.
- (5) The cost base of an industrial building to which subsection (4) applies is reduced by the amount of deduction allowed under that subsection for the purposes of Section 29.
- (6) Where a person has incurred capital expenditure on the extension of an existing industrial building, this Section applies as if the expenditure was capital expenditure incurred on the construction of a separate industrial building.
- (7) For the purposes of subsections (4) and (6), a new industrial building or extension of an existing industrial building means a building on which construction was commenced on or after 1st July 2000.
- (8) In this Section, “industrial building” does not include an approved commercial building.

28. Initial Allowance

*Repealed by IT (Am) Act 2014 & Re-enacted
as section 27A by IT (Am 2) Act 2017*

- (1) A person who places an item of eligible property into service for the first time during the year of income is allowed a deduction for that year of an amount equal to –
 - (a) where the asset is placed in service outside an area prescribed in Part IV of the Sixth Schedule to this Act, seventy five per cent of the cost base of the property at the time it is placed in service; or
 - (b) in any other case, fifty per cent of the cost base of the property at the time it is placed in service.
- (2) The cost base of an asset to which subsection (1) applies is reduced by the amount of the deduction allowed under that subsection for the purposes of Section 27(4)(b).
- (3) In this Section, “item of eligible property” means plant and machinery wholly used in the production of income included in gross income but does not include –
 - (a) goods and passenger transport vehicles;
 - (b) appliances of a kind ordinarily used for household purposes; or
 - (c) office or household furniture, fixtures and fittings.
- (4) A person who places a new industrial building in service for the first time during the year of income is allowed a deduction for that year of an amount equal to 20% of the cost base of the building at the time it was placed in service. *[4-8] Inserted by Finance Act 2001*
- (5) The cost base of an industrial building to which subsection (4) applies is reduced by the amount of deduction allowed under that subsection for the purposes of Section 29.
- (6) Where a person has incurred capital expenditure on the extension of an existing industrial building, this Section applies as if the expenditure was capital expenditure incurred on the construction of a separate industrial building.
- (7) For the purposes of subsections (4) and (6), a new industrial building or extension of an existing industrial building means a building on which construction was commenced on or after 1st July 2000.
- (8) In this Section, “industrial building” does not include an approved commercial building.

29. Industrial Buildings

- (1) Subject to this Section, where a person has incurred capital expenditure in any year of income on the construction of an industrial building and the building is used by the person during the year of income in the production of income included in gross income, the person is allowed a deduction for the depreciation of the building during the year of income as calculated according to the following formula –

$$A \times B \times C/D$$

where –

- A** is the depreciation rate applicable to the building as determined under Part III of the Sixth Schedule;
- B** is the capital expenditure incurred in the construction of the building;
- C** is the number of days in the year of income during which the asset was used or was available for use in the production of income included in gross income; and
- D** is the number of days in the year of income.
- (2) Subject to subsection (3), where an industrial building is only partly used by a person during a year of income for prescribed uses, the amount of the depreciation deduction allowed under subsection (1) shall be proportionately reduced.
- (3) Where an industrial building is only partly used by a person during a year of income for prescribed uses and the capital expenditure incurred in the construction of that part of the building used for other uses is not more than ten per cent of the total capital expenditure incurred on the construction of the building, the building is treated as wholly used for prescribed uses.
- (4) Where a person has incurred expenditure in making a capital improvement to an industrial building in a year of income, this Section applies as if the expenditure was capital expenditure incurred in that year in the construction of a separate industrial building.
- (5) Where an industrial building is purchased by a person, the person is deemed to have incurred the capital expenditure incurred by the person who constructed the building.
- (6) The amount of the deduction allowed under this Section is not to exceed the amount which, apart from making the deduction, would be the residue of expenditure at the end of the year of income.

- (7) Where an industrial building has been disposed of by a person during a year of income, the cost base of the building for the purposes of this Act is reduced by any deductions allowed to the person under this Section in respect of the building.
- (8) Where an industrial building is bought and sold together with land, the value of the land shall be the difference between the total consideration and the value of the industrial building as defined in subsection (7).
- (9) Where subsection (4) applies, the consideration received on disposal of an industrial building shall be reasonably apportioned among the separate industrial buildings identified under that subsection.
- (10) In this Section,
- (a) “capital expenditure” does not include –
- (i) expenditure incurred in the acquisition of a depreciable asset installed in an industrial building; or
 - (ii) expenditure incurred in the acquisition of, or of any rights in or over, any land;
- (b) “prescribed uses” means the uses specified in the definition of “industrial building” in Section 2; and
- (c) “residue of expenditure” means the capital expenditure incurred on the construction of an industrial building less any deductions allowed under this Section to any person and any amounts which would have been allowed as deductions if the building was solely used for prescribed uses at all times since construction was completed.

30. Start-Up Costs

*Substituted by
IT (Am) Act 2002*

- (1) A person who has incurred expenditure in starting up a business to produce income included in gross income *or in the initial public offering at the stock market* shall be allowed a deduction of an amount equal to twenty five per cent of the amount of the expenditure in the year of income in which the expenditure was incurred and in the following three years of income in which the business is carried on by the person.
- (2) In this section, “expenditure in starting up a business” means –
- (a) in the case of initial public offering, costs incurred in listing the business with the Uganda Stock Exchange;

*Inserted by
IT (Am) Act 2014*

- (b) in any other case, non-recurring preliminary or pre-opening costs, which are associated with setting up a business such as fees of an accountant, registration charges, legal fees, costs for promotional and advertising activities, as well as costs for employee training.

31. Costs of Intangible Assets

- (1) A person who has incurred expenditure in acquiring an intangible asset having an ascertainable useful life is allowed a deduction in each year of income during the useful life of the asset in which the person wholly uses the asset in the production of income included in gross income of an amount calculated according to the following formula –

$$A/B$$

Where –

A is the amount of expenditure incurred; and

B is the useful life of the asset in whole years.

- (2) Where an intangible asset has been disposed of by a person during the year of income, the cost base of the asset is reduced by any deductions allowed under this Section to the person in respect of the asset.

32. Scientific Research Expenditure

- (1) A person is allowed a deduction for scientific research expenditure incurred during the year of income in the course of carrying on a business, the income from which is included in gross income.
- (2) In this Section –
- (a) “scientific research” means any activities in the fields of natural or applied science for the development of human knowledge;
- (b) “scientific research expenditure”, in relation to a person carrying on business, means the cost of scientific research undertaken for the purposes of developing the person’s business, including any contribution to a scientific research institution which is used by the institution in undertaking research for the purposes of developing the person’s business, but does not include –
- (i) expenditure incurred for the acquisition of a depreciable or intangible asset;
- (ii) expenditure incurred for the acquisition of land or buildings; or

(iii) expenditure incurred for the purpose of ascertaining the existence, location, extent, or quality of a natural deposit; and

(c) “scientific research institution” means an association, institute, college, or university which undertakes scientific research.

33. Training Expenditure

(1) An employer is allowed a deduction for expenditure incurred during the year of income for the training or tertiary education, not exceeding in the aggregate five years, of a citizen or permanent resident of Uganda, other than an associate of the employer, who is employed by the employer in a business, the income from which is included in gross income.

(2) In this Section, “permanent resident” means a resident individual who has been present in Uganda for a period or periods in total of five years or more.

34. Charitable Donations

(1) A person is allowed a deduction for a gift made during a year of income to an organisation within Section 2(bb)(i)(A) or (B) of the definition of “exempt organisation”.

(2) For the purposes of subsection (1), the value of a gift of property is the lesser of –

(a) the value of the property at the time of the making of the gift; or

(b) the consideration paid by the person for the property.

(3) The amount of a deduction allowed under subsection (1) for a year of income shall not exceed five per cent of the person’s chargeable income, calculated before taking into account the deduction under this Section.

35. Farming

(1) Expenditure incurred by a person in acquiring farm works is included in the person’s pool for class 4 assets under Section 27 in the year of income in which the expenditure is incurred and is depreciated accordingly.

(2) Subject to subsection (3), a person carrying on a business of horticulture in Uganda *to produce income included in gross income*, who has incurred expenditure of a capital nature on –

Inserted by the IT (Am) Act 2002

(a) the acquisition or establishment of a horticultural plant; or

(b) the construction of a greenhouse,

shall be allowed a deduction of an amount equal to twenty per cent of the amount of the expenditure in the year of income in which the expenditure was incurred and in the following four years of income in which the plant or greenhouse is used in the business of horticulture carried on by the person.

(3) Expenditure of a capital nature incurred on the establishment of a horticultural plant shall include expenditure incurred in draining or clearing land.

(4) In this Section,

(a) "farm works" means any labour quarters and other immovable buildings necessary for the proper operation of a farm, fences, daps, drains, water and electricity supply works, windbreaks, and other works necessary for farming operations *carried on to produce income included in gross income*, but does not include:—

*Inserted by
IT (Am) Act 2002*

(i) farm houses; or

(ii) depreciable assets; and

(b) "horticulture" includes –

(i) propagation or cultivation of seeds, bulbs, spores, or similar things;

(ii) propagation or cultivation of fungi; or

(iii) propagation or cultivation in environments other than soil, whether natural or artificial.

36. Mineral Exploration Expenditures

*Inserted by IT (Am) Act 2002
Repealed by IT (Am) Act 2015*

A person carrying on mining operations *to produce income included in gross income* is allowed a deduction for any expenditure of a capital nature incurred in searching for, discovering and testing, or winning access to deposits of minerals in Uganda.

37. Apportionment of Deductions

(1) A deduction relating to the production of more than one class of income shall be reasonably apportioned among the classes of income to which it relates.

(2) Where a person derives more than one class of income, the deduction allowed under Section 34 shall be allocated rateably to each class of income.

38. Carry Forward Losses

- (1) Subject to this Section *and Section 75*, where, for any year of income, the total amount of income included in the gross income of a taxpayer is exceeded by the total amount of deductions allowed to the taxpayer, the amount of the excess, in this Act referred to as an “assessed loss”, shall be carried forward and allowed as a deduction in determining the taxpayer’s chargeable income in the following year of income.
- Inserted by IT (Am) Act 2016
- (2) Where, for any year of income, the total farming income derived by a taxpayer who is an individual is exceeded by the total deductions allowed to the taxpayer relating to the production of that income, the amount of the excess, in this Act referred to as an “assessed farming loss”, may not be deducted against any other income of the taxpayer for the year of income, but shall be carried forward and allowed as a deduction in determining the chargeable farming income of the taxpayer in the following year of income.
- (3) The amount of an assessed loss carried forward under this Section for a taxpayer shall be reduced by the amount or value of any benefit to the taxpayer from a concession granted by, or a compromise made with, the taxpayer’s creditors *in the course of an insolvency* whereby the taxpayer’s liabilities to those creditors have been extinguished or reduced, provided such liabilities were incurred in the production of income included in gross income.
- Inserted by IT (Am) Act 2002
- (4) Where a taxpayer has more than one class of loss, the reduction in subsection (3) shall be applied rateably to each class of loss.
- (5) Subsection (1) shall apply separately to income derived from sources in Uganda and to foreign-source income.
- (6) In this Section –
- (a) “chargeable farming income” means the total farming income of a taxpayer for a year of income reduced by any deductions allowed under this Act for that year which relate to the production of such income; and
- (b) “farming income” means the business income derived from the carrying on of farming operations.

PART V – TAX ACCOUNTING PRINCIPLES

39. Substituted Year of Income

- (1) A taxpayer may apply, in writing, to use as the taxpayer’s year of income a substituted year of income being a twelve-month period other than the normal year of income and

the Commissioner may, subject to subsection (3), by notice in writing, approve the application.

- (2) A taxpayer granted permission under subsection (1) to use a substituted year of income may apply, in writing, to change the taxpayer's year of income to the normal year of income or to another substituted year of income and the Commissioner, subject to subsection (3), may, by notice in writing, approve the application.
- (3) The Commissioner may only approve an application under subsection (1) and (2) if the taxpayer has shown a compelling need to use a substituted year of income or to change the taxpayer's year of income and any approval is subject to such conditions as the Commissioner may prescribe.
- (4) The Commissioner may, by notice in writing to a taxpayer, withdraw the permission to use a substituted year of income granted under subsection (1) or (2).
- (5) A notice served by the Commissioner under subsection (1) takes effect on the date specified in the notice, and a notice under subsection (2) or (4) takes effect at the end of the substituted year of income of the taxpayer in which the notice was served.
- (6) Where the year of income of a taxpayer changes as a result of subsections (1), (2), or (4), the period between the last full year of income prior to the change and the date on which the changed year of income commences is treated as a separate year of income, to be known as the "transitional year of income".
- (7) In this Act, a reference to a particular normal year of income includes a substituted year of income or a transitional year of income commencing during the normal year of income.
- (8) A taxpayer dissatisfied with a decision of the Commissioner under subsections (1), (2), or (4) may only challenge the decision under the objections and appeal procedure in this Act.
- (9) In this Section, "normal year of income" means the period of twelve months ending on the 30th June.

40. Method of Accounting

- (1) A taxpayer's method of accounting shall conform to generally accepted accounting principles.
- (2) Subject to subsection (1) and unless the Commissioner prescribes otherwise in a particular case, a taxpayer may account for tax purposes on a cash or accrual basis.

Substituted
by IT (Am)
Act 2010

- (3) A taxpayer *who intends to change* the taxpayer's method of accounting *shall apply in writing to the Commissioner* and the Commissioner may, by notice in writing, approve *the application where he or she is satisfied* that the change is necessary to clearly reflect the taxpayer's income.
- (4) A taxpayer dissatisfied with a decision under this Section may only challenge the decision under the objection and appeal procedure in this Act.
- (5) If the taxpayer's method of accounting is changed, adjustments to items of income, deduction, or credit or to other items shall be made in the year of income following the change, so that no item is omitted and no item is taken into account more than once.

41. Cash-Basis Taxpayer

A taxpayer who is accounting for tax purposes on a cash basis derives income when it is received or made available and incurs expenditure when it is paid.

42. Accrual-Basis Taxpayer

- (1) A taxpayer who is accounting for tax purposes on an accrual basis –
- (a) derives income when it is receivable by the taxpayer; and
 - (b) incurs expenditure when it is payable by the taxpayer.
- (2) Subject to this Act, an amount is receivable by a taxpayer when the taxpayer becomes entitled to receive it, even if the time for discharge of the entitlement is postponed or the entitlement is payable by instalments.
- (3) Subject to this Act, an amount is treated as payable by the taxpayer when all the events that determine liability have occurred and the amount of the liability can be determined with reasonable accuracy, but not before economic performance with respect to the amount occurs.
- (4) For the purposes of subsection (3), economic performance occurs –
- (a) with respect to the acquisition of services or property, at the time the services or property are provided;
 - (b) with respect to the use of property, at the time the property is used; or
 - (c) in any other case, at the time the taxpayer makes payment in full satisfaction of the liability.

43. Pre-payments

Where a deduction is allowed for expenditure incurred on a service or other benefit which extends beyond thirteen months, the deduction is allowed proportionately over the years of income to which the service or other benefit relates.

44. Claim of Right

(1) A taxpayer who is accounting for tax purposes on a cash basis shall include an amount in *gross* income when received or claim a deduction for an amount when paid, notwithstanding that the taxpayer is not legally entitled to receive the amount or liable to make the payment, if the taxpayer claims to be legally entitled to receive, or legally obliged to pay the amount.

*Substituted
by IT (Am)
Act 2002*

(2) Where subsection (1) applies, the calculation of the chargeable income of the taxpayer shall be adjusted for the year of income in which the taxpayer refunds the amount received or recovers the amount paid.

(3) A taxpayer who is accounting for tax purposes on an accrual basis shall include an amount in *gross* income when receivable or claim a deduction for an amount when payable notwithstanding that the taxpayer is not legally entitled to receive the amount or liable to make the payment, if the taxpayer claims to be legally entitled to receive, or to be legally obliged to pay the amount.

*Substituted
by IT (Am)
Act 2002*

(4) Where subsection (3) applies, the calculation of the chargeable income of the taxpayer shall be adjusted for the year of income in which the taxpayer ceases to claim the right to receive the amount or ceases to claim an obligation to pay the amount.

45. Long-Term Contracts

(1) In the case of an accrual-basis taxpayer, income and deductions relating to a long-term contract are taken into account on the basis of the percentage of the contract completed during the year of income.

(2) The percentage of completion is determined by comparing the total costs allocated to the contract and incurred before the end of the year of income with the estimated total contract costs as determined at the time of commencement of the contract.

(3) Where, in the year of income in which the long-term contract is completed, it is determined that the contract has made a final year loss, the Commissioner may allow the loss to be carried back to the preceding years of income and applied against an amount in *gross* income over the period of the contract under subsection (1) for those years starting with the year immediately preceding the year in which the contract was completed.

*Substituted
by IT (Am)
Act 2002*

- (4) In this Section,
- (a) “final year loss”, in relation to a long-term contract, occurs where both the following conditions are satisfied –
- (i) the profit estimated to be made under the contract for the purposes of subsection (1) exceeds the actual profit, including a loss, made under the contract; and
 - (ii) the difference between the estimated profit and the actual profit exceeds the amount included in income under subsection (1) for the year of income in which the contract is completed,
- and the amount of the excess referred to in subparagraph (ii) of this paragraph is the amount of the final year loss; and
- (b) “long-term contract” means a contract for manufacture, installation, or construction, or, in relation to each, the performance of related services, which is not completed within the year of income in which work under the contract commenced, other than a contract estimated to be completed within six months of the date on which work under the contract commenced.

46. Trading Stock

- (1) A taxpayer is allowed a deduction for the cost of trading stock disposed of during a year of income.
- (2) The cost of trading stock disposed of during a year of income is determined by adding to the opening value of trading stock for the year, the cost of trading stock acquired during the year, and subtracting the closing value of trading stock for the year.
- (3) The opening value of trading stock for a year of income is –
 - (a) the closing value of trading stock at the end of the previous year of income; or
 - (b) where the taxpayer commenced business during the year of income, the *market value, at the time of commencement of the business*, of trading stock acquired prior to the commencement of the business.
- (4) The closing value of trading stock is the lower of cost or market value of trading stock on hand at the end of the year of income.
- (5) A taxpayer who is accounting for tax purposes on a cash basis may calculate the cost of trading stock on the prime-cost method or absorption-cost method; and a taxpayer who

is accounting for tax purposes on an accrual basis shall calculate the cost of trading stock on the absorption-cost method.

- (6) Where particular items of trading stock are not readily identifiable, a tax payer may account for that trading stock on the first-in-first-out method or the average cost method but, once chosen, a stock valuation method may be changed only with the written permission of the Commissioner.
- (7) In this Section,
- (a) “absorption-cost method” means the generally accepted accounting principle under which the cost of trading stock is the sum of direct material costs, direct labour costs, and factory overhead costs;
 - (b) “average-cost method” means the generally accepted accounting principle under which trading stock valuation is based on a weighted average cost of units on hand;
 - (c) “direct labour costs” means labour costs directly related to the production of trading stock;
 - (d) “direct material costs” means the cost of materials that become an integral part of the trading stock produced;
 - (e) “factory overhead costs” means the total costs of manufacturing except direct labour and direct material costs;
 - (f) “first-in-first-out method” means the generally accepted accounting principle under which trading stock valuation is based on the assumption that trading stock is sold in the order of its receipt;
 - (g) “prime-cost method” means the generally accepted accounting principle under which the cost of trading stock is the sum of direct material costs, direct labour costs, and variable factory overhead costs; and
 - (h) “variable factory overhead costs” means those factory overhead costs which vary directly with changes in volume.

47. Debt Obligations with Discount or Premium

- (1) Subject to subsection (2), interest in the form of any discount, premium, or deferred interest shall be taken into account as it accrues.
- (2) Where the interest referred to in subsection (1) is subject to withholding tax, the interest shall be taken to be derived or incurred when paid.

48. Foreign Currency Debt Gains and Losses

- (1) Foreign currency debt gains are included in gross income and foreign currency debt losses are deductible only under this Section.
- (2) A foreign currency debt gain derived by a taxpayer during the year of income is included in the business income of the taxpayer for that year.
- (3) Subject to subsection (4) and (6), a foreign currency debt loss incurred by a taxpayer during a year of income is allowed as a deduction to the taxpayer in that year.
- (4) A deduction is not allowed to a taxpayer for a foreign currency debt loss incurred by the taxpayer unless the taxpayer has notified the Commissioner in writing of the existence of the debt which gave rise to the loss by the due date for furnishing of the taxpayer's return of income for the year of income in which the debt arose or by such later date as the Commissioner may allow.
- (5) Subsection (4) does not apply to a financial institution.
- (6) Where –
 - (a) a taxpayer has incurred a foreign currency debt loss under a transaction;
 - (b) the taxpayer or another person has derived a foreign currency debt gain under another transaction; and
 - (c) either –
 - (i) the transaction giving rise to the loss would not have been entered into, or might reasonably be expected not to have been entered into, if the transaction giving rise to the gain had not been entered into; or
 - (ii) the transaction giving rise to the gain would not have been entered into, or might reasonably be expected not to have been entered into, if the transaction giving rise to the loss had not been entered into,

no deduction is allowed to the taxpayer to the extent that the amount of the loss exceeds that part of the gain included in gross income.
- (7) Subject to subsection (9), a taxpayer derives a foreign currency debt gain if –
 - (a) where the taxpayer is a debtor, the amount in Shillings of the foreign currency debt incurred by the taxpayer is greater than the amount in Shillings required to settle the debt; or

- (b) where the taxpayer is a creditor, the amount in Shillings of the foreign currency debt owed to the taxpayer is less than the amount in Shillings paid to the taxpayer in settlement of the debt.
- (8) Subject to subsection (9), a taxpayer incurs a foreign currency debt loss if –
- (a) where the taxpayer is a debtor, the amount in Shillings of the foreign currency debt incurred by the taxpayer is less than the amount in Shillings required to settle the debt; or
 - (b) where the taxpayer is a creditor, the amount in Shillings of the foreign currency debt owed to the taxpayer is greater than the amount in shillings paid to the taxpayer in settlement of the debt.
- (9) In determining whether a taxpayer has derived a foreign currency debt gain or incurred a foreign currency debt loss, account shall be taken of the taxpayer’s position under any hedging contract entered into by the taxpayer in respect of the debt.
- (10) A foreign currency debt gain is derived or a foreign currency debt loss is incurred by a taxpayer in the year of income in which the debt is satisfied.
- (11) In this Section,
- (a) “foreign currency debt” means a business debt denominated in foreign currency; and
 - (b) “hedging contract” means a contract entered into by the taxpayer for the purpose of eliminating or reducing the risk of adverse financial consequences which might result for the taxpayer under another contract from currency exchange rate fluctuation.

PART VI – GAINS AND LOSSES ON DISPOSAL OF ASSETS

49. Application of Part VI

This Part applies for the purposes of determining the amount of any gain or loss arising on the disposal of an asset where the gain is included in gross income or the loss is allowed as a deduction under this Act.

50. Gains and Losses on Disposal of Assets

- (1) The amount of any gain arising from the disposal of an asset is the excess of the consideration received for the disposal over the cost base of the asset at the time of the disposal.

- (2) The amount of any loss arising from the disposal of an asset is the excess of the cost base of the asset at the time of the disposal over the consideration received for the disposal.

51. Disposals

- (1) A taxpayer is treated as having disposed of an asset when the asset has been –
- (a) sold, exchanged, redeemed, or distributed by the taxpayer;
 - (b) transferred by the taxpayer by way of gift; or
 - (c) destroyed or lost.
- (2) A disposal of an asset includes a disposal of a part of the asset.
- (3) Where the Commissioner is satisfied that a taxpayer –
- (a) has converted an asset from a taxable use to non-taxable use; or
 - (b) has converted an asset from a non-taxable use to a taxable use,
- the taxpayer is deemed to have disposed of the asset at the time of the conversion for an amount equal to the market value of the asset at that time and to have immediately re-acquired the asset for a cost base equal to that same value.
- (4) A non-resident person who becomes a resident person is deemed to have acquired all assets, other than taxable assets, owned by the person at the time of becoming a resident for their market value at that time.
- (5) A resident person who becomes a non-resident person is deemed to have disposed of all assets, other than taxable assets, owned by the person at the time of becoming a non-resident for their market value at that time.
- (6) Where a person to whom subsection (5) would otherwise apply-
- (a) intends, in the future, to re-acquire status as a resident person; and
 - (b) provides the Commissioner with sufficient security to satisfy any tax liability which would otherwise arise under subsection (5),

the Commissioner may, by notice in writing, exempt the person from the application of subsection (5).

- (7) In this Section, “taxable asset” means an asset the disposal of which would give rise to a gain included in the gross income of, or a loss allowed as a deduction to, a resident or non-resident taxpayer.

52. Cost Base

- (1) Subject to this Act, this Section establishes the cost base of an asset for the purpose of this Act.
- (2) The cost base of an asset purchased, produced, or constructed by the taxpayer is the amount paid or incurred by the taxpayer in respect of the asset, including incidental expenditures of a capital nature incurred in acquiring the asset, and includes the market value *at the date of acquisition* of any consideration in kind given for the asset.
- (3) Subject to subsection (4), the cost base of an asset acquired in a non-arm’s length transaction is the market value of the asset at the date of acquisition.
- (4) The cost base of an asset acquired in a transaction described in Section 53(2) is the amount of the consideration deemed by that subsection to have been received by the person disposing of the asset.
- (5) Where a part of an asset is disposed of, the cost base of the asset shall be apportioned between the part of the asset retained and the part disposed of in accordance with their respective market values at the time of acquisition of the asset.
- (6) Unless otherwise provided in this Act, expenditures incurred to alter or improve an asset which have not been allowed as a deduction are added to the cost base of the asset.
- (7) Where the acquisition of an asset by a taxpayer represents the derivation of an amount included in gross income, the cost base of the asset is the amount included in gross income plus any amount paid by the taxpayer for the asset.
- (8) Where the receipt of an asset represents the derivation of an amount which is exempt from tax, the cost base of the asset is the amount exempt from tax plus any amount paid by the taxpayer for the asset.

53. Special Rules for Consideration Received

- (1) The consideration received on disposal of an asset includes the market value *at the date of the disposal* of any consideration received in kind.
- (2) Where an asset is disposed of to an associate or in a non-arm’s length transaction other than by way of transmission of the asset to a trustee or beneficiary on the death of a

taxpayer, the person disposing of the asset, in this Section referred to as the “disposer”, is treated as having received consideration equal to the greater of –

- (a) the cost base of the asset to the disposer at the time of disposal; or
 - (b) the fair market value of the asset at the date of disposal.
- (3) Where two or more assets are disposed of in a single transaction and the consideration paid for each asset is not specified, the total consideration received is apportioned among the assets disposed of in proportion to their respective market values at the time of the transaction.
- (4) Where a part of an asset is disposed of, the consideration received is apportioned between the part of the asset retained and the part of the asset disposed of in accordance with their respective market values at the time of acquisition of the asset.

*Repealed by IT
(Am) Act 2002*

54. Non-Recognition of Gain or Loss

- (1) No gain or loss is taken into account in determining chargeable income in relation to –
- (a) a transfer of an asset between spouses;
 - (b) a transfer of an asset between former spouses as part of a divorce settlement or bona fide separation agreement;
 - (c) an involuntary disposal of an asset to the extent to which the proceeds are reinvested in an asset of a like kind within one year of the disposal; or
 - (d) the transmission of an asset to a trustee or beneficiary on the death of a taxpayer.
- (2) Where no gain or loss is taken into account as a result of subsection (1)(a), (b), or (d), the transferred or transmitted asset is deemed to have been acquired by the transferee, or trustee or beneficiary as an asset of the same character for a consideration equal to the cost base of the asset to the transferor or deceased taxpayer at the time of the disposal.
- (3) The cost base of a replacement asset described in subsection (1)(c) is the cost base of the replaced asset plus the amount by which any consideration given by the taxpayer for the replaced asset exceeds the amount of proceeds received on the involuntary disposal.

PART VII – MISCELLANEOUS RULES FOR DETERMINING CHARGEABLE INCOME

55. Income of Joint Owners

- (1) Income or deductions relating to jointly owned property are apportioned among the joint owners in proportion to their respective interests in the property.
- (2) Where the interest of the joint owners in jointly-owned property cannot be ascertained, the interest of such joint owners in the property shall be deemed to be equal.

56. Valuation

- (1) For the purposes of this Act and subject to Section 19(1)(b), the value of a benefit in kind is the fair market value of the benefit on the date the benefit is taken into account for tax purposes.
- (2) The fair market value of a benefit is determined without regard to any restriction on transfer or to the fact that it is not otherwise convertible to cash.

56A. Other Methods of allocating Costs and Revenue

*Inserted by
IT (Am) Act 2013*

In determining the chargeable income of a person, use of input-output ratios and other methods of allocating costs and revenue may be applied.

57. Currency Conversion

- (1) Chargeable income under this Act shall be calculated in Uganda Shillings.
- (2) Where *an amount taken into account under this Act* is in a currency other than the Uganda Shilling, the amount shall be converted to the Uganda Shilling at the Bank of Uganda mid-exchange rate applying between the currency and the Uganda Shilling on the date that the amount is derived, incurred, or otherwise taken into account for tax purposes.
- (3) With the prior written permission of the Commissioner, a taxpayer may use the average rate of exchange during the year of income, or may keep books of account in a currency other than the Uganda Shilling.

*Substituted
by IT (Am)
Act 2002*

58. Indirect Payments and Benefits

The income of a person includes –

- (a) a payment that directly benefits the person; and

(b) a payment dealt with as the person directs,

which would have been income of the person if the payment had been made directly to the person.

59. Finance Leases

(1) Where a lessor leases property to a lessee under a finance lease, for the purposes of this Act –

(a) the lessee is treated as the owner of the property; and

(b) the lessor is treated as having made a loan to the lessee, in respect of which payments of interest and principal are made to the lessor equal in amount to the rental payable by the lessee.

(2) The interest component of each payment under the loan is treated as interest expense incurred by the lessee and interest income derived by the lessor.

(3) A lease of property is a finance lease if –

(a) the lease term exceeds seventy-five per cent of the effective life of the leased property;

(b) the lessee has an option to purchase the property for a fixed or determinable price at the expiration of the lease; or

(c) the estimated residual value of the property to the lessor at the expiration of the lease term is less than twenty per cent of its fair market value at the commencement of the lease.

(4) For the purposes of subsection (3), the lease term includes any additional period of the lease under an option to renew.

60. Exclusion of Doctrine of Mutuality

(1) A company which carries on a member's club, a trade association, or a mutual insurance company is treated for the purposes of this Act as carrying on a business subject to tax.

(2) The business income of a company to which subsection (1) applies includes entrance fees and subscriptions paid by members.

- (3) Where a company referred to in subsection (1) is operated primarily to furnish goods or services to members, deductions attributable to the furnishing of goods or services to members are allowed only to the extent of the total income derived from the members, with any excess carried forward and allowed as a deduction in the following year of income.
- (4) In this Section, “member’s club” means a club or similar institution, all the assets of which are owned by or are held in trust for the members of the club or institution.

61. Compensation Receipts

A compensation payment derived by a person takes the character of the item that is compensated.

62. Recouped Expenditure

- (1) Where a previously deducted expenditure, loss, or bad debt is recovered by the taxpayer, the amount recovered is deemed to be income derived by the taxpayer in the year of income in which it is recovered and takes the character of the income to which the deduction related.
- (2) For the purposes of subsection (1), a deduction is considered recovered upon the occurrence of an event which is inconsistent with the basis for the deduction.

PART VIII – PERSONS ASSESSABLE

Taxation of Individuals

63. Taxation of Individuals

The chargeable income of each taxpayer who is an individual is determined separately.

64. Income Splitting

- (1) Where a taxpayer attempts to split income with another person, the Commissioner may adjust the chargeable income of the taxpayer and the other person to prevent any reduction in tax payable as a result of the splitting of income.
- (2) A taxpayer is treated as having attempted to split income where –
 - (a) the taxpayer transfers income, directly or indirectly, to an associate; or

(b) the taxpayer transfers property, including money, directly or indirectly, to an associate with the result that the associate receives or enjoys the income from that property,

and the reason or one of the reasons for the transfer is to lower the total tax payable upon the income of the transferor and the transferee.

(3) In determining whether the taxpayer is seeking to split income, the Commissioner shall consider the value, if any, given by the associate for the transfer.

Taxation of Partnerships and Partners

65. Principles of Taxation for Partnerships

- (1) The income and losses arising from activities conducted by a partnership is taxed in accordance with this Act.
- (2) The presence or absence of a written partnership agreement is not decisive in determining whether a partnership relationship exists between persons.
- (3) A partnership shall be liable to furnish a partnership return of income in accordance with Section 92 [*now 92A*], but shall not be liable to pay tax on that income.
- (4) Any election, notice, or statement required to be filed in relation to a partnership's activities shall be filed by the partnership.
- (5) Unless the context otherwise requires, partnership assets are treated as owned by the partnership and not the partners.

*Inserted by
IT (Am) Act 2002*

66. Calculation of Partnership Income or Loss

- (1) The partnership income for a year of income is –
 - (a) the gross income of the partnership for that year calculated as if the partnership were a resident taxpayer; less
 - (b) the total amount of deductions allowed under this Act for expenditures or losses incurred by the partnership in deriving that income, other than the deduction allowed under Section 38.
- (2) A partnership loss occurs for a year of income where the amount in subsection (1)(b) exceeds the amount in subsection (1)(a) for that year; and the amount of the excess is the amount of the loss.

- (3) Where the partnership is a non-resident partnership for a year of income, Section 87 applies in calculating partnership income or partnership loss of the partnership for that year.

67. Taxation of Partners

- (1) The gross income of a resident partner for a year of income includes the partner's share of partnership income for that year.
- (2) The gross income of a non-resident partner for a year of income includes the partner's share of partnership income attributable to sources in Uganda.
- (3) A resident partner is allowed a deduction for a year of income for the partner's share of a partnership loss for that year.
- (4) A non-resident partner is allowed a deduction for a year of income for the partner's share of a partnership loss, but only to the extent that the activity giving rise to the loss would have given rise to partnership income attributable to sources in Uganda if a loss had not been incurred.
- (5) Income derived, or expenditure or losses incurred, by a partnership retain their character as to geographic source and type of income, expenditure, or loss in the hands of the partners, and are deemed to have been passed through the partnership on a pro rata basis unless the Commissioner permits otherwise.
- (6) Subject to subsection (7), a partner's share of partnership income or loss is equal to the partner's percentage interest in the income of the partnership as set out in the partnership agreement.
- (7) Where the allocation of income in the partnership agreement does not reflect the contribution of the partners to the partnership's operations, a partner's share of partnership income or loss shall be equal to the partner's percentage interest in the capital of the partnership.

68. Formation, Reconstitution, or Dissolution of a Partnership

- (1) A contribution to a partnership by a partner of an asset owned by the partner is treated as a disposal of the asset by the partner to the partnership for a consideration equal to –
 - (a) the cost base of the asset to the partner at the date on which the contribution was made where all the following conditions are satisfied –
 - (i) the asset was a business asset of the partner immediately before its contribution to the partnership;

*Inserted by
IT (Am) Act 2002*

- (ii) the partner and partnership are residents at the time of contribution;
 - (iii) the partner's interest in the capital of the partnership after the contribution is twenty five per cent or more;
 - (iv) an election for this paragraph to apply has been made by the partners jointly;
 - (v) the interest in the partnership received by the partner in return for the contribution equals the market value of the asset contributed at the time of the contribution; or
- (b) in any other case, the market value of the asset at the date the contribution was made.
- (2) Where subsection (1)(a) applies, the asset retains the same character in the hands of the partnership as it did in the hands of the partner.
- (3) Where there is a change in the constitution of a partnership or a partnership is dissolved, the former partnership is treated as having disposed of all the assets of the partnership to the reconstituted partnership or to the partners in the case of dissolution for a consideration equal to –
- (a) the cost base of the asset to the former partnership at the date of the change in constitution where all the following conditions are satisfied –
 - (i) the former partnership and the reconstituted partnership are resident partnerships at the time of the change;
 - (ii) twenty-five per cent or more of the interests in the capital of the reconstituted partnership are held for twelve months after the change by persons who were partners in the former partnership immediately before the change; and
 - (iii) an election for this paragraph to apply has been made by the partners of the reconstituted partnership jointly; or
 - (b) in any other case, the market value of the asset at the date of the change in constitution or dissolution, as the case may be.
- (4) Where subsection (3)(a) applies, the asset retains the same character in the hands of the reconstituted partnership as it did in the hands of the former partnership.
- (5) An election under this Section shall be made in the partnership return of income for the year of income in which the contribution was made or the constitution of the partnership changed.

69. Cost Base of Partner's Interest

- (1) A partner's interest in a partnership is treated as a business asset of the partner for all purposes of this Act.
- (2) Subject to subsection (3) and (4), the cost base of a partner's interest in a partnership is [the amount the partner has paid for the interest plus] –
- (a) *in the case of an interest acquired by contribution of property (including money) to the partnership, the amount of any such money contributed plus:–*
- (i) the cost base of an asset contributed to the partnership by the partner where Section 68(1)(a) applies; and
- (ii) the market value of any asset contributed to the partnership by the partner where Section 68(1)(b) applies; or
- (b) *in any other case, the price paid for the interest.*
- (3) The cost base of a partner's interest in a partnership determined under subsection (2) is increased by the sum of the partner's share for the year of income and prior years of income of –
- (a) partnership income; and
- (b) income of the partnership exempt from tax under this Act.
- (4) The cost base of a partner's interest in a partnership determined under subsection (2) is reduced, but not below zero, by distributions by the partnership and by the sum of the partner's share for the year of income and prior years of income of partnership losses and expenditures of the partnership not deductible in computing its chargeable income and not properly chargeable to capital account.

*Substituted by
IT (Am) Act 2002*

Taxation of Trusts and Beneficiaries**70. Interpretation of Provisions relating to Taxation of Trusts and Beneficiaries**

In this Section and Sections 71, 72, and 73 –

- (a) “chargeable trust income”, in relation to a year of income, means:–
- (i) the gross income of the trust (other than an amount to which Section 72(1) or 73(1) applies) for that year calculated as if the trust is a resident taxpayer; less

- (ii) the total amount of deductions allowed under this Act for expenditures or losses incurred by the trust in deriving that income;
- (b) “non-resident trust”, in relation to a year of income, means a trust that is not a resident trust for that year;
- (c) “qualified beneficiary” means a person referred to in paragraph (d)(i) or (ii) of this Section of the definition of “qualified beneficiary trust”;
- (d) “qualified beneficiary trust” means –
- (i) a trust in relation to which a person, other than a settlor, has a power solely exercisable by that person to vest the corpus or income of the trust in that person; or
- (ii) a trust whose sole beneficiary is an individual or an individual’s estate or appointees,
- but does not include a trust whose beneficiary is an incapacitated person;
- (e) “settlor” means a person who has transferred property to, or conferred a benefit on, a trust for no consideration or for a consideration which is less than the market value of the property transferred or benefit conferred *at the date of the transfer or conferral*; and
- (f) “settlor trust” means a trust in relation to a whole or part of which, the settlor has –
- (i) the power to revoke or alter the trust so as to acquire a beneficial entitlement in the corpus or income of the trust; or
- (ii) a reversionary interest in the corpus or income of the trust.

*Inserted by
IT (Am)
Act 2002*

71. Principles of Taxation for Trusts

- (1) Subject to subsection (5), the income of a trust is taxed either to the trustee or to the beneficiaries of the trust, as provided in this Act.
- (2) Separate calculations of chargeable trust income shall be made for separate trusts regardless of whether they have the same trustee.
- (3) Income derived, or expenditure or losses incurred by a trust retain their character as to geographic source and type of income, expenditure, or loss in the hands of the beneficiary.

- (4) A trust is required to furnish a trust return of income in accordance with Section 92 [now 92A].
- (5) A settlor trust or a qualified beneficiary trust –
 - (a) is not treated as an entity separate from the settlor or qualified beneficiary, respectively; and
 - (b) the income of such a trust is taxed to the settlor or qualified beneficiary and the property owned by the trust is deemed to be owned by the settlor or qualified beneficiary, as the case may be.
- (6) The trustee of an incapacitated person's trust is liable for tax on the chargeable trust income of the trust.
- (7) Trustees are jointly and severally liable for a tax liability arising in respect of chargeable trust income that is not satisfied out of the assets of the trust.
- (8) Where a trustee has paid tax on the chargeable trust income of the trust under Sections 72 or 73, that income shall not be taxed again in the hands of the beneficiary.

72. Taxation of Trustees and Beneficiaries

- (1) Any amount derived by a trustee for the immediate or future benefit of any ascertained beneficiary, other than an incapacitated person, with a vested right to such amount is treated as having been derived by the beneficiary for the purposes of this Act.
- (2) Where a beneficiary has acquired a vested right to any amount referred to in subsection (1) as a result of the exercise by the trustee of a discretion vested in the trustee under a deed of trust, an arrangement, or a will of a deceased person, such amount is deemed to have been derived by the trustee for the immediate benefit of the beneficiary.
- (3) For subsection (2) to apply to a beneficiary for a year of income, a trustee must have exercised the discretion by the end of the second month after the end of the year of income.
- (4) Where subsections (1) or (2) applies, the beneficiary is treated as having derived the amount at the time the amount was derived by the trustee.
- (5) Where any amount to which subsection (1) applies is included in the gross income of the beneficiary for a year of income, the beneficiary shall be allowed a deduction in accordance with this Act for any expenditure or losses incurred in that year by the trustee in deriving that income.

- (6) A trustee of a trust that is a resident trust for a year of income is liable for tax on the chargeable trust income of the trust for that year.
- (7) A trustee of a trust that is a non-resident trust for a year of income is liable for tax on so much of the chargeable trust income of the trust for that year as is attributable to sources in Uganda.
- (8) This Section is subject to Section 73.

73. Taxation of Estates of Deceased Persons

- (1) Any amount derived by a trustee as executor of the estate of a deceased person shall, to the extent that the Commissioner is satisfied that such amount has been derived for the immediate or future benefit of any ascertained heir or legatee of the deceased, be treated as having been derived by such heir or legatee for the purposes of this Act.
- (2) Where any amount to which subsection (1) applies is included in the gross income of the heir or legatee for a year of income, the heir or legatee shall be allowed a deduction in accordance with this Act for any expenditure or losses incurred in that year by the trustee in deriving that income.
- (3) The trustee of an estate of a deceased person that is a resident trust for a year of income is liable for tax on the chargeable trust income of the estate for that year.
- (4) The trustee of an estate of a deceased person that is a non- resident trust for a year of income is liable for tax on so much of the chargeable trust income of that year attributable to sources in Uganda.
- (5) The trustee of an estate of a deceased person is responsible for the tax liability of the deceased taxpayer arising for any year of income prior to the year of income in which the taxpayer died.

Taxation of Companies and Shareholders

74. Principles of Taxation for Companies

- (1) A company is liable to tax separately from its shareholders.
- (2) Subject to subsection (3), a dividend paid to a resident company, other than an exempt organisation, by another resident company is exempt from tax where the company receiving the dividend controls, directly or indirectly, twenty-five per cent or more of the voting power in the company paying the dividend.
- (3) Subsection (2) does not apply to –

- (a) a dividend paid to a financial institution by virtue of its ownership of redeemable shares in the company paying the dividend; or
- (b) a dividend to which Section 76 applies.

75. Change in Control of Companies

- (1) Where, during a year of income, there has been a change of fifty per cent or more in the underlying ownership of a company, as compared with its ownership one year previously, the company is not permitted to deduct an assessed loss in the year of income or in subsequent years, unless the company, for a period of two years after the change or until the assessed loss has been exhausted if that occurs within two years after the change –
 - (a) continues to carry on the same business after the change as it carried on before the change; and
 - (b) does not engage in any new business or investment after the change, where the primary purpose of the company or the beneficial owners of the company is to utilise the assessed loss so as to reduce the tax payable on the income arising from the new business or investment.
- (2) For the purposes of section 79 (ga), a person other than an individual, a government, a political subdivision of a government and a listed institution, that changes its ownership by fifty percent or more, within a period of three years shall be treated as –
 - (a) realising all its assets and liabilities immediately before the change;
 - (b) having parted with ownership of each asset and deriving an amount in respect of the realisation equal to the market value of the asset at the time of the realisation;
 - (c) re-acquiring the asset and incurring expenditure of the amount referred to in paragraph (b) for the acquisition;
 - (d) realising each liability; and is deemed to have spent the amount equal to the market value of that liability at the time of the realisation; and
 - (e) re-stating the liability for the amount referred to in paragraph (d).

(2) Inserted by
IT (Am) Act 2018

76. Dividend Stripping

- (1) Where a company takes part in a transaction in the nature of dividend stripping and receives a dividend from a resident company in the transaction, the company receiving the dividend shall include the dividend in its gross income to the extent to which the

Commissioner considers necessary to offset any decrease in the value of shares in respect of which the dividend is paid or in the value of any other property caused by the payment of the dividend.

- (2) In any such transaction, the Commissioner may also reduce the amount of any deduction arising to the extent to which it represents the decrease in value of the shares or other property.
- (3) In this Section, “dividend stripping” includes an arrangement under which –
 - (a) a company, referred to as the “target company”, has accumulated or current-year profits, or both, represented by cash or other readily realisable assets;
 - (b) another company, referred to as the “acquiring company”, acquires the shares in the target company for an amount that reflects the profits of the target company;
 - (c) the disposal of the shares in the target company gives rise to a tax-free capital gain to the shareholders in the target company;
 - (d) after the acquiring company has acquired the shares in the target company, the target company pays a dividend to the acquiring company, which in the absence of Section 74(3)(b) would be exempt from tax in the hands of the target company; and
 - (e) after the dividend is declared, the acquiring company sells the shares for a loss.

77. Roll-Over Relief

- (1) Where a resident person, in this subsection referred to as the “transferor”, transfers a business asset, with or without any liability not in excess of the cost base of the asset, to a resident company other than an exempt organisation, in this subsection referred to as the “transferee”, in exchange for a share in the transferee and the transferor has a fifty per cent or greater interest in the voting power of the transferee immediately after the transfer –
 - (a) the transfer is not treated as a disposal of the asset by the transferor but is treated as the acquisition by the transferee of a business asset;
 - (b) the transferee’s cost base for the asset is equal to the transferor’s cost base for the asset at the time of transfer; and
 - (c) the cost base of a share received by the transferor in exchange for the asset is equal to the cost base of the asset transferred, less any liability assumed by the transferor in respect of the asset.

- (2) Where, as part of the liquidation of a resident company, in this subsection referred to as the “liquidated company”, a business asset is transferred to a shareholder being a resident company other than an exempt organisation, in this subsection referred to as the “transferee company”, and, immediately prior to the transfer, the transferee company held a fifty per cent or greater interest in the voting power of the liquidated company:
- (a) the transfer is not treated as a disposal of the asset by the liquidated company, but is treated as the acquisition of a business asset by the transferee company;
 - (b) the transferee’s cost base for the asset is equal to the liquidated company’s cost base for the asset at the time of transfer;
 - (c) the transfer of the asset is not a dividend; and
 - (d) no gain or loss is taken into account on the cancellation of the transferee’s shares in the liquidated company.
- (3) Where a resident company or a group of resident companies is reorganised without any significant change in the underlying ownership or control of the company or group, the Commissioner may –
- (a) permit any resident company involved in the reorganisation to treat the reorganisation as not giving rise to the disposal of any business asset or the realisation of any business debt, as the case may be; and
 - (b) determine the cost base of any business asset held, or business debt undertaken, by the resident company after the reorganisation in order to reflect the fact that no disposal or realisation is treated as having occurred.
- (4) For purposes of this section reorganisation means –
- (a) a transaction in which a company transfers its assets to another company that is controlled by the transferor or its shareholders following which the stock of the transferee is distributed; or
 - (b) a transaction in which a person whether for payment or not is allotted shares in or debentures of a company in respect of and in proportion to, or as nearly as may be in proportion to, their holdings of shares in the company and in any case which there is more than one class of shares and the rights attached to shares of any class are altered;
 - (c) a merger or amalgamation where all or substantially all the assets and liabilities of one or more transferor companies are transferred to a single transferee company, whereby the transferor company cease to exist by operation of law;

- (d) a transaction in which two or more companies transfer their assets and liabilities to a single newly established company;
- (e) corporate division; through which all or substantially all the assets of one company are transferred in exchange for shares to at least two or more newly established or pre-existing companies, except where the assets are already in the hands of a subsidiary;
- (5) For the avoidance of doubt, a sale of a share from one person to another does not constitute a re-organization for the purposes of this Act.

PART IX – INTERNATIONAL TAXATION

78. Interpretation of Part IX

In this Part,

- (a) “branch” means a place where a person carries on business, and includes:–
- (i) a place where a person is carrying on business through an agent, other than a general agent of independent status acting in the ordinary course of business as such;
- (ii) a place where a person has, is using, or is installing substantial equipment or substantial machinery *for ninety days or more*; [or]
- (iii) a place where a person is engaged in a construction, assembly, or installation project for ninety days or more, including a place where a person is conducting supervisory activities in relation to such a project; or [and]
- (iv) the furnishing of services, including consultancy services, by a person through employees or other personnel engaged by the person for such purpose, but only if activities of that nature continue for the same or a connected project for a period aggregating more than ninety days in any twelve- month period.
- (aa) “immovable property” includes a mining right, petroleum right, mining information, petroleum information, *any intangible asset which is a business asset or any part of the business*;
- (b) “management charge” means any payment made to any person, other than a payment of employment income, as consideration for any managerial services, however calculated.
- (c) “mining information”, “mining right”, “petroleum information”, and “petroleum

Inserted by
IT (Am) Act 2011

(iv), (aa) & (c)
Inserted by
IT (Am) Act 2015

Inserted by
IT (Am) Act 2018

right” have the meanings in section 89A.”

79. Source of Income

Income is derived from sources in Uganda to the extent to which it is:

(a) derived from the sale of goods –

(i) in the case of goods manufactured, grown, or mined by the seller, the goods were manufactured, grown, or mined in Uganda; or

*Substituted by
IT (Am) Act 2015*

(ii) in the case of goods purchased by the seller, the agreement for sale was made in Uganda, wherever such goods are to be delivered.

(i) derived by a resident person in carrying on a business except to the extent that it is attributable to a business carried on by the person through a branch outside Uganda;

(ii) derived by a non-resident person in carrying on a business through a branch in Uganda;

(b) derived by a resident person in carrying on a business as owner or charterer of a vehicle, ship, or aircraft, wherever such vehicle, ship, or aircraft may be operated;

(c) derived from any employment exercised or services rendered in Uganda.

(c) employment income or a fee for the provision of services –

*Substituted by
IT (Am) Act
2015*

(i) derived from employment or services exercised or rendered in Uganda;

(ii) paid by a resident person, other than as an expenditure of a business carried on by a person outside Uganda through a branch; or

(iii) paid by non-resident person as an expenditure of a business carried on by a person through a branch in Uganda;

(d) derived in respect of any employment exercised or services rendered under a contract with the Government of Uganda, wherever the employment is exercised or services are rendered;

*Repealed by
IT (Am) Act 2015*

(e) derived by a resident individual from any employment exercised or services rendered as a driver of a vehicle, or an officer or member of a crew of any vehicle, ship, or aircraft, wherever the vehicle, ship, or aircraft may be operated;

- (f) derived from the rental of immovable property located in Uganda;
- (g) derived from the disposal of an interest in immovable property located in Uganda or from the disposal of a share in a company the property of which consists directly or indirectly principally of an interest or interests in such immovable property, where the interest or share is a business asset;
- (ga) derived from the direct or indirect change of ownership by fifty percent or more of a person other than an individual, a government, a political subdivision of a government and a listed institution located in Uganda;
- Inserted by
IT (Am) Act
2018*
- (h) derived from the disposal of movable property, other than goods, under an agreement made in Uganda for the sale of the property, wherever the property is to be delivered;
- (i) an amount –
- (i) included in the business income of a taxpayer under Section 27(5) in respect of the disposal of a depreciable asset used in Uganda; or
- (ii) treated as income under Section 62, where the deduction was allowed for an expenditure, loss, or bad debt incurred in the production of income sourced in Uganda;
- (j) a royalty –
- (i) paid by a resident person, other than as an expenditure of a business carried on by the person outside Uganda through a branch;
- Substituted by
IT (Am) Act 2002
and IT (Am) Act 2011*
- (ii) paid by a non-resident person as an expenditure of a business carried on by the person through a branch in Uganda; or
- (iii) arising from the disposal of industrial or intellectual property used in Uganda.
- (k) interest where –
- (i) the debt obligation giving rise to the interest is secured by immovable property located, or movable property used, in Uganda;
- (ii) the payer is a resident person; or
- (iii) the borrowing relates to a business carried on in Uganda;
- (l) a dividend or director's fee paid by a resident company;
- (m) a pension or annuity where –

- (i) the pension or annuity is paid by the Government of Uganda or by a resident person; or
- (ii) the pension or annuity is paid in respect of an employment exercised or services rendered in Uganda;
- (n) a natural resource payment in respect of a natural resource taken from Uganda;
- (o) a foreign currency debt gain derived in relation to a business debt which has arisen in the course of carrying on a business in Uganda;
- (p) a contribution to a retirement fund made by a tax-exempt employer in respect of an employee whose employment is exercised in Uganda;
- (q) a management charge paid by a resident person; *or* Inserted by
IT (Am) Act 2015
- (r) taxable in Uganda under an international agreement; or
- (s) attributable to any other activity which occurs in Uganda, including an activity conducted through a branch in Uganda.

80. Foreign Employment Income

- (1) Foreign-source employment income derived by a resident individual is exempt from tax if the individual has paid foreign income tax in respect of the income.
- (2) A resident individual is treated as having paid foreign income tax on foreign-source employment income if tax has been withheld and paid to the revenue authority of the foreign country by the employer of the individual.

81. Foreign Tax Credit

- (1) A resident taxpayer is entitled to a credit, in this Section referred to as a “foreign tax credit”, for any foreign income tax paid by the taxpayer in respect of foreign-source income included in the gross income of the taxpayer.
- (2) The amount of the foreign tax credit of a taxpayer for a year of income shall not exceed the Ugandan income tax payable on the taxpayer’s foreign-source income for that year, *calculated* by applying the average rate of Ugandan income tax of the taxpayer for that year to the taxpayer’s net foreign-source income for that year.
- (3) The calculation of the foreign tax credit of a taxpayer for a year of income is made separately for foreign-source business income and other income derived from foreign sources by the taxpayer during the year.

Substituted
by IT (Am)
Act 2002

- (4) Foreign income tax paid by –
- (a) a partnership is treated as paid by the partners;
 - (b) a trustee is treated as paid by the beneficiary where the income on which foreign income tax has been paid is included in the gross income of the beneficiary under this Act; or
 - (c) a beneficiary is treated as paid by the trustee where the income on which foreign income tax has been paid is taxed to the trustee under this Act.
- (5) For the purposes of this Section,
- (a) “average rate of Ugandan income tax”, in relation to a taxpayer for a year of income, means the percentage that the Ugandan income tax, before the foreign tax credit, is of the chargeable income of the taxpayer for the year and, in the case of a taxpayer with both foreign-source business income and other income derived from foreign sources, the average rate of tax is to be calculated separately for both classes of income;
 - (b) “foreign income tax” includes a foreign withholding tax, but does not include a foreign tax designed to raise the level of the tax on the income so that the taxation by the country of residence is reduced; and
 - (c) “net foreign-source income” means the total foreign-source income included in the gross income of the taxpayer, less any deductions allowed to the taxpayer under this Act that –
 - (i) relate exclusively to the derivation of the foreign-source income; and
 - (ii) in the opinion of the Commissioner, may appropriately be related to the foreign-source income.

82. Taxation of Branch Profits

- (1) A tax shall be charged for each year of income and is imposed on every non-resident company carrying on business in Uganda through a branch which has repatriated income for the year of income.
- (2) The tax payable by a non-resident company under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the repatriated income of the branch of the non-resident company for the year of income.

- (3) The repatriated income of a branch for a year of income is calculated according to the following formula –

$$A + (B - C) - D$$

Where –

- A** is the total cost base of assets, net of liabilities, of the branch at the commencement of the year of income;
- B** is the net profit of the branch for the year of income calculated in accordance with generally accepted accounting principles;
- C** is the Ugandan tax payable on the chargeable income of the branch for the year of income; and
- D** is the total cost base of assets, net of liabilities, of the branch at the end of the year of income.
- (4) In calculating the repatriated income of a branch, the total cost base of assets at the end of a year of income is the total cost base of assets at the commencement of the next year of income.
- (5) The tax imposed under this Section is in addition to any tax imposed by this Act on the chargeable income of the branch *under section 4, but is otherwise treated for all purposes of this Act as a tax on chargeable income.*

*Inserted by
IT (Am) Act 2002*

83. Tax on International Payments

- (1) Subject to this Act, a tax is imposed on every non-resident person who derives any dividend, interest, royalty, *rent*, natural resource payment, or management charge from sources in Uganda.
- Inserted by
IT (Am) Act 2002*
- (2) The tax payable by a non-resident person under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the gross amount of the dividend, interest, royalty, *rent*, natural resource payment, or management charge derived by a non-resident person.
- Substituted by
IT (Am) Act 2016*
- (3) Notwithstanding Section 79(1), a dividend derived by a non-resident person is only treated as income derived from sources in Uganda for the purposes of this Section to the extent to which the dividend is paid out of profits sourced in Uganda.

- (4) For the purposes of subsection (3), where a resident company has profits sourced both within and outside Uganda, the company is treated as having paid a dividend out of the profits sourced in Uganda first.
- (5) Interest paid by a resident company in respect of debentures is exempt from tax under this Act where the following conditions are satisfied –
- (a) the debentures were issued by the company outside Uganda for the purpose of raising a loan outside Uganda;
 - (b) the debentures were *widely* issued for the purpose of raising funds for use by the company in a business carried on in Uganda or *the interest is paid to a bank or a financial institution of a public character; and*
 - (c) the interest is paid outside Uganda.
- (6) Subsection (1) does not apply to an amount attributable to the activities of a branch of the non-resident in Uganda and such amount is subject to the operation of Section 17.

*Substituted by
IT (Am) Act 2002
& IT (Am) Act 2006*

*Inserted by
IT (Am) Act 2006*

*Inserted by
IT (Am) Act
2002*

84. Tax on payments to Non-Resident Public Entertainers or Sports Persons

- (1) Subject to this Act, a tax is imposed on every non-resident entertainer, sports person, or theatrical, musical, or other group of non-resident entertainers or sports persons who derive income from any performance in Uganda.
- (2) The tax payable by a non-resident person under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the gross amount of –
- (a) remuneration derived by a non-resident public entertainer or sports person; or
 - (b) receipts derived by any theatrical, musical, or other group of non-resident public entertainers or sports persons.
- (3) Tax is imposed under this Section on any group regardless of whether or not the performance is conducted for the joint account of all or some members of the group.
- (4) Every member of a group shall be jointly and severally liable for payment of the tax imposed under this Section and, subject to Section 87(1)(c) , shall remit *to the Commissioner* the tax due before leaving Uganda.

*Inserted by
IT (Am) Act 2002*

85. Tax on Payments to Non-Resident Contractors or Professionals

- (1) Subject to this Act, a tax is imposed on every non-resident person deriving income under a Ugandan-source services contract.

- (2) The tax payable by a non-resident person under this Section is calculated by applying the rate prescribed in Part IV of the Third Schedule to this Act to the gross amount of any payment to a non-resident under a Ugandan- source services contract.
- (3) Subsection (1) does not apply to a royalty or management charge charged to tax under Section 83.
- (4) In this Section, “Ugandan-source services contract” means a contract, other than an employment contract, under which –
- (a) the principal purpose of the contract is the performance of services which gives rise to income sourced in Uganda; and
 - (b) any goods supplied are only incidental to that purpose.

86. Taxation of Non-Residents providing Shipping, Air Transport or Telecommunications Services in Uganda

- (1) Subject to this Act, a tax is imposed on every non-resident person carrying on the business of ship operator, charterer, or air transport operator who derives income from the carriage of passengers who embark, or cargo or mail which is embarked in Uganda *and on a road transport operator who derives income from the carriage of cargo or mail which is embarked in Uganda.* Inserted by
IT (Am) Act 2002
- (2) The tax payable by a non-resident person under subsection (1) is calculated by applying the rate of tax prescribed in Part VII of the Third Schedule to this Act to the gross amount derived by the person from the carriage *and is treated for all purposes of the Act as a tax on chargeable income.* Inserted by
IT (Am) Act 2002
- (3) Subsection (1) does not apply to any income derived from the carriage of passengers who embark, or cargo or mail which is embarked, solely as a result of trans-shipment.
- (4) Where a non-resident person carries on the business of transmitting messages by cable, radio, optical fibre, or satellite communication, or *the business of providing internet connectivity services*, the tax payable by the person shall be five per cent of the gross amount derived by the person in respect of – Inserted by IT (Am) Act 2006 and substituted by IT
(Am) Act 1 2008 & IT (Am) Act 2011
- (a) the transmission of messages by apparatus established in Uganda;
 - (b) the provision of direct-to-home pay services to subscribers in Uganda; or
 - (c) *the provision of internet connectivity services to subscribers in Uganda.*

87. General Provisions relating to Taxes imposed under Sections 83, 84, 85 and 86

- (1) The tax imposed on a non-resident person under Sections 83, 84, 85, 86(1) and 86(4) is a final tax on the income on which the tax has been imposed and –
- (a) *that* income is not included in the gross income of the non-resident person who *derives* the income;
 - (b) no deduction is allowed for any expenditure or losses incurred by the non-resident person in deriving *that* income; and
 - (c) the liability of the non-resident person is satisfied if the tax payable has been withheld by a withholding agent under Section 120 and paid to the Commissioner under Section 123.
- (2) In this Section, “withholding agent” has the meaning in Section 115.

*Substituted by
IT (Am) Act 1 2008*

88. International Agreements

- (1) An international agreement entered into between the Government of Uganda and the government of a foreign country or foreign countries shall have effect as if the agreement was contained in this Act.
- (2) To the extent that the terms of an international agreement to which Uganda is a party are inconsistent with the provisions of this Act, apart from subsection (5) of this Section and Part X which deals with tax avoidance, *or any other law of Uganda dealing with matters covered by this agreement*, the terms of the international agreement prevail over the provisions of this Act *and any other law of Uganda dealing with matters covered by this agreement*.
- (3) Where an international agreement provides for reciprocal assistance in the collection of taxes and the Commissioner has received a request from the competent authority of another country pursuant to that agreement for the collection from any person in Uganda of an amount due by that person under the income tax laws of that other country, the Commissioner may, by notice in writing, require the person to pay the amount to the Commissioner by the date specified in the notice for transmission to the competent authority of that other country.
- (4) If a person fails to comply with a notice under subsection (3), the amount in question may be recovered for transmission to the competent authority of that other country as if it were tax payable by the person under this Act.
- (5) *Except for a public listed company*, where an international agreement *concluded by the Government of Uganda with another contracting state* provides that income derived *by a*

*Substituted
by IT (Am)
Act 2014*

*Substituted by
IT (Am) Act 2016*

person resident in such other contracting state from sources in Uganda is exempt from Ugandan tax or *is subject to a reduction in the rate of*, [*the application of the treaty results in a reduction in*] Ugandan tax, the benefit of that exemption or reduction **shall not be** [is not] available to any person who – [for the purposes of the agreement, is a resident of the other contracting state where fifty per cent or more of the underlying ownership of that person is held by an individual or individuals who are not residents of that other Contracting state for the purposes of the agreement]

- (a) *receives the income in a capacity which is other than that of a beneficial owner, within the meaning accorded to that term by the relevant international agreement, and who does not have full and unrestricted ability to enjoy that income and to determine its future uses; and*
- (b) *does not possess economic substance in the country of residence.*

(6) In this Section, “international agreement” means –

- (a) an agreement with a foreign government providing for the relief of international double taxation and the prevention of fiscal evasion; or
- (b) a bilateral or multilateral agreement with a foreign government or foreign governments or foreign organisation providing for administrative assistance in tax matters. [an agreement with a foreign government providing for reciprocal administrative assistance in the enforcement of tax liabilities]
- (c) the Inter-Governmental Agreement on the East African Crude Oil Pipe Line.

Substituted by IT (Am) Act 2014

Inserted by IT (Am) Act 2018

89. Thin Capitalisation

89 Substituted by IT (Am) Act 2015 & Repealed by IT (Am) Act 2018

- (1) Subject to subsection (2), where a foreign-controlled resident company, other than a financial institution, has a debt-to-equity ratio in excess of 1.5 to 1 at any time during a year of income, a deduction is disallowed for the interest paid by the company during that year on that part of the debt that exceeds the 1.5 to 1 ratio for the period the ratio was exceeded.
- (2) If the debt-to-equity ratio of a foreign-controlled resident company exceeds 1.5 to 1 for a year of income, subsection (1) does not apply if, at all times during the year, the amount of the debt of the company does not exceed the arm’s length debt amount.
- (3) This section applies to a non-resident company with a branch in Uganda on the basis of the following –
 - (a) the branch is treated as a foreign-controlled resident company; and

- (b) the debt-to-equity ratio of the branch is computed by reference to:
- (i) the debt obligations of the non-resident company attributable to the branch; and
 - (ii) the equity of the non-resident company attributable to the operations of the company conducted through the branch.

(4) For purposes of this section –

“arm’s length debt amount”, in relation to a foreign controlled resident company, means the amount of debt that a financial institution that is not related to the company would be prepared to lend to the company having regard to all the circumstances of the company;

“debt”, in relation to a foreign-controlled resident company, means the greatest amount, at any time during a year of income, of the debt obligations of the company on which interest is payable as determined according to International Financial Reporting Standards;

“debt obligation” means an obligation to make a repayment of money to another person, including obligations arising under promissory notes, bills of exchange, and bonds, but not including accounts payable or a debt obligation on which no interest is payable;

“equity”, in relation to a foreign-controlled resident company, means the greatest amount, at any time during a year of income, of the equity of the company as determined according to International Financial Reporting Standards and includes a debt obligation on which no interest is payable; and

“foreign-controlled resident company” means a resident company in which more than fifty per cent of the underlying ownership or control of the company is held by a non-resident person either alone or together with an associate or associates.

- (1) Where a foreign-controlled resident company which is not a financial institution has a foreign debt-to-foreign equity ratio in excess of 1 [2] to 1 at any time during a year of income, a deduction is disallowed for the interest paid by the company during that year on that part of the debt which exceeds the 1 [2] to 1 ratio.

(2) In this Section,

- (a) “foreign-controlled resident company” means a resident company in which fifty per cent or more of the underlying ownership or control of the company is held by a non-resident person, in this Section referred to as the “foreign controller”, either alone or together with an associate or associates;

- (b) “foreign debt”, in relation to a foreign-controlled resident company, means the greatest amount, at any time during a year of income, of the sum of –
- (i) the balance outstanding at that time on any debt obligation owed by the foreign-controlled resident company to a foreign controller or non-resident associate of the foreign controller on which interest is payable which interest is deductible to the foreign-controlled resident company and is not included in the gross income of the foreign controller or associate; and
 - (ii) the balance outstanding at that time on any debt obligation owed by the foreign-controlled resident company to a person other than the foreign controller or an associate of the foreign controller where that person has a balance outstanding of a similar amount on a debt obligation owed by the person to the foreign controller or a non-resident associate of the foreign controller; and
- (c) “foreign equity”, in relation to a foreign-controlled resident company and for a year of income, means the sum of the following amounts –
- (i) the paid-up value of all shares in the company owned by the foreign controller or a non-resident associate of the foreign controller at the beginning of the year of income;
 - (ii) so much of the amount standing to the credit of the share premium account of the company at the beginning of the year of income as the foreign controller or a non-resident associate would be entitled if the company were wound up at that time; and
 - (iii) so much of the accumulated profits and asset revaluation reserves of the company at the beginning of the year of income as the foreign controller or a non-resident associate of the foreign controller would be entitled if the company were wound up at that time;
- reduced by the sum of –
- (iv) the balance outstanding at the beginning of the year of income on any debt obligation owed to the foreign-controlled resident company by the foreign controller or a non-resident associate of the foreign controller; and
 - (v) where the foreign-controlled resident company has accumulated losses at the beginning of the year of income, the amount by which the return of capital to the foreign controller or non-resident associate of the foreign controller would be reduced by virtue of the losses if the company were wound up at that time.

PART IX A – SPECIAL PROVISIONS FOR THE TAXATION OF PETROLEUM OPERATIONS

*Part IXA inserted by
IT (Am) Act 2 2008 W.E.F 1/7/1997*

89A. Interpretation

(1) In this Part, unless the context otherwise requires –

*Ss. 89A – 89G
Substituted by
IT (Am) Act 2015
Ss. 89G – 89GG
Inserted by
IT (Am) Act 2015*

“commercial production” means –

- (a) for mining operations, the first period of thirty (30) consecutive days during which the average level of production of the twenty five (25) highest production days in the thirty-day period reaches a production level deemed to be commercial as determined by the Minister responsible for mining operations;
- (b) for petroleum operations, the production of crude oil or natural gas, or both, and delivery of the crude oil or natural gas at the delivery point under a program of regular production and sale.

“contract area” means [an exploration area which is a subject of a petroleum agreement, or a development area, as the case may be] the area described and shown in a petroleum agreement on the effective date of the agreement; and where any part of the area is relinquished under the petroleum agreement, the whole or any part of such area which at any particular time remains subject to the petroleum agreement;

*Substituted
by IT (Am 2)
Act 2017
Wef 1/7/2015*

“contractor” means a person supplying services or goods other than as an employee, to the following –

- (a) a licensee in respect of mining operations undertaken by the licensee;
- (b) a licensee in respect of petroleum operations undertaken by the licensee;”.

“cost oil” means a licensee’s entitlement to production as cost recovery under a petroleum agreement;

*Inserted by
IT (Am 2) Act
2017 wef
1/7/2015*

“delivery point” means the point at which petroleum passes through the intake valve of the pipeline, vessel, vehicle or craft at a terminal or refinery in Uganda;

“farm-out agreement” is an agreement to which section 89GE applies;

“gross income of a licensee” includes cost oil, licensee's share of profit oil and any credits earned by the licensee from petroleum operations;

“licence area” means the area that is the subject of a mining right;

“licensee” means a person who has been granted a mining right or a person with whom the Government has entered into a petroleum agreement as defined in the *Petroleum (Exploration, Development and Production) Act, 2013* or a person licensed under the *Petroleum (Refining, Conversion, Transmission and Midstream) Act, 2013*;

“Mining Act” means the Mining Act, 2003;

“mining exploration expenditure” means expenditure incurred by a licensee in undertaking mining exploration operations, and includes the following –

- (a) expenditure incurred in acquiring –
 - (i) an interest in a mining exploration right from the Government or under a farm-out agreement; or
 - (ii) Mining exploration information from the Government or under a farm-out agreement;
- (b) Social infrastructure expenditure incurred in accordance with a mining exploration right;
- (c) expenditure incurred to acquire a depreciable asset that is first used in mining exploration operations;

“mining extraction expenditure” means capital expenditure incurred by a licensee in undertaking operations authorised under a mining lease, other than expenditure incurred to acquire a depreciable asset, and includes the following –

- (a) expenditure whenever incurred in acquiring –
 - (i) an interest in a mining right, other than an interest referred to in paragraph (a)(i) of the definition of “mining exploration expenditure”; or
 - (ii) mining information, other than information referred to in paragraph (a)(ii) of the definition of “mining exploration expenditure”;
- (b) Social infrastructure expenditure incurred in accordance with a mining lease;

“mining exploration information” means information relating to the search for minerals under a mining exploration right;

“mining exploration operations” means authorised operations under a mining exploration right;

“mining exploration right” means an exploration or retention licence granted under

the Mining Act;

“mining extraction operations” means authorised operations under a mining lease;

“mining exploration right” means a prospecting, exploration, or retention licence granted under the Mining Act;

*Substituted by
IT (Am) Act 2018*

“mining information” means information relating to mining operations;

“mining operations” means authorised operations under a mining right;

“mining revenues” means signature and other bonuses, surface rentals, royalties, and any other duties or fees payable to the Government under the Mining Act or a mining right granted under that Act;

“mining right” means a mining exploration right, or a mining lease;

“non-resident associate”, in relation to a licensee, means an associate of the licensee that is a non-resident person;

“non-resident contractor” means a contractor that is not a resident person;

“participation dividend” in relation to a resident licensee, means a dividend paid by the licensee to a non-resident company that has a 10% or greater voting interest in the voting power of the licensee;

“petroleum agreement”, means an agreement entered into by the Government of Uganda with another person in accordance with the Petroleum (Exploration, Development and Production) Act, 2013, or the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act 2013;

“petroleum development expenditure” means expenditure incurred by a licensee in undertaking [exploration] operations authorised under a petroleum production [rights] license;

*Substituted by IT (Am 2) Act 2016
Wef 1/7/2015*

“petroleum development operations” means authorised operations under a petroleum production licence;

“petroleum exploration expenditure” means expenditure incurred by a licensee in undertaking exploration operations authorized under a petroleum exploration right;

“petroleum exploration information” means information relating to the search for petroleum under a petroleum exploration right;

*Repealed by
IT (Am) Act 2016*

“petroleum exploration operations” means an authorised operation under a petroleum exploration right;

*Repealed by
IT (Am) Act 2016*

“petroleum exploration right” means a reconnaissance permit or petroleum exploration licence;

*Repealed by
IT (Am) Act 2018*

“petroleum operation” means a petroleum activity as defined in the Petroleum (Exploration, Development and Production) Act;

“petroleum revenues” has the meaning assigned to it in section 3 of the Public Finance Management Act, 2015;

“petroleum right” means a reconnaissance permit, petroleum exploration right, or a petroleum production licence;

“prescribed licensee” means –

- (a) a person who has been granted a mining right and, in respect of whom, the Commissioner has notified in writing to be a prescribed licensee; or
- (b) a person with whom the Government has entered into a petroleum agreement.

“resident licensee” means a licensee that is a resident company;

“service fee” includes an amount treated as a royalty in section 2(mmm)(i)(E);

“social infrastructure expenditure” means capital expenditure that a licensee is required to incur under a mining right or petroleum agreement on the construction of a public school, public hospital, public road, or similar social infrastructure.

- (2) Unless the context otherwise requires, any term that is not defined in this Act but is defined in the Mining Act, 2003 or the Petroleum (Exploration, Development and Production) Act, 2013 as the case may be, has the same meaning as in the Mining Act or Petroleum (Exploration, Development and Production) Act, 2013.
- (3) If more than one person has signed a petroleum agreement, each person is treated as a licensee for the purposes of this Part.
- (4) An amount is not treated as “mining exploration expenditure”, “mining extraction expenditure”, “petroleum exploration expenditure”, or “petroleum development expenditure” to the extent that the amount is not allowed as a deduction under section 22(3) or 23.

*Mining Operations***89B. Taxation of Mining Licenses**

- (1) This Act applies to a licensee in relation to mining operations subject to the modifications in this Part.
- (2) Where there is any inconsistency in the taxation of a licensee referred to in subsection (1), between this Part, other parts of this Act and any agreement, the provisions of this Part shall prevail.
- (3) The rate of income tax applicable to a licensee in respect of mining operations is the rate specified under paragraph 1 of Part IX of the Third Schedule.

89C. Limitations on Deductions relating to Mining Operations

- (1) Subject to subsection (5), an amount that a licensee may deduct under this Act in relation to mining operations undertaken by the licensee in a licence area in a year of income shall be allowed as a deduction only against the gross income derived by the licensee from the operations in the licence area for that year.
- (2) If an amount allowed as a deduction relates partly to mining operations in a licence area and partly to mining operations in another licence area or to some other activity, the deduction shall be apportioned accordingly.
- (3) If, in any year of income, the total deductions of a licensee in relation to mining operations undertaken in a licence area exceeds the total gross income arising from those operations in the licence area, the excess is carried forward to the following year of income and shall be deducted in that year against gross income arising from the mining operations in the licence area, until the excess is fully deducted or the mining operations in the licence area cease.
- (4) If a licensee has a loss carried forward for a licence area under subsection (3) for more than one year of income, the loss of the earliest year shall be allowed as a first deduction.
- (5) In this section, the licence area for a mining lease includes the area of a mining exploration right provided the licence area for the mining lease is wholly within the area covered by the mining exploration right.

89D. Mining Exploration Expenditure

- (1) If the cost of acquiring a depreciable asset is treated as mining exploration expenditure, section 27 applies to the asset on the following basis –

- (a) the asset is treated as belonging to a separate pool of depreciable assets; and
 - (b) the depreciation rate applicable to the pool is 100%.
- (2) If the cost of acquiring an intangible asset is treated as mining exploration expenditure, section 31 applies to the asset on the basis that the useful life of the asset is one year.
- (3) A licensee shall be allowed a deduction for mining exploration expenditure to which subsection (1) or (2) do not apply in the year of income in which the expenditure is incurred.

89E. Mining Extraction Expenditure

- (1) Subject to subsection (4), if the cost of acquiring an intangible asset is mining extraction expenditure, the useful life of the asset is the lesser of:–
- (a) the expected life of the mining extraction operations to which the asset relates; or
 - (b) six years.
- (2) Subject to subsection (4), a licensee shall be allowed a deduction on a straight line basis for mining extraction expenditure to which subsection (1) does not apply over the lesser of –
- (a) the expected life of the mining extraction operations to which the expenditure relates; or
 - (b) six years.
- (3) Subject to subsection (5), if a depreciable asset for use in mining extraction operations is acquired or constructed by a licensee before the commencement of commercial production, section 27 applies to the asset as if it was acquired or constructed at the time of commencement of commercial production.
- (4) Subject to subsection (5), if mining extraction expenditure is incurred before the commencement of commercial production, subsection (2) or section 31, as the case may be, applies to the expenditure as if it was incurred at the time of commencement of the commercial production.
- (5) The amount of a deduction for a depreciable asset referred to in subsection (3) or a mining extraction expenditure referred to in subsection (4) for the year of income in which the commencement of commercial production occurs is computed according to the following formula –

A x B/C

Where –

- A** is the amount of the cost of the asset or the amount of the expenditure;
- B** is the number of days in the period beginning on the date of commencement of commercial production and ending on the last day of the year of income in which commercial production commenced; and
- C** is the number of days in the year of income in which commercial production commenced.

- (6) If a licensee disposes of an interest in a mining right (other than under a farm-out agreement), any gain arising on the disposal shall be reduced by any mining extraction expenditure incurred by the licensee to which subsection (2) applies that has not been deducted by the licensee at the time of the disposal.

89F. Rehabilitation Expenditure

- (1) A contribution made by a licensee to a rehabilitation fund in accordance with an approved rehabilitation plan in relation to mining operations shall be allowed as a deduction in the year of income in which the contribution was made.
- (2) An expenditure incurred by a licensee in carrying out work required by an approved rehabilitation plan in respect of the licensee's mining operations shall be allowed as a deduction in the year of income in which the expenditure is incurred provided that the work is not paid for, directly or indirectly, from money made available out of the licensee's rehabilitation fund for the mining operations.
- (3) An amount accumulated in a rehabilitation fund, or an amount withdrawn from a rehabilitation fund to meet expenditure incurred under an approved rehabilitation plan, shall be exempt income.
- (4) The following amounts shall be included in the gross income of a licensee: –
 - (a) an amount withdrawn from a rehabilitation fund and returned to the licensee;
 - (b) any surplus in a rehabilitation fund of a licensee at the time of completion of rehabilitation that is returned to the licensee.
- (5) For purposes of this section –

“approved rehabilitation plan” means a plan for rehabilitation of a mine site

approved by the Minister responsible for mining operations; and

“rehabilitation fund” means a fund or account required to be established under a mining right to provide for the future payment of remedial work to the licence area covered by the mining right and that is managed jointly by the licensee and the Minister responsible for mining operations.

Petroleum Operations

89G. Taxation of Petroleum Licensees

- (1) This Act applies to a licensee in relation to a petroleum operation subject to the modifications in this Part.
- (2) Where there is any inconsistency in the taxation of a licensee referred to in clause (1) between this Part, other parts of this Act, and any petroleum agreement, the provisions of this Part shall prevail.
- (3) The rate of income tax applicable to a licensee in relation to [a licensee in relation to] a petroleum operation is the rate specified under paragraph 2 of Part IX of the Third Schedule.
*Repealed by
IT (Am) Act 2018*
- (4) If a licensee has a loss carried forward for a contract area under subsection (3) for more than one year of income, the loss of the earliest year shall be allowed as a first deduction.
- (5) In this section, a contract area that is a development area includes an exploration area provided the development area is wholly within the exploration area.

89GA. Limitations of Deductions relating to Petroleum Operations

- (1) An amount that a licensee may deduct under this Act in relation to petroleum operations undertaken by a licensee in a contract area in a year of income shall [be allowed as a deduction only against the gross income] *not exceed the cost oil* derived by the licensee from *those* operations in the contract area for that year.
*89GA Substituted by IT (Am 2)
Act 2017 Wef 1/7/2015*
- (2) Where an amount allowed as a deduction relates partly to petroleum operations in a contract area and partly to petroleum operations in another contract area or to some other activity, the deduction shall be apportioned accordingly.
- (2) Where, in any year of income, the total deductions of a licensee in relation to petroleum operations undertaken in a contract area *exceed the cost oil for that year of income* [total gross income] arising from those operations in the contract area, the excess shall be carried forward to the *next* following year of income and *is deductible for*

that year of income against the cost oil for that year of income [shall be deducted in that year against gross income] arising from the petroleum operations in the contract area, until the excess is fully deducted or the petroleum operations in the contract area cease.

- (3) If a licensee has a loss carried forward *from* a contract area under *subsection (2)* for more than one year of income, the loss of the earliest year shall be allowed as a first deduction.
- (4) In this *section*, a contract area that is a development area includes an exploration area provided the development area is wholly within the exploration area.
- (5) In case of a licensee granted a petroleum exploration license after 31st December 2015, the allowable deductions shall be subject to the limitations on deductions specified in the Production Sharing Agreement.

89GB. Petroleum Exploration Expenditure

- (1) If the cost of acquiring a depreciable asset is treated as petroleum exploration expenditure, section 27 applies to the asset on the following basis –
 - (a) the asset is treated as belonging to a separate pool of depreciable assets; and
 - (b) the depreciation rate applicable to the pool is 100%.
- (2) If the cost of acquiring an intangible asset is treated as petroleum exploration expenditure, section 31 applies to the asset on the basis that the intangible asset is amortised at the same rate as the assets of the petroleum exploration.
- (3) A licensee shall be allowed a deduction for petroleum exploration expenditure to which subsection (1) and (2) do not apply in the year of income in which the expenditure is incurred.

89GC. Petroleum Development Expenditure

- (1) Subject to subsection (4), if the cost of acquiring an intangible asset is petroleum development expenditure, the useful life of the asset is the lesser of –
 - (a) the expected life of the petroleum development operations to which the asset relates; or
 - (b) six years.
- (2) Subject to subsection (4), a licensee shall be allowed a deduction on a straight-line basis for petroleum development expenditure to which subsection (1) does not apply over the

lesser of –

- (a) the expected life of the petroleum development operations to which the expenditure relates; or
 - (b) six years.
- (3) Subject to subsection (5), if a depreciable asset for use in petroleum development operations is acquired or constructed by a licensee before the commencement of commercial production, section 27 shall apply to the asset as if it was acquired or constructed at the time of commencement of the commercial production.
- (4) Subject to subsection (5), if petroleum development expenditure is incurred before the commencement of commercial production, subsection (2) or section 27, as the case may be, shall apply to the expenditure as if it was incurred at the time of commencement of the commercial production.
- (5) The amount of a deduction for a depreciable asset referred to in subsection (3) or petroleum development expenditure referred to in subsection (4) for the year of income in which the commencement of commercial production occurs shall be computed according to the following formula –

$$A \times B / C$$

Where

- A** is the amount of the cost of the asset or the amount of the expenditure;
 - B** is the number of days in the period beginning on the date of commencement of commercial production and ending on the last day of the year of income in which commercial production commenced; and
 - C** is the number of days in the year of income in which the commercial production commenced.
- (6) In this section, “commencement of commercial production” means the first day of the period of thirty consecutive days during which production is not less than the level of regular production delivered for sale as determined by Government as part of the approval of, or amendment to a development plan, averaged over not less than twenty five days in the period.

89GD. Decommissioning Expenditure

- (1) A contribution made by a licensee to a decommissioning fund in accordance with an

approved decommissioning plan in relation to petroleum operations shall be allowed as a deduction in the year of income in which the contribution was made.

- (2) An expenditure incurred by a licensee in carrying out work required by an approved decommissioning plan in respect of the licensee's petroleum operations shall be allowed as a deduction in the year of income in which the expenditure is incurred provided that the work is not paid for, directly or indirectly, from money made available out of the licensee's decommissioning fund for the petroleum operations.
- (3) An amount accumulated in a decommissioning fund, or an amount withdrawn from a decommissioning fund to meet expenditure incurred under an approved decommissioning plan, shall be exempt income.
- (4) The following amounts are included in the gross income of a licensee –
 - (a) an amount withdrawn from a decommissioning fund and returned to the licensee;
 - (b) any surplus in a decommissioning fund of a licensee at the time of completion of decommissioning that is returned to the licensee.

*Repealed by
IT (Am) Act 2016*

- (5) For purposes of this section –

“approved decommissioning plan” means a decommissioning plan approved under the Petroleum (Exploration, Development and Production) Act; and

“decommissioning fund” means a decommissioning fund established under an approved decommissioning plan.

Common Rules applicable to Mining and Petroleum Operations

89GE. Farm-Outs

- (1) This section shall apply where the following conditions are satisfied–
 - (a) a licensee (referred to as the “transferor”) has entered into an agreement (referred to as a “farm-out agreement”) with a person (referred to as the “transferee”) for the transfer of *the whole or* part of the interest of the transferor in a mining right or petroleum agreement;
 - (b) the consideration given by the transferee for the transferred interest wholly or partly includes the transferee undertaking some or all of the work commitments of the transferor in respect of the part of the interest retained by the transferor.

*Substituted by
IT (Am) Act 2018*

- (2) If this section applies –
- (a) the value of any work undertaken by the transferee in relation to the part of the interest retained by the transferor shall be included in –
 - (i) the consideration received by the transferor for the transferred interest;
or
 - (ii) the gross income of the transferor; and
 - (b) the following applies to any amount of money received or receivable by the transferor for the transferred interest –
 - (i) section 62 applies to the amount of money on the basis that it is a recoupment by the transferor of any deductions allowed for expenditure incurred by the transferor in respect of the transferred interest;
 - (ii) if the amount of money exceeds the amount of deducted expenditure to which section 62 applies, the excess shall be treated as consideration received for the transferred interest.

89GF. Indirect Transfers of Interest

- (1) If there is a change in the underlying ownership of a licensee, the licensee shall immediately notify the Commissioner, in writing, of the change.
- (2) If the person disposing of the interest to which a notice under subsection (1) relates is a non-resident person, the licensee shall be liable, as agent for the non-resident person, for any tax payable under this Act by the non-resident person in respect of the disposal.
- (3) The interest referred to in subsection (2) is a business asset for the purposes of this Act.

89GG. Taxation of Contractors

- (1) Subject to subsection (3), a non-resident contractor who derives a fee for the provision of services (referred to as a “service fee”) to a licensee or licensee in respect of mining or petroleum operations is liable to pay non-resident contractor tax at the rate prescribed in Part IX of the Third schedule.
- (2) The tax payable under subsection (1) shall be computed by applying the rate prescribed in Part IX of the Third Schedule to the gross amount of the service fee.

- (3) A licensee paying a service fee to a non-resident contractor that is subject to non-resident contractor tax shall withhold tax on the gross amount paid at the rate specified in subsection (1).
- (4) A licensee to whom subsection (3) applies shall withhold tax at the earlier of –
 - (a) at the time the licensee credits the service fee to the account of the non-resident contractor; or
 - (b) at the time that the fee is actually paid.
- (5) A non-resident contractor tax imposed under this section shall be a final tax on the service fee and the fee shall not be included in the gross income of the contractor.
- (6) Sections 123 – 128 of the Act and the Tax Procedures Code Act apply to a non-resident contractor on the basis that –
 - (a) the tax is a tax withheld under Part XIII;
 - (b) the contractor is a payee; and
 - (c) the licensee is a withholding agent.
- (7) This section shall apply as if the associate is a non- resident contractor providing services to the licensee if the following conditions are satisfied:–
 - (a) a non-resident contractor provides services to a licensee;
 - (b) the service fee is paid to the contractor by a non- resident associate of the licensee;
 - (c) the fee is recharged by the associate to the licensee.
- (8) If a non-resident contractor provides services for the benefit of a licensee and the fee for the services is paid to the non-resident contractor by a non-resident associate of the licensee, this section applies to any recharge of the fee by the associate to the licensee as if the associate provided the services to the licensee.

89H. Withholding Tax

- (1) The tax payable for the purposes of Section 83(3) applicable to a participation dividend paid by a resident licensee to a company is calculated by applying the rate prescribed in Part IXA of the Third Schedule to this Act.

*Substituted by
IT (Am) Act 2015*

- (2) The tax payable for the purposes of Section 85(2) by a non-resident subcontractor deriving income under a Uganda-source services contract where the services are provided to a contractor and directly related to petroleum operations under a petroleum agreement is calculated by applying the rate specified in part IXB of the Third Schedule to this Act.
- Repealed by
IT (Am) Act 2015*
- (3) Section 85 applies to an amount treated as a royalty in section 2(nnn)(i)(E), if it is paid by a contractor to a non-resident subcontractor in respect of the use of property in Uganda.
- (4) A licensee is treated as a designated person for the purposes of Section 119 in respect of payments made to a resident contractor.
- Substituted by
IT (Am) Act 2015*
- (5) Section 119 applies to an amount treated as a royalty in section 2(mmm)(i)(E), if it is paid by a licensee to any contractor in Uganda in respect of the use of property in Uganda.
- (6) For the purposes of this section, “resident contractor” means a contractor that is a resident person.
- Inserted by
IT (Am) Act 2015*

89I. Tax Accounting Principles

*Sections 89I – 89Q Inserted by IT (Am) Act 2009 and
Substituted by IT (Am) Act 2010 W.E.F 1/7/97*

- (1) A licensee shall account on an accrual basis.
- (2) Except as may be otherwise agreed in writing between the Government and a licensee, all transactions shall be accounted for at arm’s-length prices, and a licensee shall disclose all non-arm’s-length transactions in a return for a specified period if required to do so by the Commissioner.
- (3) A prescribed licensee shall, for purposes of taxation –
- Substituted by
IT (Am) Act 2015*
- (a) maintain accounts for a contract area in Uganda Shillings and in United States Dollars, and in the case of any conflict, the accounts maintained in United States Dollars shall prevail; and
- (b) use the exchange rates prescribed for conversion of currencies as follows –
- (i) the Government or a prescribed licensee shall not experience an exchange gain or loss at the expense of, or to the benefit of, the other; and any gain or loss resulting from the exchange of currency will be credited or charged to the accounts;
- (ii) amounts received and costs and expenditures made in Uganda shillings, United States Dollars or any other currency shall be converted into Uganda Shillings or United States Dollars, as the case may be, on the basis of the

average of the buying and selling exchange rates between the currencies in question as published by the Bank of Uganda, prevailing on the last business day of the calendar month preceding the calendar month in which the amounts are received, and costs and expenditures are paid.

- (iii) in the event of an increase or decrease, one time or accumulative, of ten per cent (10%) or more in the rates of exchange between the Ugandan Shilling, the United States Dollar or the currency in question during any given calendar month, the following rates will be used –
 - (aa) for the period from the first of the calendar month to the day when the increase or decrease is first reached, the average of the official buying and selling exchange rates between the United States Dollar, the Uganda Shilling or the currency in question as issued on the last day of the previous calendar month.
 - (ab) for the period from the day on which the increase or decrease is first reached to the end of the calendar month, the average of the official buying and selling exchange rates between the United States Dollar, the Uganda Shilling or the currency in question as issued on the last day on which the increase or decrease is reached.

- (4) A prescribed licensee shall maintain a record of the exchange rates used in converting Uganda Shillings, United States Dollars or any other currency.

89J. Allocation of Costs and Expenses

- (1) Costs and expenses incurred by a contractor in respect of activities which would only in part qualify as contract expenses shall be allocated to the books, accounts, records and reports maintained for that purpose, in a manner that –
 - (a) avoids any duplication of costs; *Repealed by
IT (Am) Act 2015*
 - (b) fairly and equitably reflects the costs attributable to the petroleum operations carried out;
 - (c) excludes any costs and expenses which would be allocated to those activities which do not constitute petroleum operations.
- (2) Any petroleum exploration expenditure or petroleum expenditure or petroleum development expenditure associated with a unit *Repealed by IT (Am) Act 2010* ing a discovery area which extends into a neighbouring country or licence or both shall be allocated on the basis of the petroleum reserves attributable to that portion of the discovery area located in Uganda or licence or both. *Inserted by IT (Am) Act 2010 W.E.F 7/97 and
Substituted by IT (Am) Act 2015*

89K. The Principle of Ring Fencing**89KA. Valuation and Measurement of Petroleum**

*Inserted by
IT (Am) Act 2010 W.E.F 7/97*

For the purposes of determining the value of petroleum derived from petroleum operations from a contract area, petroleum shall be valued and measured in accordance with the regulations prescribed by the Minister which shall be laid before Parliament.

89L. Allowable Currencies

Repealed by IT (Am) Act 2010

89M. Consolidation Principle

*Inserted by IT (Am) Act 2010 W.E.F 7/97
and Substituted by IT (Am) Act 2015*

89MA. Application of Sections 111 to 113 of the Act and the Tax Procedures Code Act

Sections 111 to 113 of this Act and the Tax Procedures Code Act apply subject to the modifications in this Part, to a licensee in respect of –

- (a) mining and petroleum revenues and for that purpose –
 - (i) such revenues are a “tax”; and
 - (ii) a consolidated mining revenue return and a consolidated petroleum revenue return required under section 89O are a “tax return”;
- (b) taxes payable to the Government not included in mining or petroleum revenues, in this Part referred to as “other taxes”.

89N. Carry Forward Losses

Repealed by IT (Am) Act 2010

89O. Returns

*Substituted by IT (Am) Act 2010 W.E.F 7/2010
And by IT (Am) Act 2015*

- (1) Section 93 of the Act and sections 16 and 19 of the Tax Procedures Code Act apply to a licensee subject to the following modifications–
 - (a) a licensee shall furnish a return not later than seven (7) days after the end of every month in respect of the provisional payments required under section 89P(b);
 - (b) not less than thirty days before the beginning of a year of income, a contractor shall furnish a return, including particulars for each calendar quarter of the year, estimated to the best of the contractor’s judgement, and shall furnish updates of the return within 7 days after the end of each of the first three calendar quarters in the year;

- (c) the Commissioner may require a duly appointed agent or trustee of the licensee, whether taxable or not, to furnish a return on the licensee's behalf or as an agent or trustee of the licensee;
 - (d) in addition to a return furnished on a licensee's own behalf, the Commissioner may require a licensee acting as an operator in a contract area, to furnish a return in respect of that area on behalf of all licensee's with an interest in the petroleum agreement;
 - (e) a return required under this section shall include particulars of mining or petroleum revenues and other taxes prescribed by the Commissioner;
 - (f) a return required for any period shall be furnished, whether mining or petroleum [Government] revenues or other taxes are payable for the period or not;
 - (g) the Commissioner may make provision permitting or requiring a licensee to submit returns electronically.
- (2) In addition to a return required under subsection (1), a contractor shall file an annual consolidated mining or petroleum revenue return with the Commissioner at the end of each year of income, not later than ninety days after the expiry of the year of income.
- (3) [A person who fails to furnish a return of income for a tax period within the time required by this section commits an offence and is liable to pay a penal tax equal to 2 per cent per annum of the tax payable for that period.]

*Repealed by
IT (Am) Act
2015*

890A. Assessments, Objections and Appeal

*Inserted by IT (Am) Act 2010 W.E.F 7/2010
& substituted by IT (Am) Act 2015*

- (1) Part VI of the Tax Procedures Code Act apply to a licensee subject to the following modifications –
- (a) an assessment made by the Commissioner on a licensee may relate to mining or petroleum revenues and not only to chargeable income;
 - (b) the time limit in section 95(1) is three years instead of five years;
 - (c) section 96(1), (2), (3) and (4) apply to a licensee, notwithstanding that a notice has not been published under section 96(5).
- (2) Objections and appeals relating to mining or petroleum revenues shall be determined in accordance with Part VII of the Tax Procedures Code Act.

*Deleted by
IT (Am) Act
2015*

89P. Collection and Recovery*Substituted by IT (Am) Act 2010 W.E.F 7/2010*

Sections 111 to 113 of this Act and Part VIII of the Tax Procedures Code Act shall apply to licensees with the following modifications –

- (a) mining or petroleum revenues and other taxes charged in any assessment shall be payable within 7 days after the due date for furnishing a return;
- (b) a licensee shall, in each calendar quarter, make a provisional payment consisting of –
 - (i) in the case of income tax, one quarter of the licensee’s estimated income tax for the year; and
 - (ii) in the case of mining or petroleum revenues other than income tax, the amounts payable for the quarter under the Mining Act or mining right, or petroleum agreement.
- (c) unless otherwise agreed between the Government and a prescribed licensee, all payments or refunds of mining or petroleum revenues other than those payable in kind and other taxes shall be made in United States Dollars;
- (d) all mining or petroleum revenues shall be payable to the Uganda Revenue Authority;
- (e) subject to paragraph (f), section 113 shall apply to refunds of mining or petroleum revenues and other taxes payable to the Government;
- (f) late payment, or refunds of mining or petroleum revenues and other taxes payable to the Government shall, for each day on which the sums are overdue during any month, bear interest compounded daily at an annual rate equal to the average rates published by the Bank of Uganda plus five percentage points;
- (g) where a licensee has paid mining or petroleum revenues in kind and the amount payable subsequently requires to be adjusted for any reason, the adjustment will be made in cash unless otherwise agreed between the Government and a licensee;
- (h) a payment of mining or petroleum revenues made by a licensee shall be allocated by the Commissioner against amounts payable in the order in which they become due and in such a way as to minimise any interest or penalties payable by a contractor.

89Q. Classification, Definition and Allocation of Costs and Expenditures*89Q Repealed by IT (Am) Act 2010*

89QA. Failure to Furnish Returns

*89QA – D Inserted by IT (Am) Act 2010
W.E.F 7/2010 & substituted by IT (Am) Act 2015*

- (1) A licensee who fails to furnish a return or any other document within the time prescribed by this Act is liable to a fine of not less than 50,000 United States Dollars and not exceeding 500,000 United States Dollars.
- (2) A contractor who files false or inaccurate returns commits an offence and is liable on conviction to a fine of not less than 50,000 United States Dollars and not exceeding 500,000 United States Dollars or its equivalent in Uganda Shillings and where there is fraud, a fine of not less than 500,000 United States Dollars or its equivalent in Uganda Shillings.
- (3) Where a licensee convicted of an offence under subsection (2) fails to furnish the return or document to which the offence relates within a period specified by the court, or furnishes false or inaccurate returns, that licensee is liable to a fine not exceeding 100,000 United States Dollars.

*Repealed by
IT (Am) Act
2015*

89QB. Making False or Misleading Statements

A prescribed licensee or person in relation to a prescribed licensee who is convicted of an offence under section 58 of the Tax Procedures Code Act shall be liable –

- (a) when the statement or omission was made knowingly or recklessly, to a fine not less than 1,000,000 United States Dollars or imprisonment for a term not exceeding five years, or both; or
- (b) in any other case, to a fine not less than 50,000 United States dollars and not exceeding 500,000 United States dollars.”

89QC. Penal Tax and Tax Offences

- (1) Part XIV and sections 59, 60, 63, 64, 65, 67 of the Tax Procedures Code Act apply to a licensee in respect of mining or petroleum revenues and other taxes subject to the following modifications –
 - (a) interest under section 89P(f) and not penal tax under section 51 of the Tax Procedures Code Act shall be charged where provisional tax is understated;
 - (b) a licensee shall not be prosecuted or fined under these sections if prosecuted or fined for the same offence under the Mining Act, Petroleum (Exploration, Development and Production) Act or the petroleum agreement.

*Substituted by
IT (Am) Act 2011
And (Am) Act 2015*

89QD. Right of Commissioner to undertake Audit*Inserted by IT (Am) Act 2015*

Nothing in a *mining right*, petroleum agreement or in any law shall be construed as limiting the right of the Commissioner to execute his or her mandate for purposes of this Act.

PART X – ANTI AVOIDANCE**90. Transactions between Associates**

- Substituted
by IT (Am 2)
Act 2017
- (1) In any transaction between [taxpayers who are] associates or *persons* who are in an employment relationship, the Commissioner may distribute, apportion, or allocate income, deductions, or credits between the [taxpayers] *associates or persons who are in an employment relationship, as the case may be*, as is necessary to reflect the chargeable income *realised by* the taxpayer [would have realised] in an arm's length transaction.
 - (2) The Commissioner may adjust the income arising in respect of any transfer or licence of intangible property between associates so that it is commensurate with the income attributable to the property.
 - (3) In making any adjustment under subsections (1) or (2), the Commissioner may determine the source of income and the nature of any payment or loss as revenue, capital, or otherwise.

91. Re-characterisation of Income and Deductions

- (1) For the purposes of determining liability to tax under this Act, the Commissioner may:–
 - (a) re-characterise a transaction or an element of a transaction that was entered into as part of a tax avoidance scheme;
 - (b) disregard a transaction that does not have substantial economic effect; or
 - (c) re-characterise a transaction the form of which does not reflect the substance.
- (2) A “tax avoidance scheme” in subsection (1) includes any transaction, one of the main purposes of which is the avoidance or reduction of liability to tax.

PART XI – PROCEDURE RELATING TO INCOME TAX

Returns

92. Furnishing of Return of Income

*S.92 Repealed by TPC Act 2014
And re-enacted as S92A by
IT (Am) Act 2018*

92A. Furnishing of Return of Income

- (1) Subject to section 93, every taxpayer shall furnish a return of income for each year of income not later than six months after the end of that year.
- (2) A return of income shall be in the form prescribed by the Commissioner and shall be furnished in the manner prescribed by the Commissioner.
- (3) Where a taxpayer is legally incapacitated, the legal representative of the taxpayer shall sign the return.
- (4) A return of income of a taxpayer who is carrying on business shall be accompanied by a statement of income and expenditure and a statement of assets and liabilities of the taxpayer.
- (5) A person, other than an employee of the taxpayer, who, for remuneration, prepares or assists in the preparation of a return of income, a balance sheet, a statement of income and expenditure or any other document submitted in support of a return, shall sign the return certifying that the person has examined the books of accounts and all other relevant documentation of the taxpayer, and that, to the best of the person's knowledge, the return or document correctly reflects the data and transactions to which it relates.
- (6) Where a person refuses to sign a certificate referred to in subsection (6), that person shall furnish the taxpayer with a statement in writing of the reasons for the refusal and the taxpayer shall include that statement with the return of income to which the refusal relates.

93. Cases where Return of Income not required

Unless requested by the Commissioner by notice in writing, no return of income shall be furnished under this Act for a year of income –

- (a) by a non-resident person where *Section 4(4) or Section 87(1)(c) or both apply* to all the income derived from sources in Uganda by the person during the year of income; or
- (b) by a resident individual –

*Substituted by
IT (Am) Act 2002*

- (i) to whom Section 4(4) [or (5)] applies, *except persons employed by diplomatic missions and prescribed organisations on which diplomatic immunities and privileges are conferred;*
 Deleted by
 IT (Am) Act 2002
 And substituted by
 IT (Am) Act 2016

OR

- (ii) whose total chargeable income for the year of income is subject to the zero rate of tax under Part I of the Third Schedule to this Act.

94. Extension of Time to furnish a Return of Income

Ss.94 – 110 Repealed by TPC Act 2014

Assessments

95. Assessments

96. Self-Assessment

97. Additional Assessments

98. General Provisions in relation to Assessments

Objections and Appeals

99. Objection to Assessment

100. Appeal to the High Court or a Tax Tribunal

101. Appeal to Court of Appeal

102. Burden of Proof

Collection and Recovery of Tax

103. Due Date for Payment of Tax

104. Tax as a Debt due to the Government of Uganda

105. Collection of Tax from Persons leaving Uganda Permanently

106. Recovery of Tax from Person owing Money to the Taxpayer

107. Collection of Tax by Distraint

108. Recovery from Agent of Non-Resident

109. Duties of Receivers

110. Security on Property for Unpaid Tax

Provisional Tax

111. Payment of Provisional Tax

- (1) A person who derives or expects to derive any income during a year of income which is not or will not be subject to withholding tax at the source under Section 116, 117, or 118 [or subject to tax under Section 5] is liable *or subject* to pay provisional tax under this Section.

Substituted by
 IT (Am) Act 2006

- (2) A provisional taxpayer, other than an individual, is liable to pay two instalments of provisional tax, on or before the last day of the sixth and twelfth months of the year of income, in respect of the taxpayer's liability for income tax for that year.
- (3) For the purposes of subsection (2), the amount of each instalment of provisional tax for a year of income is calculated according to the following formula –

Substituted by IT (Am) Act 2002

$$(50\% \times A) - B \quad [50\% \times (A - B)]$$

Where –

- A** is the estimated tax payable by the provisional taxpayer for the year of income; and
- B** is the amount of any tax withheld under this Act, prior to the due date for payment of the instalment, from any amounts derived by the taxpayer during the year of income which will be included in the gross income of the taxpayer for that year.
- (4) A provisional taxpayer who is an individual is liable to pay four instalments of provisional tax, on or before the last day of the third, sixth, ninth, and twelfth months of the year of income, in respect of the taxpayer's liability for income tax for that year.
- (5) For the purposes of subsection (4), the amount of each instalment of provisional tax for a year of income is calculated according to the following formula –

*Substituted by
IT (Am) Act 2003*

$$(25\% \times A) - B \quad [25\% \times (A - B)]$$

Where

- A** is the estimated tax payable by the provisional taxpayer for the year of income; and
- B** is the amount of any tax withheld under this Act, prior to the due date for payment of the instalment, from any amounts derived by the taxpayer during the year of income which will be included in the gross income of the taxpayer for that year.
- (6) Upon written application by the taxpayer, the Commissioner may, where good cause is shown, extend the due date for payment of an instalment of provisional tax or allow for payment of such an instalment in equal or varying amounts.

- (7) An instalment of provisional tax, when it becomes due and payable, is a debt due to the Government and the provisions of this Act shall apply for the purposes of the collection and recovery of provisional tax by the Commissioner.
- (8) Each instalment of provisional tax shall be credited against the income tax assessed to the provisional taxpayer for the year of income to which the instalment relates.
- (9) Where the total of the instalments credited under subsection (8) exceeds the taxpayer's income tax assessed for that year, the excess shall be dealt with by the Commissioner in accordance with Section 113(3).
- (10) No instalment of provisional tax paid by a provisional taxpayer shall be refunded to the taxpayer other than in accordance with subsection (9).
- (11) In this Section, "estimated tax payable" has the meaning in Section 112;

112. Estimated Tax Payable

- (1) A provisional taxpayer's estimated tax payable for a year of income is –
 - (a) in the case of a taxpayer to whom Section 4(5) applies, the amount determined under the Second Schedule to this Act for that year as the tax payable on the gross turnover of the taxpayer estimated for that year under subsection (2); or
 - (b) in any other case, the amount calculated by applying the rates of tax in force for that year against the amount estimated under subsection (3) by the taxpayer as the chargeable income of the tax payer for the year.
- (2) Every provisional taxpayer to whom Section 4(5) applies shall furnish an estimate of the gross turnover of the taxpayer for each year of income and shall include with the estimate for a year of income, a statement of the actual gross turnover of the taxpayer for the previous year of income.
- (3) Every provisional taxpayer, other than a taxpayer to whom Section 4(5) applies, shall furnish an estimate of the chargeable income to be derived by the taxpayer for a year of income in respect of which provisional tax is or may be payable by the taxpayer.
- (4) A provisional taxpayer's estimate under subsection (2) or (3) shall be in the form prescribed by the Commissioner and shall be furnished to the Commissioner by the due date for payment of the first instalment of provisional tax for the year of income.
- (5) A provisional taxpayer's estimate under subsection (2) or (3) shall remain in force for the whole of the year of income unless the taxpayer furnishes a revised estimate to the Commissioner which revised estimate shall only apply to the calculation of the

provisional tax payable by the taxpayer after the date the revised estimate was furnished to the Commissioner.

- (6) Where a provisional taxpayer fails to furnish an estimate of gross turnover or chargeable income as required by subsection (2) or (3), the estimated gross turnover or chargeable income of the taxpayer for the year of income shall be such amount as estimated by the Commissioner.

Refund of Tax

113. Refunds

- (1) A taxpayer may apply to the Commissioner for a refund, in respect of any year of income, of any tax paid by withholding, instalments, or otherwise in excess of the tax liability assessed to or due by the taxpayer for that year.
- (2) An application for a refund under this Section shall be made to the Commissioner in writing within five years of the later of –
- (a) the date on which the Commissioner has served the notice of assessment for the year of income to which the refund application relates; or
 - (b) the date on which the tax was paid.
- (3) Where the Commissioner is satisfied that tax has been over paid, the Commissioner shall –
- (a) apply the excess in reduction of any other tax due from the taxpayer;
 - (b) apply the balance of the excess, if any, in reduction of any outstanding liability of the taxpayer to pay other taxes not in dispute or to make provisional tax payments during the year of income in which the refund is to be made; and
 - (c) refund the remainder, if any, to the taxpayer. *Inserted by
IT (Am) Act 2002*
- (4) Where the Commissioner is required to refund an amount of tax to a person as a result of –
- (a) an application made to him or her under this Act;
 - (b) a decision under Section 99 [*Repealed*];
 - (c) a decision of the High Court or Tribunal under Section 100 [*Repealed*]; or

(d) a decision of the Court of Appeal under Section 101, *[Repealed]*

the Commissioner shall pay simple interest at a rate of two per cent per month for the period commencing on the date the person *[paid the tax refunded]* *made the application for refund* and ending on the last day of the month in which the refund is made.

*Substituted by
IT (Am) Act
2002*

(5) The Commissioner 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.

(6) A person dissatisfied with a decision referred to in subsection *[(6)] (5)* may only challenge the decision under the objection and appeal procedure in this Act.

*Substituted by
IT (Am) Act 2002*

PART XII – PROCEDURE RELATING TO RENTAL TAX

114. Rental Tax

(1) *An individual* *[A resident individual]* charged to tax under Section 5 shall furnish a return of *[gross]* rental income for each year of income not later than *six* *[four]* months after the end of that year.

*Substituted by IT (Am) Act 2002
& IT (Am) Act 2009*

(2) Sections 92, 94 to 110 and 113 apply, with the necessary changes made, to the tax imposed under Section 5.

(3) For the avoidance of doubt, the Commissioner shall prescribe the form for return of *[gross]* rental income under this Section.

*Substituted by
IT (Am) Act 2002*

PART XIII – WITHHOLDING OF TAX AT THE SOURCE

115. Interpretation of Part XIII

In this Part –

(a) “payee” means a person receiving payments from which tax is required to be withheld under this Part; and

(b) “withholding agent” means a person obliged to withhold tax under this Part.

116. Withholding of Tax by Employers

(1) Every employer shall withhold tax from a payment of employment income to an employee as prescribed by regulations made under Section 164.

- (2) The obligation of an employer to withhold tax under subsection (1) is not reduced or extinguished because the employer has a right, or is otherwise under an obligation, to deduct and withhold any other amount from such payments.
- (3) The obligation of an employer to withhold tax under subsection (1) applies notwithstanding any other law which provides that the employment income of an employee shall not be reduced or subject to attachment.

117. Payment of Interest to Resident Persons

- (1) Subject to subsection (2), a resident person who pays interest to another resident person shall withhold tax on the gross amount of the payment at the rate prescribed in Part V of the Third Schedule to this Act.
- (2) This Section does not apply to –
 - (a) interest paid by a natural person;
 - (b) interest, *other than interest from government securities*, paid to a financial institution;
 - (c) interest paid by a company to an associated company; or
 - (d) interest paid which is exempt from tax in the hands of the recipient.
- (3) In this Section, “associated company”, in relation to a company, in this subsection referred to as the “payer company”, means –
 - (a) a company in which the payer company controls fifty per cent or more of the voting power in the company either directly or through one or more interposed companies;
 - (b) a company which controls fifty per cent or more of the voting power in the payer company either directly or through one or more interposed companies; or
 - (c) a company, in this subsection referred to as the “payee company”, where another company controls fifty per cent of the voting power in the payee and payer companies either directly or through one or more interposed companies.

Inserted by
IT (Am) Act
2006

118. Payment of Dividends to Resident Shareholders

- (1) A resident company which pays a dividend to a resident shareholder shall withhold tax on the gross amount of the payment at the rate prescribed in Part V of the Third Schedule to this Act.

- (2) This Section does not apply where the dividend income is exempt from tax in the hands of the shareholder.

118A. Withholding Tax from Professional Fees

*Inserted by IT (Am) Act 2002 & substituted by
IT (Am) Act 2010 & IT (Am) Act 2013*

- (1) A resident person who pays management *or* professional fees to a resident [professional] *person* shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule.
- (2) This Section does not apply to a [professional] *resident person* who the Commissioner is satisfied has regularly complied with the obligations imposed on that person under this Act.

118B. Withholding of Tax by the Purchaser of an Asset

*Inserted by
IT (Am) Act 2013*

A resident person who purchases an asset from a non-resident person shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule.

118C. Withholding of Tax on Payments for winnings of Betting or Gaming [sports betting or pool betting]

*118C Inserted by IT (Am) Act 2014; Repealed by IT (Am) Act 2016. Re-enacted by IT
(Am 2) Act 2017 and Substituted by IT (Am) Act 2018*

A person who makes payment for winnings of *betting or gaming* [sports betting or pool betting] shall withhold tax on the gross amount of the payment at the rate prescribed in Part X of the Third Schedule to this Act.

118D Withholding Tax on Payments of Re-Insurance Premiums

- (1) A resident person who makes a payment of premium for re-insurance services to a non-resident person shall withhold tax on the gross amount of the payment at a rate prescribed in Part XI of the Third Schedule.
- (2) Subsection (1) does not apply to re-insurance services provided by –
- (a) Uganda Reinsurance Company Limited;
 - (b) African Reinsurance Corporation;
 - (c) PTA Reinsurance Company.

*118D Inserted by
IT (Am) Act 2014*

118E. Withholding Of Tax on Payments for Agricultural Supplies

*118E Inserted by
IT (Am) Act 2018*

A person who makes a gross payment for agricultural supplies in excess of one million shillings shall withhold tax on the gross amount of the payment at the rate prescribed in part XII of the Third Schedule, if the payer is designated by the Minister to withhold tax.

118F. Withholding Tax on Commission Paid by Telecom Service Providers on Airtime Distribution and Mobile Money

118F Inserted by IT (Am) Act 2018

A telecommunications service provider who makes a payment of a commission for airtime distribution or provision of mobile money services shall withhold tax on the gross amount of the payment at the rate prescribed in Part XII of the Third Schedule.

119. Payment for Goods and Services

(1) Where the Government of Uganda, a Government institution, a local authority, any company controlled by the Government of Uganda, or any person designated in a notice issued by the Minister, in this Section referred to as the “payer”, pays an amount or amounts in aggregate exceeding one million shillings to any person in Uganda –

- (a) for a supply of goods or materials of any kind; or
- (b) for a supply of any services,

the payer shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule to this Act, and the payer shall issue a receipt to the payee.

(2) Where –

- (a) there are separate supplies of goods or materials, or of services and each supply is made for an amount that is one million shillings or less; and
- (b) it would reasonably be expected that the goods or materials, or services would ordinarily be supplied in a single supply for an amount exceeding one million shillings,

subsection (1) applies to each supply.

- (3) Every person who imports goods into Uganda is liable to pay tax at the time of importation on the value of the goods at the rate prescribed in Part VIII of the Third Schedule to this Act.
- (4) The value of goods under subsection (3) shall be the value of the goods ascertained for the purposes of customs duty under the laws relating to customs.
- (5) This Section does not apply to –

- (a) a supply or importation of petroleum or petroleum products, including furnace oil, [lubricants] other than *lubricants*, cosmetics and fabrics or yarn manufactured out of petroleum products; *Deleted by [IT (Am) Act 2009] And substituted by IT (Am) Act 2010*
- (b) a supply or importation of plant and machinery; *a, b, c, d, & g Repealed by IT (Am) Act 2015*
- (c) a supply or importation of human or animal drugs;
- (d) a supply or importation of scholastic materials;
- (e) importations by organisations within the definition of “exempt organisation” in Section 2(bb)(i)(B);
- (f) a supplier or importer –
- (i) who is exempt from tax under this Act; or
- (ii) who the Commissioner is satisfied has regularly complied with the obligations imposed on the supplier or importer under this Act; or
- (g) the supply or importation of raw materials. *Inserted by Finance Act 2001*
- (6) The tax paid under subsections (1) and (3) is treated as tax withheld for the purposes of Section 128. *Substituted by IT (Am) Act 2002*

120. International Payments

- (1) Any person making a payment of the kind referred to in Section 83, 85 or 86 shall withhold from the payment the tax levied under the relevant Section. *Substituted by IT (Am) Act 2016*
- (2) Any promoter, agent, or similar person –
- (a) paying remuneration to a non-resident entertainer or sportsperson; or
- (b) responsible for collecting the gross receipts from a performance in Uganda by a theatrical, musical, or other group of non-resident entertainers or sportspersons,
- shall withhold from the remuneration or receipts the tax levied under Section 84.
- (3) This Section does not apply where the payment is exempt from tax.

121. Non-Resident Services Contract

- (1) Every person who enters into an agreement with a non-resident for the provision of services by the non-resident which services give rise to income sourced in Uganda shall, within thirty days of the date of entering into such agreement, notify the Commissioner in writing of –
- (a) nature of such agreement;
 - (b) the likely duration of the agreement;
 - (c) the name and postal address of the non-resident person to whom payments under the agreement are to be made; and
 - (d) the total amount estimated to be payable under the agreement to the non-resident person.
- (2) The Commissioner may, by notice in writing served on the person who has notified the Commissioner under subsection (1), require that person to withhold tax from any payment made under the agreement at the rate specified by the Commissioner in the notice.
- (3) Substituted; (4) & (5) inserted by
IT (Am) Act 2011
- (3) *Subsection 2* does not apply to a contract to which Section 85 applies.
- (4) A person who fails to notify the Commissioner in accordance with subsection (1) is personally liable to pay to the Commissioner the amount of tax that the non-resident is liable for on the income arising under the contract, but the person is entitled to recover this amount from the non-resident.
- (5) The provisions of this Act relating to collection and recovery of tax apply to the liability imposed by subsection (1) as if it were tax.

122. Withholding as a Final Tax

Where –

- (a) tax has been withheld under Section 117 on a payment of interest *on treasury bills or other Government securities by the Bank of Uganda to any person or* by a financial institution to a resident individual, other than in the capacity of trustee, resident retirement fund, or to an exempt organisation; or Inserted by IT (Am) Act 2006
and substituted by IT (Am) Act 1 2008
- (ab) tax has been withheld under section [118E] on a payment of commission for airtime distribution and provision of mobile money services to a resident individual;

Inserted by IT (Am) Act 2018
Correct cross-reference is 118F

- (b) tax has been withheld under Section 118 on a payment of dividends to a resident individual;
- the withholding tax is a final tax and –
- (c) no further tax liability is imposed upon the taxpayer in respect of the income to which the tax relates;
- (d) that income is not aggregated with the other income of the taxpayer for the purposes of ascertaining chargeable income;
- (e) no deduction is allowed for any expenditure or losses incurred in deriving the income; and *Substituted by IT (Am) Act 2002*
- (f) no refund of tax shall be made in respect of the income.

123. Payment of Tax Withheld

- (1) Subject to subsection (2), a withholding agent shall pay to the Commissioner any tax that has been withheld or that should have been withheld under this Part within fifteen days after the end of the month in which the payment subject to withholding tax was made by the withholding agent.
- (2) Where a person withholds or should have withheld tax as required under Section 120(2), the tax shall be paid to the Commissioner within five days of the performance or by the day before the date the non-resident leaves Uganda, whichever is the earlier.
- (3) The provisions of this Act relating to the collection and recovery of tax apply to any amount withheld under this Part as if it were tax.

123A. Advance Tax for Transport Services

Inserted by IT (Am 2) Act 2017

A taxpayer who provides a passenger transport service or a freight transport service where the goods vehicle used has a loading capacity of at least two tonnes shall pay an advance tax at the rates specified in Part III of the Second Schedule.

124. Failure to Withhold Tax

- (1) A withholding agent who fails to withhold tax in accordance with this Act is personally liable to pay to the Commissioner the amount of tax which has not been withheld, but the withholding agent is entitled to recover this amount from the payee.
- (2) The provisions of this Act relating to the collection and recovery of tax apply to the liability imposed by subsection (1) as if it were tax.

125. Tax Credit Certificates

- (1) Subject to subsection (3), a withholding agent shall deliver to the payee a tax credit certificate setting out the amount of payments made and tax withheld during a year of income.
- (2) A payee who is required to furnish a return of income shall attach to the return the tax credit certificate or certificates supplied to the payee for the year of income for which the return is filed.
- (3) A withholding agent shall at the end of each year of income deliver to the employee to which Section 4(4) applies a certificate setting out the amount of tax withheld during a year of income.

126. Record of Payments and Tax Withheld

- (1) A withholding agent shall maintain, and keep available for inspection by the Commissioner, records showing, in relation to each year of income –
 - (a) payments made to a payee; and
 - (b) tax withheld from those payments.
- (2) The records referred to in subsection (1) shall be kept by the withholding agent for five years of income after the end of the year of income to which the records relate.
- (3) The Commissioner may call upon a withholding agent to allow an auditor to examine the agent's records to verify their accuracy against the agent's tax credit certificates.

127. Priority of Tax Withheld

- (1) Tax withheld by a withholding agent under this Act –
 - (a) is held by the withholding agent in trust for the Government of Uganda; and
 - (b) is not subject to attachment in respect of a debt or liability of the withholding agent,

and in the event of the liquidation or bankruptcy of the withholding agent, an amount withheld under this Act does not form a part of the estate in liquidation, assignment, or bankruptcy; and the Commissioner shall have a first claim before any distribution of property is made.

- (2) Every amount which a withholding agent is required under this Act to withhold from a payment is –
- (a) a first charge on that payment; and
 - (b) withheld prior to any other deduction which the withholding agent may be required to make by virtue of an order of any court or any other law.

128. Adjustment on Assessment and Withholding Agent’s Indemnity

- (1) The amount of tax withheld under this Part is treated as income derived by the payee at the time it was withheld.
- (2) A withholding agent who has withheld tax under this Part and remitted the amount withheld to the Commissioner is treated as having paid the withheld amount to the payee for the purposes of any claim by that person for payment of the amount withheld.
- (3) Tax withheld from a payment under this Part is deemed to have been paid by the payee and, except in the case of a tax that is a final tax under this Act, is credited against the tax assessed on the payee for the year of income in which the payment is made.
- (4) Where the tax withheld under this Part for a year of income, together with any provisional tax paid under Section 111 for that year, exceeds the liability under an assessment of the taxpayer for that year, the excess shall be dealt with by the Commissioner in accordance with Section 113(3).
- (5) Where a person who pays tax in accordance with Section 119(3) is an individual whose only source of income is employment income, the tax shall be refunded on application by that person in accordance with Section 113.

PART XIV – RECORDS AND INFORMATION COLLECTION

129. Accounts and Records

S.129 Repealed by TPC Act 2014

130. Business Information Returns

- (1) Every person carrying on business in Uganda who makes a payment of income sourced in Uganda, being services income, [other than employment income,] interest, royalties, management fees, or other income specified by the Commissioner shall furnish a return of such payments, in this Section referred to as a “business information return”, to the Commissioner within sixty days after the end of the year of income in which the payment was made.

*Repealed
by
IT (Am)
Act 2002*

- (2) A business information return shall be in the form specified by the Commissioner and shall state the information required.
- (3) Subsection (1) does not apply to the payment of any income subject to withholding of tax at the source under Part XIII, *other than employment income.* Inserted by IT (Am) Act 2013
- (4) Despite subsection (1), a person required to withhold tax under section 116 shall furnish a withholding tax return for every month in the form specified by the Commissioner, not later than fifteen days after the end of the month to which the withholding tax relates for all employees liable to tax. Inserted by IT (Am) Act 2013

131. Access to Books, Records, and Computers

132. Notice to obtain Information or Evidence

Ss.131 – 135 Repealed by
TPC Act 2014

133. Books and Records not in the English Language

Tax Clearance Certificate

134. Tax Clearance Certificate

S 134 repealed by TPC Act 2014 &
Re-enacted by ITA (Am) Act 2015

A taxpayer –

- (a) providing a passenger transport service;
- (b) providing a freight transport service where the goods vehicle used has a load capacity of more than 2 tonnes;
- (c) supplying goods or services to the Government;
- (d) transferring funds in excess of 2500 currency points from Uganda to a place outside Uganda; or
- (e) to whom paragraphs (a) and (b) apply shall be required to pay advance tax at the rates specified in Part III of the Second Schedule to this Act before renewal of operational licenses,

Inserted by
IT (Am) Act 2015

shall obtain a tax clearance certificate from the Commissioner as provided for in regulations made under Section 164.

Taxpayer Identification Number

135. Taxpayer Identification Number

Repealed by TPC Act 2014

- (1) For purposes of identification of taxpayers, the Commissioner General shall issue a number to be known as a *taxpayer* identification number to every taxpayer.

Substituted by
IT (Am) Act 2011

- (2) The Commissioner General may require a *person* to show *his or her taxpayer* identification number in any return, notice, or other document used for the purposes of this Act.
- (3) Every local authority, Government institution, or regulatory body shall require a taxpayer identification number from any person applying for a license or any form of authorisation necessary for purposes of conducting any business in Uganda.

*Enacted by
IT (Am) Act 2015*

PART XV – OFFENCES AND PENALTIES

Interest

136. Interest on Unpaid Tax

- (1) A person who fails –
 - (a) to pay any tax, including provisional tax;
 - (b) to pay any penal tax; or
 - (c) to pay to the Commissioner any tax withheld or required to be withheld by the person from a payment to another person,on or before the due date for payment is liable for interest at a rate equal to two per cent per month on the amount 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 tax 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, remit, in whole or in part, any interest charged under this Section.
- (4) Interest charged in respect of a failure to comply with Section 123 is borne personally by the withholding agent and no part of it is recoverable from the person who received the payment from which tax was or should have been withheld under Part XIII which deals with withholding of tax.
- (5) Interest charged under this Section shall be simple interest.
- (6) The provisions of this Act relating to the collection and recovery of tax apply to any interest charged under this Section as if it were tax due.

- (7) The interest due and payable under subsection (1) which exceeds the aggregate of the principal tax and the penal tax shall be waived. 7 & 8 Inserted by
IT (Am 2) Act 2017
- (8) For the avoidance of doubt, where interest due and payable as at 30th June 2017 exceeds the aggregate of the principal tax and the penal tax, the interest in excess of the aggregate shall be waived.

Offences and Penalties

137. Failure to Furnish a Return Ss.137 – 162 Repealed by
TPC Act 2014
138. Failure to comply with Recovery Provision
139. Failure to maintain Proper Records
140. Failure to comply with *sections 121, 129, 130, 131, 132 and 133*
141. Improper use of Taxpayer Identification Number
142. Making False or Misleading Statements
143. Obstructing an Officer of the Authority
144. Aiding and Abetting
145. Offences by and relating to Officers
146. Offences by Companies
147. Officer may appear on behalf of the Commissioner
148. Compounding Offences
149. Place of Trial
150. Tax charged to be paid notwithstanding Prosecution

Penal Tax

151. Penal Tax for Failure to Furnish a Return of Income
152. Penal Tax in relation to Records
153. Penal Tax in relation to False or Misleading Statements
154. Penal Tax for understating Provisional Tax Estimates
155. Recovery of Penal Tax

PART XVI – ADMINISTRATION

156. Delegation
157. Official Secrecy

Forms and Notices

158. Forms and Notices; Authentication of Documents
- 158A. Use of Information Technology
- 158B. Cancellation of Registration
- 158C. Offences
159. Service of Notices and other Documents

*Rulings***160. Practice Notes****161. Private Rulings***Remission of Tax***162. Remission of Tax****PART XVII - MISCELLANEOUS****163. Interpretation of Part XVII**

In this Part, “repealed legislation” means the Income Tax Decree, 1974, amendments to it and subsidiary legislation made under it and Section 25 of the Investment Code, 1991.

164. Regulations

- (1) The Minister may, by statutory instrument, make regulations for better carrying into effect the purposes of this Act.
- (2) Without prejudice to the general effect of subsection (1), regulations made under that subsection may –
 - (a) contain provisions of a saving or transitional nature consequent on the making of this Act; or
 - (b) prescribe penalties for the contravention of the regulations not exceeding a fine of twenty five currency points or imprisonment not exceeding six months or both, and may prescribe, in the case of continuing offences, an additional fine not exceeding five currency points in respect of each day on which the offence continues.

165. Amendment of Monetary Amounts and Schedules

The Minister may, with the approval of Parliament, by statutory instrument, amend

- (a) any monetary amount set out in this Act; or
- (b) the Schedules.

166. Transitional

- (1) The repealed legislation continues to apply to years of income prior to the year of income in which this Act comes into force.
- (2) All appointments made under the repealed legislation and subsisting at the date of commencement of this Act are deemed to be appointments made under this Act.
- (3) Any arrangement between the Government of Uganda and the Government of a foreign country with a view to affording relief from double taxation made under Section 47 of the Income Tax Decree 1974 or its predecessor and which is still in force at 1st July 1997 continues to have effect under this Act.
- (4) All forms and documents used in relation to the repealed legislation may continue to be used under this Act, and all references in those forms and documents to provisions of, and expressions appropriate to, the repealed legislation are taken to refer to the corresponding provisions and expressions of this Act.
- (5) A reference in this Act to a previous year of income includes, where the context requires, a reference to a year of income under the repealed legislation.
- (6) Section 3(1)(d) of the Income Tax Decree 1974 continues to apply to an amount referred to in Section 21(1)(h) of this Act if the payer of the alimony, allowance, or maintenance has obtained a deduction for the payment under the Income Tax Decree 1974 prior to the commencement of this Act.
- (7) Section 18(1)(a) and 22(1)(b) do not apply to business assets of a capital nature disposed of before 1st April 1998 or to business debts of a capital nature cancelled or satisfied before 1st April 1998.
- (8) Where, as a result of the application of this Act, a gain or loss on realisation of a liability is subject to tax being a gain or loss which would not otherwise have been subject to tax, the value of the liability on 31st March 1998 shall be used in the calculation of any income or deduction as from that date.
- (9) Subject to subsection (10) and (11), where, as a result of the application of this Act, a gain or loss on disposal of an asset is subject to tax being a gain or loss that would not otherwise have been subject to tax, the cost base of the asset is calculated on the basis that each item of cost or expense included in the cost base and which was incurred prior to that date is determined according to the following formula -

$$\text{CB x } \frac{\text{CPID}}{\text{CPIA}}$$

Where –

*Substituted by
IT (Am) Act 2002*

CB is the amount of an item of cost or expense incurred on or before *31st March 1998* included in the cost base of the asset;

CPID is the Consumer Price Index number published for the month ending on *31st March 1998*; and

CPIA is the Consumer Price Index number published for the month immediately prior to the date on which the relevant item of cost or expense was incurred.

- (10) Where the taxpayer is able to substantiate the market value of an asset on 31st March 1998, the taxpayer may substitute that value for the cost base determined under subsection (9).
- (11) Where the asset referred to in subsection (10) is immovable property, the cost base of the property as at 31st March 1998 is equal to the market value of the property as determined by the Chief Government Valuer.
- (12) Section 27(4)(b) shall apply to depreciable assets acquired by a taxpayer before 1st July 1997 and held by the taxpayer at that date on the basis that the cost base of the asset is the cost of the asset less any depreciation deductions allowed under the repealed legislation in respect of that cost.
- (13) For the purposes of Section 29(6), the “residue of expenditure” of an industrial building at 30th June 1997, shall be the residue of expenditure as determined under the Income Tax Decree 1974, at that date. *Substituted by IT (Am) Act 2002*
- (14) The amount of a deduction allowed to a taxpayer under Section 38 for the year of income commencing on 1st July 1997, shall be determined under Section 14(4) of the Income Tax Decree 1974.
- (15) The amount of a deduction allowed under Sections 30 and 31 in respect of start-up costs incurred or intangible assets acquired before this Act comes into force shall be calculated on the assumption that those Sections had always applied.
- (16) For the purpose of applying subsections (7) to (14) to a taxpayer permitted to use a substituted year of income for the first year of income under this Act –
- (a) the reference in those subsections to 31st March 1998 is treated as a reference to the day immediately preceding the commencement of the first year of income of the taxpayer under this Act; and

- (b) the reference in those subsections to 1st April 1998 is treated as a reference to the first day of the first year of income of the taxpayer under this Act.
- (17) A taxpayer entitled to use a substituted year of income under the Income Tax Decree 1974 is permitted to continue to use that period as the taxpayer's substituted year of income under this Act until the Commissioner decides otherwise by notice in writing to the taxpayer.
- (18) Where a taxpayer subject to tax under this Act but who was not subject to tax under the Income Tax Decree 1974 is entitled to use a substituted year of income, the taxpayer is treated for the purposes of Section 39(6) of this Act as having a transitional year of income for the period 1st July 1997, to the end of the day immediately preceding the start of the first substituted year of income after that date.
- (19) Finance leases, as defined in Section 59 of this Act, entered into before 1st July 1997 shall be dealt with in terms of the Income Tax Decree, 1974. *Substituted by IT (Am) Act 2002*
- (20) A reference in Section 62 to a previously deducted expenditure, loss or bad debt includes a reference to an expenditure, loss or bad debt deducted under the repealed legislation.
- (21) Notwithstanding the repeal of Section 25 of the Investment Code 1991, the holder of a certificate of incentives which is valid at the commencement of this Act may make an election in writing to the Commissioner by 31st December 1997 for the exemption from tax on corporate profits and the exemption from withholding tax paid on dividends and interest paid to resident persons as provided under Section 25 of the Investment Code 1991 to continue until the exemption expires in accordance with that Section, as if that Section had not been repealed.
- (22) Notwithstanding the exemption referred to in subsection (21), a holder of a certificate of incentives validly in force at 30th June 1997, and who has made an election under subsection (21) shall furnish a return of income in accordance with Section 92 [*now 92A*] prepared on the basis that the holder is not exempt from tax for each year of income for which the exemption applies under this Act.
- (23) Where an exemption referred to in subsection (21) expires, the following provisions apply to the holder of the certificate of incentives –
- (a) subsections (7) to (10) apply to the person on the basis that the reference in those subsections to 31st March 1998 is treated as a reference to the day on which the exemption expired; *Substituted by IT (Am) Act 2002*
- (b) the amount of the deduction allowed under Sections 27, 29, 30 and 31 in respect of depreciable assets, industrial buildings, or intangible assets acquired, or start-up

costs incurred, before the exemption expired shall be calculated on the assumption that those Sections had always applied; and

- (c) the amount of any assessed loss to be deducted in the first year of income after the exemption has expired is calculated on the basis that this Act and its predecessor has always applied to the person.
- (24) Notwithstanding the repeal of Section 25 of the Investment Code 1991, and without prejudice to other relevant provisions of this Section, an investor who, immediately before the commencement of this Act, holds a valid investment licence under the Investment Code 1991, and who but for this Act would be eligible for the grant of a certificate of incentives and whose application had been approved for a certificate of incentives shall be issued with the certificate in accordance with the Investment Code 1991, as if Section 25 of the Code had not been repealed.
- (25) Where a person, but for the repeal of Section 25 of the Investment Code 1991, would have been issued with a certificate of incentives under the Investment Code 1991, and the person had placed an item of eligible property, as defined in Section 28(3) [*now 27A(3)*] into service during the year of income immediately preceding the person's first year of income under this Act, the person shall be treated as having placed the item of eligible property into service during the person's first year of income under this Act.
- (26) Subject to subsection (27), where the income of a person is wholly or partly exempt from tax under –
- (a) a notice published in the *Gazette* under Section 12(2) of the Income Tax Decree 1974; or
- (b) a provision in any agreement,
- the notice or provision shall have no effect under this Act unless the Minister has concurred in writing by 31st December 1997 with the exemption provided for in the notice or provision.
- (27) Subsection (26) does not apply where the exemption is provided for in an agreement between the Government of Uganda and a foreign government or the United Nations or a specialised agency of the United Nations.

FIRST SCHEDULE

S.2

Listed Institutions

African Development Bank

African Development Fund

African Trade Insurance Agency *Inserted by
IT (Am) Act 2018*

Aga Khan Foundation

Austrian Development Agency (ADA)

Belgian Technical Cooperation (BTC)

Danish International Development Agency (DANIDA)

Department for International Development (DFID)

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

East African Development Bank

Eastern and Southern African Trade and Development Bank

European Development Fund

European Investment Bank

European Union

Food and Agriculture Organisation

French Development Agency (AFD)

Global Fund for AIDS, Malaria and Tuberculosis

Icelandic International Development Agency (ICEADA)

International Bank for Reconstruction and Development

International Centre for Research in Agroforestry (ICRAF)

International Civil Aviation Organisation

International Development Association

International Finance Corporation

International Labour Organisation

International Monetary Fund

International Potato Centre

International Telecommunications Union

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)

United Nations related Agencies and Specialised Agencies

*Inserted by
IT (Am) Act 2016*

*Inserted by
IT (Am)
Act 2012*

SECOND SCHEDULE

S.4

Small Business Taxpayers Tax Rates

*Part I**Part I Substituted by IT (Am) Act 2003,
(Am) Act 2014 and (Am) Act 2015*

1. The amount of tax payable for purposes of Section 4(5) is –

GROSS TURNOVER	TAX
Where the gross turnover of the taxpayer exceeds Shs.50 million [shs.5 million] but does not exceed shs.75 million [shs.10 [20] million] per annum.	Shs.937,500 or 1.5% of the gross turnover, whichever is lower [NIL [Shs.100,000]]
Where the gross turnover of the taxpayer exceeds Shs.75 million [shs.10 [20] million] but does not exceed Shs.100 million [shs.20 [30] million] per annum	Shs.1,312,500 [shs.450,000 [250,000]] or 1.5% [3% [1%]] of the gross turnover, whichever is lower
Where the gross turnover of the taxpayer exceeds Shs.100 million [shs.20 [30] million] but does not exceed Shs.125 million [shs.30 [40] million] per annum.	Shs.1,687,500 [shs.750,000 [350,000]] or 1.5% [3% [1%]] of the gross turnover, whichever is lower
Where the gross turnover of the taxpayer exceeds Shs.125 million [shs.30 [40] million] but does not exceed Shs.150 million [shs.40 [50] million] per annum.	Shs.2,062,500 [shs.1,050,000 [450,000]] or 1.5% [3% [1%]] of the gross turnover, whichever is lower
Where the gross turnover of the taxpayer exceeds shs.40 million but does not exceed shs.50 million per annum.	Shs.1,350,000 or 3% of the gross turnover, whichever is lower.

2. The tax payable by a taxpayer under Section 4(5) is reduced by –

- (a) any credit allowed under Section 128(3) for withholding tax paid in respect of amounts included in the gross turnover of the taxpayer; or
- (b) any credit allowed under Section 111(8) for provisional tax paid in respect of amounts included in the gross turnover of the taxpayer.

Part II & III Inserted by IT (Am) Act 2015. Income Bracket heading substituted by IT (Am) Act 2016. Clinics Repealed by IT (Am) Act 2016. Drug Shops substituted by IT (Am) Act 2016

Part II

1. The amount of tax payable for purposes of section 4(5) where the gross turnover is less than fifty million shillings is –

(i) Kampala City and Divisions of Kampa

BUSINESS TRADE	Where the gross turnover exceeds shs.35m but does not exceed shs.50m	Where the gross turnover exceeds shs.20m but does not exceed shs.35m	Where the gross turnover exceeds shs.10m but does not exceed shs.20m
General Trade	500,000	400,000	250,000
Carpentry/ Metal Workshops	500,000	400,000	250,000
Garages (Motor Vehicle repair)	550,000	450,000	300,000
Hair and Beauty/ Salons	550,000	400,000	300,000
Restaurants or Bars	550,000	450,000	300,000
Clinics	550,000	450,000	300,000
Drug Shops	500,000	350,000	250,000
Others	450,000	300,000	200,000

(ii) Municipalities

BUSINESS TRADE	Where the gross turnover exceeds shs.35m but does not exceed shs.50m	Where the gross turnover exceeds shs.20m but does not exceed shs.35m	Where the gross turnover exceeds shs.10m but does not exceed shs.20m
General Trade	400,000	300,000	150,000
Carpentry/ Metal Workshops	400,000	300,000	150,000
Garages (Motor Vehicle repair)	450,000	350,000	200,000
Hair and Beauty/ Salons	450,000	350,000	200,000
Restaurants or Bars	450,000	350,000	200,000

BUSINESS TRADE	Where the gross turnover exceeds shs.35m but does not exceed shs.50m	Where the gross turnover exceeds shs.20m but does not exceed shs.35m	Where the gross turnover exceeds shs.10m but does not exceed shs.20m
Clinics	450,000	350,000	200,000
Drug Shops	400,000	300,000	150,000
Others	400,000	350,000	150,000

(iii) Towns and Trading Centres

BUSINESS TRADE	Where the gross turnover exceeds shs.35m but does not exceed shs.50m	Where the gross turnover exceeds shs.20m but does not exceed shs.35m	Where the gross turnover exceeds shs.10m but does not exceed shs.20m
General Trade	300,000	200,000	100,000
Carpentry/ Metal Workshops	300,000	200,000	100,000
Garages (Motor Vehicle repair)	350,000	250,000	100,000
Hair and Beauty/ Salons	350,000	250,000	100,000
Restaurants or Bars	350,000	250,000	100,000
Clinics	350,000	250,000	100,000
Drug Shops	300,000	200,000	100,000
Others	300,000	250,000	100,000

Substituted By IT (Am 2) Act 2017

Part III

The rate of advance tax under section 123A [134(e)] shall be –

- (a) for goods vehicles: fifty thousand shillings per ton per year;
- (b) for passenger service vehicles: twenty thousand shillings per *seat* [passenger] per year.

THIRD SCHEDULE

Ss.6, 7, 8, 83, 84, 85, 86, 117, 118,119

Rates of Tax

s.6 (1)

Substituted by IT (Am) Act 2012
NB: Monthly (pm) values my addition.

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 (235,000 pm)	Nil
Exceeding Ushs.2,820,000 (235,000 pm) but not exceeding Ushs.4,020,000 (335,000 pm)	10% of the amount by which Chargeable income exceeds Ushs.2,820,000 (235,000 pm).
Exceeding Ushs. 4,020,000 (335,000 pm) but not exceeding Ushs.4,920,000 (410,000 pm)	UShs.120,000 (10,000 pm) plus 20% of the amount by which chargeable income exceeds Ushs.4,020,000 (335,000 pm).
Exceeding Ushs.4,920,000 (410,000 pm)	(a) UShs.300,000 (25,000 pm) plus 30% of the amount by which chargeable income exceeds Ushs.4,920,000 (410,000 pm); and (b) Where the chargeable income of an individual exceeds Ushs.120,000,000 (10,000,000 pm) an additional 10% charged on the amount by which chargeable income exceeds Ushs.120,000,000 (10,000,000 pm).

2. The income tax rates applicable to non-resident individuals are –

CHARGEABLE INCOME	RATE OF TAX
Not exceeding Ushs. 4,020,000 (335,000 pm)	10%
Exceeding Ushs. 4,020,000 (335,000 pm) but not exceeding Ushs. 4,920,000 (410,000 pm)	Ushs.402,000 (33,500 pm) plus 20% of the amount by which chargeable income exceeds Ushs.4,020,000 (335,000 pm).
Exceeding Ushs. 4,920,000 (410,000 pm)	(a) Ushs.582,000 (48,500 pm) plus 30% of the amount by which chargeable income exceeds Ushs. 4,920,000 (410,000 pm); and (b) Where the chargeable income of an individual exceeds shs.120,000,000 (10,000,000 pm) an additional 10% charged on the amount by which chargeable income exceeds Ushs.120,000,000 (10,000,000 pm).

*Substituted by IT (Am) Act 2012
NB: Monthly (pm) values my addition.*

S.7

Part II

Income Tax Rate for Companies

1. The income tax rate applicable to companies, other than mining companies, for the purposes of Section 7 is 30%.
2. Subject to paragraphs 3 and 4, the income tax rate applicable to mining companies is calculated according to the following formula –

$$70 - 1500/X$$

Substituted by IT (Am) Act 2015

where X is the number of the percentage points represented by the ration of the chargeable income of the mining company for the year of income to the gross revenue of the company for that year.

3. If the rate of tax calculated under paragraph 2 exceeds 45%, then the rate of tax shall be 45%.

4. If the rate of tax calculated under paragraph 2 is less than 25%, then the rate of tax shall be 25%.
5. In this Part –
 - (a) “gross revenue”, in relation to a mining company for a year of income, means –
 - (i) the amount shown in the recognised accounts of the company as the gross proceeds derived in carrying on of mining operations during the year of income, including the gross proceeds arising from the disposal of trading stock, without deduction for expenditures or losses incurred in deriving that amount; and
 - (ii) the amount, if any, shown in the recognised accounts of the taxpayer as the amount by which the sum of the gains derived by the taxpayer during the year of income from the disposal of business assets used or held ready for use in mining operations, other than trading stock, exceeds the sum of losses incurred by the taxpayer during the year in respect of the disposal of such assets; and
 - (b) “mining company” means a company carrying on any mining operations in Uganda.

S.8

Part III

Income Tax Rate for Trustees and Retirement Funds

The income tax rate applicable to trustees and retirement funds for the purposes of Section 8 is 30%.

Ss.82, 83, 84 & 85

Part IV

Income Tax Rate for Non-Resident Persons

1. The income tax rate applicable to a non-resident person under Section 82, 83, 84 or 85 *excluding interest on government securities* is 15 per cent.

*Inserted by
IT (Am) Act 2013*
2. *The withholding tax applicable for interest payments on government securities to a non-resident person under section 83 is 20 per cent;*

Part V

*Inserted by
IT (Am) Act 2012*

Withholding Tax rate for Interest and Dividends for Resident Persons

1. The withholding tax rate applicable for interest and dividend payments to a resident person under Sections 117 and 118, *excluding interest on government securities*, is 15%.
2. The withholding tax rate applicable for dividend payments from companies listed on the stock exchange to individuals under Section 118 is 10%. *Inserted by
IT (Am) Act 2006*
3. The withholding tax rate applicable for interest payments on government securities to a resident person under section 117 is 20%. *Inserted by
IT (Am) Act 2012*

Sec.6 (2)

Part VI***Rate of Rental Tax***

The rate of tax applicable to an individual for the purposes of Section 6(2) is 20% of the chargeable income in excess of *shs.2,820,000* [1,560,000].

*Substituted by
IT (Am) Act 2012*

S.86 (2)

Part VII***Rate of Tax applicable to Shipping and Aircraft Income***

The rate of tax applicable to shipping and aircraft income under Section 86(2) is 2%.

Ss.118A, 118B & 119

Part VIII

*Substituted by
IT (Am) Act 2005 &
IT (Am) Act 2013*

Withholding Tax Rate for Goods and Services Transactions

1. The withholding tax rate applicable for goods and services transactions and for imported goods under *Sections 118A and 119* is **6%**.
2. The withholding tax rate for purposes of section 118B is 10% of the gross payment”.

S.89B, 89G, 89GG

Part IX

*Parts IX, IXA & IXB Inserted by
IT (Am) Act 2010 W.E.F 7/97.
Substituted by IT (Am) Act 2015*

Tax Rates for Licensees and Contractors

1. The income tax rate applicable to a licensee under section 89B is 30%.
2. The income tax rate applicable to a licensee under section 89G is 30%.
3. The rate of non-resident contractor tax under section 89GG is 10%”;

S.89H (1)

Part IX A**Income Tax Rate for Resident Contractors**

The income tax rate payable on a participation dividend paid by a resident contractor to a non-resident company is 15%.

S.89H (2)

Part IX B**Income Tax Rate for Non-Resident Subcontractors**

The income tax rate payable by a non-resident subcontractor deriving income under a Uganda sourced services contract is 15%.

S.118C

*Inserted by IT (Am) Act 2014
and (Am 2) Act 2017*

Part X**Withholding tax rate for winnings from of betting or gaming [*sports betting and pool betting*]**

The withholding tax rate applicable to winnings from sports betting and pool betting is 15%.

S.118D

*Inserted by IT (Am) Act 2014
Substituted by IT (Am) Act 2015*

Part XI**Withholding tax on payments of re-insurance premiums**

The withholding tax rate for purposes of section 118D is 10% [15%]

*Inserted by IT (Am) Act 2018
Correct cross-reference should be 118E & 118F*

S. 118D and 118E

Part XII

Rate of withholding tax on payments of agricultural supplies and commission paid by telecom service providers on airtime distribution and mobile money

1. The rate of withholding tax on payment of agricultural supplies is 1% of the gross amount of the payment.
2. The rate of withholding tax on payment of commission paid by telecommunications service providers on airtime distribution and mobile money services is 10% of the gross amount of the payment.

FOURTH SCHEDULE

S.16

Chargeable Income arising from short-term Insurance Business

1. The chargeable income of a resident person for a year of income arising from the carrying on of a short-term insurance business is determined according to the following formula –

$$A - B$$

where –

- A** is the total income derived by the resident person for the year of income in carrying on a short-term insurance business as determined under paragraph 2; and
- B** is the total deduction allowed for the year of income in the production of income referred to in A as determined under paragraph 3.

2. The total income derived by a resident person for a year of income in carrying on a short-term insurance business is the sum of –

- (a) the amount of the gross premiums, including premiums on reinsurance, derived by the person during the year of income in carrying on such a business in respect of the insurance of any risk, other than premiums returned to the insured;
- (b) the amount of any other income derived by the person during the year of income in carrying on such a business, including any commission or expense allowance derived from reinsurers, any income derived from investments held in connection with *such a business and any gains* derived on disposal of assets of the business; and
- (c) the amount of any reserve deducted in the previous year of income under paragraph 3(d).

*Substituted by
IT (Am) Act 2002*

3. The total deduction allowed for a year of income in the production of income from the carrying on of a short-term insurance business is the sum of –

- (a) the amount of the claims admitted during the year of income in the carrying on of such a business, less any amount recovered or recoverable under any contract of reinsurance, guarantee, security or indemnity;
- (b) the amount of agency expenses incurred during the year of income in the carrying on of such a business;

- (c) the amount of expenditures and losses incurred by the person during the year of income in carrying on that business which are allowable as a deduction under this Act, other than expenditures or losses referred to in paragraphs (a) and (b); and
 - (d) the amount of a reserve for unexpired risks referable to such a business at the percentage adopted by the company at the end of the year of income.
4. Where, for any year of total income, the total deduction allowed to a person under paragraph 3 exceeds the income derived by the person as determined under paragraph 2, the excess may not be deducted against any other income of the person for the year of income, but shall be carried forward and deducted in determining the chargeable income of the person arising from the carrying on of a short-term insurance business in the next year of income.
5. The chargeable income of a non-resident person for a year of income arising from the carrying on of a short-term insurance business in Uganda is determined according to the following formula –

$$A - B$$

where –

- A** is the total income derived by the person for the year of income in carrying on a short-term insurance business as determined under paragraph 6; and
 - B** is the total deduction allowed for the year of income in the production of income referred to in A as determined under paragraph 7.
6. The total income derived by a non-resident person for a year of income in carrying on a short-term insurance business in Uganda is the sum of –
- (a) the amount of the gross premiums, including premiums on reinsurance, derived by the person during the year of income in carrying on such a business in respect of the insurance of any risk in Uganda, other than premiums returned to the insured;
 - (b) the amount of any other income derived by the person during the year of income in carrying on such a business in Uganda including:–
 - (i) any commission or expense allowance derived from reinsurance of risks accepted in Uganda;
 - (ii) any income derived from investment of the reserves referable to such business carried on in Uganda; and

- (iii) any gains derived on disposal of assets of the business, and
 - (c) the amount of any reserve deducted in the previous year of income under paragraph 7(d).
7. The total deduction allowed for a year of income in the production of income from the carrying on of a short-term insurance business in Uganda by a non-resident person is the sum of –
- (a) the amount of the claims admitted during the year of income in the carrying on of such a business, less any amount recovered or recoverable under any contract of reinsurance, guarantee, security or indemnity;
 - (b) the amount of agency expenses incurred during the year of income in the carrying on of such a business;
 - (c) the amount of expenditures and losses incurred by the person during the year of income in carrying on that business which are allowable as a deduction under this Act, other than expenditures or losses referred to in paragraphs (a) and (b); and
 - (d) the amount of a reserve for unexpired risks in Uganda referable to such a business at the percentage adopted by the company at the end of the year of income.
8. Where, for any year of total income, the total deduction allowed to a person under paragraph 7 exceeds the income derived by the person as determined under paragraph 6, the excess may not be deducted against any other income of the person for the year of income, but shall be carried forward and deducted in determining the chargeable income of the person arising from the carrying on of a short-term insurance business in Uganda in the next year of income.

FIFTH SCHEDULE

S.19 (3)

Valuation of Benefits

1. The valuation of benefits for the purposes of Section 19(3) of this Act shall be determined in accordance with this schedule.
2. For the purposes of this Schedule, a benefit provided by an employer to an employee means a benefit that –
 - (a) is provided by an employer, or by a third party under an arrangement with the employer or an associate of the employer;
 - (b) is provided to an employee or to an associate of an employee; and
 - (c) is provided in respect of past, present or prospective employment.
3. Where a benefit provided by an employer to an employee consists of the use, or availability for use, of a motor vehicle wholly or partly for the private purposes of the employee, the value of the benefit is calculated according to the following formula –

$$(20\% \times A \times B / C) - D$$

where –

- A** is the market value of the motor vehicle at the time when it was first provided for the private use of the employee, *depreciated on a reducing balance basis at a rate of 35% per annum for the subsequent years;*
- B** is the number of days in the year of income during which the motor vehicle was used or available for use for private purposes by the employee for all or a part of the day;
- C** is the number of days in the year of income; and
- D** is any payment made by the employee for the benefit.

Substituted by
IT (Am 2) Act 2017

4. Where a benefit provided by an employer to an employee consists of the provision of a housekeeper, chauffeur, gardener or other domestic assistant, the value of the benefit is the total employment income paid to the domestic assistant in respect of services rendered to the employee, reduced by any payment made by the employee for the benefit.

5. Where a benefit provided by an employer to an employee consists of the provision of any meal, refreshment or entertainment, the value of the benefit is the cost to the employer of providing the meal, refreshment or entertainment, reduced by any consideration paid by the employee for the meal, refreshment or entertainment.
6. Where a benefit provided by an employer to an employee consists of the provision of utilities in respect of the employee's place of residence, the value of the benefit is the cost to the employer of providing the utilities reduced by any consideration paid by the employee for the utilities.
7. Where a benefit provided by an employer to an employee consists of a loan or loans in total exceeding one million shillings at a rate of interest below the statutory rate, the value of the benefit is the difference between the interest paid during the year of income, if any, and the interest which would have been paid if the loan had been made at the statutory rate for the year of income.
8. Where a benefit provided by an employer to an employee consists of a waiver by an employer of an obligation of the employee to pay or repay an amount owing to the employer or to any other person, the value of the benefit is the amount waived.
9. Where a benefit provided by an employer to an employee consists of the transfer or use of property or the provision of services, the value of the benefit is the market value of the *property or services at the time the benefit is provided*, reduced by any payment made by the employee for the benefit.
Substituted by
IT (Am) Act 2002
10. Where a benefit provided by an employer to an employee consists of the provision of accommodation or housing, other than where Section 19(1)(a) or (c) applies, the value of the benefit is the lesser of –
 - (a) the market rent of the accommodation or housing reduced by any payment made by the employee for the benefit; or
 - (b) 15% of the employment income, including the amount referred to in paragraph (a), paid by the employer to the employee for the year of income in which the accommodation or housing was provided.
11. The value of any benefit provided by an employer to an employee which is not covered by the above clauses is the market value of the *benefits, at the time the benefit is reduced* by any payment made by the employee for the benefit.
Substituted by
IT (Am) Act 2002
12. Paragraph 11 does not apply to any benefit expressly covered by Section 19(1)(a) or (c) to (h).
13. In this Schedule, "statutory rate", in relation to a year of income, means the Bank of Uganda discount rate at the commencement of the year of income.

SIXTH SCHEDULE

Ss.27, 28, 29

Depreciation Rates and Vehicle Depreciation Ceiling***Part I******Declining Balance Depreciation Rates for Depreciable Assets***

CLASS	ASSETS INCLUDED	RATE
1	Computers and data handling equipment	40%
2	Automobiles; buses and mini-buses with a seating capacity of less than 30 passengers; goods vehicles with a load capacity of less than 7 tonnes; construction and earth moving equipment.	35%
3	Buses with a seating capacity of 30 or more passengers; goods vehicles designed to carry or pull loads of 7 tonnes or more; specialised trucks; tractors; trailers and trailer-mounted containers; plant and machinery used in farming, manufacturing or mining operations.	30%
4	Rail cars, locomotives and equipment; vessels, barges, tugs and similar water transportation equipment; aircraft; specialised public utility plant, equipment and machinery; office furniture, fixtures and equipment; any depreciable asset not included in another class.	20%

Substituted by IT
(Am) Act 2002

Part II

Substituted by IT (Am) Act 2009

Vehicle Depreciation Ceiling

The amount for the purposes of Section 27(11) is *shs. 60,000,000* [30,000,000]

Part III***Straight-line Depreciation Rate for Industrial Buildings***

The depreciation rate for the purposes of Section 29 is 5%.

Part IV***Prescribed Areas***

The following areas are prescribed for the purposes of Section 28: - Kampala, Entebbe, Namanve, Jinja and Njeru.

SEVENTH SCHEDULE

S. 2

Currency Point

One currency point is equivalent to twenty thousand (20,000) Uganda shillings.

Inserted by IT (Am) Act 2009
Repealed by IT (Am) Act 2015

EIGHTH SCHEDULE

S.89Q

Classification, Definition and Allocation of Costs and Expenditures**Cross References**

Building Societies Act, Cap. 108
 Constitution, 1995
 Diplomatic Privileges Act, Cap. 201
 Income Tax Decree, Decree 1/1974
 Investment Code, Statute 1/1991
 Local Governments Act, Cap. 243
 Magistrates Courts Act, Cap.16
 Mining Act, Cap. 148
 Petroleum (Exploration & Production) Act, Cap.150
 Petroleum (Exploration, Development & Production) Act, 2013
 Petroleum (Refining, Conversion, Transmission & Midstream) Act, 2013
 Uganda Revenue Authority Act, Cap. 196

SUBSIDIARY LEGISLATION

THE INCOME TAX (WITHHOLDING TAX) REGULATIONS 2000

(Under Section 116(1) and 164 of the Income Tax Act, 1997 Cap.340)

In exercise of the powers conferred upon the Minister by Section 164 of the Income tax Act 1997, these Regulations are made this 1st day of June 2000.

1. Short Title and Commencement

These Regulations may be cited as the Income Tax (Withholding Tax) Regulations, 2000, and shall be deemed to have come into force on the 1st day of July 2000.

2. Interpretation

- (1) In these Regulations, “Act” means the Income Tax Act, 1997.
- (2) Terms and expressions used in these Regulations have, unless the contrary intention appears, the same meaning as they have in the Act.

3. Amount of Tax to be Withheld

- (1) Every employer obliged under Section 116 of the Act to withhold tax from a payment of employment income to an employee shall withhold tax in accordance with this regulation.
- (2) Subject to sub-regulation (10), where employment income is paid monthly by an employer to an employee and the employee has furnished the employer with an employee declaration, the amount of tax to be withheld from the payment for a month (referred to as the “current month”) is calculated according to the following formula –

$$(A - B)/C$$

Where –

A is the amount of tax payable calculated –

- (a) in the case of an employee who is a resident individual, in accordance with paragraph 1 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with sub-regulation (3); and
- (b) in the case of an employee who is a non-resident person, in accordance with paragraph 2 of Part I of the Third schedule to the Act on the

annualised employment income of the employee calculated in accordance with sub-regulation (3);

B the amount of tax withheld from payments made to the employee in the previous months of the year of income; and

C is the number of months remaining in the year of income, including the current month.

- (3) The annualised employment income of an employee for the purposes of component A of the formula in sub-regulation (2) is calculated in accordance with the following formula -

$$(D + E) \times 12 / F$$

Where –

D is the amount of employment income paid by the employer to the employee in the current month;

E is the amount of employment income paid by the employer to the employee in the previous months of the year of income; and

F is the number of completed months in the year of income, including the current month.

- (4) Subject to sub-regulation (10), where employment income is paid fortnightly by an employer to an employee and the employee has furnished the employer with an employee declaration, the amount of tax to be withheld from a payment for a fortnight (referred to as the “current fortnight”) is calculated according to the formula –

$$(A-B) C$$

Where –

A is the amount of tax payable calculated –

(a) in the case of an employee who is a resident individual, in accordance with paragraph 1 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with sub regulation (5); or

(b) in the case of an employee who is a non-resident individual, in accordance with paragraph 2 of Part I of the Third Schedule to the Act on the

annualised employment income of the employee calculated in accordance with sub-regulation (5);

- B** is the amount of tax withheld from payments made to the employee in the previous fortnights of the year of income; and
- C** is the number of remaining fortnights in the year of income, including the current fortnight.

- (5) The annualised employment income of an employee for the purposes of component A of the formula in sub-regulation (4) calculated in accordance with the following formula-

$$(D+E) \times 26/F$$

Where –

- D** is the amount of employment income paid by the employer to the employee in the current fortnight;
- E** is the amount of employment income paid by the employer to the employee in the previous fortnights of the year of income; and
- F** is the number of completed fortnights in the year of income, including the current fortnight.

- (6) Subject to sub-regulation (10), where employment income is paid weekly by an employer to an employee and the employee has furnished the employer with an employee declaration, the amount of tax to be withheld from a payment for a week (referred to as the “current week”) is calculated according to the following formula:–

$$(A-B)/C$$

Where –

- A** is the amount of tax payable calculated –
- (a) in the case of an employee who is a resident individual, in accordance with paragraph 1 of Part I of the Third Schedule to the Act on the annualised employment income of the employee calculated in accordance with sub-regulation (7); or
- (b) in the case of an employee who is a non-resident individual, in accordance with paragraph 2 of Part I of the Third Schedule to the Act

on the annualised employment income of the employee calculated in accordance with sub-regulation (7);

- B** is the amount of tax withheld from payments made to the employee in the previous weeks of the year of income; and
- C** is the number of remaining weeks in the year of income, including the current week.

- (7) The annualised employment income of an employee for the purposes of component A of the formula in sub-regulation (6) is calculated in accordance with the following formula –

$$(D + E) \times 52 / F$$

Where –

- D** is the amount of employment income paid by the employer to the employee in the current week;
- E** is the amount of employment income paid by the employer to the employee in the previous weeks of the year of income; and
- F** is the number of completed weeks in the year of income, including the current week.

- (8) An employer shall notify the Commissioner, in writing, where the employer pays employment income to an employee on a basis other than monthly, fortnightly, or weekly.
- (9) An employer shall notify the Commissioner, in writing, of any change, during a year of income, to the period of payment of employment income to an employee who has furnished an employee declaration to the employer.
- (10) Where a notification has been made under sub-regulation (8) or (9), the Commissioner shall advise the employer, by notice in writing, of the amount of tax to be withheld by the employer from the employment income paid by the employer to the employee.
- (11) Subject to sub-regulation (13), where an employee has not furnished an employer with an employee declaration under regulation 4, the amount of tax to be withheld from a payment of employment income for any period shall be the standard withholding amount.
- (12) An employee who has not furnished an employer with an employee declaration may apply, in writing, to the Commissioner for a statement of the amount of tax to be

withheld by the employer from the employment income paid by the employer to the employee.

- (13) After considering the application under sub-regulation (1), the Commissioner may, if he or she considers it appropriate, issue the employee with a statement of the amount of tax to be withheld by the employer from the employment income paid by the employer to the employee, and the employee shall furnish the statement to his or her employer and the employer shall withhold tax from payments of employment income to the employee in accordance with the statement.
- (14) Where a change occurs in the circumstances affecting the amount of withholding tax specified in a statement referred to in sub-regulation (13), the employee to whom the statement has been issued shall, by notice in writing within seven days of the change occurring, notify the Commissioner of any change occurring and the Commissioner shall issue a new statement accordingly.
- (15) In this regulation –
- (a) a fortnight is a “completed fortnight”, “previous fortnight” or “remaining fortnight”, in relation to a year of income, if the pay day for the fortnight occurs during the year of income;
 - (b) a week is an “completed week”, “previous week”, or “remaining week”, in relation to a year of income, if the pay day for the week occurs during the year of income; and
 - (c) “standard withholding amount”, in relation to payment of employment income to an employee, means

A x B

Where –

A is the highest marginal rate specified in the rates of tax in the relevant paragraph of Part I of the Third Schedule; and

B is the amount of employment income paid to the employee.

4. Employee Declaration

- (1) Subject to sub-regulation (2), an employee shall furnish an employee declaration to his or her employer for each year of income.
- (2) Where an employee has more than one employer at any time during the year of income, the employee shall furnish an employee declaration to only one employer.

- (3) An employee declaration shall be-
- (a) in the form prescribed by the Commissioner;
 - (b) signed and dated by the employee; and
 - (c) furnished to the employer –
 - (i) unless the Commissioner provides otherwise, by 1 July of the year of income to which the declaration relates; or
 - (ii) where the employee takes up employment during the year of income, within seven days after the date on which the employment commenced.

5. Secondary Employment Form

- (1) Where an employee has more than one employer at any time during a year of income, the employee shall furnish a secondary employment form to each employer other than the employer to whom an employee declaration has been furnished under regulation 4.
- (2) A secondary employment form shall be –
- (a) in the form prescribed by the Commissioner, and
 - (b) signed and dated by the employee.
- (3) A secondary employment form shall be furnished to the employer –
- (a) unless the Commissioner provides otherwise, by 1 July of the year of income to which the form relates; or
 - (b) where the employee takes up employment during the year income, within seven days after the date on which the employment commenced.

6. Declarations and Secondary Employment Forms

- (1) An employee declaration or a secondary employment form applies only to amounts of tax to be withheld after the date on which the declaration or form is furnished to the employer and continues in force until –
- (a) withdrawn by the employee by notice in writing to the employer;
 - (b) the end of the year of income to which the declaration or form relates; or

- (c) the employee ceases to be in the employment of the employer to whom the declaration or form has been furnished, whichever is the earlier.
- (2) Where, after furnishing an employee declaration to an employer, a change occurs in the circumstances affecting the amount of withholding tax calculated under regulation 3, the employee shall, by notice in writing within seven days after the change occurring, withdraw the declaration and furnish the employer with a new declaration.
- (3) An employer shall maintain and keep available for a period of five years, employee declarations and secondary employment forms furnished by employees under regulations 4 and 5 for inspection by the Commissioner.

7. Change of Employment Certificate

- (1) An employer shall issue to each employee who leaves the employer's employment during the year of income, a change of employment certificate setting out –
 - (a) the amount of employment income paid by the employer to the employee during the year of income;
 - (b) the amount of tax withheld under Section 116 of the Act by the employer from that income; and
 - (c) the period of the year of income that the employee was employed by the employer.
- (2) A change of employment certificate shall be issued to the employee at the time that the employee leaves the employer's employment.
- (3) An employee who receives a change of employment certificate shall furnish the certificate to his or her new employer within seven days after he or she commences the new employment.
- (4) An employer who has been furnished with a certificate under sub-regulation (3) shall take the amounts set out in the certificate into account in applying regulation 3 to the employment income paid to the employee for the year of income to which the certificate relates.

8. Tax Credit and Employee Withholding Certificate

- (1) This regulation applies to the issue of tax credit certificates under Section 125(1) of the Act and employee withholding certificates under Section 125(3) of the Act.
- (2) A withholding agent who is required to issue a tax credit certificate or employee withholding certificate to a payee shall sign the certificate and shall issue it by –

- (a) causing it to be delivered to the payee personally; or
 - (b) posting it by prepaid letter addressed to the payee's last known postal address.
- (3) Where a tax credit certificate or employee withholding certificate which has been posted in accordance with this regulation is returned to the withholding agent undelivered, the withholding agent shall forward the certificate to the Commissioner within seven days after the date on which the certificate was returned to the withholding agent.
- (4) A payee whose tax credit certificate or employee withholding certificate has been lost, stolen or destroyed, may request in writing that the withholding agent issue a duplicate certificate.
- (5) Where a request has been made under sub-regulation (4), the withholding agent shall comply with the request and the certificate so issued shall be clearly marked "duplicate".
- (6) The personal representative of a payee who dies during the year of income may apply, in writing, to the withholding agent of the deceased payee for a tax credit certificate or employee withholding certificate in respect of that part of the year of income prior to the death of the payee.
- (7) A payee who intends to cease to be a resident person may apply in writing, to his or her withholding agent for a tax credit certificate or employee withholding certificate in respect of that part of the year of income prior to the payee ceasing to be a resident person.
- (8) Where an application has been made under sub-regulation (6) or (7), the withholding agent shall issue the personal representative or payee with the certificate within seven days after the application is made.
- (9) A withholding agent who ceases to carry on business shall issue a tax credit certificate or employee withholding certificate to each payee prior to ceasing business.

9. Offences

- (1) An employee who fails to notify any change in circumstances as required by regulation 3(14) commits an offence and is liable on conviction to a fine not exceeding twenty five currency points.
- (2) An employee who furnishes an employee declaration to an employer in contravention of regulation 4(2) commits an offence and is liable on conviction to a fine not exceeding twenty five currency points.

- (3) An employer who fails to maintain employee declarations and secondary employment forms as required under regulation 6(3) commits an offence and is liable on conviction to a fine not exceeding twenty five currency points.
- (4) An employer who fails to issue a change in employment certificate as required by regulation 7 commits an offence and is liable on conviction to a fine not exceeding twenty currency points.
- (5) A withholding agent who fails to issue a tax credit certificate or employee withholding certificate as required by regulation 8 commits an offence and is liable on conviction to a fine not exceeding twenty five currency points.

History: S.I 52/2000

Statutory Instrument No.9 of 2003

**THE INCOME TAX (APPROVED INDUSTRIAL BUILDINGS)
REGULATIONS, 2003**

(Under Section 29 and 164 of the Income Tax Act, 1997 Cap. 340)

In exercise of the powers conferred upon the Minister by Section 164 of the Income Tax Act 1997, these Regulations are made this 31st day of October 2002.

1. Citation

These Regulations may be cited as the Income Tax (Approved Industrial Buildings) Regulations, 2003.

2. Commencement and Application

- (1) Regulations 4 and 5 shall be deemed to have come into force on 1st July 1997 and apply to an approved hotel or approved hospital whose construction commenced on or after 1/7/1997.
- (2) Regulation (6) shall be deemed to have come into force on 1st July 2000 and applies to an approved commercial building whose construction commenced on or after 1st July 2000.

3. Approval of Industrial Buildings

For the purposes of Section 29 of the Act, the industrial buildings referred to in regulations 4, 5 and 6 are approved for the purposes specified in those regulations.

4. Approved Hotel

An approved hotel is an industrial building licensed by the appropriate authorities for use, at a price, for boarding and lodging with at least –

- (a) ten bedrooms with minimum facilities of bed and bedding, toilet and bath or shower room; and
- (b) restaurant or dining room for provision of food and beverages.

5. Approved Hospital

An approved hospital is a specialised institutional industrial building manned by a fully registered specialist and general practitioner for the purpose of treating general patients as outpatients or inpatients, or both, for medical, paediatric, surgical and obstetric or gynaecological conditions, providing treatment and nursing care and equipped with equipment and facilities for specialised establishment.

6. Approved Commercial Building

- (1) An approved commercial building is an industrial building which is primarily used by the owner or let out for rent –
 - (a) for the purpose of carrying on a business, trade or profession;
 - (b) as an office;
 - (c) as a warehouse or commercial storage facility; or
 - (d) as a workshop.
- (2) For the avoidance of doubt, an approved commercial building does not include a building let out or used for residential accommodation.

Statutory Instrument No.34 of 2009

**THE INCOME TAX (TAX INCENTIVES FOR EXPORTERS OF
FINISHED CONSUMER AND CAPITAL GOODS) REGULATIONS,
2009**

(Under sections 21 (1)(y)(ab) and 164 of the Income Tax Act, Cap.340)

ARRANGEMENT OF REGULATIONS

Regulation

1. Title
2. Commencement and application
3. Interpretation
4. Application and grant of certificate of Entitlement to Exemption
5. Validity of Certificate of Entitlement to Exemption
6. Conditions for grant of exemption
7. Obligations of the certificate holder
8. Revocation of the Certificate of Entitlement to Exemption
9. Appeals
10. Records
11. Filing returns
12. Register

SCHEDULE

FORMS

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IN EXERCISE of the powers conferred upon the Minister by sections 21(1)(y)(ab) and 164 of the Income tax Act, Cap. 340, these Regulations are made this 11th day of May, 2009.

1. Title

These Regulations may be cited as the Income Tax (Tax Incentives for Exporters of Finished Consumer and Capital Goods) Regulations, 2009.

2. Commencement and Application

These Regulations shall be deemed to have come into force on 1st July 2007 and apply to persons engaged in the exportation of finished consumer and finished capital goods.

3. Interpretation

In these Regulations, unless the context otherwise requires –

“Authority” means the Uganda Revenue Authority;

“Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;

“existing investment” means an investment that was in existence as at 1st July, 2007;

“export” means to take or cause to be taken out of the partner states;

“finished capital goods” means goods other than finished Consumer goods that may be used in the production process;

“finished consumer goods” means finished consumer products ready for consumption without the need for further processing; and in the case of flower exports includes potted plants and chrysanthemum cuttings;

“goods” includes all kinds of articles, wares, merchandise, livestock, and currency;

“investment” means the creation of new business assets and includes the expansion, restructuring or rehabilitation of an existing business enterprise;

“manufacturing” means the substantial transformation of tangible movable property, including power generation and water supply;

“manufacturing under bond” means a facility extended to manufacturers to import plant, machinery, equipment and raw materials tax free, exclusively for use in the manufacture of goods for export;

“Minister” means the Minister responsible for finance;

“new investment” means an investment that did not exist as at 1st July, 2008;

“production” means a process involving the use of inputs to derive outputs including manufacturing, growing or extraction.

4. Application and Grant of Certificate of Entitlement to Exemption

- (1) A person seeking tax exemption on income derived from the export of finished consumer goods and finished capital goods under section 21(1)(y) of the Act shall apply for a Certificate of Entitlement to Exemption in Form 1 set out in the Schedule to the Regulations.

- (2) The applicant under sub regulation (1) shall state in the application-
 - (a) his or her name and address;
 - (b) the description of the goods;
 - (c) the tax identification number;
 - (d) telephone and e-mail contact;
 - (e) the details of directors;
 - (f) a declaration that the applicant will export or intends to export at least eighty per cent (80%) of his or her production of finished consumer goods and finished capital goods during the year, whether or not the raw materials are from within Uganda;
 - (g) details of the manufacturing or production of goods process including graphic presentation of the manufacturing process where applicable.
- (3) The Commissioner may request for additional information to ascertain whether a person qualifies for a grant of a Certificate of Entitlement to Exemption, to verify the existence of the investment.
- (4) The Commissioner shall, based on the information provided, decide whether or not to grant a certificate of Entitlement to Exemption, and on ascertainment of the existence of an investment, make a decision within thirty working days.
- (5) A person who qualifies under sub-regulation (4) shall be issued with a certificate of entitlement to exemption in Form 2 set out in the schedule to these Regulations.
- (6) A certificate of entitlement to exemption under these Regulations shall be specific to a person and the income derived from activities resulting in exports.
- (7) Where the Commissioner refuses to grant a certificate of entitlement to exemption, the Commissioner shall state in writing the reasons for the refusal.

5. Validity of Certificate of Entitlement to Exemption

- (1) Subject to subsection (2), a certificate of entitlement to exemption is valid for a period of ten years starting from the date on which it is issued.
- (2) Notwithstanding subsection (1), an exporter is only eligible for the tax exemption in any year in which the exporter fulfils the conditions for the tax exemption specified in Regulation 6.

- (3) Where the exporter fails to fulfil the conditions for the tax exemption for a particular year, the tax exemption shall not be granted for that year.

6. Conditions for Grant of Certificate of Entitlement to Exemption

A certificate of entitlement to exemption on income derived from export of finished consumer goods and finished capital goods shall not be granted to an applicant unless the applicant –

- (a) keeps proper books of accounts and records required under Regulation 10; and
- (b) exports at least eighty per cent (80%) of his or her production of finished consumer goods and finished capital goods of goods during the year, whether or not the raw materials are from within Uganda.

7. Obligations of the Certificate Holder

The holder of the Certificate of Entitlement to Exemption shall, during the period of the tax incentives –

- (a) comply with the obligations imposed by the Income Tax Act, Cap. 340;
- (b) keep proper books of accounts and records as required by Regulation 7;
- (c) export eighty per cent (80%) of the finished consumer goods or finished capital goods produced by him or her;
- (d) not transfer the Certificate of Entitlement to Exemption to another person.

8. Revocation of Certificate of Entitlement to Exemption

- (1) The Commissioner may revoke a Certificate granted under these Regulations where he or she is satisfied that –
- (a) there has been a breach of the terms under which the certificate is granted;
 - (b) there has been a breach of a condition attached to the certificate;
 - (c) the application for the Certificate of Entitlement to Exemption was defective in that the holder misrepresented him/herself and failed to rectify the defect within forty five days after being requested to do so;
 - (d) the holder is bankrupt;

- (e) the holder has failed to submit the required information for two years consecutively;
 - (f) the holder knowingly or negligently gives false or misleading information to the Authority;
 - (g) the holder refuses or neglects to provide information which the Authority may reasonably require for the purposes of the enforcement of these Regulations;
 - (h) the holder refuses or neglects to keep proper books of accounts; or
 - (i) the holder refuses without lawful excuse to admit an officer or an agent of the Authority, after being given reasonable notice, into the premises of his or her business enterprise or otherwise obstructs any inspection by an officer or agent of the Authority in the discharge of its monitoring function.
- (2) The Commissioner shall before revoking a certificate under subsection (1) give not less than thirty days' written notice of the intention to revoke the certificate to the holder of the certificate and shall consider any written representations made to the holder of the certificate to the Commissioner within that time.

9. Appeals

- (1) A person aggrieved by a decision of the Commissioner may appeal to the Minister by giving written notice to the authority against –
- (a) the refusal of the authority to grant a certificate under these regulations ;
 - (b) the attaching of a condition to a certificate; or
 - (c) the revocation of the certificate.
- (2) An appeal under this Regulation shall be in writing to the Minister within thirty days after the receipt of the decision of the Authority and the appellant shall give notice of the appeal to the Authority.
- (3) The Minister shall consider an appeal under this regulation and may –
- (a) dismiss the appeal;
 - (b) require the authority to issue a certificate to the appellant;
 - (c) quash the revocation of a certificate; or

- (d) permit the appellant to make a fresh application for a certificate notwithstanding that the period prescribed for applications has expired and the Authority shall give effect to the determination of the Minister.

10. Records

- (1) The holder of a Certificate of Entitlement of Exemption shall maintain records of –
- (a) inputs for the exports business;
 - (b) export sales;
 - (c) export documents;
 - (d) goods that have been warehoused;
 - (e) goods that have been produced;
 - (f) local sales; and
 - (g) any other records as may be required by the Commissioner.

11. Filing of returns

- (1) The holder of a Certificate of Entitlement to Exemption shall submit an annual return to the Authority, showing a summary of receipts and exports and the return shall contain the following information –
- (a) stock at hand at the beginning of the year;
 - (b) total receipts into the company warehouse;
 - (c) total annual production;
 - (d) stock carried forward to the next year; and
 - (e) total sales in the local market and total sales exported.
- (2) The return shall be submitted annually together with the final return of income.

12. Register

- (1) The Authority shall maintain a register of all the certificates granted under these Regulations.
- (2) The Authority shall cause to be entered in the register in respect of each certificate –
- (a) the name of the business enterprise to which the certificate was granted;

- (b) the principal place of business of the certificate holder; and
- (c) the activities to which the certificate relates.

SCHEDULE

Regulation 4(1)

FORMS

FORM 1

Application for a Certificate of Entitlement to Exemption
(Under section 21 and 164 of the Income Tax Act, 1997 Cap. 340)

Please enter the information requested in the spaces provided. Please note that any additional information should be attached to this application form.

Business Details:

- Name (Company or individual).....
- TIN.....
- Parent Company (If applicable).....
- Address (Postal and Physical).....
- Contact Telephone Number.....
- E-Mail address
- Directors Details (Names and contacts
- Nature of goods to be manufactured for export.....

DECLARATION:

Ideclare that I am exporting or intend to export at least eighty per cent (80%) of my production of finished capital goods or finished consumer goods during the year.

Completed by:

Name	Title.....
Signature.....	Date.....

Official Comments.

Details of Verifications and Recommendations:

- Verification officer's Signature.....
- Date.....
- Supervisor's Signature.....
- Date.....

FORM 2:

Regulation 4 (5)

Certificate of Entitlement to Exemption

This Certificate of Entitlement to Exemption is issued under section 21 and 164 of the Income Tax Act, Cap. 340.

Name of Business:.....
Address:.....
Physical Location:.....
Nature of Business:.....

Tax Incentives: *Exemption from Corporation Tax and Withholding Tax.*

The certificate is valid from..... to.....

Note:

1. The holder of this Certificate of Entitlement to Exemption shall comply with the requirements of section 21 of the Income Tax Act Cap.340 and these Regulations.
2. The Commissioner may revoke the Certificate if satisfied that there has been a breach of the terms under which the certificate is granted or on a breach of a condition attached to the certificate or if the holder of the certificate is convicted of an offence under the Income Tax Act or other relevant law.

.....
Commissioner

Statutory Instrument No.30 of 2011**THE INCOME TAX (TRANSFER PRICING) REGULATIONS, 2011**

(Under sections 90 and 164 of the Income Tax Act cap 340)

IN EXERCISE of the powers conferred upon the Minister by section 164 of the Income Tax Act Cap. 340, these Regulations are made this 20th day of June 2011.

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title and commencement
2. Application of regulations
3. Interpretation

PART II—COMPARTIBILITY FACTORS, BRANCH PERSON AND OECD DOCUMENTS

4. Compatibility factors
5. Branch person and headquarter person
6. Application of OECD documents

PART III—CONSISTENCY WITH ARM'S LENGTH PRINCIPLE, DOCUMENTATION, ADVANCED PRICING AGREEMENTS AND CORRESPONDING ADJUSTMENTS

7. Consistency with arm's length principles
8. Documentation
9. Advanced pricing agreements
10. Corresponding adjustments

PART I—PRELIMINARY**1. Title and commencement**

These Regulations may be cited as the Income Tax (Transfer Pricing) Regulations 2011, and shall come into force on the 1st day of July 2011.

2. Application of Regulations

The Regulations shall apply to a controlled transaction if a person who is a party to the transaction is located in and is subject to tax in Uganda and the other person who is a party to the transaction is located in or outside Uganda.

3. Interpretation

In these Regulations, unless the context otherwise requires –

“Act” means the Income Tax Act;

“arm’s length principle” in relation to a controlled transaction, means the results of the transaction are consistent with the results that would have been realised in a transaction between independent persons dealing under the same conditions;

“associate” has the meaning given to it in section 3 of the Act;

“branch” in relation to a person –

(a) where there is a tax treaty applicable to the person, means a permanent establishment as defined in the treaty; or

(b) in any other case, has the meaning given to it in section 78 of the Act;

“comparability factors” means the factors specified in regulation 4;

“comparable uncontrolled price method” means comparing the price charged in a controlled transaction with the price charged in a comparable uncontrolled transaction;

“comparable uncontrolled transaction” in relation to the application of a transfer pricing method to a controlled transaction, means an uncontrolled transaction which, after taking account of the comparability factors, satisfies the differences, if any, between the two transactions or between the persons undertaking the transactions which do not materially affect the financial indicator applicable under the method or where the differences do materially affect the financial indicator applicable under the method, then reasonably accurate adjustments can be made to eliminate the effects of the differences;

“controlled transaction” means a transaction between associates;

“cost plus method” means comparing the mark up on the costs directly and indirectly incurred in the supply of property or services in a controlled transaction with the mark up on those costs directly or indirectly incurred in the supply of property or services in a comparable uncontrolled transaction;

“financial indicator” means –

- (a) in relation to the comparable uncontrolled price method, the price;
- (b) in relation to the cost plus method, the mark up on costs;
- (c) in relation to the resale price method, the resale margin;
- (d) in relation to the transaction net margin method, the net profit margin; or
- (e) in relation to the transactional profit split method, the division of profit and loss;

“person” has the meaning given to it in the Act and includes a “branch person” & “headquarters person” referred to in regulation 5;

“resale price method” means comparing the resale margin that a purchaser of property in a controlled transaction earns from reselling the property in an uncontrolled transaction with the resale margin that is earned in a comparable uncontrolled purchase and resale transaction;

“transaction” includes an arrangement, understanding, agreement, or mutual practice whether or not legally enforceable or intended to be legally enforceable, and includes a dealing between a branch of a person and another part of the person;

“transactional net margin method” means comparing the net profit margin relative to the appropriate base including costs, sales or assets that a person achieves in a controlled transaction with the net profit margin relative to the same basis achieved in a comparable uncontrolled transaction;

“transactional profit split method” means comparing the division of profit and loss that a person achieves in a controlled transaction with the division of profit and loss that would be achieved when participating in a comparable uncontrolled transaction;

“transfer pricing method” means –

- (a) the comparable uncontrolled price method;
- (b) the resale price method;
- (c) the cost plus method;
- (d) the transaction net margin method; or
- (e) the transactional profit split method; and

“uncontrolled transaction” means a transaction that is not a controlled transaction.

PART II - COMPARABILITY FACTORS, BRANCH PERSONS AND OECD DOCUMENTS

4. Comparability factors

In determining whether two or more transactions are comparable the following factors shall be considered to the extent that they are economically relevant to the facts and circumstances of the transactions –

- (a) the characteristics of the property or services transferred or supplied;
- (b) the functions undertaken by the person entering into the transaction taking account of assets used and risks assumed;
- (c) the contractual terms of the transactions;
- (d) the economic circumstances in which the transactions take place; and
- (e) the business strategies pursued by the associate to the controlled transaction.

5. Branch person and headquarter person

For the purposes of these Regulations –

- (a) a branch shall be deemed to be a separate and distinct person referred to as the “branch person” from the person in respect of whom it is a branch referred to as the “headquarters person”;
- (b) a branch person and headquarters person shall be deemed to be associates; and
- (c) a branch person and a headquarter person are located where their activities are located.

6. Application of OECD documents

- (1) Subject to sub regulation (2), these Regulations shall be applied in a manner consistent with –
 - (a) the arm’s length principle in Article 9 of the OECD Model Tax Convention on Income and Capital; and
 - (b) the OECD Transfer Pricing Guidelines for Multi-national Enterprises and Tax Administrations approved by the Council of the OECD for publication on 13 July 1995 (C(95)126/FINAL) as supplemented and updated from time to time.

- (2) Where there is any inconsistency between the Act, these Regulations and the OECD documents referred to in sub regulation (1), the Act shall prevail.

**PART III - CONSISTENCY WITH ARM'S LENGTH PRINCIPLE,
DOCUMENTATION, ADVANCED PRICING AGREEMENTS AND
CORRESPONDING ADJUSTMENTS**

7. Consistency with the arm's length principle

- (1) Where a person has entered into a transaction or a series of transactions to which these Regulations apply, the person shall determine the income and expenditures resulting from the transaction or transactions in a manner that is consistent with the arm's length principle.
- (2) Where a person fails to comply with sub regulation (1), the Commissioner may make the necessary adjustments to ensure that the income and expenditures resulting from the transaction or transactions are consistent with the arm's length principle.
- (3) In determining whether the result of a transaction or series of transactions is consistent with the arm's length principle, the most appropriate transfer pricing method shall be used taking into account –
- (a) the respective strengths and weaknesses of the transfer pricing methods in the circumstances of the case;
 - (b) the appropriateness of a transfer pricing method having regard to the nature of the controlled transaction determined, in particular, through an analysis of the functions undertaken by each person that is a party to the controlled transaction;
 - (c) the availability of reliable information needed to apply the transfer pricing methods; and
 - (d) the degree of comparability between controlled and uncontrolled transactions, including the reliability of adjustments, if any, that may be required to eliminate differences.
- (4) Where a person has used an appropriate transfer pricing method in accordance with sub regulation (3), the Commissioner's examination as to whether income and expenditures resulting from the person's transaction or transactions are consistent with the arm's length principle shall be based on the transfer pricing method used by the person.
- (5) A person may apply a transfer pricing method other than those listed in the definition of transfer pricing method under regulation 3, if the person can establish that –

- (a) none of the listed methods can reasonably be applied to determine whether a controlled transaction is consistent with the arm's length principle; and
 - (b) the method used gives rise to a result that is consistent with that between independent persons engaging in comparable uncontrolled transactions in comparable circumstances.
- (6) A person who contravenes this regulation is liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding twenty five currency points or both.

8. Documentation

- (1) A person shall record, in writing, sufficient information and analysis to verify that the controlled transactions are consistent with the arm's length principle.
- (2) The documentation referred to in sub regulation (1) for a year of income shall be in place prior to the due date for filing the income tax return for that year.
- (3) The Commissioner may, by notice, specify the items of documentation that a person is required to keep for the purposes of this regulation.
- (4) A person who fails to comply with this regulation is liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding twenty five currency points or both.

9. Advance pricing agreements

- (1) A person may request that the Commissioner enter into an advance pricing agreement to establish an appropriate set of criteria for determining whether the person has complied with the arm's length principle for certain future controlled transactions undertaken by the person over a fixed period of time.
- (2) A request under sub regulation (1) shall be accompanied by –
 - (a) a description of the person's activities, controlled transactions, and the proposed scope and duration of the advanced pricing agreement;
 - (b) a proposal by the person for the determination of the transfer prices for the transactions to be covered by the advanced pricing agreement setting out the comparability factors, the selection of the most appropriate transfer pricing method to the circumstances of the controlled transactions; and the critical assumptions as to future events under which the determination is proposed;

-
- (c) the identification of any other country or countries that the person wishes to participate in the advanced pricing agreement; and
 - (d) any other information which the Commissioner may require as specified in a practice note on transfer pricing.
- (3) The Commissioner shall consider a request made by a person under sub regulation (1) and, after taking account of the matters specified in the request and the expected benefits from an advance pricing agreement in the circumstances of the case, the Commissioner may decide to enter into an advance pricing agreement or to reject the request.
- (4) Where the Commissioner agrees to enter into an advance pricing agreement with a person, the Commissioner may –
- (a) accept the person’s proposal under sub regulation (2)(b);
 - (b) reject the proposal; or
 - (c) modify the proposal with the person’s consent.
- (5) The Commissioner may enter into an advance pricing agreement with the person either alone or together with the competent authorities of the country or countries of the person’s associate or associates identified under sub regulation (2)(c).
- (6) Where the Commissioner approves a proposal under sub regulation (4)(a) or modifies it with the person’s consent under sub regulation (4)(c), the Commissioner shall enter into an advance pricing agreement that will provide confirmation to the person that no transfer pricing adjustment will be made under regulation 7(2) to controlled transactions covered by the agreement where the transactions are consistent with the terms of the agreement.
- (7) An advance pricing agreement entered into under sub regulation (6) shall apply to the controlled transactions specified in the agreement that are entered into on or after the date of the agreement and the agreement shall specify the years of income for which the agreement applies.
- (8) The Commissioner may cancel an advanced pricing agreement with a person by notice in writing if –
- (a) the person has failed to materially comply with a fundamental term of the agreement;
 - (b) there has been a material breach of one or more of the critical assumptions underlying the agreement;
-

- (c) there is a change in the tax law that is materially relevant to the agreement; or
 - (d) the agreement was entered into based on a misrepresentation, mistake or omission by the person.
- (9) Cancellation of an advance pricing agreement under sub regulation (8) takes effect –
- (a) in the case of sub regulation (8)(a) and (c), from the date of the notice of cancellation specified by the Commissioner in the notice of cancellation;
 - (b) in the case of sub regulation (8)(b), from the date that the material breach occurred; and
 - (c) in the case of sub regulation (8)(d), from the date the agreement was entered into.
- (10) The Commissioner shall treat as confidential any trade secrets or other commercially sensitive information or documentation provided to the Commissioner in the course of negotiating an advance pricing agreement.

10. Corresponding adjustments

Where –

- (a) an adjustment is made by a competent authority of another country with which Uganda has a double tax treaty to the taxation of a transaction or transactions of a person subject to tax in Uganda; and
- (b) the adjustment results in taxation in another country of income or profits that are also taxable in Uganda, the Commissioner shall, upon request by the person subject to tax in Uganda, determine whether the adjustment is consistent with the arm's length principle and where it is determined to be consistent, the Commissioner shall make a corresponding adjustment to the amount of tax charged in Uganda on the income or profits so as to avoid double taxation.

Cross references - Income Tax Act Cap 340

THE INCOME TAX (DESIGNATION OF PAYERS) NOTICE, 2013

Legal Notice No.9 of 2013- (Under Section 119(1) of the Income Tax Act, Cap.340)

Revocation of Legal Notice No.10 of 2012 - The Income Tax (Designation of Payers) Notice, 2012 is revoked.

*Revoked by Legal
Notice No.13 of 2018*

Legal Notice No.13 of 2018

THE INCOME TAX (DESIGNATION OF PAYERS) NOTICE, 2018

(Under sections 118E and 119(1) of the Income Tax Act, Cap.340)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by sections 118E and 119(1) of the Income Tax Act, this Notice is issued this 28th day of June, 2018.

1. Title

This Notice may be cited as the Income Tax (Designation of Payers) Notice, 2018.

2. Commencement

This Notice shall come into force on the 1st day of July 2018.

3. Designation of persons as payers

The persons specified in the Schedule to this Notice are designated as payers for purposes of sections 118E and 119(1) of the Income Tax Act.

4. Payment for agricultural products

Where any person designated in the Schedule to this Notice as a payer pays an amount exceeding one million shillings to any person, for agricultural supplies, the payer shall withhold tax on the gross amount of the payment at the rate prescribed in Part XII of the Third Schedule to the Income Tax Act, and the payer shall issue a receipt to the payee.

5. Payment for goods and services

(1) Where any person designated in the Schedule to this Notice as a payer pays an amount or amounts in aggregate exceeding one million shillings to any person in Uganda -

(a) for a supply of goods or materials of any kind; or

(b) for a supply of any services,

the payer shall withhold tax on the gross amount of the payment at the rate prescribed in Part VIII of the Third Schedule to the Income Tax Act, and the payer shall issue a receipt to the payee.

(2) Where –

(a) there are separate supplies of goods or materials, or of services and each supply is made for an amount that is one million shillings or less; and

(b) it would reasonably be expected that the goods or materials, or services would ordinarily be supplied in a single supply for an amount exceeding one million shillings, subparagraph (1) applies to each supply.

6. Revocation of Legal Notice No. 9 of 2013

The Income Tax (Designation of Payers) Notice, 2013, Legal Notice No. 9 of 2013 is revoked.

SCHEDULE

LIST OF DESIGNATED PAYERS

Paragraph 3, 4 and 5

	TIN	NAME
1	1001170560	1962BET LIMITED
2	1001305221	20 CUBE LOGISTICS (U) LIMITED
3	1006878789	21 NAUTICA LOGISTICS LIMITED
4	1000027365	23rd METALLURGICAL CONST'N OF NON-FERROUS METALS
5	1001780003	256BET LIMITED
6	1000253413	2K RESTAURANT
7	1006795483	2M CAPITAL LTD
8	1001311876	2M TECHNOLOGIES LIMITED
9	1002141226	32 EAST/UGANDAN ARTS TRUST LTD
10	1003247192	360 BETS LTD
11	1000380928	3R AGRO INDUSTRIES LIMITED
12	1001181665	3WM UGANDA LIMITED
13	1010122162	5.POINT INVESTMENTS LIMITED
14	1000042336	A & J. INVESTMENTS LIMITED
15	1000069596	A & M EXECUTIVE CLEANING SERVICES CO. LIMITED
16	1000053082	A & S ELECTRONICS LIMITED

17	1009797502	A BETTER PLACE LIMITED
18	1001837868	A GLOBAL HEALTH CARE PUBLIC FOUNDATION
19	1002169446	A LITTLE BIT OF HOPE UGANDA
20	1000042930	A.J. PRINTING AND PACKAGING LIMITED
21	1000025632	A.K. OILS AND FATS (U) LIMITED
22	1000024648	A.K. PLASTICS (U) LTD.
23	1000023592	A.K. TRANSPORTERS LTD.
24	1000083625	A.S. ALI PETROLEUM LIMITED
25	1000030299	A1 ELECTRICALS LIMITED
26	1000408309	AZZ INFRA ENGINEERING LIMITED
27	1002580567	AAR HEALTH CARE UGANDA LIMITED
28	1000029802	AAR HEALTH SERVICES (U) LIMITED
29	1000039747	AARON PHARMACEUTICALS LIMITED
30	1000465332	AARYAN UGANDA LTD
31	1007313332	AAVOM ENTERPRISES LIMITED
32	1000057901	AB MATRA (U) LIMITED
33	1007082627	ABA SPORTS BET (U) LTD

34	1002633441	ABAANA'S HOPE
35	1000025839	ABACUS PARENTERAL DRUGS LIMITED
36	1000025715	ABACUS PHARMA (AFRICA) LIMITED
37	1007824746	ABAMWE ACHIEVERS LTD
38	1000436522	ABASI BALINDA TRANSPORTERS LIMITED
39	1000029602	ABB LIMITED
40	1000024265	ABC CAPITAL BANK LIMITED
41	1000117844	ABC CHILDREN'S AID UGANDA
42	1007714432	ABC IMPEX AFRICA LTD
43	1000061132	ABDULLAH TRADING CO. LIMITED
44	1000270683	ABEAT ASSOCIATES UGANDA LIMITED
45	1001428611	ABERCROMBIE & KENT TOURS AND TRAVEL LIMITED
46	1000062323	ABI FINANCE LIMITED
47	1007367096	ABIDE FAMILY CENTER INTERNATIONAL
48	1001762308	ABIRIAMBATI CHILD DEVELOPMENT CENTRE
49	1000073314	ABT ASSOCIATES INC
50	1000059344	ABUBAKER TECHNICAL SERVICES AND GENERAL SUPP
51	1000474642	ABUJHAD CONTRACTORS LIMITED
52	1004991079	ABUR BRIGHT FUTURES PROGRAM
53	1007716296	ACAMANAROS YOUTH BUSINESS PRODUCE GROUP
54	1000038401	ACCESS I.T. LIMITED
55	1000117530	ACCESS INVESTMENTS LIMITED
56	1000125245	ACDI/VOCA-USAID PL480 TITLE II PROGRAM
57	1000033330	ACE GLOBAL UGANDA LIMITED
58	1000653139	ACHELIS RENTAL UGANDA LIMITED
59	1000144766	ACHELIS UGANDA LIMITED
60	1000904956	ACHOLI CHILD AND FAMILY PROGRAMME
61	1000030382	ACLAIM AFRICA LIMITED
62	1000192831	ACME SOLUTIONS LIMITED
63	1000239308	ACT (U) LIMITED
64	1001110634	ACT 4 AFRICA
65	1000527788	ACTION AFRICA HELP UGANDA
66	1000473893	ACTION AGAINST HUNGER (ACF-USA)
67	1000042267	ACTION AID INTERNATIONAL UGANDA LIMITED
68	1006656231	ACTION FOR BEHAVIOURAL CHANGE (ABC)
69	1000449484	ACTION FOR CHILDREN
70	1002664550	ACTION FOR COMMUNITY DEVELOPMENT (ACOD) UGANDA LIMITED.
71	1001036396	ACTION FOR COMMUNITY DEVELOPMENT (ACODEV)

72	1001933829	ACTION FOR COMMUNITY TRANSFORMATION (ACT)
73	1000502216	ACTION FOR DEVELOPMENT
74	1002683777	ACTION FOR DISADVANTAGED PEOPLE
75	1000094112	ACTION FOR HEALTH HUMAN RIGHTS AND HIV/AIDS
76	1008090340	ACTION FOR PEACE AND DEVELOPMENT UGANDA
77	1001830885	ACTION FOR POVERTY REDUCTION AND LIVESTOCK MODERNISATION IN KARAMOJA
78	1008071095	ACTION FOR RELIEF AND DEVELOPMENT
79	1004784238	ACTION FOR REPRODUCTIVE HEALTH
80	1002426727	ACTION FOR RURAL WOMEN'S EMPOWERMENT
81	1001705489	ACTION FOR THE EMANICIPATION OF THE VULNERABLE PERSONS (AFOPE)
82	1006781147	ACTION FOR WOMEN AND AWAKENING IN RURAL ENVIRONMENT
83	1005245996	ACTION FOR WOMEN CHILDREN AND YOUTH
84	1000418078	ACTION INTERNATIONAL MINISTRIES UGANDA
85	1001156590	ACTION LINE FOR DEVELOPMENT LIMITED AKA ALFRD
86	1000083794	ACTION ON DISABILITY & DEVELOPMENT
87	1000085220	ACTOGETHER UGANDA
88	1000084312	AD CONCEPTS LIMITED
89	1008243983	ADAM SMITH INTERNATIONAL UGANDA LIMITED
90	1000674783	ADAPT TECHNICAL SERVICES LIMITED
91	1002576211	ADARA DEVELOPMENT (UGANDA)
92	1003088526	ADH GROUP UGANDA LIMITED
93	1000822699	ADINA FOUNDATION UGANDA LTD
94	1001534845	ADJUMANI SERVICE STATION LTD
95	1000124955	ADMAN SOURCE & CONTACTS LIMITED
96	1001198935	ADOL HEALTHCARE INITIATIVE
97	1000858886	ADOLESCENT DEVELOPEMENT SUPPORT NETWORK LIMITED
98	1000497121	ADONAI FAMILY - UGANDA
99	1000337092	ADRA UGANDA
100	1002665520	ADRIFT EAST AFRICA LIMITED
101	1006381224	ADT AFRICA LIMITED
102	1002296730	ADULT LITERACY AND BASIC EDUCATION CENTRE
103	1001673203	ADUSI CHILD DEVELOPMENT CENTRE
104	1000024258	ADVANCE ONE LIMITED
105	1000078195	ADVANCE UGANDA MICRO FINANCE LIMITED
106	1000310988	ADVOCACY THROUGH FILMING AND SCREENING UGANDA (AFSU)
107	1000031925	ADVOCATES COALITION FOR DEVELOPMENT AND ENVIR
108	1000293314	ADVOCATES FOR PUBLIC INTERNATIONAL LAW UGANDA LIMITED

109	1006625253	ADVOCATES FOR RESEARCH IN DEVELOPMENT
110	1002805179	AECOM UGANDA LIMITED
111	1001405759	AEROLINK UGANDA LIMITED
112	1000296711	AF MPANGA ADVOCATES
113	1002548854	AFGRI-KAI LIMITED
114	1000722924	AFRAH DEVELOPMENT AND RELIEF AGENCY
115	1002346224	AFRI FRESH ENTERPRISES LIMITED
116	1000051028	AFRIASIA ENTERPRISES LTD
117	1000117088	AFRICA 2000 NETWORK - UGANDA
118	1001116088	AFRICA AGRO SOLUTIONS LIMITED
119	1007963950	AFRICA ATROCITIES WATCH
120	1000132767	AFRICA BROADCASTING UGANDA LIMITED
121	1000514702	AFRICA CENTRE FOR APOLOGETICS RESEARCH
122	1001649008	AFRICA COMMUNITY DEVELOPMENT NETWORK
123	1001730947	AFRICA COMMUNITY TECHNICAL SERVICE ACTS
124	1002904844	AFRICA CONNECTION UGANDA
125	1000111054	AFRICA EMS MPANGA LIMITED
126	1000034300	AFRICA F.M. LIMITED
127	1001962263	AFRICA FOR GOD
128	1002154378	AFRICA FOUNDATION FOR GLOBAL CHRISTIAN MISSIONS
129	1000879971	AFRICA FUELS AND LUBRICANTS LIMITED
130	1001375451	AFRICA HARVEST MISSION
131	1001118622	AFRICA HUMANITARIAN ACTION
132	1000165588	AFRICA INLAND MISSION
133	1000428879	AFRICA INSTITUTE FOR ENERGY GOVERNANCE
134	1000047248	AFRICA JAPAN MOTORS LIMITED
135	1003368397	AFRICA LOVES
136	1000305396	AFRICA OIL (U) LTD
137	1000033223	AFRICA POLYSACK INDUSTRIES LIMITED
138	1007481563	AFRICA RENEWAL MINISTRIES
139	1007323805	AFRICA RENEWAL MINISTRIES-KASAKA CDP
140	1000031804	AFRICA-ASIA LINK LIMITED
141	1000091430	AFRICAN ALLIANCE (UGANDA) LIMITED
142	1000451838	AFRICAN CENTRE FOR TREATMENT OF TORTURE VICTIMS
143	1000212628	AFRICAN CHILDRENS MISSION
144	1000266047	AFRICAN CONMAT INDUSTRIES LIMITED
145	1000219007	AFRICAN DEVELOPMENT BANK
146	1005020017	AFRICAN DREAM INITIATIVES UGANDA

147	1000566633	AFRICAN EVANGELISTIC ENTERPRISE
148	1000482081	AFRICAN FIELD EPIDEMIOLOGY NETWORK LTD
149	1007521920	AFRICAN FRIENDS IN NEED NETWORK
150	1003108865	AFRICAN HEARTS COMMUNITY ORGANISATION
151	1000179458	AFRICAN HUMANTARIAN ACTION
152	1000189258	AFRICAN INITIATIVES FOR RELIEF AND DEVELOPMENT UGANDA PROJECT
153	1000933086	AFRICAN INTERNATIONAL CHRISTIAN MINISTRY (AICM)
154	1000091547	AFRICAN LEADERSHIP AND RECONCILIATION MINIST
155	1000144683	AFRICAN MINERALS LIMITED
156	1006624076	AFRICAN NETWORK FOR STRATEGIC COMMUNICATION IN HEALTH AND DEVELOPMENT (AFRICOMNET)
157	1000033216	AFRICAN PALLIATIVE CARE ASSOCIATION LIMITED BY GUARANTEE
158	1006247302	AFRICAN PANTHER RESOURCES 'U' LTD
159	1000034835	AFRICAN PEARL SAFARIS LTD
160	1000428403	AFRICAN PRISONS PROJECT
161	1007637160	AFRICAN PSYCHOCARE RESEARCH ORGANISATION LIMITED
162	1008211576	AFRICAN QUEEN NO.1 DISTRIBUTOR LIMITED
163	1000159164	AFRICAN RENEWAL MINISTRIES
164	1001433699	AFRICAN RESEARCH AID FOR DEVELOPMENT UGANDA
165	1000319597	African Risk & Insurance Services Ltd
166	1000034576	AFRICAN SKIES LIMITED
167	1002551329	AFRICAN TRADE WINDS LTD
168	1000225214	AFRICAN VENDING SYSTEMS (AVS) LIMITED
169	1001112543	AFRICAN WILDLIFE FOUNDATION
170	1000409386	AFRICAN WOMENS ECONOMIC POLICY NETWORK
171	1001011570	AFRICAN YOUTH DEVELOPMENT LINK
172	1000985380	AFRICAN YOUTH INITIATIVE NETWORK
173	1000065005	AFRICANA TOURS AND TRAVEL LTD.
174	1000193825	AFRICARE UGANDA LTD
175	1000097526	AFRICELL UGANDA LIMITED
176	1000020026	AFRICOOL (UGANDA) LIMITED
177	1000421651	AFRICOT TRADING CO. LIMITED
178	1000254711	AFRI-FRESH (U) LIMITED
179	1000033178	AFRIMAX UGANDA LIMITED
180	1000440554	AFRI-PADS UGANDA LTD.
181	1000124020	AFRO JAPAN TRADING CO. LIMITED
182	1000411754	AFRO-KAI LIMITED

183	1000166299	AFROPLAST ENTERPRISES LIMITED.
184	1000020392	AFYA LIMITED
185	1000212673	AGA KHAN FOUNDATION, UGANDA
186	1000038097	AGAKHAN EDUCATON SERVICE UGANDA
187	1002931707	AGAPE COMMUNITY TRANSFORMATION (ACT) MUKO UGANDA
188	1000145881	AGE CONCERN UGANDA LIMITED
189	1001089418	AGENCY FOR ACCELERATED REGIONAL DEVELOPMENT LIMITED
190	1002029669	AGENCY FOR CAPACITY BUILDING - ACB
191	1007302786	AGENCY FOR COMMUNITY EMPOWERMENT
192	1000072313	AGENCY FOR CO-OPERATION AND RESEARCH (ACORD)
193	1000537471	AGENCY FOR INTERGRATED RURAL DVEOPMENT (AFIRD)
194	1002770718	AGENCY FOR NATIONAL DEVELOPMENT
195	1001387443	AGENCY FOR PROMOTING SUSTAINABLE DEVELOPMENT INITIATIVE (ASDI) LIMITED BY GUARANTEE)
196	1001674746	AGENCY FOR SUSTAIAINBLE RURAL TRANSFORMATION
197	1000160500	AGENCY FOR TECHNICAL COOPERATION AND DEVELOPMENT (ACTED)
198	1002649351	AGENCY FOR TRANSFORMATION LIMITED
199	1000689716	AGILE TRADERS LIMITED
200	1000090156	AGILITY LOGISTICS LIMITED
201	1000361794	AGMA HOLDINGS LIMITED
202	1006115582	AGRI EXIM LIMITED
203	1000337934	AGRICULTURAL BUSINESS INITIATIVE TRUST
204	1000785042	AGRISCOPE (AFRICA) LIMITED
205	1000508509	AGRO DEVELOPMENT ENTERPRISE LIMITED
206	1000034507	AGRO SOKONI LTD
207	1000287228	AGRO TECH ORGANISATION SOCIETY
208	1000025649	AGRO VALUE LIMITED
209	1000368028	AGROWAYS U LIMITED
210	1000042719	AGS FRASERS INTERNATIONAL REMOVALS UGANDA LIMITED
211	1007743328	AGULE YOUTH LIVELIHOOD PIGGERY PROJECT
212	1003054231	AHLUL BAIT A S ISLAMIC FOUNDATION UGANDA LIMITED
213	1000177815	AHMED RAZA FOODS INDUSTRIES LIMITED
214	1000247724	AID AFRICA ORGANISATION
215	1001296646	AID CHILD LIMITED
216	1000495875	AIDS CARE, EDUCATION AND TRAINING UGANDA LIMITED
217	1000035743	AIDS HEALTHCARE FOUNDATION
218	1000039295	AIDS INFORMATION CENTRE

219	1001300174	AIDS ORPHANS EDUCATION TRUST UGANDA
220	1002514300	AIDS WIDOWS ORPHANS FAMILY SUPPORT (AWOFS)
221	1000029312	AIG Uganda Limited
222	1000071605	AILA MOTORS (U) LIMITED
223	1000021134	AIM COFFEE LIMITED
224	1000145608	AIM DISTRIBUTORS LIMITED
225	1000384166	AINUSHAMSI ENERGY (U) LIMITED
226	1000035591	AIR SERV LIMITED
227	1000437868	AIRCOM SYSTEMS LTD
228	1000084536	AIRMAC LIMITED
229	1000027779	AIRTEL UGANDA LIMITED
230	1000105103	AISHA INFOSYS LIMITED
231	1000561217	AISRGD
232	1000273517	AIVEEN (U) LIMITED
233	1007992494	AJANTA INVESTMENTS U LTD
234	1000058871	AJEMUKE GENERAL MERCHANDISE LIMITED
235	1000341165	AKA CONSTRUCTION UGANDA LIMITED
236	1000030406	AKASA IMPEX LIMITED
237	1000020195	AKHCOM LIMITED
238	1000480493	AKINA MAMA WA AFRICA
239	1000086628	AKSHAR CONCRETE PRODUCTS LIMITED
240	1002049839	AL MAKTOUM FOUNDATION LIMITED
241	1007711477	ALAKAROS YOUTH AGRO PROCESSING AND VALUE ADDITION
242	1007120250	ALAKNANDA INVESTMENTS LIMITED
243	1000024448	ALAM GROUP LTD
244	1001326951	ALCATEL- LUCENT SOUTH AFRICA (PROPRIETARY LIMITED)
245	1006902031	ALEBTONG WOMEN INITIATIVE
246	1002717658	ALEXANDER FORBES RETIREMENT FUND
247	1004561214	ALFIL MILLERS UGANDA LTD
248	1000068336	ALGA (AFRICA) LIMITED
249	1000033071	ALI MOTORS (U) LIMITED
250	1000059406	ALINYIKIRA GENERAL ENTERPRISES LIMITED
251	1007013664	AL-ISTIQAAMAH INTERNATIONAL -UGANDA
252	1000021193	ALIVE MEDICAL SERVICES
253	1000034400	ALIYZECO INDUSTRIES LIMITED
254	1000896478	ALL NATIONS CHRISTIAN CARE
255	1008085683	ALLAH MUNENEN GENERAL HARDWARES LTD
256	1006776052	ALLIANCE FOR AFRICAN ASSISTANCE

257	1002152062	ALLIANCE FOR RURAL DEVELOPMENT AND DEVELOPMENTAL CONSERVATION
258	1002464371	ALLIANCE FOR YOUTH ACHIEVEMENTS UGANDA LTD
259	1007767972	ALLIANCE IN MOTION GLOBAL (UGANDA) LIMITED
260	1000073117	ALLIANCE MEDIA (U) LTD
261	1006947293	ALLIANCE ONE TOBACCO (UGANDA) LIMITED
262	1000034483	ALLIAZ PHARMACY
263	1009241015	ALLIED BEVERAGES COMPANY LIMITED
264	1006540825	ALLIED MOBILE COMMUNICATIONS LIMITED
265	1000020447	ALLIED PLUMBERS UGANDA LIMITED
266	1000035453	ALLWIN DISTRIBUTORS (U) LTD
267	1000154338	ALLYZ PHARMA (U) LTD
268	1002090852	ALO GROUP LIMITED
269	1000183963	ALPHA WOOLLENS (U) LTD
270	1006541795	ALTERNATIVE CARE INITIATIVES
271	1002060523	ALUCLAD LIMITED
272	1000020430	ALUMINIUM HOLLOW-WARE MANUFACTURER (UGANDA)
273	1000855455	AM AND ML INVESTMENT LIMITED
274	1007640888	AMAANYI HARDWARE LIMITED
275	1008476662	AMAANYI HOLDINGS LIMITED
276	1001696438	AMAGARA CAFE BISTRO LIMITED
277	1008165047	AMAHORO COMMUNITY DEVELOPMENT INITIATIVE
278	1000991614	AMAI COMMUNITY HOSPITAL
279	1000742103	AMARI COMMUNITY DEVELOPMENT
280	1003161818	AMATHEON AGRI UGANDA LIMITED
281	1000525220	AMAZIMA MINISTRIES INTERNATIONAL
282	1002187051	AMAZING GRACE SELF HELP WOMENS PROJECT LTD
283	1001498085	AMAZING REVEALED GLORY MINISTRIES INTERNATIONAL
284	1000333212	AMAZON WIDE INVESTMENTS LIMITED
285	1000240192	AMBASSADORS OF HOPE
286	1000042626	AMBITIOUS CONSTRUCTION CO. LTD.
287	1000498719	AMBRECO HOLDINGS LIMITED
288	1000022059	AMBROSOLI LIMITED
289	1002161641	AMCO TRADING HOUSE UGANDA LTD
290	1000416107	AMERICAN REFUGEE COMMITTEE
291	1000060186	AMFRI FARMS LIMITED
292	1000134234	AMI SERVICES LIMITED
293	1001473932	AMICI VOLONTARI ESPERTI SANITARI PER L'UGANDA
294	1000501864	AMIGOS WORLDWIDE LTD

295	1000391443	AMORE INVESTMENTS LIMITED
296	1000993012	AMOS DAIRIES LIMITED
297	1000143033	AMREF HEALTH AFRICA IN UGANDA
298	1001548677	AMUDAT HOSPITAL
299	1004896910	AMUDAT INTERRELIOUS DEVELOPMENT INITIATIVE
300	1000194757	AMUGOLI GENERAL ENTERPRISES LIMITED
301	1000930428	AMURIA FARMERS AND TRANSPORTERS LIMITED
302	1004250983	AMURU DISTRICT FORUM FOR PEOPLE LIVING WITH HIV AIDS
303	1000285844	AN OPEN DOOR UGANDA
304	1000912861	ANAND AUTOMOBILES LIMITED
305	1006545858	ANDIJES TELECOM LIMITED
306	1006587416	ANDIJES VENTURES LIMITED
307	1002872185	ANDYCO IMPORTERS LTD
308	1000994517	ANDYCO PHARMACY (UGANDA) LTD
309	1002026628	ANGAL ST LUKE HOSPITAL
310	1007658103	ANGANYA AMORA ICAN YOUTH EVENTS MANAGEMENT
311	1007940984	ANGELS CENTER FOR CHILDREN WITH SPECIAL NEEDS
312	1000019971	ANIK INDUSTRIES UGANDA LIMITED
313	1000027137	ANISUMA TRADERS LIMITED
314	1000161294	ANKOLE COFFEE PROCESSORS
315	1000427143	ANKOLE COFFEE PRODUCERS CO-OPERATIVE UNION LIMITED
316	1000976971	ANKOLE ORIGINAL TRADERS LIMITED
317	1006880194	ANOINTED HEALING MINISTRIES
318	1001968121	ANOTHER HOPE CHILDRENS MINISTRIES
319	1000270193	ANPPCAN UGANDA CHAPTER
320	1000205434	ANTI CORRUPTION COALITION UGANDA
321	1000480676	ANTIOCH MINISTRIES INTERNATIONAL UGANDA
322	1000090646	A-ONE ELECTRONICS (U) LIMITED
323	1000859566	A-ONE MANUFACTURING INDUSTRY LIMITED
324	1000139757	APA INSURANCE UGANDA LIMITED
325	1001207475	APAC MOIL SERVICE STATION LIMITED
326	1001882968	APALA WOMEN GROUP
327	1000069603	A-PLUS FUNERAL MANAGEMENT LIMITED
328	1000055619	APO GENERAL AGENCIES LIMITED
329	1000468860	APOJUST DISTRIBUTORS (U) LIMITED
330	1002299112	APOLLO TTG EAST AFRICA LIMITED
331	1000028580	APOLO HOTEL CORPORATION LIMITED

332	1000023485	APONYE (U) LTD
333	1002116814	APOOLO NA ANGOR
334	1000025846	APPLIANCE WORLD LIMITED
335	1003956769	APPROPRIATE REVIVAL INITIATIVES FOR STRATEGIC EMPOWERMENT (ARISE)
336	1008036565	APYENNYANG CHILD AND FAMILY PROGRAMME
337	1000034317	AQUA COOLERS LIMITED
338	1003692156	AQUA PERCH LIMITED
339	1000030192	AQUVA INTERNATIONAL LIMITED
340	1000023754	ARAB CONTRACTORS (UGANDA) LIMITED
341	1000724864	ARAMEX UGANDA LIMITED
342	1000060970	ARBEITER-SAMARITER-BUND
343	1000894462	ARCH' AFRICA INTERNATIONAL
344	1000075019	ARCH APARTMENTS LIMITED
345	1000029819	ARCH DESIGN LIMITED
346	1000033620	ARCH FORUM LIMITED
347	1000422766	ARIDLAND DEVELOPMENT PROGRAMME
348	1000557123	ARISE AND SHINE MISSON
349	1000024493	ARISTOC BOOKLEX LIMITED
350	1000226871	ARMAJARO UGANDA LIMITED
351	1006910126	ARMOURS OF GLORY MINISTRIES
352	1000021127	ARMPASS TECHNICAL SERVICES LIMITED
353	1000073369	ARNOLD BROOKLYN & COMPANY LTD
354	1003561779	ARPE LIMITED
355	1000143741	ARRIVE ALIVE UGANDA
356	1000024486	ARROW CENTRE (U) LTD
357	1001708651	ARS CONSTRUCTION (U) LTD
358	1000520066	ARUA CASINO LIMITED
359	1001865639	ARUA CHILD DEVELOPMENT CENTRE
360	1001048654	ARUA DISTRICT FARMERS ASSOCIATION
361	1000218013	ARUA RURAL COMMUNITY DEVELOPMENT (ARCOD) LIMITED
362	1000378933	ARUA SHAF SERVICES (U) LIMITED
363	1008620298	ARYAN NDEEBA SERVICE STATION LIMITED
364	1001321100	ASANTE BUREAU DE CHANGE LIMITED
365	1000085727	ASE SOLAR ENERGY CO.,LTD
366	1000039371	ASEEL IMPEX LIMITED
367	1002024640	ASHILLAFU INVESTMENTSLTD
368	1000103087	ASHINAGA LIMITED

369	1007027772	ASHLAND MOTORS AFRICA LIMITED
370	1000078357	ASHOKA INTERNATIONAL LTD
371	1000033713	ASIA AGRO INDUSTRIES (U) LIMITED
372	1000433450	ASIAFRICA COMMODITIES LIMITED
373	1000029657	ASIATIC SPORTS LIMITED
374	1004029433	ASIKA OBULAMU POSTIVE GROUP NGONBERE
375	1000034997	ASIIMA AGRI CONCERN LIMITED
376	1006927624	ASINGA TRADING (E.A) LIMITED
377	1000231448	ASK PRODUCTS LIMITED
378	1000511671	ASKAR INVESTMENT (U) LTD
379	1001375741	ASL HARDWARE LTD
380	1001149206	ASOBORA CHILD DEVELOPMENT CENTRE
381	1000917504	ASSOCIATIO CENTRO AIUTI VOLUNTARI
382	1000172644	ASSOCIATION CENTRO AIUTI VOLUNTARI - ITALY
383	1000862183	ASSOCIATION FOR COOPERATION BETWEEN TICINO AND UGANDA
384	1002062953	ASSOCIATION FOR REACHING AND INSTRUCTING CHILDREN IN AFRICA WITH LOVE
385	1000460313	ASSOCIATION OF MICROFINANCE INSTITUTIONS OF UGANDA
386	1000133271	ASSOCIATION OF OBSTETRICIANS AND GYNAECOLOGISTS OF UGANDA
387	1000401878	ASSOCIATION OF UGANDA PROFESSIONAL WOMEN IN AGRICULTURE AND ENVIRONMENT (AUPWAE)
388	1000705243	ASSURED ENGINEERING SERVICES LTD
389	1000100429	ASTEL DIAGNOSTICS (U) LIMITED
390	1000024210	ASTRA PHARMA (U) LIMITED
391	1000820152	ASURET CHILD DEVELOPMENT CENTRE
392	1000559170	ASWT INDUSTRIES UGANDA LTD
393	1000905505	ATC UGANDA LIMITED
394	1000034583	ATOM OUTDOOR LIMITED
395	1000746922	ATOTTI RURAL DISTRIBUTORS AND CONTRACTORS LIMITED
396	1001121342	ATUTUR CHILD DEVELOPMENT CENTRE
397	1000029633	ATX TECHNOLOGY LIMITED
398	1000298240	ATYAM AND BROTHERS 1994 LTD
399	1000035508	AUDLEY LIMITED
400	1000103439	AUM LIMITED
401	1000373700	AURECON UGANDA LIMITED
402	1001134266	AUROMEERA INDUSTRIES LIMITED
403	1000030061	AURUM ROSES LIMITED

404	1000029640	AUTO SHAH NEEL LIMITED
405	1000144438	AUTO SOKONI (U) LIMITED
406	1000029664	AUTO TUNE AND ENGINEERING LIMITED
407	1002795037	AVE MARIA EVANGELIZATION MISSION(AMEM)
408	1000677427	AVENUE CARGO ENTERPRISES (U) LTD
409	1000040389	AVICENNA PHARMACEUTICALS LIMITED
410	1000039236	AVSI FOUNDATION
411	1001502041	AWAKE DEVELOPMENT INITIATIVES
412	1000662470	AWICO ENGINEERING COMPANY LTD
413	1001761659	AWINDIRI CHILD DEVELOPMENT CENTRE
414	1000841112	AWINJO MINISTRIES-UGANDA
415	1001714226	AWOTID UGANDA
416	1007025632	AY INTERNATIONAL DEVELOPMENT COMPANY LIMITED
417	1003182585	AYA ENTERPRISES LIMITED
418	1000621150	AYAGO AGRO INDUSTRIES LIMITED
419	1000073000	AYDEN PHARMACEUTICALS LIMITED
420	1000431634	AYONA GENERAL ENTERPRISES LIMITED
421	1000086887	A-Z CHILDREN'S CHARITY UGANDA LIMITED
422	1000020737	AZAAAN TRADING LIMITED
423	1002694799	AZAM MEDIA (U) LIMITED
424	1000069137	AZU PROPERTIES LIMITED
425	1000805619	AZUR CHRISTIAN HEALTH CENTRE
426	1006806091	AZURE GROUP (UGANDA) LIMITED
427	1000579340	B AND E INVESTMENTS UGANDA LIMITED
428	1000335887	B AND H ELECTRICAL MART LIMITED
429	1000030054	B.D.H LABORATORY SUPPLIES (U) LTD
430	1000069106	B.M. TAMALE ESTABLISHMENT
431	1000021393	B.P.C. CHEMICALS LTD.
432	1000042657	B.V.S. CONSTRUCTION LIMITED
433	1007219176	BAASHE ENTERPRISES LIMITED
434	1000041014	BABCON (U) LIMITED
435	1006443235	BABWA ENTERPRISES LIMITED
436	1001933874	BAGUMA AND K.I. AUTO DEALERS LIMITED
437	1001453358	BAINA OMUGISA INTERGRATED DEVELOPMENT ORGANIZATION LIMITED
438	1000025259	BAJABER MILLERS LIMITED
439	1007773754	BAJAJ STEEL INDUSTRIES (U) LIMITED
440	1000154994	BAKALUBA TECHNICAL SERVICES LIMITED
441	1000469098	BAKALUMBA ENTERPRISES LTD

442	1000025687	BAKER HUGHES EHO LIMITED
443	1001869961	BAKHITA TWASE PRODUCE LIMITED
444	1000025753	BAKHRESA GRAIN MILLING UGANDA LIMITED
445	1000476958	BAKHSONS TRADING CO. (U) LIMITED
446	1001831924	BAKIGA COMMUNITY PROJECT
447	1000405209	BAKRI INTERNATIONAL ENERGY COMPANY UGANDA LIMITED
448	1000117958	BAKWANYE TRADING CO. LTD
449	1000526891	BALAAM MARKETING & PROMOTIONS AGENCY LIMITED
450	1000108945	BALAJI GROUP EA LIMITED
451	1000844367	BALAJI INDUSTRIAL AND AGRICULTURAL CASTINGS
452	1000028252	BALTON (U) LIMITED
453	1000317043	BALYA STINT HARDWARE LIMITED
454	1000455166	BAM INVESTMENTS LIMITED
455	1000048653	BAMANYA DISTRIBUTORS (U) LIMITED
456	1007695025	BAMASHA HOLDINGS LIMITED
457	1000067014	BAMICO HOLDINGS LIMITED
458	1001334538	BAMZEE ELECTRICAL COMPANY LIMITED
459	1000027693	BANANA BOAT LIMITED
460	1006936095	BANANA PHONE WORLD LIMITED
461	1007268712	BANG CHENG INVESTMENT COMPANY LIMITED
462	1000025663	BANK OF AFRICA - UGANDA LTD
463	1006389916	BANK OF AFRICA STAFF PROVIDENT FUND
464	1000025701	BANK OF BARODA (U) LIMITED
465	1000997113	BANK OF INDIA UGANDA LIMITED
466	1000028435	BANK OF UGANDA
467	1000339132	BANK OF UGANDA DEFINED BENEFITS SCHEME
468	1000030047	BANKSHIRE TECHNOLOGIES (U) LIMITED
469	1000591974	BANODA PETROLEUM UGANDA LIMITED
470	1000798508	BANYANKOLE KWETERANA CO-OPERATIVE UNION LIMITED
471	1002057309	BAPTIST BIBLE MISSION OF EAST AFRICA
472	1000399196	BAPTIST INTERNATIONAL MISSION OF UGANDA LIMITED
473	1000337057	BAPTIST MISSION OF UGANDA
474	1000027755	BARCLAYS BANK (U) LTD.
475	1000028169	BARCLAYS BANK STAFF PENSION FUND
476	1000066593	BAREFOOT POWER UGANDA LTD
477	1000030344	BAROQUE PUBLISHERS (U) LIMITED
478	1000173348	BARWAQO PETROLEUM COMPANY LIMITED

479	1000076721	BASCO PRODUCTS (UGANDA) LIMITED
480	1000050127	BASELINE AFRICA LIMITED
481	1000824263	BASIC NEEDS FOUNDATION UGANDA
482	1000086666	BASIC NEEDS UK IN UGANDA
483	1000023609	BATA SHOE CO. UGANDA LIMITED
484	1001193253	BATES ENTERPRISES (U) LTD
485	1000072437	BATTERY MASTERS (U) LIMITED
486	1000030178	BATTERY PLUS LIMITED
487	1001869823	BAU INVESTMENTS LTD
488	1002990715	BAVIMA STEEL LIMITED
489	1000098610	BAYLOR COLLEGE OF MEDICINE CHILDRENS FOUNDATION UGANDA
490	1000039357	BAYPORT FINANCIAL SERVICES UGANDA LIMITED
491	1000650671	BBULI AJJ ENTERPRISES LIMITED
492	1000517284	BCR GENERAL LIMITED
493	1000166175	BEAD FOR LIFE LIMITED
494	1001143904	BEATRICE TIERNEY HEALTH CENTRE
495	1007408492	BECAUSE JESUS LIVES MINISTRIES
496	1001600681	BEGA KWA BEGA LIMITED
497	1001392286	BELLAGIO CASINO LIMITED
498	1000040593	BEMUGA FORWARDERS LIMITED
499	1000438234	BENCHER INVESTMENTS & TRADING COMAPNY LTD
500	1000557254	BENEDICTINE FATHERS
501	1000362978	BENGAL INVESTMENTS (AFRICA) LIMITED
502	1000073873	BENICO INVESTMENTS LIMITED
503	1000665749	BENTUEX STORES LIMITED
504	1006609809	BERACAH FOUNDATION UGANDA
505	1001707833	BESMARK COFFEE COMPANY LTD
506	1001121435	BEST CUTS UGANDA LIMITED
507	1000245943	BEST HOLDINGS LIMITED
508	1001797570	BESTBUY SUPERMARKETS LIMITED
509	1001927930	BESTEVEER PAPER INDUSTRIES LIMITED
510	1001720374	BESTPACK UGANDA LIMITED
511	1001566306	BET 24X7(U)LIMITED
512	1002048755	BET ZONE SPORTS BETTING LIMITED
513	1000020644	BETA HEALTHCARE UGANDA LIMITED
514	1000338569	BETHESDA MISSION HOSPITAL
515	1007714860	BETTER COMRADES 2010
516	1004085921	BETTER WORLD UGANDA

517	1007114323	BEYOND UGANDA MINISTRIES
518	1008540520	BHAKTI INTERNATIONAL LIMITED
519	1000030275	BHOOMI SUPPLY LIMITED
520	1004139233	BIBLE GOSPEL MINISTRIES
521	1000519469	BICYCLE SPONSORSHIP PROJECT AND WORKSHOP
522	1000026105	BIDCO UGANDA LIMITED
523	1003618923	BIGBETS SPORTS BETTING LIMITED
524	1000296162	BIIRA UDEAR COMPANY LIMITED
525	1001817367	BILEN GENERAL TRADING LIMITED
526	1002179094	BIMEDA UGANDA LIMITED
527	1000021034	BIOFRESH LIMITED
528	1002884695	BIOMASS SUPPLIERS CO-OPERATIVE SOCIETY LIMITED
529	1009873521	BIONILE U LIMITED
530	1000030116	BIPOUS (U) LTD
531	1000746960	BIRYA UNITED AGENCIES LIMITED
532	1001237918	BISHOP CAESARASILI HEALTH CENTRE IV
533	1001376321	BISHOP MASEREKA CHRISTIAN FOUNDATION
534	1001040276	BISHOP STUART UNIVERSITY MBARARA (U) LIMITED
535	1000040624	BIYINZIKA ENTERPRISES LTD
536	1002240249	BIYINZIKA POULTRY INTERNATIONAL LIMITED
537	1003894993	BLESS THE CHILDREN MINISTRIES
538	1006833879	BLIND FAITH MINISTRIES
539	1000358204	BLOCK TECHNICAL SERVICES
540	1000076034	BLU-CRUISE LIMITED
541	1000181160	BLUE CUBE LTD
542	1000051111	BLUE EMPLOYEE BENEFITS LIMITED
543	1000039754	BLUE NILE DISTILLERIES LIMITED
544	1000202555	BLUE NILE DISTRIBUTORS LIMITED
545	1000187194	BLUE SKY COMMODITIES LIMITED
546	1001983789	BLUE SOLITAIRE INVESTMENTS LTD
547	1000034452	BLUE WAVE BEVERAGES LIMITED
548	1001024587	BLUE WORLD TRADING LTD
549	1000119836	BOC UGANDA LTD
550	1000158605	BOCHASANWASI SHRI AKSHAR PURUSHOTTAM SWAMINARAYAN SANSTHA, UGANDA
551	1000637181	BOK PETROLEUM LIMITED
552	1000026050	BOLLORE TRANSPORT & LOGISTICS UGANDA LIMITED
553	1000433971	BOMAH HOTEL LIMITED
554	1000030123	BON APPETIT RESTUARANT LTD

555	1000030130	BON HOLDINGS LIMITED
556	1003022138	BONATH U LIMITED
557	1000753163	BONGOILS COMPANY LIMITED
558	1007089607	BONNY'S AGENCIES LIMITED
559	1008815603	BOONA ELECTRICAL AND GENERAL DISTRIBUTORS UGANDA LIMITED
560	1002965015	BORN AGAIN FAITH FEDERATION ACHOLI SUB- REGION
561	1006755254	BOSAFWE FOUNDATION INTIATIVE LIMITED BY GUARANTEE
562	1000594884	BOSCENO ENTERPRISES LTD
563	1000033896	BOY LONDON ENTERPRISES LIMITED
564	1000432017	BRAC UGANDA LIMITED
565	1000363499	BRAC UGANDA MICROFINANCE LIMITED
566	1001961769	BRAIN INJURY SUPPORT ORGANISATION OF UGANDA
567	1000021821	BRAND ACTIVE LIMITED
568	1006971909	BRAVO-BRAVO GAMING INTERNATIONAL LIMITED
569	1000076186	BRAZAFRIC ENTERPRISES (UGANDA) LIMITED
570	1001770310	BREAD OF LIFE AFRICAN MINISTRIES UGANDA
571	1000862207	BREAD OF LIFE EVANGELISTIC ASSOCIATION
572	1000242729	BRIGADE DISTILLERIES LIMITED
573	1008204420	BRIILLIANT YOUTH ORGANISATION
574	1001363179	BRINGING HOPE TO THE FAMILY
575	1000359229	BRITAM INSURANCE COMPANY UGANDA LIMITED
576	1000027182	BRITANIA ALLIED INDUSTRIES LIMITED
577	1000025670	BRITISH AMERICAN TOBACCO UGANDA
578	1000027817	BRITISH AMERICAN TOBACCO UGANDA LTD - STAFF PROVIDENT F
579	1001292635	BROADWAY PRINTERS LIMITED
580	1000355739	BROOD UGANDA LIMITED
581	1000034324	BROOKSIDE DAIRY UGANDA LIMITED
582	1000028611	BROOKSIDE LIMITED
583	1010328637	BROS COFFEE U LIMITED
584	1007973187	BROTHERS CONSTRUCTION GROUP LIMITED
585	1000056534	BRUSSELS AIRLINES
586	1001018843	BUBIRABI CHILD DEVELOPMENT CENTRE
587	1001048188	BUBULO CHILD DEVELOPMENT CENTRE
588	1001247335	BUDAKA CHILD DEVELOPMENT CENTRE
589	1000299621	BUDDO DISTILLERS LIMITED
590	1007012380	BUDDO SECONDARY SCHOOL

591	1000186058	BUDDU BROADCASTING SERVICES LIMITED
592	1000254155	BUDDU SOCIAL DEVELOPMENT ASSOCIATION
593	1001339005	BUDIMO CHILD DEVELOPMENT CENTE
594	1001266300	BUDONGO CONSERVATION FIELD STATION
595	1001143980	BUDUDA CHILD DEVELOPMENT CENTRE
596	1001289960	BUDUMA SIDODO CHILD DEVELOPMENT CENTRE
597	1000981617	BUFUMBO CHILD DEVELOPMENT CENTRE
598	1009596256	BUFUMBO ORGANIC FARMERS ASSOCIATION
599	1001118059	BUFUMIRA ISLANDS DEVELOPMENT ASSOCIATION
600	1001082573	BUGAMBA CDP
601	1008261643	BUGANDA LAND BOARD LIMITED
602	1001039762	BUGANDA TEA AND TEA ESTATES LIMITED
603	1000955082	BUGIRI DISTRICT UNION OF PEOPLE WITH DISABILITIES
604	1001324966	BUGIRI NGO FORUM NETWORK (BUNGOF - NET)
605	1001304703	BUGISU CIVIL SOCIETY NETWORK BUCINET
606	1000155988	BUGISU COOPERATIVE UNION LTD
607	1000034331	BUGOLOBI SERVICE STATION
608	1001054498	BUGOLOBI VILLAGE MALL LIMITED
609	1000075637	BUGOYE HYDRO LIMITED
610	1008029551	BUGWERI INTEGRATED AGRIBUSINESS INITIATIVES
611	1000371104	BUHWEJU TEA FACTORY LIMITED
612	1000469181	BUILD AFRICA UGANDA
613	1000781131	BUILDERS YARD LIMITED
614	1006957038	BUILDING TOMORROW UGANDA
615	1001114217	BUJAGA CHILD DEVELOPMENT CENTRE
616	1000026067	BUJAGALI ENERGY LIMITED
617	1000123985	BUJAGALI HOLDING POWER COMPANY LTD
618	1000597269	BUJAGALI TRUST UGANDA
619	1000441655	BUKATIRA CHILD DEVELOPMENT CENTRE
620	1000966967	BUKAYA COMMUNITY MULTI-PURPOSE PROJECT
621	1000876070	BUKIGAI CHILD DEVELOPMENT CENTRE
622	1001068016	BUKOMERO DEVELOPMENT FOUNDATION (FORMERLY ONE WORLD FOUNDATION)
623	1000513411	BUKONZO JOINT COOPERATIVE UNION LTD
624	1003869390	BUKONZO ORGANIC FARMERS COOPERATIVE UNION LIMITED
625	1002514507	BUKONZO UNITED TEACHERS COOP & SAVINGS & CREDIT SOCIETY LTD
626	1000051943	BUKOOLA GENERAL ENTERPRISES

627	1002742250	BUKOOLI ISLANDS WOMEN INTEGRATED HEALTH INITIATIVE (BIWIHI)
628	1000084298	BUKOTO CENTRAL ENTERPRISES LIMITED
629	1003099265	BUKWO CHILD DEVELOPMENT CENTRE
630	1000198437	BULA CHILDRENS HOME
631	1003159343	BULAMU COFFEE BUYERS PROCESSORS & EXPORT LIMITED
632	1000884876	BULEGENI CHILD DEVELOPMENT CENTRE
633	1008630136	BULENGA HARDWARE SUPPLIES LIMITED
634	1007365070	BULIKIMU KISOBOKA
635	1001112308	BULIMBALE CDC
636	1000838323	BULOBA COMMUNITY CHURCH
637	1000090881	BULOBA HIGH SCHOOL LTD
638	1000254970	BULWANYI TRADERS LIMITED
639	1000919889	BUMADANDA CHILD DEVELOPMENT CENTRE
640	1001359855	BUNALWENYI CHILD DEVELOPMENT CENTRE
641	1007799730	BUNDBUGYO IMPROVED COCOA FARMERS COOPERATIVE SOCIETY LTD
642	1000074163	BUNYONYI SAFARIS LIMITED
643	1000883906	BUNYONYI SERVICE STATION LTD
644	1006959061	BURANGA CHILD DEVELOPMENT CENTRE
645	1001123441	BURUNGA CHILD DEVELOPMENT CENTRE
646	1008036489	BUSABI CHILD DEVELOPMENT CENTRE
647	1000120233	BUSENVI ENTERPRISES LIMITED
648	1000025211	BUSHENYI COTTON LIMITED
649	1001309905	BUSHENYI DAIRY INDUSTRY CO-OPERATIVE UNION LTD
650	1002437984	BUSHENYI MEDICAL CENTRE
651	1007912961	BUSHENYI MUNICIPAL FARMERS SOCIETY
652	1010595163	BUSHENYI SUGAR LIMITED
653	1001135640	BUSHIKORI CHILD DEVELOPMENT CENTRE
654	1006437249	BUSIA MILK TRADERS ASSOCIATION LIMITED
655	1001150977	BUSIA SUGAR AND ALLIED LTD.
656	1001289597	BUSIA TOWN CHILD DEVELOPMENT CENTRE
657	1000450157	BUSIKI GENERAL STORES LIMITED
658	1001597481	BUSINYWA CHILD DEVELOPMENT CENTRE
659	1001243500	BUSIRO CHILD DEVELOPMENT CENTRE
660	1000358960	BUSIRO ENTERPRISES LIMITED
661	1001223123	BUSIULA CHILD DEVELOPMENT CENTRE
662	1000069282	BUSOGA COTTON CO LIMITED

663	1000094388	BUSOGA FORESTRY COMPANY LIMITED
664	1000954854	BUSOGA INTERGRATED DEVELOPMENT AND CARE FOUNDATION LTD BY GUARANTEE
665	1007857146	BUSOLWE CHILD DEVELOPMENT CENTRE
666	1001342388	BUTEBA CHILD DEVELOPMENT CENTRE
667	1001272082	BUTEMA CHILD DEVELOPMENT CENTRE
668	1000970374	BUTIRU CHRISCO HOSPITAL OF UGANDA
669	1001858404	BUWATE YOUTH SPORTS ACADEMY
670	1000135684	BUWEMBE BREWERS AND DISTILLERS LIMITED
671	1002737676	BUWENGE HOSPITAL AND MEDICAL CENTRE
672	1000484725	BUWI INVESTMENTS LTD
673	1001894708	BUYOBO CHILD DEVELOPMENT CENTRE
674	1001231142	BUYONDO CHILD DEVELOPMENT CENTRE
675	1000293152	BWAMA ENTERPRISES LIMITED
676	1001350880	BWANGU INVESTMENTS LIMITED
677	1001236185	BWANIHA CHILD DEVELOPMENT CENTRE
678	1000387228	BWENDERO DAIRY FARM LIMITED
679	1002444895	BWERANYANGI PARISH OVC
680	1000061070	BWIK PETROLEUM LIMITED
681	1000056979	BWINDI HIGHLAND TEA PACKERS LIMITED
682	1000034431	C & A. PHARMACEUTICALS LTD
683	1000099535	C AND A PRINTING AND PUBLISHING LTD
684	1000153510	C AND G ANDIJS GROUP LTD
685	1001955956	C SQUARED LIMITED
686	1003042287	C.B WORLD INVESTMENT LIMITED
687	1000041442	C.C.CHANDRAN & ASSOCIATES LIMITED
688	1001934088	C.C.L.E. RUBBER CO.LIMITED
689	1000159202	C.K. AND COMPANY LIMITED
690	1000025463	C.N. COTTON LIMITED
691	1001472009	C.N. HARDWARE LTD
692	1001442764	CA BIKES UGANDA LTD
693	1000025722	CABLE CORPORATION LTD.
694	1000655193	CAFE JAVAS LIMITED
695	1002509764	CAFESSERIE UGANDA LIMITED
696	1000028925	CAIRO INTERNATIONAL BANK
697	1000036478	CALMEL GROUP OF COMPANIES LIMITED
698	1000023578	CALTEX OIL (U) LIMITED - PROVIDENT FUND
699	1000269551	CALVARY CHAPEL KAMPALA
700	1001676434	CALVARY CHAPEL OF MIDIGO

701	1000785173	CALVARY CHAPEL OUT REACH MINISTRIES
702	1006651809	CALVARY CHARISMATIC CENTRE (U) LTD (BY GUARANTEE)
703	1000181757	CALVARY INTERNATIONAL MINISTRIES INCORPORATED -UGANDA
704	1001178458	CAMEO TECHEDGE SERVICES LIMITED
705	1006747725	CAMP OF GOD
706	1000163976	CAMUSAT UGANDA LIMITED
707	1003046647	CAN OPWONYA WIDOWS AND ORPHANS SUB PROJECT
708	1000631951	CANAAN CHILDREN'S TRANSIT CENTRE
709	1007282316	CANAAN CHRISTIAN CENTRE
710	1000126657	CANAANSITES LIMITED
711	1000272202	CANAANZE CONSTRUCTION LIMITED
712	1001133631	CANADA AFRICA SCHOOLS PARTNERSHIP (CAPS) LTD
713	1007027848	CANADIAN COOPERATIVE ASSOCIATION
714	1000566754	CANADIAN FEED THE CHILDREN
715	1000790403	CANON JOSELINE KEMIREMBE
716	1000953180	CANON WORLD (U) LIMITED
717	1000458473	CANPWONYI ENTERPRISES LTD
718	1000065326	CAP AIDS UGANDA LIMITED
719	1001544155	CAPE SUPPLIERS U LTD
720	1000042350	CAPITAL AUTO PARTS LIMITED
721	1002778095	CAPITAL FRIENDLY WHOLESALERS AND DISTRIBUTORS UGANDA LIMITED
722	1000066141	CAPITAL PUB LIMITED
723	1008913148	CAPITAL RADIO 2015 LIMITED
724	1000032277	CAPITAL RADIO LIMITED
725	1000036171	CAPITAL REEF UGANDA LIMITED
726	1000027051	CAPITAL SHOPPERS LIMITED
727	1000021897	CAPTAIN INVESTMENT (U) LTD
728	1000028918	CAR & GENERAL (UGANDA) LTD.
729	1002176443	CAR NET LIMITED
730	1001698316	CARD UGANDA
731	1000201378	CARDNO SDS PROGRAMME
732	1001029047	CARE ASSOCIATION DEVELOPMENT UGANDA
733	1007234886	CARE FOR UGANDA LTD
734	1000119791	CARE INTERNATIONAL IN UGANDA
735	1000090194	CARETECH ASSOCIATES (U) LIMITED
736	1000330785	CARING HANDS
737	1002409495	CARING HANDS ORPHANAGE UGANDA

738	1007989829	CARITAS KABALE DIOCESE
739	1001010151	CARITAS KOTIDO
740	1002421363	CARITAS LIRA
741	1006759921	CARITAS MADDO
742	1001451639	CARITAS MOROTO
743	1001561197	CAROIL SAS
744	1000028960	CARRIERS (UGANDA) LIMITED
745	1000035170	CASE MEDICAL CENTRE LIMITED
746	1000026395	CASEMENTS (AFRICA) LTD.
747	1000245532	CASINO GOLDEN CITY LIMITED
748	1008342060	CASINO SLOT LIMITED
749	1000050034	CASSIA LIMITED
750	1000042757	CATHOLIC RELIEF SERVICES
751	1000396548	CAVENDISH UNIVERSITY UGANDA LIMITED
752	1000353958	CAYMAN CONSULTS LIMITED
753	1000042526	CCS UGANDA LIMITED
754	1000027900	CELLULAR SERVICES LOGISTICS (U) LIMITED
755	1000027565	CEMENTERS LIMITED
756	1000024548	CENTENARY RURAL DEVELOPMENT BANK LIMITED
757	1000349667	CENTENARY STAFF DEFINED CONTRIBUTION SCHEME
758	1000263396	CENTER FOR DOMESTIC VIOLENCE PREVENTION
759	1002129524	CENTER FOR ENTERPRENEURSHIP IN INTERNATIONAL HEALTH AND DEVELOPMENT
760	1000823645	CENTER FOR REPARATION AND REHABILITATION
761	1007826783	CENTRAL COFFEE FARMERS ASSOCIATION
762	1002751750	CENTRAL EASTERN PRIVATE SECTOR ENTERPRISE LTD
763	1000021486	CENTRAL ELECTRICALS INTERNATIONAL LIMITED
764	1002502363	CENTRE FOR ADVANCEMENT OF RURAL ADVANCEMENT OF RURAL DEVELOPMENT (CARD)
765	1000083497	CENTRE FOR BASIC RESEARCH
766	1000668414	CENTRE FOR BATWA MINORITIES
767	1000100902	CENTRE FOR CONFLICT RESOLUTION
768	1001263214	CENTRE FOR EVANGELISM
769	1001168316	CENTRE FOR INDIGENOUS DEVELOPMENT EFFORTS
770	1000130637	CENTRE FOR INTERGRATED DEVELOPMENT LIMITED (B)
771	1001426046	CENTRE FOR LAND,ECONOMY & RIGHTS OF WOMEN (CLEAR) UGANDA
772	1008217458	CENTRE FOR RURAL DEVELOPMENTINITIATIVES
773	1000137983	CENTRE FOR WOMEN IN GOVERNANCE (CEWIGO)

774	1000481815	CENTRE OF AFRICAN CHRISTIAN STUDIES FOR ADVANCEMENT
775	1000024303	CENTURY BOTTLING COMPANY LIMITED
776	1006675072	CEREAL INDUSTRIES UGANDA LIMITED
777	1000053037	CESVI COOPERAZIONE SVILUPPO
778	1000360700	CEYLEX ENGINEERING (Pvt.) LTD
779	1000889308	CHAIN FOUNDATION UGANDA
780	1000136005	CHALLENGER UGANDA LTD
781	1005390039	CHAMPIONS CHRISTIAN PRIMARY SCHOOL
782	1000726576	CHANDARIA FOUNDATION REGISTERED TRUSTEES
783	1007245297	CHANGE AFRICAN CHILD INTERNATIONAL(CACI)
784	1006998748	CHANGING LIFE THROUGH THE WORD OF GOD MINISTRIES.
785	1000024341	CHANNEL TELEVISION LIMITED
786	1000111099	CHANT AGENCIES LIMITED
787	1000030078	CHAPA GENERAL ENTERPRISES LIMITED
788	1000769287	CHARITY FOR PEACE FOUNDATION
789	1000615230	CHARITY FOR RURAL DEVELOPMENT
790	1001169162	CHARITY PALLISA CHILD DEVELOPMENT CENTRE
791	1000096770	CHARMS (UGANDA) LIMITED
792	1001414106	CHARMY TRADING COMPANY LIMITED
793	1000023585	CHATHA INVESTMENTS (U) LIMITED
794	1007816641	CHAWOA
795	1000247907	CHEAP GENERAL HARDWARE LTD
796	1000118248	CHEEMA MOTORS LIMITED
797	1000115666	CHEFETTE CATERING LIMITED
798	1003835678	CHEKWIR CHILD DEVELOPMENT CENTRE
799	1000033827	CHEMIPHAR (U) LIMITED
800	1001167674	CHEMWANIA CHILD DEVELOPMENT CENTRE
801	1000810286	CHERISH UGANDA
802	1000163303	CHESOWER CHILD DEVELOPMENT CENTRE
803	1000070956	CHIEF DISTILLERIES UGANDA LIMITED
804	1002983438	CHILD ADVOCACY AFRICA
805	1000599834	CHILD AFRICA
806	1000603721	CHILD AID UGANDA (CHAU) LIMITED
807	1001610360	CHILD AND FAMILY FOUNDATION UGANDA
808	1002212647	CHILD CARE AND YOUTH EMPOWERMENT FOUNDATION
809	1007579305	CHILD CONCERN INITIATIVE ORGANISATION
810	1000846052	CHILD EVANGELISM FELLOWSHIP OF UGANDA

811	1003082637	CHILD FIRST FOUNDATION
812	1007461804	CHILD FRIENDLY ORGANISATION UGANDA
813	1006985444	CHILD HOLISTIC EMPOWERMENT AND RIGHTS AFRICA
814	1002613095	CHILD RESTORATION OUTREACH MASAKA
815	1002846865	CHILD RIGHTS EMPOWERMENT AND DEVELOPMENT ORGANISATION
816	1001467991	CHILD2 YOUTH FOUNDATION
817	1000042564	CHILD FUND INTERNATIONAL, USA
818	1000111061	CHILDHEALTH ADVOCACY INTERNATIONAL - UGANDA
819	1002306506	CHILDLINE UGANDA
820	1000257041	CHILDREN AID INTERNATIONAL (C.A.I) LIMITED BY GUARANTEE
821	1007969635	CHILDREN ALIVE MINISTRY
822	1000590462	CHILDREN AND WIVES OF DISABLED SOLDIERS ASSOCIATION (COWODISA) LIMITED BY GUARANTEE
823	1002531325	CHILDREN AND WOMEN CHRISTIAN SUPPORT FOUNDATION UGANDA
824	1001017514	CHILDREN AT RISK ACTION NETWORK
825	1001786983	CHILDREN AT RISK NATIONAL COLLABORATION OF CHRISTIAN AGENCIES IN UGANDA
826	1002839716	CHILDREN DEVELOPMENT CO-OPERATION (CHEDCO)
827	1000954685	CHILDREN IN NEED CHILDREN INDEED
828	1000661386	CHILDREN INTERNATIONAL IN UGANDA
829	1002766010	CHILDREN JUSTICE INITIATIVE MINISTRIES
830	1000364414	CHILDREN OF GRACE (UGANDA)
831	1001314793	CHILDREN OF HOPE UGANDA
832	1000920997	CHILDREN OF THE NATIONS UGANDA
833	1007731695	CHILDREN OF THE WORLD FOUNDATION
834	1000583175	CHILDREN OF UGANDA (COU) LIMITED
835	1001469658	CHILDREN SUPPORT SPORTS TALENTS PROGRAMME
836	1004376617	CHILDREN YOUTH AS PEACE BUILDERS
837	1000144255	CHILDREN'S AIDS FUND
838	1000614774	CHILDREN'S RIGHTS ADVOCACY AND LOBBY MISSION -AFRICA
839	1000098085	CHILDRENS WELFARE MISSION
840	1000863056	CHILDS I FOUNDATION
841	1000470496	CHILDVOICE INTERNATIONAL
842	1000691587	CHIMPANZEE SANCTUARY & WILDLIFE CONSERVATION TRUST.

843	1000028152	CHINA CIVIL ENGINEERING CONSTRUCTION CORPORATION
844	1000471528	CHINA COMMUNICATIONS CONSTRUCTION CO. LTD
845	1000036271	CHINA GEO-ENGINEERING CO (U) LIMITED
846	1000999039	CHINA HENAN INTERNATIONAL COOPERATION GROUP COMPANY LIMITED
847	1000054556	CHINA HUANGPAI FOOD MACHINES (UGANDA) LIMITED
848	1000740170	CHINA INTERNATIONAL WATER & ELECTRIC CORP.
849	1000083459	CHINA JIANGXI INTERNATIONAL UGANDA LIMITED
850	1008563510	CHINA MERCHANTS UGANDA LIMITED
851	1000020292	CHINA NANJING INTERNATIONAL LIMITED
852	1000493869	CHINA NATIONAL AERO TECHNOLOGY INTERNATIONAL ENGINEERING CORPORATION
853	1008683317	CHINA NATIONAL COMPLETE PLANT IMPORT AND EXPORT CORPORATION LIMITED
854	1003214816	CHINA NEW ERA GROUP CORPORATION
855	1000186638	CHINA NORTH MACHINE CO.LIMITED
856	1000536228	CHINA PETROLEUM ENGINEERING & CONSTRUCTION CORPORATION(CPECC) UGANDA LIMITED
857	1006309710	CHINA RAILWAY NO.3 ENGINEERING GROUP CO. (UGANDA) LTD
858	1009806263	CHINA RAILWAY NO.3 ENGINEERING GROUP CO. LIMITED
859	1008941247	CHINA RAILWAY SEVENTH GROUP CO., LIMITED
860	1000400549	CHINA RAILWAY SEVENTH GROUP COMPANY (UGANDA) LIMITED
861	1002090120	CHINA RAILWAY WUJU GROUP CORPORATION
862	1000060614	CHINA ROAD & BRIDGE CORPORATION
863	1002124833	CHINA STEEL UGANDA LIMITED
864	1006913816	CHINA WU YI COM.LIMITED
865	1000090705	CHOBE SAFARI LODGES LIMITED
866	1000150648	CHONGQING INTERNATIONAL CONSTRUCTION CORPORATION
867	1007069282	CHOSEN GENERATION MINISTRY UGANDA
868	1000929368	CHRISCO FELLOWSHIP OF CHURCHES OF UGANDA
869	1001111832	CHRIST AID ASSOCIATION UGANDA
870	1008196705	CHRIST CHURCH CHILD DEVELOPMENT PROJECT
871	1007951264	CHRIST EVANGELISTIC AND DEVELOPMENT AGENCY UGANDA MISSION
872	1002863158	CHRIST SANCTUARY INTERNATIONAL MINISTRIES LIMITED
873	1003126691	CHRIST SHINE VICTORY MINISTRIES (CSVM)

874	1001395417	CHRIST THE CENTER MINISTRIES
875	1001240804	CHRISTALIS INC UGANDA
876	1000778918	CHRISTIAN CHILD CARE PROGRAMME
877	1000453937	CHRISTIAN COMMUNICATION CENTRE
878	1001220800	CHRISTIAN COUNSELLING FELLOWSHIP
879	1001743792	CHRISTIAN FAMILY CHURCH INTERNATIONAL
880	1002217649	CHRISTIAN FELLOWSHIP MINISTRIES UGANDA
881	1001382234	CHRISTIAN HIV /AIDS PREVENTION AND SUPPORT
882	1000880851	CHRISTIAN INTERNATIONAL PEACE SERVICE
883	1000842890	CHRISTIAN MISSION FOR THE UNREACHED
884	1000479288	CHRISTIAN OUTREACH MISSION AND EVANGELISM
885	1003446432	CHRISTIAN WOMEN CONCERN
886	1000844008	CHURCH COMMISSIONERS HOLDING COMPANY LIMITED
887	1001026589	CHURCH OF THE NAZARENE
888	1000707984	CHURCH OF UGANDA KISIIZI HOSPITAL
889	1000804770	CHURCH OF UGANDA SOROTI DIOCESE
890	1007219052	CIC AFRICA LIFE ASSURANCE LIMITED
891	1007219152	CIC GENERAL INSURANCE UGANDA LIMITED
892	1000094333	CIPLA QUALITY CHEMICAL INDUSTRIES LIMITED
893	1008111828	CIRCLE OF FRIENDS IN ACTION UGANDA
894	1000111023	CIRCULAR SUPPLY (U) LIMITED
895	1010107477	CISCO PETROLEUM LIITED
896	1000028566	CITIBANK UGANDA LIMITED
897	1006552341	CITIZEN RIGHTS BUREAU LIMITED
898	1000118448	CITY DESIGNS AND SIGN MEDIA COMPANY LIMITED
899	1001694743	CITY GENERAL AGENCIES LIMITED
900	1000059092	CITY LUBES (UGANDA) LIMITED
901	1000026312	CITY OIL (U) LIMITED
902	1000024410	CIVICON LIMITED
903	1000023516	CIVIL AVIATION AUTHORITY
904	1000310971	CIVIL-TECH CONSTRUCTION LTD
905	1002287924	CLASSIC OIL (U) LIMITED
906	1000030444	CLAY TRADERS (U) LIMITED
907	1001276152	CLEAN AIR ACTION CORPORATION
908	1000087864	CLEAN OIL UGANDA LIMITED
909	1000134600	CLEAR MEDIA UGANDA LIMITED
910	1000170421	CLIDO COMPANY LTD
911	1004978179	CLIMATE CHANGE CONCERN

912	1001002284	CLINTON HEALTH ACCESS INITIATIVE UGANDA
913	1004312079	CLONAL TEA SEEDLINGS COMPANY LIMITED
914	1007385329	CLUB WIN U LIMITED
915	1000482968	CMA CGM UGANDA LIMITED
916	1000181543	CNFA LIMITED
917	1000491360	CNOOC UGANDA LTD
918	1004353251	COALITION FOR HUMAN RIGHTS EDUCATION
919	1000978431	COEF LIMITED
920	1000060607	COFFEE WORLD LIMITED
921	1000079807	COGEF IMPEX LIMITED
922	1002273060	COHU
923	1000024524	COIL LIMITED
924	1000021455	COIN LTD
925	1000163586	COLLINE HOTEL LIMITED
926	1000117523	COM FOAM (U) LIMITED
927	1003037109	COMBINED MASONRYAND SANITARY ASSOCIATION(COMAS)
928	1000511657	COMBONI SAMARITANS OF GULU
929	1007416169	COMBRID FRIENDS OF DISABILITY
930	1000516521	COME LET'S DANCE
931	1002248185	COMMAT HEALTH INITIATIVES
932	1001187461	COMMERCIAL BANK OF AFRICA UGANDA LIMITED
933	1001018698	COMMISSION INTERNATIONAL
934	1000497435	COMMODITY SOLUTIONS (U) LIMITED
935	1000351086	COMMUNICATION FOR DEVELOPMENT FOUNDATION UGANDA
936	1001892737	COMMUNITY ACTION FUND FOR WOMEN IN AFRICA
937	1000268902	COMMUNITY AID NETWORK UGANDA CANU
938	1000933780	COMMUNITY AIDS CARE
939	1001202494	COMMUNITY AWARENESS AND RESPONSE ON AIDS
940	1007419766	COMMUNITY BASED HEALTH ALERT-LUWEERO
941	1000198451	COMMUNITY BASED REHABILITATION ALLIANCE LIMITED (COMBRA)
942	1007376316	COMMUNITY CONCERNS UGANDA
943	1001398983	COMMUNITY DEVELOPMENT AND CHILD WELFARE INITIATIVES (CODI)
944	1000363796	COMMUNITY DEVELOPMENT AND CONSERVATION AGENCY
945	1001160235	COMMUNITY DEVELOPMENT INCORPORATED
946	1000092348	COMMUNITY DEVELOPMENT RESOURCE NETWORK
947	1000465646	COMMUNITY DEVELOPMENT THROUGH SPORT. (C.D.T.S.) UG.

948	1000247441	COMMUNITY EMPOWERMENT FOR RURAL DEVELOPMENT
949	1000613963	COMMUNITY EMPOWERMENT INITIATIVE(COMEI) LIMITED
950	1007060279	COMMUNITY EMPOWERMENT INITIATIVES CES UGANDA
951	1001011466	COMMUNITY EMPOWERMENT NETWORK
952	1000873374	COMMUNITY ENTERPRISES DEVELOPMENT ORGANISATION
953	1000110595	COMMUNITY HEALTH AND INFORMATION NETWORK (CHAIN)
954	1000433550	COMMUNITY INITIATIVE FOR THE PREVENTION OF HIV AND AIDS IN UGANDA
955	1000505713	COMMUNITY INTEGRATED DEVELOPMENT INITIATIVE LIMITED
956	1007112245	COMMUNITY JUSTICE AND ANTI-CORRUPTION FORUM
957	1004983685	COMMUNITY MANAGED WATERSHED DEVELOPMENT ORGANIZATION
958	1004283017	COMMUNITY POVERTY ALLEVIATION UGANDA
959	1000194595	COMMUNITY SHELTERS UGANDA
960	1001348598	COMMUNITY SUPPORT FOR CAPACITY DEVELOPMENT -CSCD
961	1003033909	COMMUNITY SUPPORT SERVICES INITIATIVE
962	1007530346	COMMUNITY TRANSFORMATION EFFORTS ORGANIZATION
963	1000480455	COMMUNITY TRANSFORMATION MINISTRIES
964	1007409196	COMMUNITY UPLIFT AND WELFARE DEVELOPMENT (CUWEDE)
965	1000478546	COMMUNITY VISION UGANDA
966	1001529360	COMMUNITY VOLUNTEER INITIATIVE FOR DEVELOPMENT
967	1000104913	COMPANION SHIP OF WORKS ASSOCIATION
968	1000036164	COMPASSION INTERNATIONAL
969	1000028335	COMPLANT ENGINEERING & TRADE (UGANDA) LIMITED
970	1000289976	COMPREHENSIVE REHABILITATION SERVICES FOR PEOPLE WITH DISABILITIES IN UGANDA (CORSU) LTD
971	1000111009	COMPULYNX (U) LIMITED
972	1000035684	COMPUSCAN CRB LTD
973	1000114734	COMPUSTORE (U) LIMITED
974	1000030244	COMPUTECH UGANDA LIMITED
975	1000034928	COMPUTER EMPIRE LIMITED
976	1000033316	COMPUTER PLAZA LIMITED
977	1000038363	COMPUTER REVOLUTION AFRICA (UGANDA) LIMITED
978	1000040724	COMPUTER VISION LIMITED
979	1000039533	COMPUTER XPRESS LIMITED
980	1000053831	COMTEL INTEGRATORS AFRICA LIMITED
981	1000099238	CONCERN FOR CHILDREN AND WOMEN EMPOWERMENT (C

982	1000087512	CONCERN WORLDWIDE
983	1002640417	CONCERNED CHILDREN AND YOUTH ASSOCIATION (CCYA)
984	1000760519	CONCERNED PARENTS ASSOCIATION
985	1000020989	CONCRETE CONSTRUCTION LIMITED
986	1000090028	CONFLICT RESOLUTION BY YOUTH (CRY) UGANDA LIMITED
987	1000300943	CONNECT AFRICA MINISTRIES
988	1001043666	CONSERVATION EFFORTS FOR COMMUNITY DEVELOPMENT LIMITED
989	1000322131	CONSERVATION THROUGH PUBLIC HEALTH
990	1002430079	CONSERVEUGANDA
991	1004271919	CONSORTIUM FOR COMMUNITY DEVELOPMENT
992	1000358128	CONSORTIUM OF LTL PROJECTS MURINGA AND POWER AND CITY CONTRACTORS
993	1000479033	CONTACT TELECOM LIMITED
994	1000044086	CONTINENTAL EXCEL TRADERS (U) LIMITED
995	1000092141	CONTINENTAL TOBACCO (UGANDA) LIMITED
996	1000162516	CONTINUUM ENGINEERING LIMITED
997	1002138741	CO-OPERATION FOR REGIONAL DEVELOPMENT
998	1000330878	COOPI - COOPERATION INTERNATIONAL
999	1000190532	CORAL CONSTRUCTION LIMITED
1000	1000083756	CORINYA (U) LIMITED
1001	1002716481	CORNERSTONE HOME
1002	1000137700	COSEKE (U) LTD
1003	1000053700	COSTA CONSTRUCTION SERVICES LIMITED
1004	1000362764	COTTON DEVELOPMENT ORGANISATION
1005	1010422047	COTTON FLOWERS TRADING COMPANY LIMITED
1006	1008306774	COTTON KIKI INTERNATIONAL LIMITED
1007	1004241825	COTTON ON FOUNDATION UGANDA
1008	1000748023	COUNTRY OILS COMPANY LIMITED
1009	1000201133	COURSE VIEW LTD
1010	1003046754	COVENANT GLOBAL MINISTRIES
1011	1002719353	COVENANT HARDWARE
1012	1001263086	COWI A/S
1013	1000039661	COWI LIMITED
1014	1000181250	CPAR UGANDA LTD
1015	1000024821	CRANE BANK LIMITED
1016	1000034262	CRANE PAPER BAGS LIMITED
1017	1000043979	CREAM OF UGANDA LIMITED
1018	1000938402	CREATIVE DEVELOPMENTS LIMITED

1019	1005387609	CREATIVE STRATEGIES INDIGENOUS (CSI)
1020	1000023530	CREST FOAM LTD
1021	1000023899	CRESTANKS LIMITED
1022	1000327485	CRIPPLED CHILDRENS UNITED REHABILITATION EFFORT
1023	1002290351	CRJE (EAST AFRICA) LIMITED
1024	1008121152	CROSS RIVER INTERNATIONAL PHONES LIMITED
1025	1002356411	CROWING COCKS LIMITED
1026	1000035867	CROWN BERGER (U) LIMITED
1027	1000023623	CROWN BEVERAGES LIMITED
1028	1000610535	CROWN BEVERAGES LIMITED STAFF RETIREMENT BENEFIT SCHEME
1029	1008195293	CROWN CASINO LIMITED
1030	1000062330	CROWN HEALTHCARE (U) LIMITED
1031	1000613535	CROWN PAPERS E.A LIMITED
1032	1001455267	CROWN SPORTS BETTING U CO LIMITED
1033	1001257556	CRUSADES INTERNATIONAL AFRICA OURREACH MINISTRIES
1034	1000056275	CRYSTAL CLEAR SOFTWARE LIMITED
1035	1000215058	CRYSTAL CONSULT LTD
1036	1000020423	CTM UGANDA LIMITED
1037	1001526857	CUBIC LOGISTICS AND SERVICES LIMITED
1038	1000111182	CUMIKA INVESTMENTS LIMITED
1039	1000172416	CUSTOMER THE KING ENTERPRISES LTD
1040	1000257552	CWG UGANDA LIMITED
1041	1006710551	CYAN INTERNATIONAL
1042	1000553336	CYBER SCHOOLS TECHNOLOGY SOLUTIONS LIMITED
1043	1008150573	CYCLING OUT OF POVERTY FOUNDATION LIMITED
1044	1000129460	CYNIBEL GENERAL TRADING LIMITED
1045	1000051180	D & A INVESTMENT (U) LIMITED
1046	1000055985	D.L. PROPERTIES LIMITED
1047	1001400115	DABANI HOSPITAL
1048	1000073345	DAFFODILS EDUCATION SERVICES LIMITED
1049	1006704241	DAHABLE LIMITED
1050	1000043147	DAHABSHIIL MONEY TRANSFER SERVICES (UGANDA) LIMITED
1051	1000401312	DAILY LOAF BAKERY LIMITED
1052	1000411906	DAJ COMMUNICATIONS LIMITED
1053	1002349607	DAKABELA RURAL WOMENS DEVELOPMENT ASSOCIATION (DARWODA)

1054	1000041183	DAKS COURIERS LIMITED
1055	1000033285	DAMANICO PROPERTIES LIMITED
1056	1000027762	DAMCO LOGISTICS UGANDA LIMITED
1057	1000326677	DAMFLOB ENTERPRISES LIMITED
1058	1000714653	DAN CHURCH AID
1059	1000102697	DANATA INVESTMENTS LIMITED
1060	1000042633	DANEX LIMITED
1061	1002827993	DANI FOODS AFRICA LIMITED
1062	1000476154	DANISH REFUGEE COUNCIL
1063	1000210222	DANJO HOLDINGS LIMITED
1064	1002528850	DAO MARBLE LIMITED
1065	1000292565	DAS HANDLING LTD
1066	1005031564	DASHELL INVESTMENTS LIMITED
1067	1002779552	DASHEN CONSTRUCTION LIMITED
1068	1000595350	DATAMINE TECHNICAL BUSINESS SCHOOL
1069	1000030865	DATANET.COM LLC
1070	1000066631	DATPO INVESTMENTS LIMITED
1071	1001618945	DATTANI DISTRIBUTORS LIMITED
1072	1000093449	DAVAKAM COLLECTIONS LIMITED
1073	1000237931	DAVAR GENERAL CONTRACTORS LIMITED
1074	1000050652	DAVID ENGINEERING LIMITED
1075	1000028625	DAVIS & SHIRTLIFF INTERNATIONAL LIMITED
1076	1000437516	DAWSON SERVICES LIMITED
1077	1000098817	DAYALBHAI MADANJI & CO INVESTMENTS LTD
1078	1000411999	DDEMBELYO TELCOMS LTD
1079	1000106525	DEACONS UGANDA LIMITED
1080	1000090256	DECASE CHEMICAL UGANDA LIMITED
1081	1000040762	DECCAN LIMITED
1082	1000044970	DEEP & GOPI ENTERPRISES LIMITED
1083	1003400376	DEEP ROOTS UGANDA
1084	1002291079	DEEPER CHRISTIAN LIFE MINISTRY
1085	1001117966	DEFENCE FOR CHILDREN INTERNATIONAL UGANDA
1086	1002857214	DEFENDERS PROTECTION INITIATIVE(DPI)
1087	1000022791	DELEPH PROPERTIES LIMITED
1088	1000073414	DELMAW ENTERPRISES LIMITED
1089	1002596743	DELNET SERVICES UGANDA LTD
1090	1010115565	DELOITTE & TOUCHE
1091	1000023561	DELOITTE UGANDA LIMITED

1092	1000359433	DELTA INDUSTRIAL EQUIPMENT LIMITED
1093	1000026564	DELTA PETROLEUM LIMITED
1094	1000061391	DELUXE INVESTMENTS CO LIMITED
1095	1007393110	DELUXE TELECOM LIMITED
1096	1000039302	DEMA TRADE LIMITED
1097	1000029350	DEMBE TRADING ENTERPRISES LTD
1098	1000069610	DE-NOVO BREAD BAKERY LIMITED
1099	1000039440	DERMA INTERNATIONAL LIMITED
1100	1000024372	DESBRO (U) LIMITED
1101	1007931836	DESCIPLESHP MISSIONS ITERNATIONAL LIMITED
1102	1000034538	DESIRE BEAUTY PRODUCTS LIMITED
1103	1007908715	DESTINY COMMUNITY DEVELOPMENT INITIATIVE
1104	1000040921	DESTINY CONSULTANTS LIMITED
1105	1000030986	Deutsche Gesellschaft fuer Internationale Zusammenarbeit (GIZ) GmbH
1106	1000389175	DEVELOPMENT ALTERNATIVES LIMITED
1107	1002122993	DEVELOPMENT AND RELIEF INITIATIVE UGANDA
1108	1001777542	DEVELOPMENT FOUNDATION FOR RURAL AREAS
1109	1000287073	DEVELOPMENT INITIATIVES INTERNATIONAL
1110	1000394163	DEVELOPMENT NETWORK OF INDIGENOUS VOLUNTARY ASSOCIATIONS (DENIVA)
1111	1001401831	DEVELOPMENT PATH FOR COMMUNITY TRANSFORMATION (DEPCOT)
1112	1002172908	DEVELOPMENT TRAINING AND RESEARCH CENTRE
1113	1001784684	DEVELOPPMENT INTERNATIONAL DESJARDINS INC (DID)
1114	1000027917	DFCU BANK LIMITED
1115	1000028342	DFCU LIMITED
1116	1000338997	DFCU LIMITED STAFF PROVIDENT FUND
1117	1000030399	DHL GLOBAL FORWARDING (UGANDA)LIMITED
1118	1000028656	DHL INTERNATIONAL (U) LTD
1119	1000028107	DHL SUPPLY CHAIN INTERNATIONAL LIMITED
1120	1002442551	DHRUVI TRADING SHOP LIMITED
1121	1000127872	DIAKONIA SWEDEN
1122	1000068730	DIAL A GAS LIMITED
1123	1000026526	DIAMOND JUBILEE INVESTMENT TRUST (U) LTD.
1124	1001065465	DIAMOND STARS LIMITED
1125	1000029336	DIAMOND TRUST BANK UGANDA LIMITED
1126	1000144607	DIGIPRINT SYSTEM UGANDA LTD
1127	1000288609	DIGIT X UGANDA LIMITED
1128	1000145201	DIGITAL SOLUTIONS PROVIDENT FUND LTD
1129	1000502934	DIMENSION DATA (UGANDA) LIMITED

1130	1006881768	DIOCESE OF KIGEZI KABAHEZI CDC
1131	1006872458	DIOCESE OF KIGEZI KAMURONKO CDC
1132	1006943948	DIOCESE OF KIGEZI KIHANGA CHILD DEVELOPMENT CENTRE
1133	1006880712	DIOCESE OF KIGEZI KISAASA CDC
1134	1006881751	DIOCESE OF KIGEZI KIZINGA CDC
1135	1006872410	DIOCESE OF KIGEZI RUGARAMA CDC
1136	1003211167	DIOCESE OF KITGUM
1137	1000059323	DIPPSI CONCRETE PRODUCTS LIMITED
1138	1000522648	DIRECT AID AFRICA MUSLIM AGENCY
1139	1007385281	DIRECTORATE OF COMMUNITY BASED SERVICES
1140	1002621121	DISABLED PEOPLES ORGANISATIONS DENMARK - DPOD UGANDA
1141	1005945442	DISCIPLES FELLOWSHIP CHURCHES
1142	1007000536	DISCOVERY TRADING LIMITED
1143	1002044019	DISTRICT NGO FORUM LIRA
1144	1000037907	DIVERSEY EASTERN AND CENTRAL AFRICA LTD
1145	1006350063	DIVINE BUILDERS LIMITED
1146	1000941419	DIVINE HOLISTIC MINISTRIES
1147	1002108253	DIVINE SUPERMARKET LTD
1148	1000652373	DIVINE WATERS UGANDA
1149	1002196644	DLM SOCIAL CARE
1150	1000030710	D-MARK COMPANY LIMITED
1151	1002861950	DOCTORS OF THE WORLD
1152	1002692514	DODOTH COMMUNITY ANIMAL HEALTH WORKERS ASSOCIATION
1153	1000038549	DOLLAR HOUSE FOREX BUREAU D'CHANGE LIMITED
1154	1000117140	DOLLY HARDWARE LIMITED
1155	1000055046	DOLPHIN PHARMACEUTICALS (U) LIMITED
1156	1000083176	DON (U) LIMITED
1157	1001175838	DON HOLDINGS UGANDA LIMITED
1158	1004233354	DONAHUE CHARITABLE FOUNDATION
1159	1007023050	DONG YA COMPANY LIMITED
1160	1000031055	DOOBA ENTERPRISES LIMITED
1161	1000085734	DOSHI HARDWARE (U) LTD
1162	1000024365	DOTT SERVICES LIMITED
1163	1000039878	DOUBLE B INTERNATIONAL TRADING COMPANY (U) LIMITED
1164	1000039340	DOVE TOURS AND TRAVEL LIMITED
1165	1002629012	Dr. LIVINGSTONE DDUNGU
1166	1000030810	DRACO (U) LIMITED

1167	1000361787	DRAKERS UGANDA LIMITED
1168	1001080433	DRD CONSTRUCTION AND ENGINEERING LIMITED
1169	1000217509	DREAM CENTER UGANDA LTD
1170	1000143758	DROP IN THE BUCKET
1171	1006971398	DRUCILLA BALABA HANDICRAFT DIOCESE OF KIGEZI
1172	1000095099	DSV AIR AND SEA LIMITED
1173	1000086221	DUALE PETROLEUM LIMITED
1174	1000042619	DURA MOTORS LIMITED
1175	1000970236	DYERE TEK ORGANISATION
1176	1001853302	DYNACO LIMITED
1177	1002809722	E - SPORT BET LIMITED
1178	1007218013	E.A FISH BLADDER PROCESSING UGANDA LTD
1179	1000117040	E.AFRICA HEAVY MACHINERY LIMITED
1180	1000054984	EAGLE HOLDINGS LIMITED
1181	1000094861	EAGLE INVESTMENTS LIMITED
1182	1000020972	EAST AFRICA GLASS WAREMART (U) LTD
1183	1000042205	EAST AFRICAN BASIC FOODS LIMITED
1184	1000660133	EAST AFRICAN COMMUNITY DEVELOPMENT ASSOCIATION
1185	1000036219	EAST AFRICAN CRANES LIMITED
1186	1000025166	EAST AFRICAN DEVELOPMENT BANK
1187	1000026557	EAST AFRICAN DISTRIBUTORS LIMITED
1188	1000025235	EAST AFRICAN GLASS WORKS (1995) LTD
1189	1000293994	EAST AFRICAN MALTINGS (UGANDA) LIMITED
1190	1000027151	EAST AFRICAN MOTOR SUPPLIES LIMITED
1191	1000025197	EAST AFRICAN PACKAGING SOLUTIONS LIMITED
1192	1006996656	EAST AFRICAN PILING COMPANY LIMITED
1193	1000165488	EAST AFRICAN POLE COMPANY UGANDA LIMITED
1194	1000620456	EAST AFRICAN PORTLAND CEMENT UGANDA LIMITED
1195	1000042191	EAST AFRICAN ROOFING SYSTEMS (EARS) LIMITED
1196	1000034124	EAST AFRICAN SEED (U) LIMITED
1197	1000087612	EAST AND HORN OF AFRICA HUMAN RIGHTS DEFENDER
1198	1000438072	EAST CONSTRUCTION INVESTMENTS LIMITED
1199	1000027976	EAST HIGH SCHOOL-NTINDA LIMITED
1200	1013224629	EAST NILE SUGAR COMPANY LTD
1201	1001387450	EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS FORUM
1202	1000020872	EASTERN BUILDERS & ENGINEERS LTD.
1203	1001140735	EASTERN PRIVATE SECTOR DEVELOPMENT CENTRE LIMITED

1204	1000535883	EASTERNROCK LIMITED
1205	1000068343	EASY BAKERS & CONFECTIONERY (U) LIMITED
1206	1001029285	EATON TOWERS UGANDA LIMITED
1207	1000143026	EAZY CHARGE LIMITED
1208	1000653567	EBOWA INVESTMENTS LIMITED
1209	1000633815	ECLIPSES INVESTMENTS (U) LIMITED
1210	1000194726	ECO ENERGY SOLUTIONS (U) LTD
1211	1003508871	ECO HARDWARE LIMITED
1212	1000036233	ECO PETRO (U) LIMITED
1213	1000115079	ECO POWER UGANDA LIMITED
1214	1000073352	ECOBANK UGANDA LIMITED
1215	1000121158	ECOLAB EAST AFRICA (UGANDA) LIMITED
1216	1000826348	ECOLOGICAL CHRISTIAN ORGANISATION LTD BY GUARANTEE
1217	1000485726	ECOTECH LIMITED
1218	1002055880	EDEMA HARDWARE LIMITED
1219	1001360321	EDEN COMMUNITY HEALTH FOUNDATION
1220	1000109991	EDEN REVIVAL CHURCH
1221	1000751903	EDMARK DIRECT MARKETING UGANDA LIMITED
1222	1000283286	EDPET ENTERPRISES LTD
1223	1001111414	EDUCATE
1224	1000923890	EDUCATION LOCAL EXPERTISE CENTRE UGANDA
1225	1001034194	EFC UGANDA LIMITED (MDI)
1226	1000069151	EFICON CONSULTING LIMITED
1227	1000379506	EFRA LIMITED
1228	1000286258	EGISS ENGINEERING CONTRACTORS LTD
1229	1000228155	EGY TRADING AND ENGINEERING PROJECTS LIMITED
1230	1002551619	EKISA MINISTRIES AND CHILDREN'S HOME
1231	1007242622	EKUBO MINISTRIES
1232	1008458560	EL NASR COMPANY FOR CIVIL WORKS/DOTT SERVICES JV
1233	1000101285	ELAAB LIMITED
1234	1001383266	ELDORADO COMPANY LIMITED.
1235	1000048294	ELECTRICAL CONTROLS & SWITCHGEAR LIMITED
1236	1000085092	ELECTRICAL EXCELLENCE LIMITED
1237	1000026992	ELECTRICITY REGULATORY AUTHORITY
1238	1000031338	ELECTRO CENTRE LIMITED
1239	1000086773	ELECTRO-MAXX (U) LIMITED
1240	1001076525	ELGON HYDRO SITI (PVT) LIMITED
1241	1000039761	ELGON LEATHER CO. (U) LIMITED

1242	1000163579	ELGON TERRACE HOTEL LTD
1243	1000377918	ELIANA JUNIOR SCHOOL LIMITED
1244	1002334622	ELIM PENTECOSTAL EVANGELISTIC FELLOWSHIP OF UGANDA
1245	1000034842	ELITE COMPUTERS (U) LIMITED
1246	1001121839	ELITE ENTEPRISES LIMITED
1247	1002017753	ELITEBET BOOKMARKERS LIMITED
1248	1000039364	ELIZABETH GLASER PEDIATRIC AIDS FOUNDATION
1249	1000183580	ELMAH TECHNOLOGIES LTD
1250	1002705086	EL-RHEMA FAITH MINISTRIES INTERNATIONAL
1251	1000060079	EMARAT IMPORT & EXPORT COMPANY LIMITED
1252	1006709184	EMBASSY OF GOD MINISTRIES
1253	1000193121	EMBASSY OF IRELAND
1254	1000042533	EMBASSY SUPERMARKET(U) LTD
1255	1000381263	EMCO WORKS LTD
1256	1000076690	EMJAC UGANDA LIMITED
1257	1002222865	EMMA AND THERESE CHILDREN'S PROJECT
1258	1001069673	EMMA OILS (U) LTD
1259	1002416682	EMMANUEL INTERNATIONAL
1260	1000419269	EMMAUS GENERAL WORKSHOP COMPANY UGANDA LTD
1261	1001772129	EMPAJO ENTERPRISES LIMITED
1262	1009881688	EMPIRE AGRICULTURAL COFFEE SERVICES LIMITED
1263	1001288610	EMPOWER A CHILD UGANDA
1264	1000927770	EMPOWERING HANDS
1265	1000173355	ENDEAVOUR AFRICA UGANDA LIMITED
1266	1000025297	ENDESHA ENTERPRISES LTD.
1267	1000615002	ENDIRO LIMITED
1268	1000027120	ENERGO (UGANDA) COMPANY LIMITED
1269	1000028304	ENERGO PROJEKT
1270	1000026664	ENGAANO MILLERS LIMITED
1271	1000020865	ENGENDER HEALTH LIMITED
1272	1000268239	ENGEYE HEALTH PROJECT LIMITED
1273	1000021355	ENGINEERING SOLUTIONS (U) LIMITED
1274	1007074639	ENGINEERS IN GREEN ACTION-AFRICA
1275	1000041152	ENGINEERS INVESTMENTS LIMITED
1276	1000023761	ENJOY (U) LIMITED
1277	1000041373	ENSCON LIMITED
1278	1006579632	ENTEBBE AIRWAYS LIMITED
1279	1000098924	ENTEBBE DISTRIBUTORS LIMITED

1280	1000794290	ENTEbbe FULL GOSPEL CHILD DEVELOPMENT CENTRE
1281	1000028183	ENTEbbe HANDLING SERVICES LIMITED
1282	1000031283	ENTITY (U) LIMITED
1283	1000790886	ENTRY VIEW GUEST HOUSE AND GENERAL SUPPLIERS LIMITED
1284	1003769939	ENVIROMROMETAL WOMEN IN ACTION FOR DEVELOPMENT
1285	1000065067	ENVIRONMENTAL ALERT (U)
1286	1002902928	ENVIRONMENTAL CONSERVATION AND AGRICULTURAL ENHANCEMENT UGANDA
1287	1001021242	ENVIRONMENTAL MANAGEMENT FOR LIVELIHOOD IMPROVEMENT BWAISE FACILITY (EMLI BWAISE FACILITY)
1288	1002717282	ENVIROSERV UGANDA LIMITED
1289	1000110181	EPICENTRE / MSF
1290	1000286707	EPILEPSY SUPPORT ASSOCIATION UGANDA
1291	1000063065	EPISCOPAL CHURCH SUPPORT OFFICE
1292	1000020903	EPSILON (UGANDA) LIMITED
1293	1000026571	EQUATA - TOBACCO LIMITED
1294	1000020516	EQUATOR CATERING LTD
1295	1000916727	EQUATOR SEEDS LIMITED
1296	1000205762	EQUATOR WATER WELL DRILLING LIMITED
1297	1002673114	EQUIPPING WITH TRUTH MINISTRIES
1298	1000020544	EQUITY BANK UGANDA LIMITED
1299	1000026602	ERAM UGANDA LIMITED
1300	1000114575	ERICSSON AB UGANDA BRANCH
1301	1000050690	ERIMU COMPANY LIMITED
1302	1000033447	ERIS LTD
1303	1000025311	ERNST AND YOUNG
1304	1002065214	ERRI GENERAL INVESTMENT LTD
1305	1000028825	ESCO UGANDA LIMITED
1306	1000035767	ESCORTS PHARMACEUTICALS LIMITED
1307	1000105241	ESELLA COUNTRY HOTEL LIMITED
1308	1000027793	ESKOM UGANDA LIMITED
1309	1000095983	ESS KAY TRADERS
1310	1000164501	ETATS LTD.
1311	1000312486	ETERNAL LIFE ORGANISATION INTERNATIONAL MINISTRIES LIMITED
1312	1000538410	ETHIOPIAN AIRLINES S.C.
1313	1007345542	ETIHAD AIRWAYS PJSC
1314	1000021448	EURALUMIN LIMITED

1315	1001830757	EUREKA ELECTROSOFT SOLUTIONS PRIVATE LIMITED
1316	1000028038	EURO AMERICAN GROCERS U LTD
1317	1000024921	EUROFLEX LIMITED
1318	1000088475	EUROVISION INVESTMENTS CO. LTD
1319	1007741913	EVANGELICAL LIFE CHANGING MINISTRY
1320	1000561935	EVANGELICAL PRESBYTERIAN CHURCH
1321	1007478560	EVANGELICALS OF THE BODY OF CHRIST CHURCH MINISTRIES
1322	1002966182	EVANGILICAL AND HEALTH CRUSADERS UGANDA
1323	1000024241	EVEREST DISTRIBUTORS LIMITED
1324	1000956014	EVEREST INTERNATIONAL LTD
1325	1000096725	EVEREST INVESTMENTS LIMITED
1326	1000030841	EVERGREEN INTERNATIONAL (U) LTD
1327	1000129543	EVERVICTORY LIMITED
1328	1003156526	EVERY CHILD MINISTRIES UGANDA
1329	1000515955	EVERY VILLAGE
1330	1001558608	EWALDI CHILDREN EDUCATION FUND
1331	1000074643	EXALO DRILLING S.A.
1332	1000025173	EXCEL CONSTRUCTION LTD.
1333	1001258005	EXCEL ENERGY LIMITED
1334	1000295682	EXCEL INSURANCE COMPANY LIMITED
1335	1001498147	EXCELLENT ASSORTED MANUFACTURERS LIMITED
1336	1000050973	EXECUTIVE INVESTMENTS LIMITED
1337	1000331938	EXIM BANK UGANDA LIMITED
1338	1000021431	EXP. MOMENTUM UGANDA LIMITED
1339	1000073711	EXPORT TRADING COMPANY (U) LIMITED
1340	1000104157	EXPRESS AIR SERVICES LIMITED
1341	1000031214	EXPRESS AUTOMATION (UGANDA) LIMITED
1342	1001464518	EXPRESS ONLINE BET RUB 90 SPORT BETTING LIMITED
1343	1000050745	EXQUISITE SOLUTION LIMITED
1344	1001842939	EXTENDED HANDS UGANDA
1345	1003037727	EXXOR FUELS LIMITED
1346	1000109525	EYE CARE CENTRE LIMITED
1347	1009088463	EYE SUGAR COMPANY U LIMITED
1348	1006666925	EZRA GENERAL TRADING COMPANY SOUTH SUDAN LIMITED
1349	1000080784	FABRICATIONS SYSTEMS (U) LTD
1350	1009778340	FACE TECHNOLOGIES (PTY) LTD
1351	1007105731	FACILITATION FOR INNOVATIONS AND SUSTAINABLE PRODUCTIVITY

1352	1000592747	FACILITATION FOR PEACE AND DEVELOPMENT(FAPAD)
1353	1003002776	FAHAAB ENERGY LIMITED
1354	1002237339	FAIR BETTING LIMITED
1355	1000314951	FAIR WORLD DISTRIBUTORS 2009 LIMITED
1356	1001013993	FAIRLAND FOUNDATION
1357	1000030924	FAIRWAY HOTEL LTD
1358	1002059287	FAISAL OILS U LIMITED
1359	1000946224	FAITH ACTION DEVELOPMENT ORGANISATION - TES0
1360	1001807964	FAITH ALIVE FOUNDATION LIMITED
1361	1002748681	FAITH MISSION OF UGANDA INC/UGANDA
1362	1001102736	FAITH MULIRA HEALTH CARE CENTRE, MASOLI
1363	1000110533	FALCON ESTATES LIMITED
1364	1008926932	FALCON SPORTS BETTING (U)LTD
1365	1002712622	FALCON TELECOM LIMITED
1366	1001533999	FALKAN INVESTMENTS LIMITED
1367	1006780215	FAMILY CARE HOSPITAL
1368	1000208206	FAMILY BAKERY LTD
1369	1001058057	FAMILY CARE GIVERS ASSOCIATION FOR THE AGED GROUP
1370	1001099094	FAMILY CONCEPTS CENTRE
1371	1000286010	FAMILY HEALTH INTERNATIONAL
1372	1000784531	FAMILY LIFE SURVIVAL
1373	1004311199	FAMILY OF AFRICA
1374	1000659553	FAMOUS 2009 LIMITED
1375	1003166844	FAMOUS TRADING COMPANY LIMITED
1376	1005996500	FAR REACHING MINISTRIES
1377	1000025180	FARM ENGINEERING INDUSTRIES LIMITED
1378	1000041280	FARM INPUTS CARE CENTRE(FICA) LIMITED
1379	1003800420	FARM RADIO INTERNATIONAL
1380	1002547808	FATHER'S HEART MOBILITY MINISTRY
1381	1000349695	FAUNA AND FLORA INTERNATIONAL
1382	1000752811	FAVOUR OF GOD MINISTRIES
1383	1000041069	FAZE 2 LIMITED
1384	1000329211	FAZE 3 LIMITED
1385	1000131286	FBW UGANDA LIMITED
1386	1000099956	FEED THE CHILDREN OF UGANDA INC.
1387	1003093659	FEED THE CHILDREN UGANDA
1388	1006504369	FEED THE CHILDREN UGANDA LARRY JONES INTERNATIONAL MINISTRIES INC

1389	1006854646	FEED THE HUNGRY EAST AFRICA
1390	1000052043	FELISTAR UGANDA LIMITED
1391	1001460835	FELLOWSHIP OF BORN AGAIN PENTECOSTAL CHURCHES OF UGANDA
1392	1002611124	FENIX INTERNATIONAL UGANDA LIMITED
1393	1000021165	FENON ENTERTAINMENT LIMITED
1394	1000033889	FERDSULT ENGINEERING SERVICES LIMITED
1395	1000025159	FFP (U) LIMITED
1396	1000036630	FIDODIDO INDUSTRIES LIMITED
1397	1000028176	FIDUGA LIMITED
1398	1000024655	FINANCE TRUST BANK LIMITED
1399	1000025266	FINCA - UGANDA
1400	1002665834	FINCA NETWORK SUPPORT B.V.
1401	1000392582	FINE SPINNERS UGANDA LTD
1402	1003410504	FINN CHURCH AID UGANDA
1403	1000129253	FINNISH REFUGEE COUNCIL
1404	1000035898	FIRE MASTERS LIMITED
1405	1002846941	FIRE OF GOD EVANGLISTIC MINISTRY
1406	1000120226	FIREWORKS ADVERTISING UGANDA LIMITED
1407	1000121210	FIRMA PROFIT INTERNATIONAL (PTY) LIMITED
1408	1003303407	FIRST AFRICAN BICYCLE INFORMATION ORGANISATION
1409	1000031086	FIRST INSURANCE COMPANY LIMITED
1410	1000100246	FISHWAYS UGANDA LIMITED
1411	1002513247	FITIDIS GROUP OF COMPANIES UGANDA LIMITED
1412	1000481318	FIVE TALENTS UGANDA LIMITED
1413	1001669989	FLAMA UGANDA
1414	1000072420	FLEET OILS LIMITED
1415	1000070932	FLEMINGO INTERNATIONAL LIMITED
1416	1000041190	FLITLINKS INTERNATIONAL LIMITED
1417	1006717814	FOCUS ON COMMUNITY EMPOWERMENT
1418	1007625544	FOCUS ON NORTHERN UGANDA DEVELOPMENT INITIATIVE (FONUDI-UGANDA)
1419	1002787053	FOL LOGISTICS UGANDA LIMITED
1420	1000023806	FONE PLUS LIMITED
1421	1000104882	FONEXPRESS UGANDA LIMITED
1422	1000025242	FONTANA AUTO PARTS (U) LTD
1423	1000131200	FONTES FOUNDATION UGANDA
1424	1000903299	FOOD AND AGRICULTURE RESEARCH MANAGEMENT AFRICA (FARM)

1425	1000137558	FOOD FOR THE HUNGRY INTERNATIONAL UGANDA
1426	1001559530	FOODTOWN SUPERMARKET LIMITED
1427	1000050959	FOOTSTEPS FURNITURE COMPANY LIMITED
1428	1000143154	FOREVER LIVING PRODUCTS UGANDA LIMITED
1429	1000246074	FORIS TELECOM UGANDA LIMITED
1430	1002100669	FORMER SEMINARIANS INITIATIVE FOR DEVELOPMENT-FOSID
1431	1000680765	FORT TRADING CO.LIMITED
1432	1007359550	FORTRESS KIDS FOUNDATION
1433	1000122701	FORTUNA LIMITED
1434	1007680313	FORTUNE DISTRIBUTORS LIMITED
1435	1001409608	FORUM FOR COMMUNITY TRANSFORMATION, ANAKA
1436	1001170001	FORUM FOR KALONGO PARISH WOMEN ASSOCIATION
1437	1000676402	FORUM FOR WOMEN IN DEMOCRACY
1438	1001111214	FOSTERING CREATIVE ECONOMIC EMPOWERMENT
1439	1000030789	FOTOGENIX LIMITED
1440	1000493127	FOUNDATION FOR AFRICAN DEVELOPMENT (FAD)
1441	1002936150	FOUNDATION FOR COMMUNITY RELIEF AND DEVELOPMENT
1442	1000060673	FOUNDATION FOR HUMAN RIGHTS INITIATIVE
1443	1003296503	FOUNDATION FOR INTEGRATED RURAL DEVELOPMENT
1444	1008109412	FOUNDATION FOR SOCIAL AND ECONOMIC DEVELOPMENT LIMITED
1445	1001262368	FOUNDATION FOR URBAN AND RURAL ADVANCEMENT (FURA)
1446	1001408265	FOUNDATION FOR WOMEN AFFECTED BY CONFLICTS
1447	1007395561	FOUNDATION OF PEOPLE WITH DISABILITIES
1448	1000333205	FOUNDATION PIERO AND LUCILLE CORTI
1449	1006519744	FOUNT OF MERCY LTD
1450	1000025280	FOUNTAIN PUBLISHERS LTD
1451	1000051877	FOUR STAR BEVERAGES LIMITED
1452	1000878248	FR. BASH FOUNDATION (FBF)
1453	1004344842	FRAZS INDUSTRIES LIMITED
1454	1000647623	FREBA INTERNATIONAL LIMITED
1455	1000021065	FREE CONSTRUCTION LIMITED
1456	1002978619	FREE HEARTS UGANDA
1457	1002471261	FREIDIS REHABILITATION AND DISABLED CENTRE
1458	1000066462	FREIGHT IN TIME (U) LIMITED
1459	1000742500	FREIGHT REACH SERVICES LIMITED
1460	1000436929	FRES UGANDA LIMITED

1461	1000328058	FRESH PERCH LIMITED
1462	1000051059	FRESH CUTS (U) LIMITED
1463	1000028932	FRESH HANDLING LIMITED
1464	1000028145	FRESH WATER FISH EXPORTERS LIMITED
1465	1000041176	FRIECCA PHARMACY
1466	1000050876	FRIENDLY BOMBOKA HARDWARE LTD
1467	1001239896	FRIENDS FOR THE NEEDY IN UGANDA
1468	1003669908	FRIENDS IN NEED FOUNDATION
1469	1001116706	FRIENDS IN SERVICE INTERNATIONAL
1470	1000718105	FRIENDS OF CANON GIDEON FOUNDATION
1471	1002957355	FRIENDS OF CHRIST ASSEMBLY INTERNATIONAL
1472	1001304796	FRIENDS OF CHRIST REVIVAL MIMISTRIES LTD
1473	1002014018	FRIENDS OF ORPHANS
1474	1000257638	FRIENDS OF PEOPLE WITH DISABILITIES
1475	1007750153	FRIENDS OF STREET KIDS AND ORPHANS FOUNDATION
1476	1000020485	FRIENDSHIP CONTAINER MANUFACTURERS (UGANDA) LTD
1477	1000405606	FROLI INVESTMENTS (U) LIMITED
1478	1001276635	FRONTIER TECHNOLOGIES LIMITED
1479	1006711873	FRUITS OF CHARITY FOUNDATION
1480	1000026371	FUELEX (U) LIMITED
1481	1000116598	FUJI MOTORS (U) LIMITED
1482	1000127803	FULL GOSPEL CHURCHES OF UGANDA - GLAD TIDINGS BIBLE COL
1483	1003007305	FUNCTIONAL ADULT LITERACY AND INCOME GENERATION ACTIVITIES
1484	1001133006	FUSION AFRICA LIMITED
1485	1000517840	FUTURE DEVELOPMENT EAST AFRICA UGANDA LIMITED
1486	1000332038	FUTURE ELECTRONIC COMPANY LIMITED
1487	1000163265	FUTURE GROUP COMPANY LIMITED
1488	1000035035	FUTURE TECHNOLOGIES LIMITED
1489	1001415390	FUTURES ENERGY COMPANY LIMITED
1490	1000477714	FXB UGANDA
1491	1000038235	G & C TOURS LIMITED
1492	1000024203	G.5. LIMITED
1493	1000711184	G.B.K DAIRY PRODUCTS (U) LIMITED
1494	1000041428	G.M. SUGAR LIMITED
1495	1000053779	G.M. TUMPECO LIMITED
1496	1000024037	G4S SECURE SOLUTIONS UGANDA LIMITED

1497	1000278429	GAAGAA ENTERPRISES LTD
1498	1000064432	GAKOU & BROTHERS ENTERPRISES LIMITED
1499	1000165657	GAL CHIZAR PALACE INVESTMENTS LIMITED
1500	1000563126	GAL SPORTS BETTING LIMITED
1501	1000031566	GALAXY AGRO TECH (U) LIMITED
1502	1009701085	GALAXY INTERNATIONAL CASINO UGANDA COMPANY LTD
1503	1001772633	GALAXY INTERNATIONAL SCHOOL
1504	1000237009	GALOOLOI UGANDA LIMITED
1505	1000556764	GALOT PACKAGING LIMITED
1506	1000537136	GAMA DISTILLERS LTD
1507	1002953282	GAME CONCEPTS LTD
1508	1000029733	GAME DISCOUNT WORLD (UGANDA) LIMITED
1509	1009402929	GAME PROS UGANDA LIMITED
1510	1009594482	GAMING EAST AFRICA AND ENTERTAINMENT LIMITED (SINGLE)
1511	1000205075	GAMING INTERNATIONAL LIMITED
1512	1000099887	GAMUT INVESTMENTS LTD
1513	1000817960	GANDA FASHION LIMITED
1514	1000029381	GAPCO UGANDA LTD.
1515	1000106356	GARDEN CITY INVESTMENTS LIMITED
1516	1000229028	GARDEN PUB TRADING COMPANY LIMITED
1517	1000720632	GAS ENERGY U LIMITED
1518	1001435156	GASCO ENERGY UGANDA LTD
1519	1000241997	GASCO UNITED LTD
1520	1000584566	GAT CONSULTS LTD
1521	1001548228	GATE OF HOPE INTERNATIONAL MISSION
1522	1000557230	GATEWAY BUS SERVICES LTD
1523	1009582317	GATEWAY GAMING LIMITED
1524	1001208466	GATEWAY INTERNATIONAL MISSIONS LIMITED
1525	1000031221	GATHANI (U) LIMITED
1526	1002029959	GATKOM UGANDA LIMITED
1527	1000076638	GATSBY MICROFINANCE LIMITED
1528	1000026692	GAUFF CONSULTANTS UGANDA LIMITED
1529	1000510038	GAWATEX COMPANY (U) LIMITED
1530	1000930770	GCC SERVICES(UGANDA)LTD
1531	1000349957	GEETA CONSTRUCTION & HARDWARE LIMITED
1532	1000343440	GEMEX (UGANDA) LIMITED
1533	1001685171	GEMS EDUCATION UGANDA LIMITED

1534	1000289182	GEMURU ENTERPRISES LTD
1535	1000815823	GEN RWOT FAMILY CARE ASSOCIATION(GEFCA)
1536	1000024013	GENERAL AGENCIES UGANDA LIMITED
1537	1000028528	GENERAL AND ALLIED LTD.
1538	1000021462	GENERAL LUBE OIL LIMITED
1539	1000026388	GENERAL MACHINERY LIMITED
1540	1000031321	GENERAL MOULDINGS (U) LTD
1541	1000027879	GENERAL NILE COMPANY FOR ROADS & BRIDGES & DOTT SERVICE
1542	1002244426	GENERATION WITH A MISSION - GWAM
1543	1000210964	GENEROUS TRADING AND INVESTMENTS LIMITED
1544	1000026626	GENTEX ENTERPRISES LTD.
1545	1000024289	GEOLOGDES UGANDA LIMITED
1546	1000310767	GERMAN FOODS LTD
1547	1007073735	GERMAN MISSIONARY MEDICAL TEAM UGANDA
1548	1000090270	GERMANY LEPROSY RELIEF ASSOCIATION
1549	1000065578	GHANSHYAM INVESTMENT LIMITED
1550	1000224275	GHANSYAM HARDWARE LIMITED
1551	1000082631	GIANT UGANDA COMPANY LIMITED
1552	1001067688	GIBBUN WOORI WORLD
1553	1000168612	GIRIRAJ SERVICES LIMITED
1554	1000079234	GITTOES PHARMACEUTICALS LIMITED
1555	1000400038	GIVE A GOAT-AFRICA
1556	1000143161	GIVE AND TAKE MASE GENERAL HARDWARES LIMITED
1557	1003858040	GIVE DIRECTLY
1558	1003052122	GIVE HOPE MINISTRIES LIMITED
1559	1000574155	GIVE US WINGS UGANDA
1560	1001953129	GIVING CHILDREN HOPE INITIATIVE
1561	1000142146	GLACIER PRODUCTS UGANDA LIMITED
1562	1006797592	GLASGOW GREEN INVESTMENTS LIMITED
1563	1000718623	GLENS INVESTMENTS (U) LIMITED
1564	1008079283	GLOBAL AROMA NETWORK
1565	1000495585	GLOBAL BETS EAST AFRICA LIMITED
1566	1006980463	GLOBAL CARE (UGANDA)-RUKUNGIRI BRANCH
1567	1000811967	GLOBAL CARE UGANDA LIMITED
1568	1002011046	GLOBAL COACHES LTD
1569	1002774536	GLOBAL COMMUNITIES
1570	1000221831	GLOBAL COMPANY UGANDA LIMITED

1571	1001519639	GLOBAL FLUIDS INTERNATIONAL (U) LIMITED
1572	1001066497	GLOBAL HEALTH CORPS
1573	1000217271	GLOBAL LINK ASSOCIATES LIMITED
1574	1007658289	GLOBAL MISSION IN UGANDA
1575	1006663366	GLOBAL MISSION VOLUNTEERS 300-UGANDA HOMELAND PIONEERS
1576	1000128659	GLOBAL NETWORKS LIMITED
1577	1001364087	GLOBAL ORPHANS EDUCATION TRUST
1578	1000184705	GLOBAL OUTREACH UGANDA LIMITED
1579	1000020309	GLOBAL PAPER PRODUCTS LTD
1580	1000121448	GLOBAL PS LOTTO INVESTMENT (U) CO. LTD
1581	1000884586	GLOBAL REFUGE INTERNATIONAL LTD
1582	1000375657	GLOBAL RIGHTS
1583	1001392842	GLOBAL RIGHTS ALERT
1584	1003057386	GLOBAL SUPER OILS LTD
1585	1000039274	GLOBAL VET (U) LIMITED
1586	1000042733	GLOBE TROTTERS LIMITED
1587	1000096670	GLORRE INTERNATIONAL LIMITED
1588	1000133357	GLORRIE INDUSTRIES LIMITED
1589	1007378194	GLORY OF CHRIST MINISTRIES
1590	1002374599	GM OILS (U) LTD
1591	1000134517	GOAL RELIEF AND DEVELOPMENT ORGANISATION
1592	1001410630	GOAL SPORTS BETTING LIMITED
1593	1001687394	GOD RESCUING AFRICAN CHILDREN FROM EVIL(G.R.A.C.E)
1594	1001355150	GOD'S CARE MINISTRIES
1595	1000024127	GOLD STAR INSURANCE CO. LIMITED
1596	1000031093	GOLDEN INDUSTRIES LTD.
1597	1000670568	GOLDEN LOTUS LIMITED
1598	1010318737	GOLDEN TRIPOD (U) LIMITED
1599	1001666758	GOLDSTAR BATTERY (UGANDA) LIMITED
1600	1000026640	GOLF COURSE GROUP LIMITED
1601	1000024082	GOLF COURSE HOLDINGS LIMITED
1602	1000026619	GOMBA FISHING INDUSTRIES LIMITED
1603	1000180787	GOOD AFRICAN COFFEE LIMITED
1604	1000052609	GOOD DAY PHARMACY LIMITED
1605	1001413053	GOOD HOPE FOUNDATION FOR RURAL DEVELOPMENT
1606	1001309408	GOOD LIFE AMBASSADORS
1607	1007751841	GOOD NEIGHBORS INTERNATIONAL

1608	1006691151	GOOD NEWS MINISTRY (GONEM)
1609	1000772494	GOOD NEWS MISSION -UGANDA
1610	1008122474	GOOD PEOPLE INTERNATIONAL
1611	1000731395	GOOD SHEPHERD'S FOLD
1612	1000075216	GOODFOOD (EAST AFRICA) LIMITED
1613	1000989218	GOODLORD HARDWARES COMPANY (U) LIMITED
1614	1000030893	GOODMAN INTERNATIONAL LTD
1615	1001661090	GOODNEWS MINISTRIES
1616	1000076103	GOOGLE (UGANDA) LIMITED
1617	1000042664	GORILLA FOREST CAMP LIMITED
1618	1002696194	GORILLA SUMMIT COFFEE DEVELOPMENT LIMITED
1619	1000348987	GORILLA TOURS LIMITED
1620	1000485212	GORTA UGANDA
1621	1000125435	GOS STORES LIMITED
1622	1001480304	GOSPEL OUTBOUND UGANDA
1623	1002805859	GOTV UGANDA LIMITED
1624	1006720013	GOVERNANCE LINKS
1625	1000752880	GRACE CHILD DEVELOPMENT CENTRE
1626	1001988408	GRACE CHRISTIAN CENTRE
1627	1001405652	GRACE FORRURAL ORPHANS AND WIDOWS(GROW)
1628	1000856708	GRACE GLOBAL IMPACT MINISTRIES
1629	1007057407	GRACE MISSION TO THE NATIONS LIMITED
1630	1003170310	GRACE REDEEMED MINISTRIES
1631	1002036280	GRAIN BULK HANDLERS LIMITED
1632	1000138138	GRAMEEN FOUNDATION UGANDA
1633	1002408235	GRAND BET AFRICA LIMITED
1634	1001471291	GRAND VICTORIA LIMITED
1635	1000094357	GRANT THORNTON
1636	1000143323	GRAPES CONSTRUCTION LIMITED
1637	1000024196	GRAPHIC SYSTEMS (U) LIMITED
1638	1000406262	GRASSROOTS RECONCILIATION GROUP
1639	1000084923	GREASE IT UP LIMITED
1640	1002851204	GREAT COMMISSION ACTION MINISTRIES
1641	1000377338	GREAT KAMPALA TRADING LIMITED
1642	1000734985	GREAT LAKES BRANDS LIMITED
1643	1000257355	GREAT LAKES CARRIERS LIMITED
1644	1000026633	GREAT LAKES COFFEE COMPANY LIMITED
1645	1002217190	GREAT LAKES PETROLEUM UGANDA LIMITED

1646	1000052181	GREAT LAKES SAFARIS LIMITED
1647	1002003652	GREAT STEEL LIMITED
1648	1000058764	GREATBET (U) LIMITED
1649	1000294049	GREATLAKES REGIONAL DISTRIBUTORS LTD
1650	1000026685	GREEN FIELDS UGANDA LIMITED
1651	1001638559	GREEN FLAG INVESTMENTS LIMITED
1652	1001978394	GREEN HOME ORGANISATIONFOR WOMENDEVELOPMENT (GHOWD)
1653	1000065357	GREEN HOUSE CHEMICALS LIMITED
1654	1008045875	GREEN MANAGEMENT INITIATIVE
1655	1002706253	GREEN VISION UGANDA LIMITED
1656	1000137862	GREENHILL HOLDINGS LTD
1657	1002221063	GREENSTONE RESOURCES LIMITED
1658	1000035936	GREENWAY (U) LIMITED
1659	1001071568	GREY STONE INVESTMENTS LIMITED
1660	1000093487	GROW MORE SEEDS AND CHEMICALS LIMITED
1661	1002067223	GUANGDONG HAO HE ENGINEERING AND CONSTRUCTION COMPANY (U) LIMITED
1662	1003157624	GUANGZHOU DONGSONG ENERGY GROUP (U)CO.,LTD
1663	1000073407	GUARANTY TRUST BANK (UGANDA) LIMITED
1664	1000031290	GULF AFRICA LIMITED
1665	1002780104	GULF AFRICAN GENERAL TRADING LTD
1666	1003964398	GULF COTTON LIMITED
1667	1000024455	GULFSTREAM INVESTMENTS UGANDA LIMITED
1668	1000315593	GULU AGRICULTURAL DEVELOPMENT COMPANY LIMITED
1669	1001376179	GULU BIBLE COMMUNITY CHURCH
1670	1002482611	GULU DEVELOPMENT AGENCY
1671	1001086581	GULU DISABLED PERSONS UNION LIMITED
1672	1001339012	GULU DISTRICT FARMERS ASSOCIATION
1673	1000730839	GULU DISTRICT NGO FORUM
1674	1001131522	GULU SUPPORT THE CHILDREN ORGANISATION
1675	1000831823	GULU WOMEN ECONOMIC DEVELOPMENT AND GLOBALISATION. (GWED-G)
1676	1002369528	GULU WOMEN WITH DISABILITIES UNION
1677	1002743800	GULU YOUTH DEVELOPMENT ASSOCIATION
1678	1007677786	GUMIKIRIZA INVESTMENTS LIMITED
1679	1000539428	GUMUTINDO COFFEE COOPERATIVE ENTERPRISES LTD
1680	1000079921	GUNMA INVESTMENTS LIMITED
1681	1000033720	GUSTRO LIMITED

1682	1004451949	GUU FOUNDATION COMMUNITY BASED REHABILITATION
1683	1000755155	GWOKKE BER RURAL FOCUS ORGANIZATION
1684	1001717657	H J OILS (U) LTD
1685	1000031559	H.L. INVESTMENT LTD
1686	1000734764	H.N TPO. REGIONAL OFFICE
1687	1000041328	HAANDI RESTAURANT (U) LTD
1688	1000117171	HABARI DISTRIBUTORS LIMITED
1689	1003028034	HABI JOHN FOUNDATION
1690	1000332373	HABI BOIL LIMITED
1691	1000066555	HABITAT FOR HUMANITY INT.
1692	1001286746	HABULEKE CHILD DEVELOPMENT CENTRE
1693	1000269889	HAILEYBURY YOUTH TRUST
1694	1000873060	HAJI ABDU MUGERWA
1695	1000431399	HAJJI ADAM SWALEH
1696	1000068267	HAJJI INVESTMENTS LIMITED
1697	1000374725	HAKIEM MAALI (U) LTD
1698	1000030420	HALA AND COMPANY LIMITED
1699	1001011749	HALCONS LTD
1700	1000538441	HALLIBURTON INTERNATIONAL GMBH
1701	1001073025	HALZ LIMITED
1702	1000817946	HAM ENTERPRISES UGANDA LTD
1703	1001974973	HAMNOOR ENTERPRISES LIMITED
1704	1006936040	HAMURWA CHILD DEVELOPMENT CENTRE
1705	1000695443	HAN INTERNATIONAL INVESTMENTS LIMITED
1706	1000329525	HANDICAP INTERNATIONAL
1707	1003099172	HANDS OF HOPE COMMUNITY ORGANISATION
1708	1000764827	HANDS UGANDA LIMITED
1709	1000120326	HANGZHOU AGROCHEMICALS UGANDA LIMITED
1710	1008033562	HAPPY SAINTS EVANGELICAL CHURCH UGANDA
1711	1007490707	HAPPY SCIENCE CONGREGATION OF UGANDA
1712	1000996250	HARDRICH INVESTMENTS LIMITED
1713	1000136036	HARDWARE & INDUSTRIES LIMITED
1714	1007329014	HARDWARE HOME UGANDA LIMITED
1715	1006960666	HARDWARE MARKET LIMITED
1716	1000123747	HARDWARE SOLUTIONS LIMITED
1717	1000026930	HARDWARE WORLD LIMITED
1718	1000024020	HARED LUBES
1719	1000026716	HARED PETROLEUM LIMITED

1720	1006681406	HARIRO ENTERPRISES LIMITED
1721	1000032087	HARRIS INTERNATIONAL LIMITED
1722	1001088645	HARLEYS UGANDA LIMITED
1723	1000041266	HARREE CONSTRUCTION COMPANY
1724	1000334527	HARREE HARDWARE (U) LIMITED
1725	1000037141	HARRIS DISTRIBUTORS LIMITED
1726	1003731346	HARRY TRANSPORTERS LIMITED
1727	1000481791	HARSH TRADING COMPANY LIMITED
1728	1003748706	HASANCO U LIMITED
1729	1000088033	HASH SECURITY COMPANY LIMITED
1730	1000026947	HASHI ENERGY (U) LIMITED
1731	1000041342	HASO ENGINEERS COMPANY LIMITED
1732	1000027831	HASS PETROLEUM (U) LIMITED
1733	1000031062	HASS SCIENTIFIC AND MEDICAL SUPPLIES LIMITED
1734	1002714686	HAVEN ENTERPRISE COMPANY LIMITED
1735	1001337186	HAYAT INTERNATIONAL (U) LTD
1736	1002714465	HEAL THE NATIONS
1737	1006819671	HEALING FAITH UGANDA
1738	1008135671	HEALTH AND RIGHTS IN TRANSFORMATION UGANDA
1739	1000297170	HEALTH LINK PHARMACY LIMITED
1740	1000495761	HEALTH NEED UGANDA
1741	1002029980	HEALTH RIGHTS ACTION GROUP (HAG) LIMITED
1742	1001113996	HEALTHY WORLD FOUNDATION UGANDA LIMITED
1743	1000672998	HEART FOR CHILDREN LIMITED
1744	1000204005	HEED ENTERPRISES LTD
1745	1000087360	HEER DISTRIBUTORS LIMITED
1746	1000042146	HEIFER PROJECT INTER
1747	1001261564	HEINEKEN UGANDA LIMITED
1748	1001019140	HELP AFRICA
1749	1000380707	HELP AGE INTERNATIONAL
1750	1002240135	HELP THE WORLD LIMITED
1751	1007321713	HELPING HAND FOR RELIEF AND DEVELOPMENT
1752	1001040663	HELPING HANDS FOREIGN MISSIONS LIMITED
1753	1000890054	HELPING ORPHANS AND PRODIGALS TO ETERNITY
1754	1000070763	HEMA BEVERAGES LIMITED
1755	1000076255	HENGCHANG PLASTIC (U) COMPANY LIMITED
1756	1000041052	HENKEL POLYMER COMPANY UGANDA LIMITED
1757	1001465440	HENLEY INFRA UGANDA LIMITED

1758	1000098831	HENLEY PROPERTY DEVELOPERS LIMITED
1759	1000034155	HERITAGE COFFEE COMPANY LIMITED
1760	1000105576	HERITAGE INTERNATIONAL SCHOOL
1761	1001129219	HERITAGE TELECOM LIMITED
1762	1000181733	HIDESLAND (U) LIMITED
1763	1007282713	HIDESTIN LOGISTICS LTD
1764	1000528772	HIGHWAY OF HOLINESS EVANGELICAL INTERNATIONAL FOUNDATION (MIRACLE CENTER)
1765	1001440510	HIGHWAY PETROLEUM LIMITED
1766	1006194687	HIINGA UGANDA
1767	1001853295	HILFE FUR AFRICA GEGEN AIDS
1768	1000022163	HILL 16 PRODUCTIONS LIMITED
1769	1000039281	HILL TOP FARM LTD
1770	1001260694	HILLMARKS LIMITED
1771	1000075209	HILLSIDE PRIMARY SCHOOL LIMITED
1772	1000028511	HIMA CEMENT LTD
1773	1003490662	HINES UGANDAN MINISTRIES
1774	1000146913	HIRAL DISTRIBUTORS LTD.
1775	1000460123	HITECH GRAPHICS LIMITED
1776	1000039174	HI-TECH METAL INDUSTRIES LIMITED
1777	1000093915	HIVES SAVE LIVES
1778	1000053883	HL CONSTRUCTION LIMITED
1779	1000119104	HM CAPITAL LIMITED
1780	1000687172	HMH RAINBOW LIMITED
1781	1007350316	HOFFMAN FAMILY FOUNDATION LIMITED
1782	1000579419	HOID ESTABLISHMENTS LIMITED
1783	1001177236	HOIMA DISTRICT UNION OF PERSONS WITH DISABILITIES
1784	1001001956	HOIMA SUGAR LIMITED
1785	1001439074	HOIMA TOWN MOSQUE
1786	1004599182	HOLISTIC PEOPLE EMPOWERMENT MINISTRIES INTERNATIONAL UGANDA
1787	1000404350	HOLY CROSS ORTHODOX HOSPITAL
1788	1002027864	HOLY FAMILY HOSPITAL NYAPEA
1789	1000860250	HOLY FAMILY VIRIKA HOSPITAL
1790	1000616583	HOLY INNOCENTS CHILDREN'S HOSPITAL
1791	1001060149	HOLY INTERNATIONAL PENTECOSTAL CHURCH
1792	1000248922	HOME BUILDERS LIMITED
1793	1002957100	HOME CARE FOR WOMEN AND YOUTH ORGANISATION

1794	1007913710	HOME MAKER FOR THE URBAN POOR UGANDA
1795	1006832250	HOMEBET LIMITED
1796	1000029788	HONDA (U) LIMITED
1797	1001764904	HONEST DISTRIBUTORS LIMITED
1798	1002712128	HONG HAI WOOD (U) LIMITED
1799	1000040565	HOOPOE TRADING LIMITED
1800	1001642332	HOPE 4 KIDS INTERNATIONAL
1801	1000921125	HOPE AFTER RAPE
1802	1006997564	HOPE AFTER SCHOOL UGANDA
1803	1007004323	HOPE ALERT NETWORK FOR DEVELOPMENT AND LOCAL EMPOWERMENT
1804	1001364812	HOPE ALIVE LTD
1805	1001136182	HOPE ALIVE UGANDA
1806	1004173276	HOPE AND PEACE FOR HUMANITY
1807	1000086390	HOPE CLINIC LUKULI
1808	1000380811	HOPE FOR CHILDREN INTERNATIONAL
1809	1002542454	HOPE FOR NEW LIFE MINISTRIES
1810	1003594545	HOPE FOR THE HOPLESS
1811	1001957209	HOPE FOR THE NEEDY PROGRAMME
1812	1000691007	HOPE FOR THE NEEDY UGANDA (HONU)
1813	1002481610	HOPE FOR WIDOWS DELIVERANCE ASSOCIATION
1814	1001882830	HOPE FOR YOUTH - UGANDA
1815	1006627573	HOPE IN THE LAND MINISTRIES
1816	1007128293	HOPE NET TRAINING PROGRAMME
1817	1001175800	HOPE REHABILITATION AND OUTREACH(HORHO)
1818	1003559760	HOPE RESTORATION INITIATIVES
1819	1000129926	HOPE SHARING FAMILY
1820	1002137315	HORIZON CHILDREN HOMES INTERNATIONAL
1821	1000077746	HORIZON LINES LTD
1822	1000192945	HORIZONT3000
1823	1002767204	HORSE POWER U LIMITED
1824	1000094709	HOSPICE AFRICA UGANDA LIMITED
1825	1002182681	HOSPICE TORORO
1826	1000021911	HOT LOAF BAKERY LTD.
1827	1000021935	HOTEL AFRICANA LTD
1828	1000170804	HOTEL BROVAD LIMITED
1829	1000033972	HOTEL INTERNATIONAL (2000) LIMITED
1830	1000096794	HOTEL PARADISE ON THE NILE LIMITED

1831	1000313332	HOTEL TRIANGLE LIMITED
1832	1000030772	HOUSE OF EDEN (U) LIMITED
1833	1001784363	HOUSE OF LOVE AFRICA
1834	1006858150	HOUSEHOLD OPPRTUNITY FOR POVERTY ERADICATION - HOPE
1835	1000025532	HOUSING FINANCE BANK LIMITED
1836	1000715592	HOZA AUTO (UGANDA) LTD
1837	1001213906	HUA XIA INTERNATIONAL CONSTRUCTION LIMITED
1838	1000025342	HUAWEI TECHNOLOGIES UGANDA CO LIMITED
1839	1000030209	HUMAN DIAGNOSTICS (UGANDA) LIMITED
1840	1001328518	HUMAN RIGHTS AND DEMOCRACY LINK AFRICA (RIDE - AFRICA)
1841	1000453426	HUMAN RIGHTS AWARENESS AND PROMOTION FORUM(HRAPPF)
1842	1007260655	HUMAN RIGHTS DEFENDERS SOLIDALITY NETWORK-HRDS-NET
1843	1000398761	HUMAN RIGHTS FOCUS LTD
1844	1000092127	HUMAN RIGHTS NETWORK UGANDA LIMITED
1845	1008035854	HUMANE AFRICA
1846	1006911869	HUMANIST ASSOCIATION FOR LEADERSHIP EQUITY AND ACCOUNTABILITY
1847	1000146102	HUMANITARIAN CARE (U) LIMITED
1848	1001244456	HUMANITARIAN INITIATIVE JUST RELIEF AID ORGANISATION FOR WELFARE AND DEVELOPMENT
1849	1000480034	HUMANITARIAN SUPPORT UGANDA
1850	1002895282	HUMANITY WORLD ALIVE
1851	1001660693	HUNGER FIGHTERS UGANDA
1852	1000512786	HUNGER FREE WORLD UGANDA
1853	1000030306	HUSKY OUT DOOR EQUIPMENT LIMITED
1854	1000256309	HUSSEIN MASABA HARDWARE LIMITED
1855	1000142650	HUTCHINSON CENTRE RESEARCH INSTITUTE OF UGANDA LIMITED
1856	1000557154	HUYS LINK COMMUNITY INITIATIVE LIMITED
1857	1000096342	HWAN SUNG INDUSTRIES LIMITED
1858	1000026916	HWAN SUNG LTD
1859	1000181688	HWAN SUNG MEDICAL CHARITY SERVICE LIMITED
1860	1008811754	HYDA SLOT MACHINES LIMITED
1861	1000038563	HYDERY FOREX BUREAU LTD
1862	1000550709	HYDROMAX LIMITED
1863	1003192575	HYUNDAI ENGINEERING AND CONSTRUCTION CO.LTD

1864	1000383921	I ENGINEERING UGANDA LIMITED
1865	1009795655	IBANDA BULK MILK CENTRE LIMITED
1866	1001117838	IBANDA CHILD DEVELOPMENT CENTRE
1867	1001226751	IBANDA INTEGRATED DEVELOPMENT AGENCY
1868	1000028887	IBERO (U) LTD
1869	1002157340	IBF UGANDA LIMITED
1870	1008057256	IBULANKU COMMUNITY HEALTH CENTRE LIMITED BY GUARANTEE
1871	1000280238	ICAM CHOCOLATE UGANDA LIMITED
1872	1006732250	ICEA GENERAL INSURANCE COMPANY LIMITED
1873	1000028953	ICEA LIFE ASSURANCE COMPANY LIMITED
1874	1000027075	ICEMARK-AFRICA LIMITED
1875	1000024424	ICEME COTTON LIMITED
1876	1000891321	ICEME HEALTH CENTRE III
1877	1001032454	ICON PROJECTS LIMITED
1878	1001662978	IDEAL COMMODITIES (U) LIMITED
1879	1001303505	IDS . IBRAHEEM AUTO U LIMITED
1880	1000456595	IFTRA EXIM (U) LIMITED
1881	1000141238	IFTRA UGANDA LIMITED
1882	1002351685	IG INVEST (UGANDA) LIMITED
1883	1001364294	IGANGA CHILD DEVELOPMENT CENTRE (ICDC)
1884	1000750857	IGANGA DISABLED PEOPLES COOPERATIVE SAVINGS AND CREDIT
1885	1000602378	IGANGA DISTRICT ACTION ON PHYSICAL DISABILITY
1886	1001228639	IGANGA DISTRICT NGO FORUM
1887	1006776953	IGANGA ISLAMIC DEVELOPMENT ASSOCIATION AND ORPHANS CARE
1888	1000582830	IGANGA ISLAMIC MEDICAL CENTRE
1889	1001877583	IGANGA MUSLIM YOUTH FARMERS ASSOCIATION AND ORPHANS CARE
1890	1002038251	IGANGA SCHOOL OF NURSING AND MIDWIFERY LIMITED
1891	1000203981	IGAR (U) LIMITED
1892	1000024103	IGARA GROWERS TEA FACTORY LIMITED
1893	1002782790	IKWERA CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED
1894	1001277405	ILISO CONSULTING (PTY) LTD
1895	1000051853	IMA (UGANDA) LIMITED
1896	1007388964	IMAGING THE WORLD AFRICA
1897	1000286296	IMAN ENTERPRISES LIMITED
1898	1007452228	IMANI (MILELE) CHILDREN
1899	1005848832	IMCO UGANDA LIMITED
1900	1002076623	IMG PHARMACEUTICAL LIMITED

1901	1008776109	IMPACT IMPORT AND EXPORT LIMITED
1902	1002190541	IMPALA SERVICES AND LOGISTICS LIMITED
1903	1000024075	IMPERIAL GROUP OF HOTELS LIMITED
1904	1000035829	IMPERIAL HARDWARE LIMITED
1905	1002234757	IMPERIAL SPORTS BETTING U LIMITED
1906	1008692810	IMPIGER TECHNOLOGIES PRIVATE LIMITED
1907	1000514719	IN MOVEMENT ART FOR SOCIAL CHANGE
1908	1000723024	IN NEED HOME LIMITED
1909	1000020361	INCHCAPE SHIPPING SERVICES UGANDA LIMITED
1910	1009016783	INDIGO TRADING LIMITED
1911	1000052129	INDO-BALI DISTRIBUTORS LIMITED
1912	1000121883	INDUSTRIAL & AUTOMOTIVE SPARES SEVS LTD
1913	1000029367	INDUSTRIAL SECURITY SERVICES LTD
1914	1000049844	INFECTIOUS DISEASES RESEARCH COLLABORATION LIMITED
1915	1001065586	INFINITY COMPUTERS & COMMUNICATIONS COMPANY LTD
1916	1000034721	INFOCOM LIMITED
1917	1000951654	INFORMATION FOR YOUTH EMPOWERMENT PROGRAMME LIMITED
1918	1000025860	Infrastructure Services (Uganda) Limited
1919	1003143878	INITIATIVE FOR SOCIAL . & . ECONOMIC RIGHTS (ISER)
1920	1001046966	INITIATIVES FOR COMMUNITY EMPOWERMENT AND SUPPORT
1921	1000281146	INJURY CONTROL CENTRE UGANDA
1922	1000132967	IN-LINE PRINT SERVICES LIMITED
1923	1000316777	INNOVATION OIL REFINERIES LIMITED
1924	1001888598	INNOVATIONS FOR POVERTY ACTION
1925	1000039885	INNOVATIVE FURNITURE LIMITED
1926	1001642905	INNOVIS TELECOM SERVICES INTERNATIONAL LIMITED
1927	1000034065	INNSCOR UGANDA LIMITED
1928	1000103118	INSIEME SI PUO (ISP)
1929	1001748390	INSIGHT CREATIONS LIMITED
1930	1007437585	INSPIRE INTERNATIONAL
1931	1000352291	INSTITUTE FOR INTERNATIONAL COOPERATION AND DEVELOPMENT
1932	1003375867	INSTITUTE FOR NATIONAL TRANSFORMATION
1933	1000211192	INSTITUTE OF HUMAN VIROLOGY
1934	1006874571	INSTITUTE OF PUBLIC POLICY RESEARCH
1935	1000329387	INTEGRATED COMMUNITY BASED HEALTH ORGANISATION
1936	1000983008	INTEGRATED DEVELOPMENT ALLIANCE FOR HEALTH

1937	1000137969	INTEGRATED DEVELOPMENT OPTIONS (I-DO) LIMITED
1938	1000602409	INTEGRATED DISABLED WOMEN ACTIVITIES
1939	1001416933	INTEGRATED RURAL DEVELOPMENT INITIATIVES
1940	1000102735	INTEK AFRICA LIMITED
1941	1000586316	INTELWORLD
1942	1009865747	INTERBET UGANDA LTD
1943	1000539411	INTERCESSORS FOR UGANDA
1944	1000314937	INTER-CHURCH ORGANISATION FOR DEVELOPMENT COOPERATION (ICCO)
1945	1000020330	INTERIO CONSTRUCT LIMITED
1946	1000037721	INTERIOR TECHNOLOGIES LIMITED
1947	1000038998	INTERNATIONAL ENERGY TECHNIK (U) LIMITED
1948	1001788046	INTERNATIONAL ACCELERATED MISSION (IAM) UGANDA
1949	1007064722	INTERNATIONAL AGENCY FOR RURAL TRANSFORMATION
1950	1000440875	INTERNATIONAL AID SERVICES
1951	1000032812	INTERNATIONAL AIR AMBULANCE LIMITED
1952	1000414809	INTERNATIONAL ANTI CORRUPTION THEATRE MOVEMENT (IATM)
1953	1000151725	INTERNATIONAL BABY FOOD ACTION NETWORK (IBFAN) UGANDA FOUNDATION LTD
1954	1000031245	INTERNATIONAL BUSINESS SOLUTIONS LIMITED
1955	1000119974	INTERNATIONAL BUSINESS, SCIENCE AND TECHNOLOGY(ISBAT) UNIVERSITY LIMITED
1956	1000104996	INTERNATIONAL CARE AND RELIEF
1957	1002803453	INTERNATIONAL CENTRE FOR TRANSITIONAL JUSTICE
1958	1001011794	INTERNATIONAL CHRISTIAN GOSPEL MINISTRIES
1959	1000399113	INTERNATIONAL COMMUNITY OF WOMEN LIVING WITH HIV/AIDS
1960	1000430436	INTERNATIONAL COMMUNITY RURAL WATER SUPPLY AND SANITATION-ICRWSS INTERNATIONAL UN AGENCIES LIMITED
1961	1000394971	INTERNATIONAL COUNCIL ON SOCIAL WELFARE
1962	1000033185	INTERNATIONAL DEVELOPMENT CONSULTANTS LIMITED
1963	1000747419	INTERNATIONAL DEVELOPMENT INSTITUTE UGANDA LIMITED
1964	1000030765	INTERNATIONAL DISTILLERS (U) LIMITED
1965	1000122625	INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE
1966	1000799547	INTERNATIONAL FRIENDSHIP FOR DEVELOPMENT
1967	1000192679	INTERNATIONAL GREAT FAITH MINISTRIES
1968	1000032674	INTERNATIONAL HEALTH NETWORK LIMITED
1969	1000090767	INTERNATIONAL HEALTH SCIENCES UNIVERSITY
1970	1000019940	INTERNATIONAL HIV/AIDS ALLIANCE UGANDA
1971	1000035194	INTERNATIONAL HOLDINGS UGANDA LIMITED

1972	1000039243	INTERNATIONAL HOSPITAL-KAMPALA LIMITED
1973	1000199583	INTERNATIONAL INSITUTE OF RURAL RECONSTRUCT
1974	1000349398	INTERNATIONAL INSTITUTE OF RURAL RECONSTRUCTION
1975	1000337071	INTERNATIONAL ISLAMIC CHARITABLE ORGANISATION
1976	1001541635	INTERNATIONAL ISLAMIC RELIEF ORGANISATION
1977	1000132508	INTERNATIONAL JUSTICE MISSION
1978	1000096373	INTERNATIONAL JUSTICE MISSION
1979	1001011870	INTERNATIONAL LIFELINE FUND
1980	1000031024	INTERNATIONAL MANUFACTURING AND MARKETING LTD
1981	1000088537	INTERNATIONAL MEDICAL CORPS
1982	1001063943	INTERNATIONAL MEDICAL FOUNDATION
1983	1007378591	INTERNATIONAL MISSIONARY SOCIETY SEVENTH DAY ADVENTIST CHURCH REFORM MOVEMENT
1984	1007836217	INTERNATIONAL REFUGEE RIGHTS INITIATIVE
1985	1000337675	INTERNATIONAL REPULICAN INSTITUTE
1986	1000082786	INTERNATIONAL RESCUE COMMITTEE INC.
1987	1000165281	INTERNATIONAL SCHOOL OF UGANDA LIMITED
1988	1001804177	INTERNATIONAL SOLIDARITY FOUNDATION
1989	1001923939	INTERNATIONAL SPORTS BETTING LIMITED
1990	1000940197	INTERNATIONAL UNION AGAINST TUBERCULOSIS AND LUNG DISEASE
1991	1000248939	INTERNATIONAL UNIVERSITY OF EAST AFRICA LTD
1992	1008009450	INTERNATIONAL WOMEN'S COFFEE ALLIANCE(IWCA)UGANDA
1993	1000713959	INTERNATIONAL YOUTH FELLOWSHIP-UGANDA
1994	1000143361	INTER-RELIGIOUS COUNCIL OF UGANDA
1995	1000051097	INTERSOFT BUSINESS SERVICES LIMITED
1996	1000253109	INTRA HEALTH INTERNATIONAL INC
1997	1000035011	INVESCO (UGANDA) LIMITED
1998	1007414978	IOTA CONSTRUCTION LIMITED
1999	1000077104	IPA AFRICA LIMITED
2000	1000051080	IPSOS LIMITED
2001	1000233495	IRC INTERNATIONAL WATER AND SANITATION CENTRE
2002	1000806116	IRENE GLEESON FOUNDATION LTD
2003	1001238798	ISHAKA ADVENTIST HOSPITAL
2004	1002548298	ISHAKA ADVENTIST HOSPITAL ART AND PALLIATIVE PROJECT
2005	1001696003	ISHAKA QUALITY COMMODITIES LIMITED
2006	1000127596	ISHWARI ENTERPRISES LTD
2007	1007560461	ISKCON BHAKTIVEDANTA UGANDA

2008	1000126146	ISLAMIC MEDICAL ASSOCIATION OF UGANDA
2009	1000164432	ISLAMIC UNIVERSITY IN UGANDA
2010	1002280240	ISOLUX INGENIERIA S.A.
2011	1000538227	ISON BPO UGANDA LIMITED
2012	1000042398	ITAL TRADE LTD
2013	1000436553	ITALIAN ASSOCIATION FOR SOLIDARITY AMONG PEOPLE
2014	1001290902	ITEL ENTERPRISES LIMITED
2015	1007037524	ITEL TELECOM LIMITED
2016	1002668423	ITNEXT (U) LTD
2017	1000037852	IUCN LIASON OFFICE
2018	1000028632	iWayAfrica Uganda Limited
2019	1000166824	J P AFRICA (U) LIMITED
2020	1001774604	J.B UNITED ENGINEERING & BUILDING CONTRACTORS LIMITED
2021	1000609700	J.E.S & E TECHNICAL SERVICES LIMITED
2022	1000440533	J.P.CS JELLY INDUSTRIES UGANDA LTD
2023	1000290273	J.W.INTERSERVICES LIMITED
2024	1000633059	J1010 UGANDA
2025	1000151587	JAAB OILS LIMITED
2026	1002980107	JAAJA BARB HOME OF ANGLES
2027	1007437043	JABEZ CHILD DEVELOPMENT PROGRAM
2028	1000100681	JACOBSEN UGANDA POWER PLANT CO. LTD
2029	1000222763	JADMA STARS INVESTMENTS LTD
2030	1000034058	JAGUAR INVESTMENTS LIMITED
2031	1000500511	JAI (U) LIMITED
2032	1000032170	JAKOBU ENTERPRISES LTD
2033	1000033409	JAMANI INVESTMENTS LIMITED
2034	1000075164	JAMBO AUTO MART LIMITED
2035	1000030900	JAMBO ROSES LTD
2036	1000185506	JAMBO TANNERY (UGANDA) LIMITED
2037	1000304405	JAN MOHAMMED ENTERPRISES LTD.
2038	1000346091	JAN MOHAMMED INVESTMENT UGANDA LIMITED
2039	1001531752	JANU TRADING LIMITED
2040	1000024110	JAPAN AUTO AFRICA LIMITED
2041	1000019964	JAPAN AUTO TRADERS (UGANDA) LIMITED
2042	1000122418	JAPAN AUTOWORLD LIMITED
2043	1002811151	JAROGA INTERNATIONAL SUPPORT ORGANIZATION
2044	1001088904	JASOLIYA INVESTMENTS LIMITED
2045	1001125964	JASSANI FOOD INDUSTRIES LIMITED

2046	1001127742	JASSANI GENERAL TRADING LIMITED
2047	1000039050	JATALA AUTO (U) LIMITED
2048	1003107529	JAVA COFFEE AND TEA LIMITED
2049	1007801535	JAVA HOUSE COFFEE SHOP UGANDA LIMITED
2050	1001196215	JAVELIN SPORTS BETTING LIMITED
2051	1000819244	JAY AMBE (U) LIMITED
2052	1000163945	JAY DEEP SERVICES LIMITED
2053	1007036174	JAY SOMNATH INDUSTRIES (U) LTD
2054	1001875705	JAYDEEP INDUSTRIES LIMITED
2055	1007403276	JAYHANUMAN ENTERPRISES LIMITED
2056	1000099659	JAYSHREE HOLDINGS LIMITED
2057	1000031000	JAYSHREE LIMITED
2058	1000090004	JAZZ SUPERMARKETS LIMITED
2059	1000726248	JAZZ-MOZAIT (UGANDA) LIMITED
2060	1000428565	JEET SPORTS BETTING UGANDA LIMITED
2061	1001010265	JEMEX SPORTS BETTING LIMITED
2062	1000510328	JENGA COMMUNITY DEVELOPMENT OUTREACH
2063	1000027848	JESA FARM DAIRY LIMITED
2064	1000021928	JESANI CONSTRUCTION LIMITED
2065	1000121976	JESANI INTERNATIONAL LIMITED
2066	1000490773	JESUIT REFUGEE SERVICE/ROME
2067	1000477414	JESUS CARES
2068	1002471958	JESUS IS KING (JIK) MINISTRIES INTERNATIONAL
2069	1006807910	JESUS IS THE WAY, TRUTH AND THE LIFE MINISTRIES INTERNATIONAL (JWTL)
2070	1007598132	JESUS OUTREACH MINISTRIES-INC
2071	1000091561	JET TOURS & TRAVEL LIMITED
2072	1001859146	JETPATCHER UGANDA LIMITED
2073	1000053869	JETSET FOREX BUREAU (KABALAGALA) LIMITED
2074	1000100598	JEWEL SERVICES LIMITED
2075	1000072468	JHY SPARE LIMITED
2076	1000200874	JIADEFU SUPERMARKET LTD
2077	1002462907	JIE COMMUNITY ANIMAL HEALTH WORKERS ASSOCIATION
2078	1000106211	JIMMITEX FURNITURE & CONSTRUCTION CO.
2079	1000544130	JINJA AREA COMMUNITIES FEDERATION
2080	1007342211	JINJA CREATION PEOPLE WITH DISABILITIES ASSOCIATION
2081	1007530926	JINJA HARDWARE POINT LIMITED
2082	1000104561	JINJA MARBLE PRODUCTS (U) LIMITED

2083	1000527060	JINJA ROAD SERVICE STATION 2011 LIMITED
2084	1000051722	JIYA INTERNATIONAL (U) LIMITED
2085	1007332635	JK.FILLING STATION LIMITED
2086	1000073186	JMP INVESTMENTS LIMITED
2087	1000027168	JOB COFFEE LIMITED
2088	1000107288	JOBCONNECT LIMITED
2089	1000059651	JOFRA INTERNATIONAL FORWARDERS LIMITED
2090	1001373283	JOHN DISTILLERIES (U) LTD
2091	1000039212	JOHNRICH CHEAP STORES LIMITED
2092	1000595640	JOHNS STORES LIMITED
2093	1002320148	JOHNSTON GROUP LTD
2094	1000030565	JOINT CLINICAL RESEARCH CENTRE LIMITED
2095	1000985949	JOINT EFFORT TO SAVE THE ENVIRONMENT
2096	1006557919	JOINT EFFORTS FOR RURAL DEVELOPMENT
2097	1007125856	JOINT EFFORTS FOR YOUTH UGANDA
2098	1000503538	JOINT ENERGY AND ENVIRONMENT PROJECT
2099	1000028849	JOINT MEDICAL STORE (UPMB - UCMB)
2100	1001403087	JONAM YOUTH DEVELOPMENT INITIATIVE
2101	1000035539	JOSU LINKS LIMITED
2102	1000041083	JOUNDA MOTORS LIMITED
2103	1001447897	JOY DRILLING DELIVERENCE CHURCH UGANDA
2104	1000684994	JOY FOR CHILDREN UGANDA
2105	1000030741	JOY TRADERS LIMITED
2106	1006895690	JOY UGANDA FOR THE DISABLED
2107	1000151732	JSI RESEARCH AND TRAINING INSTITUTE INC.
2108	1000963591	JSI RESEARCH AND TRAINING NUMAT
2109	1007294881	JUBILEE CHRISTIAN LIFE CHURCH
2110	1007532400	JUBILEE LIFE INSURANCE COMPANY OF UGANDA LIMITED
2111	1000276589	JUKAS CONSTRUCTION LTD
2112	1000741378	JUMAN ENTERPRISES UGANDA LIMITED
2113	1001292956	JUNA AMAGARA MINISTRIES UGANDA
2114	1000025525	JUPITER IMPEX LIMITED
2115	1002706277	JUSCO BASE INVESTMENT LIMITED
2116	1000042571	JUSIME ENTERPRISES LIMITED
2117	1000632966	JUSTICE AND RECONCILIATION PROJECT
2118	1002358061	JUSTICE AND RIGHTS ASSOCIATES
2119	1000133050	JUSTMA ENTERPRISES LIMITED
2120	1000215355	JYOTI STRUCTURES LIMITED

2121	1000331631	JYOTIKA HARDWARE LIMITED
2122	1000426104	JYRA SERVICES LIMITED
2123	1001127673	K G ADUBANGO CONSTRUCTION AND ENGINEERING WORKS LIMITED
2124	1000141611	K.K COACHES LTD
2125	1000035774	K.K. SECURITY (U) LIMITED
2126	1000032453	K.K. TRANSPORTERS LIMITED
2127	1000063638	K.K.N. ENTERPRISES LIMITED
2128	1001946936	K2 TELECOM LIMITED
2129	1000034690	KAAB ANSWER LIMITED
2130	1002379936	KAABONG PEACE AND DEVELOPMENT AGENCY
2131	1006273585	KAANA FOUNDATION FOR OUTREACH PROGRAMS
2132	1000025425	KABACO (U) LTD
2133	1006921348	KABALE CHILD DEVELOPMENT CENTRE
2134	1002333811	KABALE DISTRICT FORUM FOR PHAS NETWORK
2135	1002124988	KABALE WOMEN IN DEVELOPMENT
2136	1008174395	KABAROLE DISTRICT HAND PUMP AND SCHEME ATTENDANT WATER AND SANITATION ASSOCIATION (KAHASA)
2137	1000919972	KABAROLE NGO'S AND CBO'S ASSOCIATION (KANCA)
2138	1000959148	KABAROLE RESEARCH AND RESOURCE CENTRE
2139	1003068933	KABERAMAIDO OPERATION SAVE THE NEEDY
2140	1001117586	KABERAMAIDO DISTRICT NGO FORUM
2141	1000025335	KABIRA COUNTRY CLUB LIMITED
2142	1000106974	KABOJJA INTERNATIONAL SCHOOL LIMITED
2143	1000039229	KABOJJA JUNIOR SCHOOL LIMITED
2144	1000944443	KABOYO CHILD DEVELOPMENT CENTRE
2145	1002681430	KABUJOGERA RURAL EVANGILICAL CHILD DEVELOPMENT CENTRE
2146	1001127148	KABWERI CHILD DEVELOPMENT CENTRE
2147	1000676212	KABWOHE CLINICAL RESEARCH CENTRE
2148	1001123199	KABWOYA CHILD DEVELOPMENT CENTRE
2149	1007609658	KABYAZA SUGAR CANE GROWING JOINT BODA-BODA YOUTH ASSOCIATION
2150	1006894799	KACERERE CHILD DEVELOPMENT CENTRE
2151	1005388662	KACHAIN LOGISTICS LIMITED
2152	1007397342	KACHUNWA CHILD DEVELOPMENT PROGRAM
2153	1001039817	KADAMA CHILD DEVELOPMENT CENTRE
2154	1002564909	KADAMA WIDOWS ASSOCIATION
2155	1000072320	KADIC HEALTH FOUNDATION LIMITED
2156	1007700983	KADINYA YOUTH LIVELIHOOD GRINDING MILL & VALUE ADDITION

2157	1007075882	KADOTH REPRODUCTIVE AND CHILD HEALTH INITIATIVE
2158	1000434644	KAFU SUGAR LTD
2159	1000586544	KAGANDO RURAL DEVELOPMENT CENTER
2160	1000586537	KAGANDO SCHOOL OF NURSING AND MIDWIFERY
2161	1000020461	KAGGA & PARTNERS LTD
2162	1001586058	KAGGWA DANIEL & SONS LIMITED
2163	1002587202	KAGUMU DEVELOPMENT ORGANISATION
2164	1000441403	KAHEMBE ENTERPRISES LTD
2165	1001034522	KAHUNA TEA ESTATES LIMITED
2166	1001225056	KAJWENGE CHILD DEVELOPMENT CENTRE
2167	1002750262	KAKA CATERING SERVICES LTD
2168	1000358991	KAKA HOLDINGS STORE LIMITED
2169	1007694452	KAKERE YOUTH PIARY GROUP
2170	1007311813	KAKINDO OPHAN CARE
2171	1000874175	KAKIRA CHILD DEVELOPMENT CENTRE
2172	1000719862	KAKIRA OUTGROWERS RURAL DEVELOPMENT FUND
2173	1007872642	KAKIRA SUGAR BUSOGA FOUNDATION
2174	1000129940	KAKIRA SUGAR LIMITED
2175	1000024096	KAKIRI STONE QUARRY LIMITED
2176	1000819931	KAKISE HOLDINGS LIMITED
2177	1000030803	KAKITECH BUILDERS & RENOVATORS LIMITED
2178	1002822401	KAKS INVESTMENTS LIMITED
2179	1001010044	KAKUUTO COMMUNITY CHURCH
2180	1000358701	KALANGALA DISTRICT NGO FORUM
2181	1000052899	KALANGALA INFRASTRUCTURE SERVICES LIMITED
2182	1000292116	KALERENI ENTERPRISE
2183	1000673005	KALITA TRANSPORTERS LIMITED
2184	1000730135	KALONGO HOSPITAL
2185	1000031573	KALPARILA (U) LIMITED
2186	1001943629	KALPATARU POWER TRANSMISSION LIMITED
2187	1000489278	KALT BEVERAGES LIMITED
2188	1008695965	KALUFAR CHEAPSTORES LIMITED
2189	1001133562	KALYAMENVU CHILD DEVELOPMENT CENTRE
2190	1000100308	KAMA OIL LIMITED
2191	1007058484	KAMACUNDA FINANCIAL SERVICES LIMITED
2192	1000660899	KAMBA PETROLEUM (U) LTD
2193	1000032712	KAMCARE PHARMA LIMITED
2194	1000042640	KAMPALA INTERNATIONAL UNIVERSITY LIMITED

2195	1000042274	KAMPALA AEROCUB TRAINING CENTRE
2196	1000226833	KAMPALA AREA FEDERATION OF COMMUNITIES (KAFOC)
2197	1001365592	KAMPALA CEMENT CO. LIMITED
2198	1007535372	KAMPALA CHURCH OF CHRIST MINISTRIES
2199	1000215569	KAMPALA CLUB LIMITED
2200	1000025984	KAMPALA DOMESTIC STORE LIMITED
2201	1000434354	KAMPALA EXECUTIVE AVIATION
2202	1000038570	KAMPALA EZZI STORES LIMITED
2203	1000097795	KAMPALA FAMILY MEDICARE GROUP LIMITED
2204	1000229691	KAMPALA HIDES AND SKINS LIMITED
2205	1000067380	KAMPALA HOSPITAL LIMITED
2206	1000039167	KAMPALA IMAGING CENTRE
2207	1000025066	KAMPALA INTERNATIONAL SCHOOL UGANDA LIMITED
2208	1001370142	KAMPALA IRONSHEETS INVESTMENT COMPANY UGANDA LIMITED
2209	1000607649	KAMPALA KINDERGARTEN ASSOCIATION
2210	1000025853	KAMPALA PHARMACEUTICAL INDUSTRIES 1996 LIMITED
2211	1000050914	KAMPALA POLE TREATMENT PLANT LIMITED
2212	1000038266	KAMPALA SITI CABLE LIMITED
2213	1000798059	KAMPALA SITI INDUSTRIES LTD
2214	1000701967	KAMPALA SITI PROPERTIES LIMITED
2215	1000114382	KAMPALA STOCKS SUPERMARKET CO. LIMITED
2216	1000028984	KAMPALA TOBACCO STORE LTD
2217	1000140268	KAMPALA UNIVERSITY LIMITED
2218	1000106318	KAMS CONTRACTORS LIMITED
2219	1001917940	KAMUDA CHILD DEVELOPMENT CENTRE
2220	1006909142	KAMUGANGUZI CHILD DEVELOPMENT CENTRE
2221	1001203267	KAMUGE CHILD DEVELOPMENT CENTRE
2222	1001267001	KAMULI MISSION HOSPITAL
2223	1008116999	KAMULI NETWORK OF NON-GOVERNMENTAL ORGANISATIONS
2224	1000350023	KAMULI SUGAR LIMITED
2225	1000825140	KAMWENGE MARANATHA
2226	1000451845	KAMWOKYA CHRISTIAN CARING COMMUNITY
2227	1000085534	KAMWOKYA CHRISTIAN CARING COMMUNITY EMPOWERMENT CO-OPER
2228	1002162818	KANG JIA INVESTMENT LIMITED
2229	1000026502	KANSAI PLASCON UGANDA LIMITED
2230	1006890481	KANTARE CHILD DEVELOPMENT CENTRE
2231	1001023817	KANYARYERU CDC
2232	1001031705	KANYWAMAIZI CDC

2233	1001306360	KAPCHORWA BUKWO WOMEN IN PEACE INITIATIVE KWIFI
2234	1001084320	KAPCHORWA CHILD DEVELOPMENT CENTRE
2235	1000240713	KAPCHORWA CIVIL SOCIETY ORGANISATIONS ALLIANCE LIMITED
2236	1009436755	KAPEKE KYANKWANZI MILK DEALERS ASSOCIATION
2237	1007898266	KAPISH LIMITED
2238	1003808594	KAPSARUR CHILD DEVELOPMENT CENTRE
2239	1003514073	KAPYOYON CHILD DEVELOPMENT CENTRE
2240	1000819696	KARAMBI ACTION FOR LIFE IMPROVEMENT (KALI)
2241	1002554239	KARAMBI GROUP OF PEOPLE WITH DISABILITIES
2242	1001980693	KARAMOJA AGRO PASTORAL DEVELOPMENT PROGRAMME
2243	1002013407	KARAMOJA CHRISTIAN ETHO VETERINARY PROGRAM
2244	1007614653	KARAMOJA DEVELOPMENT FORUM
2245	1000423684	KARAMOJA DIOCESAN DEVELOPMENT SERVICES (KDDS)
2246	1000946780	KARAMOJA INDIGENOUS AND MODERN HEALTH COLLABORATION PROJECT (KIMHECOP)
2247	1000601874	KARAMOJA INTEGRATED DEVELOPMENT PROGRAMME
2248	1007516248	KARAMOJA UMBRELLA WATER AND SANITATION LIMITED
2249	1002866593	KARAMOJA WOMEN UMBRELLA ORGANIZATION
2250	1002065611	KARAZ COFFEE FACTORY LIMITED
2251	1000031031	KARIMAH (U) LIMITED
2252	1000035080	KARK TECHNICAL SERVICES LIMITED
2253	1000144773	KARMIC FOODS LIMITED
2254	1000498695	KAROBWA TECHNICAL SERVICES LIMITED
2255	1001626415	KAROLI LWANGA HOSPITAL NYAKIBALE
2256	1001871925	KARTASI TRADING COMPANY LIMITED
2257	1000032025	KARURI PHARMACEUTICALS LIMITED
2258	1006632530	KAS SERVICES LIMITED
2259	1000362871	KASAMBYA MOTOR GARAGE AND AUTO PARTS DEALERS LIMITED
2260	1006874367	KASAMBYA PARA SOCIAL WORKERS ASSOCIATION
2261	1001104355	KASANGA HEALTH CENTRE III
2262	1003064121	KASANGATI ORPHANS FUND SOCIETY
2263	1000042212	KASAWO GRAIN MILLERS LTD
2264	1000025915	KASESE COBALT COMPANY LIMITED
2265	1001220251	KASESE DISTRICT FARMERS ASSOCIATION
2266	1002480916	KASESE LANDMINE SURVIVORS ASSOCIATION
2267	1000104958	KASESE NAIL AND WOOD INDUSTRY LIMITED
2268	1000025204	KASH GENERAL & HARDWARE LIMITED
2269	1007441237	KASHINGE

2270	1001120272	KASHONGI CHILD DEVELOPMENT CENTRE
2271	1001016161	KASHWA CHILD DEVELOPMENT CENTRE
2272	1001572972	KASOKOSO CHILD DEVELOPMENT CENTRE
2273	1007391025	KASOZI AGALIAWAMU FARMERS GROUP NGANDO(BUTAMALA)
2274	1002989769	KASSANDA CORNERSTONE FOUNDATION
2275	1000121227	KATADDE DISTRIBUTORS LTD
2276	1000846818	KATAKWI AGENCY FOR DEVELOPMENT
2277	1001068658	KATAKWI CHILDRENS VOICE
2278	1000927145	KATAKWI DISTRICT DEVELOPMENT ACTORS NETWORK (KADDAN)
2279	1002935401	KATAKWI GRASSROOTS WOMEN DEVELOPMENT INITIATIVE KAWODI
2280	1000646363	KATALEMWA CHESHIRE HOME
2281	1000164235	KATHIAWAR ENGINEERING WORKS LIMITED
2282	1000568601	KATIKAMU SDA SECONDARY SCHOOL LIMITED (BY GUARANTEE)
2283	1000272371	KATO CONTRACTORS LIMITED
2284	1000098824	KATO INVESTMENTS LIMITED
2285	1000133157	KATON MANUFACTURERS LIMITED
2286	1000123298	KATOSI WOMEN DEVELOPMENT TRUST
2287	1000841233	KATOVU CHILD DEVELOPMENT CENTRE
2288	1002788482	KATUNA MARPS ORGANIZATION
2289	1002521169	KATUNGU MISSION HOSPITAL
2290	1002132952	KATWE YOUTH DEVELOPMENT ASSOCIATION (KAYDA) (LIMITED BY GUARANTEE)
2291	1001862415	KATWEYOMBEKE SACCO
2292	1009129555	KAVERI BUILDERS LIMITED
2293	1000025884	KAWACOM (U) LIMITED
2294	1000575508	KAWAMA GENERAL ENTERPRISES LIMITED
2295	1007662359	KAWANDA YOUTH FRUIT NURSERY AND AGRO FORESTRY PROJECT
2296	1000412890	KAWEMPE CHILD DEVELOPMENT PROGRAM
2297	1000340875	KAWEMPE HOME CARE LIMITED
2298	1000103101	KAWERI COFFEE PLANTATION LIMITED
2299	1002783259	KAWULE DISABLED PERSONS AND THEIR FAMILIES ASSOCIATION
2300	1000167732	KAYONZA GROWERS TEA FACTORY LIMITED
2301	1000039892	KAYSON (U) LTD
2302	1000754261	KAYUNGA SUGAR WORKS LIMITED
2303	1000026008	KAZINGA CHANNEL OFFICE WORLD LIMITED
2304	1000798905	KAZIRE HEALTH PRODUCTS LIMITED

2305	1001027314	KAZO CDC
2306	1000025891	KCB BANK UGANDA LIMITED
2307	1001677870	KEC INTERNATIONAL LTD.
2308	1001231335	KEEN FOUNDATION
2309	1003011710	KELELE AFRICA UGANDA
2310	1002405798	KELIM FOUNDATION
2311	1000032940	KELTRON DEVELOPMENT SERVICES LIMITED
2312	1000391612	KEMPS UGANDA LIMITED
2313	1000029281	KEN 2000
2314	1000034766	KEN GROUP
2315	1004379886	KENAFRICA OIL LIMITED
2316	1000028991	KENFREIGHT UGANDA LIMITED
2317	1000025939	KENGROW INDUSTRIES LIMITED
2318	1000122687	KENJOY ENTERPRISES LIMITED
2319	1000045788	KENLOYD LOGISTICS (U) LTD
2320	1000074919	KENSINGTON AFRICA LIMITED
2321	1000028311	KENYA AIRWAYS LTD
2322	1000166372	KENYA WINE AGENCIES LIMITED
2323	1000266741	KESI INVESTMENTS LIMITED
2324	1000039968	K-FILES LIMITED
2325	1007334727	KHAD INTEGRATED FOUNDATION
2326	1000119097	KHADHAR INVESTMENTS LIMITED
2327	1000100391	KHALID TRADING (U) LTD
2328	1000125473	KHALSA DEVELOPMENTS (U) LIMITED
2329	1000624205	KHAN ENTERPRISES LIMITED
2330	1000187391	KHAN INVESTMENTS LIMITED
2331	1002369891	KHARIS ENTERPRISES LIMITED
2332	1005830388	KHODIYAR INVESTMENTS LIMITED
2333	1008133824	KI3R MINERALS LIMITED
2334	1000097519	KIAMARA TEA ESTATES LIMITED
2335	1000827294	KIBAALE COMMUNITY CENTRE-UGANDA LIMITED(BY GUARANTEE)
2336	1000621229	KIBAALE DISTRICT CIVIL SOCIETY ORGANISATIONS' NETWORK
2337	1000183797	KIBAALE DISTRICT FARMERS ASSOCIATION LIMITED
2338	1000031017	KIBAO ENTERPRISES LTD.
2339	1000039067	KIBAO INVESTMENT CO. LTD.
2340	1000024724	KIBIMBA LIMITED
2341	1002094314	KIBINGE COFFEE FARMERS COOPERATIVE SOCIETY LIMITED

2342	1007013115	KIBOGA DISTRICT FARMERS ASSOCIATION LIMITED BY GUARANTEE
2343	1000565066	KIBOGA DISTRICT NGO/CBO FORUM UGANDA
2344	1007017841	KIBOGA DISTRICT PLHA FORUM
2345	1000026978	KIBOKO ENTERPRISES LTD
2346	1001033707	KICA BER SUPPORT WAR VICTIMS ORGANISATION
2347	1000042498	KIDAWALIME BAKERY
2348	1001068855	KIDONGOLE CHILD DEVELOPMENT CENTRE
2349	1004281571	KIDS CLUB KAMPALA LIMITED
2350	1002830634	KIDS IN NEED
2351	1000323826	KIDS OF AFRICA-THE SWISS AFRICAN CHILDREN VILLAGE
2352	1000087474	KIFARU CHEMICALS LIMITED
2353	1001245174	KIGARAMA CHILD DEVELOPMENT CENTRE
2354	1001172379	KIGASA CHILD DEVELOPMENT CENTRE
2355	1007220664	KIGEZI DIOCESE WATER AND SANITATION PROJECT
2356	1007669750	KIGEZI HIGHLAND TEA LTD
2357	1000628965	KIGEZI INDUSTRIES (U) LIMITED
2358	1001442281	KIGUMBA INTENSIVE SECONDRY SCHOOL
2359	1008656133	KIHEMBE BROTHERS COMPANY LTD
2360	1007663450	KIHUNDA CHILD DEVELOPMENT CENTRE
2361	1007346122	KIJJA KIKUGWEKU DISABLED GROUP
2362	1001704122	KIJUNJUBWA RURAL DEVELOPMENT ASSOCIATION
2363	1000200446	KIJURA TEA COMPANY LIMITED
2364	1002755067	KIKAGATE TRADERS LTD
2365	1005041174	KIMERA ORPHANAGE
2366	1000171087	KIMSY MEDS LTD
2367	1001950464	KINAWATAKA WOMEN'S INITIATIVES
2368	1001299011	KIND INITIATIVE FOR DEVELOPMENT UGANDA
2369	1000997410	KIND TO WOMEN AND ORPHANS DEVELOPMENT AGENCY
2370	1000321313	KINETIC TELECOM LIMITED
2371	1000603293	KING AIR TOURS AND TRAVEL LIMITED
2372	1000392247	KING ALBERT DISTILLERS LTD
2373	1002819805	KING OF KINGS RESTORATION INTERNATIONAL MINISTRIES
2374	1001623567	KINGDOM LIFE TABERNACLE
2375	1000211658	KINGS CHEMICALS LIMITED
2376	1004533961	KINGS HOTEL - KABALE (U) LIMITED
2377	1000150524	KINGS INVESTMENTS (U) LIMITED
2378	1003343536	KINGS OUT REACH CHURCH

2379	1003796892	KING'S TEMPLE MISSIONARY SOCIETY
2380	1001318511	KINGSTAR GENERAL HARDWARE LTD
2381	1000029740	KINGSTON ENTERPRISES LIMITED
2382	1001110772	KINKIZI INTEGRATED RURAL DEVELOPMENT PROGRAMME
2383	1000077781	KINKIZI DEVELOPMENT COMPANY LIMITED
2384	1000112345	KINKIZI TRADERS LIMITED
2385	1001029903	KINONI CDC
2386	1008017379	KINYARA SENIOR STAFF CLUB
2387	1000025080	KINYARA SUGAR LIMITED
2388	1002582345	KINYARA SUGAR WORKS CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED
2389	1001028933	KINYARA SUGAR WORKS LIMITED STAFF PROVIDENT FUND
2390	1000083221	KINZA TRADING (U) LIMITED
2391	1001177571	KIRINGA CHILD DEVELOPMENT CENTRE
2392	1000254414	KIRIRI COTTON CO. LTD
2393	1000042312	KIRU GENERAL SERVICES LIMITED
2394	1001397326	KIRYANDONGO MUSLIM DAAWA ASSOCIATION
2395	1006118140	KIRYANDONGO NGO FORUM
2396	1001048388	KIRYANDONGO SUGAR LIMITED
2397	1000098603	KISAAMU AND COMPANY LIMITED
2398	1007664527	KISHARU CHILD DEVELOPMENT CENTRE
2399	1000286738	KISINGA CONSTRUCTION COMPANY LIMITED
2400	1000077149	KISITA MINING COMPANY LIMITED
2401	1001272914	KISORO COMMUNITY VOLUNTEERS ASSOCIATION
2402	1000975773	KISORO DISTRICT NGO/CBO FORUM (KINGOF) LIMITED
2403	1007441275	KISORO HILL CDC
2404	1000949804	KISSITO HEALTHCARE INTERNATIONAL
2405	1000601291	KISUBI HIGH SCHOOL LIMITED
2406	1001279124	KISWA YOUTH SAVING AND CREDIT PROJECT
2407	1001222629	KITAGATA FINANCIAL SERVICES COOPERATIVE SOCIETY LIMITED
2408	1000029374	KITANDWE ENTERPRISES LIMITED
2409	1001361063	KITEBI ENTERPRISES U LTD
2410	1002806422	KITENDE BODA BODA ASSOCIATION
2411	1001276069	KITGUM CONCERNED WOMEN'S ASSOCIATION
2412	1001315173	KITGUM NGO FORUM
2413	1001192007	KITGUM WOMEN PEACE INITIATIVE
2414	1001234894	KITHOMA CHILD DEVELOPMENT CENTRE
2415	1008736560	KITOOKE TRADING CO. LTD

2416	1001292711	KITUNGA CHILD DEVELOPMENT CENTRE
2417	1000407101	KITUO CHA KATIBA
2418	1003118510	KIWA GENERAL HARDWARE LIMITED
2419	1000508371	KIWA-MIREMBE SERVICE STATION
2420	1007214806	KIWANYI MUSLIM OPHARN SUPPORT INITIATIVE
2421	1000172637	KIWATULE ENGEN PETROL STATION LIMITED
2422	1000112542	KIWOKO HOSPITAL
2423	1006623748	KIYITA FAMILY ALLIANCE FOR DEVELOPMENT(KIFAD)
2424	1000182893	KIYUNI INVESTMENTS LIMITED
2425	1000131690	KIZZA STORES LIMITED
2426	1001406484	KJAMBO COMMODITIES DISTRIBUTORS
2427	1000679495	KK FRESH PRODUCE EXPORTERS LIMITED
2428	1006799822	KLEOS UGANDA
2429	1000171001	KLM ROYAL DUTCH AIRLINES
2430	1000090294	KLR UGANDA LIMITED
2431	1009674146	KLU UGANDA LIMITED
2432	1006951456	KMB QUANTUM DEVELOPERS (U) LTD
2433	1000079265	KNIGHT FRANK (UGANDA) LIMITED
2434	1000027931	KOBIL UGANDA LIMITED
2435	1000810507	KOBOKO CIVIL SOCIETY NETWORK
2436	1001168116	KOCH AWINGA CHILD DEVELOPMENT CENTRE
2437	1001320689	KOENA AIPECITOI FARMERS ASSOCIATION
2438	1000020768	KOHI-E-NOOR MOTORS LIMITED
2439	1007313839	KOHINOOR INVESTMENTS UGANDA LIMITED
2440	1000717266	KOKOROM ENTERPRISESLIMITED
2441	1000103522	KOL SERVICES LIMITED
2442	1000295209	KOLIN INSAAT TURIZM SANAYI VE TICARET A.S
2443	1000982380	KOLOLO COURTS HOTEL LIMITED
2444	1000130026	KOM CONSULT LIMITED
2445	1000510432	KOMAMBOGA CHILDRENS HOME
2446	1000095372	KOMBI TECHNICAL SERVICES LIMITED
2447	1002758184	KOMITTE CAP ANAMUR GERMAN EMERGENCY DOCTORS
2448	1006670118	KOMO LEARNING CENTRES
2449	1000147638	KOMOLO ASSOCIATES LIMITED
2450	1001009571	KONGASIS AGRO STORES LIMITED
2451	1000610045	KONGO YAT TRANSPORTERS LIMITED
2452	1000041297	KOOKEE ENTERPRISES LIMITED
2453	1008367784	KOREA ENGINEERING CONSULTANTS CORPORATION

2454	1002187020	KOREA EVANGELICAL MISSION TO ALL NATIONS
2455	1000051035	KORICA (UGANDA) LIMITED
2456	1000876757	KOTIDO PEACE INITIATIVE
2457	1000026343	KPMG
2458	1002057119	KRIS CONSULT LIMITED
2459	1000026336	KRISHNA CONSTRUCTION COMPANY LIMITED
2460	1000024624	KRISHNA FRUITS LIMITED
2461	1000258560	KRISHNA INDUSTRIES LIMITED
2462	1000038394	KRISHNAAS (UGANDA) LIMITED
2463	1000445801	KRONE UGANDA LIMITED
2464	1000184567	KS HYDRO POWER UGANDA LIMITED
2465	1002813212	KSO FOUNDATION
2466	1000033989	KUEHNE AND NAGEL (U) LTD
2467	1001730402	KUGELE UGANDA LIMITED
2468	1002552092	KUKU FOODS UGANDA LIMITED
2469	1007080991	KUKUCHIC LIMITED
2470	1000090225	KULIKA UGANDA
2471	1001113330	KUMI CHILD DEVELOPMENT CENTRE
2472	1001235826	KUMI NETWORK OF DEVELOPMENT ORGANISATIONS
2473	1001076715	KUTI INVESTMENTS
2474	1001135633	KUTUNG CHILD DEVELOPMENT CENTRE
2475	1000661417	KUUTO GENERAL STORE LIMITED
2476	1008054467	KWAL RYKO YOUTH GROUP
2477	1001931261	KWANZA INVESTMENTS LIMITED
2478	1002349904	KWANZIA FARM AND GENERAL SUPPLY FOUNDATION
2479	1001062431	KWARKWAR CHILD DEVELOPMENT CENTRE
2480	1000088292	KWEWAYO (U) VET PHARMACY LIMITED
2481	1000785011	KWIK BUILD CONTRACTORS & ENGINEERING LIMITED
2482	1000041570	KWIK COMPUTING LIMITED
2483	1007458252	KWIZE DEVELOPMENT ORGANIZATION
2484	1007425617	KYABBOGO TRADING LIMITED
2485	1000028694	KYAGALANYI COFFEE LIMITED
2486	1001082435	KYAMATE CHILD DEVELOPMENT CENTRE
2487	1000030537	KYAMBOGO UNIVERSITY
2488	1001086484	KYAMPISI CHILDCARE MINISTRIES
2489	1001423975	KYAMUHUNGA TEA COMPANY LIMITED
2490	1001568039	KYAMULIBWA ANTI-AIDS PROGRAM
2491	1000767102	KYANGO MIXED FARM LIMITED

2492	1007670416	KYANINGA CHILD DEVELOPMENT CENTRE
2493	1001252651	KYANINGA ESTATE LIMITED
2494	1006870328	KYANKWANZI SUGAR WORKS (U) LTD
2495	1001909075	KYAPA INVESTMENTS LIMITED
2496	1001242423	KYARUMBA CHILD DEVELOPMENT CENTER
2497	1005644100	KYEBAJATOBONA
2498	1000534157	KYELIMA GENERAL HARDWARE LIMITED
2499	1001268240	KYEMBOGO FARMERS ASSOCIATION (KYEFA)
2500	1007669094	KYEMBOGO HOLLY CROSS HC 111
2501	1000837964	KYEMIHOKO CLINIC
2502	1000788984	KYEMPARA CHILD DEVELOPMENT CENTRE
2503	1007367455	KYENGEZA CHILD DEVELOPMENT PROGRAM
2504	1006894233	KYENJOJO HAND PUMP MECHANIS ASSOCIATION
2505	1001110268	KYENJOJO NGOS/CBOS FORUM LTD
2506	1000799761	KYERE CHILD DEVELOPMENT CENTRE
2507	1001114034	KYETUME COMMUNITY BASED HEALTH CARE PROGRAMME (KCBHCP) LTD BY GUARANTEE
2508	1000268001	KYOGA FOUNDATION LTD
2509	1000021479	KYOGA LIMITED
2510	1001947775	L AND K LOGISTICS LIMITED
2511	1001414931	L ARCHE UGANDA LTD
2512	1000040427	LABOREX UGANDA LIMITED
2513	1000032650	LABURNAM COURTS LIMITED
2514	1001388993	LABWOR ZONAL INTEGRATED DEVELOPMENT PROGRAMME
2515	1000032805	LA-CEDRI BUREAU DE CHANGE LIMITED
2516	1002893142	LADDER MINISTRIES UGANDA (LMU)
2517	1000103936	LAGOON TRADING LIMITED
2518	1006673132	LAKE ALBERT CHILDREN WOMEN ADVOCACY AND DEVELOPMENT ORGANISATION (LACWADO)
2519	1000081419	LAKE BOUNTY LIMITED
2520	1001779768	LAKE ECO FISH PROCESSING LIMITED
2521	1001232374	LAKE MBURO INVESTMENT CO LTD
2522	1006585932	LAKE SIDE DAIRY LIMITED
2523	1000035101	LAKE VICTORIA HOTEL LIMITED
2524	1000023968	LAKELAND HOLDINGS LIMITED
2525	1000020354	LAKHANI MOTORS UGANDA LIMITED
2526	1000233999	LAMAR INTERNATIONAL LIMITED
2527	1002010718	LAMP LIGHTERS MINISTRIES

2528	1000318534	LANCET LABORATORIES UGANDA LIMITED
2529	1000079693	LAND AND EQUITY MOVEMENT IN UGANDA
2530	1000122335	LANDY INDUSTRIES LIMITED
2531	1000710970	LANGO CHILD AND COMMUNITY DEVELOPMENT FEDERATION (LACCODEF) LIMITED BY GUARANTEE
2532	1000918315	LANGO SAMARITAN INITIATIVE ORGANIZATION (LSIO)
2533	1000356944	LANOR INTERNATIONAL LIMITED
2534	1000763022	LAOO COMPANY LIMITED
2535	1002247543	LAROO PECE WOMEN ASSOCIATION (LAPEWA)
2536	1000151435	LAW DEVELOPMENT CENTRE
2537	1000058995	LAWSAM CHEMICALS MARKETING & SORV. LTD
2538	1000039198	LAXICON ENTERPRISES (U) LIMITED
2539	1007232732	LAXMI LOGISTICS LIMITED
2540	1000285968	LAY FOUNDATION MINISTRIES INTERNATIONAL
2541	1000142208	LD COMMODITIES UGANDA LTD
2542	1000094730	LEA ASSOCIATES SOUTH ASIA PRIVATE LIMITED
2543	1000035332	LEADCOM UGANDA LIMITED
2544	1000129070	LEADING DISTILLERS LIMITED
2545	1000039916	LEADS INSURANCE LIMITED
2546	1000029671	LEAF TOBACCO & COMMODITIES (U) LIMITED
2547	1000098472	LEATHER INDUSTRIES OF UGANDA LIMITED
2548	1000261587	LEBUBU BROTHERS LIMITED
2549	1000187201	LEDS UGANDA LIMITED
2550	1006613185	LEE AND GAO UNITED TRADERS AND INVESTMENTS CO LTD
2551	1000038042	LEO PLAST (UGANDA) LIMITED
2552	1000020606	LETS GO TRAVEL LIMITED
2553	1000191519	LETSHEGO UGANDA LIMITED
2554	1001612576	LEV (U) LIMITED
2555	1008692651	LEXIS CORPORATION (U) LIMITED
2556	1000063821	LEXMAN LIMITED
2557	1000032781	LIBANCO (U) LIMITED
2558	1000024389	LIBERTY GENERAL INSURANCE UGANDA LIMITED
2559	1000034738	LIBERTY LIFE ASSURANCE UGANDA LIMITED
2560	1000086283	LIBYA OIL UGANDA LIMITED
2561	1001817008	LIFE CHILD INITIATIVE
2562	1000800821	LIFE CHURCH LIMITED
2563	1006144354	LIFE IN JESUS CENTRE CHURCH (LJC)
2564	1000187805	LIFE IN JESUS INTERNATIONAL FOUNDATION

2565	1008976464	LIFE LINK MEDICAL CENTRE LIMITED
2566	1000576616	LIFE MINISTRIES CHRISTIAN CENTRE
2567	1000312386	LIFE PHARMA AFRICA LIMITED
2568	1000170773	LIFECARE DIAGNOSTICS LIMITED
2569	1000483762	LIFT UP JESUS GLOBAL MINISTRY
2570	1002007915	LIGHT AFRICA MINISTRIES
2571	1000199697	LIGHT COLLEGE KATIKAMU LTD
2572	1006870363	LILA.D. KESHWALA ENTERPRISES LIMITED
2573	1000021859	LIMELIGHT LIMITED
2574	1000084857	LINDA PROPERTIES LIMITED
2575	1000124510	LINDNER FOUNDATION UGANDA LIMITED
2576	1000422300	LINK BUS SERVICES LIMITED
2577	1000674945	LINK RURAL BASED ORGANISATION
2578	1000463392	LINK TO PROGRESS
2579	1000054373	LION ASSURANCE CO. LIMITED
2580	1000318800	LIONS AID NORWAY
2581	1002519364	LIRA DISTRICT FORUM OF PEOPLE LIVING WITH AIDS NETWORK (LIDFOPHAN)
2582	1001173639	LIRA MEDICAL CENTRE LIMITED BY GUARANTEE
2583	1003007878	LIRA NGO FORUM
2584	1000378505	LIRA RESORT ENTERPRISES LIMITED
2585	1001208894	LITERACY ACTION AND DEVELOPMENT AGENCY
2586	1000100215	LITHO CRAFT INVESTMENTS LIMITED
2587	1001545232	LITTLE SISTERS OF ST FRANCIS STREET CHILDREN S REHABILITATION CENTRE NSAMBYA
2588	1002541194	LITTLE SURPRISES CHILDREN SUPPORT ORGANISATION
2589	1003396116	LIVE IT UP UGANDA
2590	1000628972	LIVELIHOODS DEVELOPMENT INITIATIVES-UGANDA (LIDI-UGANDA)
2591	1007542711	LIVELIHOODS EMPOWERMENT FOUNDATION LIFE-UG
2592	1000021003	LIVERCOT IMPEX LIMITED
2593	1000510073	LIVING GOODS LIMITED
2594	1003601946	LIVING WATER MINISTRIES UGANDA
2595	1000275340	LOBIGA INVESTMENTS LIMITED
2596	1000895722	LOCAL INITIATIVES FOR COMMUNITY DEVELOPMENT ACTION
2597	1000514947	LODOI DEVELOPMENT FUND
2598	1003218903	LOGISTICS EXPEDITORS LIMITED
2599	1000059620	LOGIX TECHNICAL SOLUTIONS LIMITED
2600	1000037065	LOHANA ACADEMY
2601	1000273738	LOHANA COMMUNITY OF KAMPALA

2602	1000162561	LONDON DISTILLERS (U) LIMITED
2603	1000036882	LONGHORN PUBLISHERS UGANDA LIMITED
2604	1006679504	LONGJIAN ROAD & BRIDGE COMPANY LIMITED
2605	1001368623	LORO CHILD DEVELOPMENT CENTRE
2606	1002810136	LOVE AND CARE FOR THE CHILD MINISTRIES LCCM
2607	1000248173	LOVE IN ACTION
2608	1007541130	LOVE TO LOVE ORGANISATION LIMITED
2609	1000105379	LOVING HANDS ORPHANAGE FOUNDATION
2610	1000879781	LOVING HEARTS BABIES HOME
2611	1003104847	LUBAALE COMMUNITY DEVELOPMENT PROJECT
2612	1001181444	LUBANYI CDC
2613	1002009458	LUCKY CASINO LIMITED
2614	1001187530	LUCKY SPORTS BETTING LIMITED
2615	1002381724	LUCOHECO
2616	1007920072	LUGAZI CATTLE MEAT AND HIDES TRADERS ASSOCIATION
2617	1010930165	LUGAZI SUGAR COOPERATIVE SAVINGS AND CREDIT SOCIETY
2618	1001852584	LUGOGO EVENTS AND ENTERTAINMENT LIMITED
2619	1000099680	LUKONGE COTTON COMPANY LIMITED
2620	1000109763	LUMOLO TRADING CO. LIMITED
2621	1001570438	LUNANA ENTERPRISES
2622	1000203325	LUSA CONSTRUCTION & ENGINEERING CO. LTD
2623	1003237264	LUSANGO REAL UGANDA LIMITED
2624	1003356374	LUSIKIZI FARMERS DEVELOPMENT GROUP
2625	1000837812	LUTHERAN CHURCH MISSION IN UGANDA
2626	1002226624	LUTHERAN WORLD RELIEF
2627	1001153469	LUTI CHILD DEVELOPMENT CENTRE
2628	1000034745	LUUKA PLASTICS LIMITED
2629	1000127827	LUWERO CHILD DEVELOPMENT CENTRE
2630	1007305147	LUWERO DISTRICT NGO FORUM
2631	1000384691	LUWERO INDUSTRIES LIMITED
2632	1000806085	LWALA HOSPITAL
2633	1000912595	LWEKISHUGI CDC
2634	1001194520	LWETAMU CHILD DEVELOPMENT CENTRE
2635	1000136319	LWI UGANDA
2636	1000030886	LYALA BBISI FARM SUPPLY LIMITED
2637	1000041380	M & E ASSOCIATES LIMITED
2638	1000455570	M & T CONSTRUCTION COMPANY LIMITED
2639	1000814908	M.K. PAUL COMPANY LIMITED

2640	1000039471	M.K. PUBLISHERS U. LTD
2641	1001161426	M.T OIL (U) LIMITED
2642	1000413922	M/S MAGM TELECOM LIMITED
2643	1000385181	M/S CALLED CHRISTIANS
2644	1000075768	M2 DEVELOPMENTS LIMITED
2645	1000021607	MAAD LIMITED
2646	1000125511	MAAMA OMULUNGI DAIRY LIMITED
2647	1001020172	MAAMA WATALI DEVELOPMENT ASSOCIATION
2648	1001284485	MAANGA CHILD DEVELOPMENT CENTRE
2649	1000125380	MAB COMPANY LIMITED
2650	1000379620	MABALE GROWERS TEA FACTORY LIMITED
2651	1007892218	MABIRA FOREST INTERGRATED COMMUNITY ORGATISATION
2652	1000073469	MABIRIZI PROPERTIES LIMITED
2653	1003475297	MAC EAST AFRICA LIMITED
2654	1000718830	MACKNOLAR INVESTEMENTS LIMITED
2655	1007979694	MACMARE ENTERPRISES
2656	1000038501	MACNAUGHTON LIMITED
2657	1000096763	MADA HOLDINGS (U) LIMITED
2658	1000126992	MADHVANI GROUP LIMITED
2659	1001369800	MADINAH CHARITABLE ORGANISATION
2660	1000348504	MAENDELEO COMPANY LIMITED
2661	1000095700	MAGANJO GRAIN MILLERS LTD
2662	1000212262	MAGNET CONSTRUCTION COMPANY LIMITED
2663	1000160845	MAGNUM INTERNATIONAL LIMITED
2664	1000035491	MAHAD TRADING COMPANY LIMITED
2665	1001520709	MAHADEV ENTERPRISES LIMITED
2666	1001159479	MAHANT SHREE INTERNATIONAL LIMITED
2667	1000032826	MAHAVIR ENTERPRISES LTD
2668	1000299386	MAHESH ENTERPRISES (U) LTD
2669	1000036578	MAINA FREIGHT ICD LIMITED
2670	1000041459	MAIRYE ESTATES LIMITED
2671	1000448873	MAISHA MEDICAL SUPPLIES LIMITED
2672	1000708581	MAITRI ENTERPRISES LIMITED
2673	1000768959	MAJAB INVESTMENT CO. LIMITED
2674	1000035059	MAJESTIC (U) LTD
2675	1000441389	MAJESTIC HOLDINGS LIMITED
2676	1007694611	MAJI POWER LIMITED
2677	1000433888	MAK SPH - CDC HIV/AIDS FELLOWSHIP PROGRAM

2678	1000028090	MAKEPASI MATCH LIMITED
2679	1007388060	MAKERERE UNIVERSITY BUSINESS SCHOOL STAFF RETIREMENT BENEFITS SCHEME
2680	1000031079	MAKERERE UNIVERSITY COUNCIL
2681	1001254912	MAKERERE UNIVERSITY JOINT AIDS PROGRAM LIMITED
2682	1000459992	MAKERERE UNIVERSITY RETIREMENT BENEFITS SCHEME
2683	1000562156	MAKING POSITIVE LIVING ATTRACTIVE TO THE YOUTH
2684	1000129415	MAKING POSITIVE LIVING ATTRACTIVE TO YOUTH INITIATIVES
2685	1000037776	MAKKI INVESTMENTS (U) LIMITED
2686	1000756905	MAKS (U) LTD
2687	1000073438	MAKSS PACKAGING INDUSTRIES LTD
2688	1001014183	MAKUYU CHILD DEVELOPMENT CENTRE
2689	1002288024	MALARIA AND CHILD HOOD ILLNESS NGO SECRETARIAT
2690	1000146071	MALARIA CONSORTIUM
2691	1002048524	MALAYAKA HOUSE LIMITED
2692	1000039129	MALAYSIA FURNISHING CENTRE LIMITED
2693	1000860885	MALIBA CHILD DEVELOPMENT CENTRE
2694	1001343893	MALONGO CHILD DEVELOPMENT CENTRE
2695	1000512662	MALTESER INTERNATIONAL
2696	1000473161	MAMA HIDES AND SKINS LTD
2697	1002754128	MAMA'S CLUB UGANDA
2698	1000074522	MAMBO COMMUNICATIONS LIMITED
2699	1000039647	MANAGEMENT AND ACCOUNTANCY TRAINING COMPANY LIMITED
2700	1000188899	MANAGEMENT SCIENCES FOR HEALTH INC.
2701	1000024914	MANDELA AUTO SPARES LIMITED T/A CITY RETREAD
2702	1000021873	MANGO TREE EDUCATIONAL ENTERPRISES LIMITED
2703	1000026015	MANSONS UGANDA LIMITED
2704	1006871371	MANTRA TECHNOLOGIES LIMITED
2705	1000029595	MANTRAC (UGANDA) LIMITED
2706	1000041718	MANZI INTERNATIONAL (U) LIMITED
2707	1000024814	MARASA HOLDINGS LIMITED
2708	1000661493	MARCUS GARVEY PAN AFRIKAN INSTITUTE LIMITED
2709	1000065875	MARGHERITA MILLERS LIMITED
2710	1007773916	MARI KELLEY FOUNDATION
2711	1000502506	MARIAM AND BROTHERS TRADING COMPANY LIMITED
2712	1000051791	MARIANA AGENCIES LIMITED
2713	1000042740	MARIANUM PRESS LIMITED

2714	1000669049	MARIAS CARE
2715	1000567952	MARIE STOPEs INTERNATIONAL -UGANDA
2716	1000051204	MARIE STOPEs UGANDA LIMITED
2717	1000049302	MARIKA AFRICA SWEETS LIMITED
2718	1000028276	MARINE AND AGRO EXPORT PROCESSING LIMITED
2719	1006568862	MARK DEVELOPMENT COMPANY LIMITED
2720	1000131224	MARK IMPEX (U) LIMITED
2721	1000164204	MARKH INVESTMENTS CO. LTD
2722	1000241842	MARMA TECHNICAL SERVICES LIMITED
2723	1000037914	MAROKHA INVESTMENTS LIMITED
2724	1000273783	MARRYATS EAST AFRICA LIMITED
2725	1000031238	MARSH UGANDA LIMITED
2726	1000643439	MART MIX AUTO COMPANY LTD
2727	1000713880	MARVEL CONTACTORS AND ROAD MAINTAINANCE LIMITED
2728	1006840027	MAS CORPORATION LIMITED
2729	1000327592	MASABA CARS AND GENERAL INVESTMENTS LIMITED
2730	1000046130	MASABA ENTERPRISES LIMITED
2731	1001797066	MASAF PETROLEUM UGANDA LIMITED
2732	1007653339	MASAKA GREEN LIGHT IMPACT PROGRAMME
2733	1000127689	MASANAFU CHILD AND FAMILY SUPPORT(MCAFS)
2734	1000459888	MASH CONTRACTORS LIMITED
2735	1000126602	MASIIZI SUPPLIERS LIMITED
2736	1001203395	MASINDI CHILD DEVELOPMENT CENTRE
2737	1001627910	MASINDI DISTRICT NGO FORUM
2738	1000857785	MASINDI PROJECT SOCIAL SERVICES CENTRE
2739	1000453785	MASOMO INDUSTRIES UGANDA LIMITED
2740	1000439418	MASTER GRAIN MILLING LIMITED
2741	1000037883	MASTER INDUSTRIES (U) LIMITED
2742	1000060231	MASTER POWER SYSTEMS (U) LIMITED
2743	1000102100	MASTER WOOD WORKS LIMITED
2744	1000032446	MASUMIN TEXTILE CORPORATION LTD
2745	1001320444	MATANY HOSPITAL
2746	1001217334	MATHENIKO DEVELOPMENT FORUM
2747	1003053385	MATILONG COMMUNITY DEVELOPMENT ORGANISATION
2748	1000031994	MATRIX (U) LTD
2749	1001032613	MAWAGALA CHILD DEVELOPMENT CENTRE
2750	1001263221	MAWANGA CHURCH OF GOD OF EAST AFRICA UGANDA

2751	1000350741	MAWUMO PETROLEUM LIMITED LTD
2752	1000056986	MAX IMPORTS & EXPORTS LIMITED
2753	1002690146	MAXOL (U) LIMITED
2754	1000069955	MAYANA LIMITED
2755	1000894286	MAYANJA MEMORIAL HOSPITAL FOUNDATION
2756	1000373213	MAYANK ANTI-CORRUPTION COALITION
2757	1000476285	MAYFARE COMPANY LIMITED
2758	1000845489	MAYUGE DISRICT FARMERS' ASSOCIATION LIMITED
2759	1000099711	MAYUGE SUGAR INDUSTRIES LIMITED
2760	1001854593	MAYUGE YOUTH ANTI AIDS ASSOCIATION (MAYAA)
2761	1000182178	MBALE AREA FEDERATION OF COMMUNITIES
2762	1001074330	MBALE CHILD DEVELOPMENT CENTRE
2763	1000912340	MBALE COALITION AGAINST POVERTY
2764	1003166278	MBALE DELICIOUS BAKERS LTD
2765	1002800336	MBALE FOAM LIMITED
2766	1000117361	MBALE IMPORTERS & EXPORTERS LIMITED
2767	1000491294	MBALE MATERNITY HOME
2768	1000279741	MBALE RESORT HOTEL LIMITED
2769	1000024783	MBALE SOAP WORKS LIMITED
2770	1009693553	MBALIGA MITYANA HIDES AND SKINS LIMITED
2771	1007391574	MBARARA CHILD DEVELOPMENT PROGRAM
2772	1002077220	MBARARA MEDICAL AND CANCER CENTER
2773	1000397456	MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY
2774	1000714646	M-BAW-O TIMBERWORKS LIMITED
2775	1000039012	MBW CONSULTING LIMITED
2776	1000029298	MCLEOD RUSSEL UGANDA LIMITED
2777	1000223329	MDV UGANDA LIMITED
2778	1000190860	MECCA TRADING LIMITED
2779	1000030834	MECH TOOLS & EQUIPMENTS LTD.
2780	1000086704	MED AIR/SWITZERLAND
2781	1000035415	MEDALLION ENGINEERING LIMITED
2782	1007409562	MEDECINS SANS FRONTIERES
2783	1000275105	MEDECINS SANS FRONTIERES / FRANCE
2784	1001204168	MEDEQUIP UGANDA LIMITED
2785	1000031970	MEDI PLUS UGANDA LIMITED
2786	1000028114	MEDICAL ACCESS (UGANDA) LIMITED
2787	1000865576	MEDICAL ASSISTANCE PROGRAMS (MAP) INTERNATIONAL
2788	1000028121	MEDICAL RESEARCH COUNCIL

2789	1000760785	MEDICAL TEAMS INTERNATIONAL - UGANDA
2790	1000094761	MEDICI CON L'AFRICA CUAMM FONDAZIONE OPERA SAN FRANCESCO SAVERIO
2791	1000060590	MEDICINS SAN FRONTIERS SWITZERLAND
2792	1000047445	MEDILAB (U) LIMITED
2793	1000054977	MEDIPHARM INDUSTRIES (E.A) LTD
2794	1000035836	MEDIPHARM SALES LIMITED
2795	1000032339	MEDIPOINT INDUSTRIES LTD
2796	1000032681	MEDIPOINT INVESTMENTS LTD.
2797	1000054259	MEDISELL UGANDA LIMITED
2798	1000033775	MEDITEC (U) LIMITED
2799	1000042771	MEDNET HEALTHCARE LIMITED
2800	1000897196	MEDVIN PHARMA LIMITED
2801	1000825751	MEENA INDUSTRIES LTD
2802	1000025739	MEERA INVESTMENTS LIMITED
2803	1001180964	MEETING POINT HOIMA (MPH) LTD
2804	1000152015	MEETING POINT HOIMA
2805	1000131621	MEETING POINT KAMPALA - KYAMUSA OBWONGO
2806	1000102552	MEGA BELLS ELECTRONICS LIMITED
2807	1000238573	MEGA SUPERMARKET LIMITED
2808	1000160034	MEGGER TECHNICAL SERVICES LTD
2809	1000024983	MEGHA INDUSTRIES (U) LTD.
2810	1006144620	MEHTA ELECTRICALS UGANDA LIMITED
2811	1000145377	MELTRAC UGANDA LIMITED
2812	1007579923	MENA SPORTS CONSULTING U LIMITED
2813	1000176686	MENNONITE CENTRAL COMMITTEE
2814	1006377147	MENTAL HEALTH UGANDA
2815	1000179120	MEP2010 INVESTMENTS LIMITED
2816	1000024945	MERCANTILE CREDIT BANK LIMITED
2817	1000024852	MERCANTILE PROPERTIES LTD
2818	1006978064	MERCULIA TRADING HOUSE LIMITED
2819	1000031307	MERCURY COMPUTERS LIMITED
2820	1001288427	MERCY AND LOVE COMMUNITY HEALTH CARE
2821	1002680605	MERCY CHILD CARE MINISTRY
2822	1000104492	MERCY CORPS UGANDA
2823	1007923976	MERCY HOUSE
2824	1006884854	MERCY UGANDA INC
2825	1001330893	MERGREY ENTERPRISES LIMITED
2826	1000111565	MERIDIAN SALE & SERVICES LTD

2827	1002054406	MERIDIAN TOBACCO CO LTD
2828	1000040586	MERIDIANA AFRICA AIRLINES (U) LIMITED
2829	1000316204	MERRYLAND HIGH SCHOOL
2830	1001507609	MESHA STEEL LIMITED
2831	1000024531	META PRODUCTS (U) LTD.
2832	1008301465	METAL EXPORTS LIMITED
2833	1000072634	METAPLUS (U) LIMITED
2834	1000353347	METHOD CONSTRUCTION CO.LTD
2835	1002905952	METL UGANDA LIMITED
2836	1000129391	METRALCO LIMITED
2837	1000032322	METRO PHARMACEUTICALS LIMITED
2838	1000035387	METRO PLASTICS (U) LTD.
2839	1000169420	METROPLEX SHOPPING MALL LTD
2840	1000024938	METROPOLITAN FOREX BUREAU LTD
2841	1000096007	METROPOLITAN PROPERTIES LTD
2842	1000586827	METROPOLITANREPUBLIC UGANDA LIMITED
2843	1000026281	MFI DOCUMENT SOLUTIONS LIMITED
2844	1000113215	MFI MANAGED DOCUMENT SOLUTIONS LIMITED
2845	1000683061	MG ENGINEERS & CONTRACTORS LIMITED
2846	1008541293	MHATRE ENTERPRISES LIMITED
2847	1000032743	MHK GENERAL AGENCIES LIMITED
2848	1000026816	MI HOLDINGS LIMITED
2849	1000032729	MICRO (U) LIMITED
2850	1001301396	MICRO CITY COMPUTERS LTD
2851	1001410585	MICRO-HAEM SCIENTIFICS AND MEDICAL SUPPLIES LIMITED
2852	1000070359	MIDAS CARE (U) LIMITED
2853	1000040631	MIDLAND FOREX BUREAU LIMITED
2854	1000740898	MIDLAND TEA EXPORTERS
2855	1002965771	MIDWESTERN REGIONAL CENTRE FOR DEMOCRACY AND HUMAN RIGHTS
2856	1001031018	MIFUMI LIMITED
2857	1000021745	MIHINGO LIMITED
2858	1005969105	MIIRYA COFFEE COMMUNITY PROJECT
2859	1001180108	MILDMAY UGANDA
2860	1004534765	MILES2SMILES WELFARE CENTRE
2861	1000127710	MILKWELL LIMITED
2862	1000039402	MILLENIUM 2000 (U) LIMITED
2863	1000213636	MILLENIUM GENERAL HARDWARE LIMITED

2864	1000245929	MILLENNIUM INFOSYS LIMITED
2865	1000038304	MILLENNIUM MARBLE (2000) LIMITED
2866	1003025859	MINERAL OIL COMPANY LIMITED
2867	1000030468	MINERAL SERVICES LIMITED
2868	1000030223	MINET LIMITED
2869	1001473949	MINHAS MOTORS (U) LIMITED
2870	1000219401	MINI BAKERIES (UGANDA) LIMITED
2871	1000078678	MINIMAX UGANDA LIMITED
2872	1001051878	MINORITY RIGHTS GROUP INTERNATIONAL
2873	1000070887	MIRACLE MOTORS COMPANY LIMITED
2874	1006652893	MIRACLE OF FAITH INTERNATIONAL MINISTRIES (MOFIM) LTD
2875	1007634588	MIRAGE HARDWARE SUPPLIERS LIMITED
2876	1000132394	MIRAGE TRADING CO LIMITED
2877	1006995144	MIRYANTE ORPHANS' HOME
2878	1002070033	MISSION 4 WATER
2879	1002960907	MISSION AFTER CUSTODY
2880	1007350841	MISSION AND EVANGELISM MINISTRIES INTERNATIONAL
2881	1000086245	MISSION AVIATION FELLOWSHIP
2882	1003303155	MISSION DESTINY
2883	1000126343	MISSION FOR ALL (NGO)
2884	1001715548	MISSION FOR YOUTH RIGHTS
2885	1001544773	MISSION HOUSE MINISTRIES
2886	1000844754	MISSION LINK INTERNATIONAL
2887	1001904940	MISSION MOVING MOUNTAINS
2888	1000542221	MISSION TO EVERY NATION(KOREA)
2889	1000459733	MISSIONARIES OF THE POOR LIMITED (BY GUARANTEE)
2890	1000118089	MITSUMI COMPUTER GARAGE LIMITED
2891	1002742878	MITYANA-MUBENDE DISTRICT FARMERS ASSOCIATION
2892	1000586178	MIX TELEMATICS EAST AFRICA LIMITED
2893	1000129208	MJAP LIMITED
2894	1002208957	M-KOPA UGANDA LIMITED
2895	1000112366	MKS LIMITED
2896	1000121462	MM INTERGRATED STEEL MILLS (UGANDA) LIMITED
2897	1000316556	MMP AGRO INDUSTRIES LIMITED
2898	1002815711	MOBIGAMING UGANDA LIMITED
2899	1000496372	MOBILE DECISIONING UGANDA LIMITED
2900	1007017430	MODERN COAST EXP. UGANDA LIMITED
2901	1000039464	MODERN ELECTRONICS LIMITED

2902	1001139520	MODERN LANE LIMITED
2903	1000765956	MOFUNDS LIMITED
2904	1000028946	MOGAS UGANDA LIMITED
2905	1000145750	MOGEN ENTERPRISES LIMITED
2906	1000029923	MOHAN'S OYSTERBAY DRINKS (U) LIMITED
2907	1000026274	MOIL (U) LIMITED
2908	1000042671	MOMAI DISTRIBUTORS LIMITED
2909	1008459202	MONI IMPEX LIMITED
2910	1000026036	MONITOR PUBLICATIONS LIMITED
2911	1000072903	MOONLIGHT HIDES & SKIN LTD
2912	1000035750	MORAN PUBLISHERS (UGANDA) LIMITED
2913	1000207619	MORNING STAR ENTERPRISES (U) LTD
2914	1000423270	MOROTO COUNTY ASSOCIATION FOR DEVELOPMENT
2915	1000769843	MOROTO PEOPLE LIVING WITH HIV/AIDS
2916	1001179749	MOST AT RISK POPULATIONS' SOCIETY IN UGANDA
2917	1003538323	MOTA ENGL ENGENHARIA E CONSTRUCAO AFRICA , SA
2918	1007073386	MOTHERMARY CHARITYORGANISATION
2919	1000064967	MOTI PHARMA (UGANDA) LIMITED
2920	1000634471	MOTOGAS UGANDA LIMITED
2921	1000028573	MOTORCARE UGANDA LIMITED
2922	1000211568	MOTT MACDONALD UGANDA LIMITED
2923	1000034110	MOUNT ELGON SEED COMPANY LIMITED
2924	1000255940	MOUNT MERU MILLERS UGANDA LIMITED
2925	1008968048	MOUNT MERU PETROLEUM U LIMITED
2926	1000028076	MOVIT PRODUCTS LIMITED
2927	1002030750	MOYO DISTRICT NGO FORUM
2928	1000229394	MPANGA GROWERS TEA FACTORY LTD
2929	1000052112	MPARO HILLS TRADING COMPANY LTD
2930	1000203418	MPIGI TRADING & TRANSIT LIMITED
2931	1001064571	MPOMA SCHOOL LIMITED
2932	1000029398	MPONGO LIMITED
2933	1001431842	MPORORO GROUP LIMITED
2934	1001776810	MS IPIFA (U) LTD
2935	1002999317	MSHALE COMMODITIES UGANDA LIMITED
2936	1000164456	MT ELGON HOTEL & SPA LIMITED
2937	1000117330	MT. ELGON MILLERS LIMITED
2938	1007277100	MT. MORIAH MINISTRIES INTERNATIONAL UGANDA
2939	1000426128	MT. ST HENRYS HIGH SCHOOL MUKONO

2940	1000077418	MTA COMPUTERS LIMITED
2941	1003861067	MTB CO LIMITED
2942	1000040458	MTK UGANDA LIMITED
2943	1001155789	MTN SEA SHARED SERVICES LTD
2944	1000023257	MTN UGANDA CONTRIBUTORY PROVIDENT FUND
2945	1000028535	MTN UGANDA LIMITED
2946	1000593631	MTO MOYONI
2947	1002426116	MTOTO WA JUA
2948	1000313622	MUBEESA SERVICES LIMITED
2949	1000262336	MUBENDE LIVESTOCK REARING CO-OPERATIVE SOCIETY LIMITED
2950	1007914597	MUBENDE WOMEN WITH DISABILITIES ASSOCIATION (MUDIWA)
2951	1000994096	MUFUTU BUMBO CHILD DEVELOPMENT CENTRE
2952	1002486001	MUGOBI TRADERS LIMITED
2953	1000088720	MUGWANYA SUMMIT COLLEGE LIMITED
2954	1006918100	MUHANGA CHILD DEVELOPMENT CENTRE
2955	1002335868	MUJUNI CHILD DEVELOPMENT CENTRE
2956	1000499213	MUKAI ENTERPRISES LIMITED
2957	1000879415	MUKAIRA FOUNDATION LTD
2958	1000027044	MUKALWE ENTERPRISES (U) LIMITED
2959	1006655803	MUKASA COURRIERS LIMITED
2960	1000289662	MUKIE INTERNATIONAL U LTD
2961	1000360337	MUKISA FOUNDATION
2962	1000039081	MUKISA MPEWO ENTERPRISES LIMITED
2963	1000459902	MUKIVANA ENTERPRISES LIMITED
2964	1000260679	MUKONO BAKERY LTD
2965	1000038297	Mukono Bookshop Printing and Publishing Co. Ltd
2966	1007358238	MUKONO COMMUNITY CHURCH
2967	1000200094	MUKONO DIOCESE
2968	1000026043	MUKONO INDUSTRIES (U) LIMITED
2969	1001285082	MUKONO KISOBOKA SAVINGS AND CREDIT CO-OPERATIVE SOCIETY
2970	1000928464	MUKONO MULTI-PURPOSE YOUTH ORGANISATION
2971	1001027238	MUKORA CDC
2972	1000660447	MUKUTO GUMU INTERGRATED FARMERS ASSOCIATION
2973	1000026761	MUKWANO ENTERPRISES LTD.
2974	1000026754	MUKWANO INDUSTRIES (U) LTD
2975	1000024700	MUKWANO PERSONAL CARE PRODUCE LIMITED

2976	1000056244	MUKWASI GENERAL CONTRACTORS
2977	1000126985	MULAGO HILL DIAGNOSTIC LTD
2978	1001074934	MULATSI CHILD DEVELOPMENT CENTRE
2979	1000026809	MULCO TEXTILE LIMITED
2980	1007401543	MULEETE CHILD DEVELOPMENT PROGRAM
2981	1000071398	MULIBHAI MADHIVAN FOUNDATION
2982	1000068229	MULSTAR TECHNICAL SERVICES LIMITED
2983	1000964171	MULTI AUTO UGANDA LIMITED
2984	1000024679	MULTICHOICE UGANDA LIMITED
2985	1001695309	MULTI-COMMUNITY BASED DEV'T INITIATIVE LTD
2986	1000032291	MULTI-KONSLTS LIMITED
2987	1000307208	MULTILINES COMPANY (U) LIMITED
2988	1000044956	MULTILINES INTERNATIONAL LIMITED
2989	1000036616	MULTIPLE FREIGHT SOLUTIONS LIMITED
2990	1000026778	MULTIPLE I.C.D. LIMITED
2991	1000026723	MULTIPLE INDUSTRIES LIMITED
2992	1000073445	MULTIPLEX LTD.
2993	1000031048	MULTITECH MANAGEMENT AND ACCOUNTANCY PROGRAMME
2994	1000596962	MUNAZZAMAT AL - DAWA AL - ISLAMIYYA
2995	1000108579	MUNYANGA DEVELOPMENT LIMITED
2996	1000025746	MUNYONYO COMMON WEALTH RESORT LIMITED
2997	1005765619	MURAMBI CHILD DEVELOPMENT CENTRE
2998	1006918148	MURAMBO CHILD DEVELOPMENT CENTRE
2999	1002663542	MUSCLE GROUP LIMITED
3000	1000042802	MUSE-AF ENTERPRISES CO. LIMITED
3001	1000110077	MUSICLAND IMPEX UGANDA LIMITED
3002	1000208175	MUSIIMTEX ENTERPRISES LIMITED
3003	1001292780	MUSLIMS IN NEED CHARITY ORGANISATION
3004	1000933024	MUSTARD SEED MINISTRY-UGANDA
3005	1001898823	MUSUUZA BUILDING CONTRACTORS LIMITED
3006	1001134111	MUTEGO DISTRIBUTORS LIMITED
3007	1008082200	MUTERE TELECOM LIMITED
3008	1000059437	MUTONI CONSTRUCTION (U) LTD
3009	1000132422	MUTTICO TECHNICAL SERVICES LIMITED
3010	1001013313	MUTUFU CHILD DEVELOPMENT CENTRE
3011	1000467790	MUWONGA GENERAL INVESTMENTS LIMITED
3012	1000900879	MUZAHURA CDC
3013	1000034255	MUZURI INTERNATIONAL (U) LIMITED

3014	1007129539	MUZZA INVESTMENTS LIMITED
3015	1000026785	MWEYA SAFARI LOGDE LTD
3016	1006974018	MWISI CHILD DEVELOPMENT CENTRE
3017	1001600767	MY FATHER'S HOUSE
3018	1001200654	MY FATHER'S HOUSE HOWIE CHRISTIAN CHARITABLE TRUST
3019	1000024479	N.C. BEVERAGES LIMITED
3020	1000122273	N.N. HARDWARES LIMITED
3021	1000633294	N.N.H.P ENTERPRISES LTD
3022	1000037707	N.S.JAPAN AUTO LIMITED
3023	1008377660	NAALINYA TRADING CO LTD
3024	1001253973	NABALIGI INVESTMENTS LIMITED
3025	1006996877	NABIGANDA FARMERS CO-OPERATIVE SOCIETY LIMITED
3026	1000028190	NABORS DRILLING INTERNATIONAL LIMITED
3027	1001259662	NACWOLA PALLISA
3028	1000062782	NADIMS LIMITED
3029	1000021514	Nagoya Co. Limited
3030	1000024296	NAJJA MIXED TRADERS LIMITED
3031	1007409531	NAJJANANKUMBI CHILD DEVELOPMENT PROGRAM.
3032	1000999336	NAJERA PROGRESSIVE SCHOOL LIMITED
3033	1001226972	NAKAMUWA CONSTRUCTION COMPANY LIMITED
3034	1000040410	NAKANA COFFEE FACTORY LTD.
3035	1000138297	NAKASERO HOSPITAL LIMITED
3036	1002863431	NAKASONGOLA PENTECOSTAL MINISTRIES LIMITED (BY GUARANTEE)
3037	1000137617	NAKAWUKA ENTERPRISES
3038	1001175579	NAKIYINJI INVESTMENTS (U) LIMITED
3039	1000033247	NAKULABYE GAPCO SERVICE STATION LIMITED
3040	1000098344	NAKUYA ENTERPRISES LIMITED
3041	1007330564	NALUBEGA ARCADE LIMITED
3042	1000764789	NALUFENYA ENERGY LIMITED
3043	1001996993	NAMANVE INDUSTRIES LIMITED
3044	1000274356	NAMAYIBA TEA ESTATE LTD
3045	1003068612	NAMAYINGO UNITED WOMEN GROUP
3046	1000323360	NAMBALE ENTERPRISES LIMITED
3047	1003548741	NAMBI CHILDREN'S INITIATIVE LIMITED
3048	1000437630	NAMEKARA MINING COMPANY LIMITED
3049	1000186980	NAMILYANGO SECONDARY SCHOOL LTD
3050	1000259716	NAMIREMBE HILLSIDE HIGH SCHOOL LTD

3051	1000610311	NAMIREMBE PARENTS SCHOOL LIMITED
3052	1007401567	NAMUTAMBA CHILD DEVELOPMENT PROGRAM
3053	1000605509	NAMUTAMBA REHABILITATION CENTRE FOR HANDICAPPED
3054	1002176719	NAMUTAMBA DISTRICT NGO FORUM
3055	1000096480	NANA HOSTELS LIMITED
3056	1001232978	NANGALAMA CHILD DEVELOPMENT CENTRE
3057	1001226958	NANGERA CHILD DEVELOPMENT CENTRE
3058	1001239972	NANJING TOURS & TRAVEL LIMITED
3059	1001252185	NARO RETIREMENT BENEFITS SCHEME
3060	1000078264	NARTHCON LIMITED
3061	1000032260	NASAC VENTURES LIMITED
3062	1000184698	NASECO (1996) LIMITED
3063	1000092362	NATION MEDIA GROUP LIMITED
3064	1000587300	NATION OIL DISTRIBUTORS LIMITED
3065	1000078485	NATION WIDE PROPERTIES LIMITED
3066	1000349919	NATIONAL ASSOCIATION OF PROFESSIONAL ENVIROMENTALISTS
3067	1001189960	NATIONAL ASSOCIATION OF WOMEN'S ORGANISATION IN UGANDA
3068	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED
3069	1002290368	NATIONAL COMMUNITY OF WOMEN LIVING WITH HIV AIDS- NACWOLA
3070	1000092241	NATIONAL COMMUNITY OF WOMEN WITH HIV/AIDS IN
3071	1000095082	NATIONAL CURRICULUM DEVELOPMENT CENTRE
3072	1000334375	NATIONAL DEMOCRATIC INSTITUTE FOR INTERNATIONAK AFFAIRS (NDI)
3073	1002306927	NATIONAL GUIDANCE AND EMPOWERMENT NETWORK OF PEOPLE LIVING WITH AIDS/HIV (NGEN)
3074	1000029329	NATIONAL HOUSING & CONSTRUCTION CORPORATION
3075	1000229736	NATIONAL HOUSING AND CONSTRUCTION COMPANY LIMITED STAFF PROVIDENT FUND
3076	1000028725	NATIONAL MEDICAL STORES
3077	1000024462	NATIONAL SOCIAL SECURITY FUND
3078	1003157586	NATIONAL SOCIAL SECURITY FUND STAFF PROVIDENT FUND
3079	1000442587	NATIONAL SPIRITUAL ASSEMBLY OF BAHAIS OF UGANDA
3080	1000501612	NATIONAL UNION OF COFFEE AGRI-BUSINESSES AND FARM ENTERPRISES (NUCAFE) LIMITED
3081	1000037921	NATIONAL UNION OF DISABLED PERSONS OF UGANDA
3082	1000151984	NATIONAL UNION OF WOMEN WITH DISABILITIES OF
3083	1000023440	NATIONAL WATER & SEWERAGE CORPORATION

3084	1001316039	NATIONAL YOUTH ORGANISATION FOR DEVELOPMENT (NAYODE)
3085	1000477034	NATIONALS' EFFORT TO ERADICATE POVERTY IN UGANDA
3086	1002043539	NATIONWIDE CONSTRUCTION SERVICES LIMITED
3087	1007414619	NATURE AND LIVELIHOODS
3088	1000514215	NATURE LODGES LIMITED
3089	1000484570	NATURE UGANDA THE EAST AFRICA NATURAL HISTORY SOCIETY UGANDA
3090	1002719153	NATURING FOUNDATION OF JAPAN
3091	1003175208	NAUME CHILDRENS FOUNDATION
3092	1003179799	NAVIGATORS UGANDA
3093	1000200063	NBS TELEVISION LTD
3094	1001090043	NC BANK UGANDA LIMITED
3095	1001351363	NDALI LODGE LTD
3096	1006688890	NDIBURUNGI SUGAR WORKS LTD
3097	1001721161	NEBBI DISTRIC NGO FORUM
3098	1000335497	NEEDY KIDS IN SUPPORT (U) LIMITED
3099	1000407422	NEEM COSMETICS UGANDA LTD
3100	1002588783	NELION TRADING UGANDA LIMITED
3101	1000028756	NEOLIFE INTERNATIONAL (PTY) LTD
3102	1001185676	NEPTUNE FINANCIAL SOFTWARE (U) LTD
3103	1000314302	NEST ENTERPRISES LIMITED
3104	1000123143	NESTLE EQUATORIAL AFRICAN REGION LIMITED
3105	1000895867	NETIS UGANDA LIMITED
3106	1000120851	NETWORK FOR WATER & SANITATION (U)LTD
3107	1001109177	NETWORK OF UGANDA RESEARCHERS AND RESEARCH USERS
3108	1000125428	NETWORK (U) LIMITED
3109	1000461773	NEUTRAL (U) LIMITED
3110	1000288647	NEW AFRICA CARGO FREIGHTERS LTD
3111	1000095817	NEW APOSTOLIC CHURCH UGANDA
3112	1000042557	NEW CALTEX MENGU SERVICE STATION LIMITED
3113	1000382875	NEW COURT VIEW HOTEL LIMITED
3114	1000957184	NEW COVENANT CHRISTIAN CENTRE
3115	1001694933	NEW EDEN CHRISTIAN FOUNDATION
3116	1001744427	NEW FORESTS FOUNDATION
3117	1008033172	NEW FOUNDATION COMMUNITY MINISTRY
3118	1000192952	NEW FRONTIERS TECHNOLOGY CONSULT LTD
3119	1000029857	NEW HONEST ENTERPRISES
3120	1000322804	NEW JACK LIMITED

3121	1008130265	NEW JERUSALEM INTERNATIONAL MINISTRIES
3122	1000979035	NEW KABOWA REDEEMED CHURCH OF CHRIST
3123	1000032491	NEW KINTEX (2005) LIMITED
3124	1006876635	NEW LIFE ADVANCE MINISTRIES LIMITED BY GUARANTEE
3125	1000032208	NEW MASTER ELECTRONICS LIMITED
3126	1000029833	NEW MUGISHA TRADING CO.
3127	1000245691	NEW NAVIN ENTERPRISES LIMITED
3128	1000023402	NEW OASIS ESSO SERVICE STATION LTD.
3129	1003073441	NEW TESTAMENT CHURCHES OF CHRIST
3130	1007226087	NEW TESTAMENT CHURCHES OF CHRIST MBARARA REGION
3131	1007375322	NEW TESTAMENT PENTECOSTAL MISSION
3132	1000020278	NEW UGANDA SECURIKO LIMITED
3133	1002957490	NEW WINE NEW LIFE MINISTRIES LIMITED
3134	1007706337	NEWCOM IMPEX LIMITED
3135	1000030948	NEWPLAN LIMITED
3136	1000035125	NEWREST UGANDA INFLIGHT SERVICES LTD
3137	1001145730	NEWTECH INDUSTRIES LIMITED
3138	1007200553	NEWTON HIDES & SKIN U LTD
3139	1008218473	NEX ENERGY UGANDA LIMITED
3140	1000053503	NEXUS (U) LTD
3141	1001202953	NGARIAM SUB-COUNTY DEVELOPMENT ASSOCIATION
3142	1000981907	NGO LINK FORUM APAC (NLFA) LIMITED
3143	1000880492	NGORA CHILD DEVELOPMENT CENTER
3144	1006989904	NIC GENERAL INSURANCE COMPANY LIMITED
3145	1000027020	NIC HOLDINGS LIMITED
3146	1006954618	NIC LIFE ASSURANCE COMPANY LIMITED
3147	1000023395	NICE HOUSE OF PLASTICS LIMITED
3148	1001205038	NICOLE ASSOCIATES LIMITED
3149	1000058612	NICONTRA LIMITED
3150	1000485236	NILE HUMANITARIAN DEVELOPMENT AGENCY
3151	1000027013	NILE AGRO INDUSTRIES LIMITED
3152	1001117127	NILE ALUMINIUM LTD
3153	1000023419	NILE BREWERIES LIMITED
3154	1000971696	NILE BREWERIES STAFF PROVIDENT FUND
3155	1000029474	NILE COM LIMITED
3156	1000032605	NILE CONSTRUCTION GENERAL CONTRACTOR
3157	1003066841	NILE COTTON GINNERS UGANDA LTD
3158	1000336246	NILE DERIVATIVES LIMITED

3159	1006987208	NILE DIALOGUE PLATFORM
3160	1000175257	NILE ENERGY LIMITED
3161	1000969404	NILE FIBREBOARD LTD
3162	1000043251	NILE FISHING CO. LTD.
3163	1001520761	NILE HEAVY ENGINEERING LIMITED
3164	1001158133	NILE HIGH LAND ARABICA COFFEE FARMERS ASSOCIATION LIMITED
3165	1000434668	NILE HOTEL INTERNATIONAL LIMITED
3166	1000070076	NILE HOUSE LIMITED
3167	1000044925	NILE PLASTIC INDUSTRIES LTD
3168	1000029412	NILE PLYWOODS (U) LTD.
3169	1000032184	NILE SERVICES LTD
3170	1000202562	NILE SURGICOT LIMITED
3171	1002853310	NILEPRO TRUST LIMITED
3172	1008614654	NILKAL INVESTMENT LIMITED
3173	1000112825	NILOTICUS LIMITED
3174	1000650236	NIMROSE ENTERPRISES LIMITED
3175	1000029429	NINA INTERIORS LIMITED
3176	1000035515	NIPPON PARTS (U) LIMITED
3177	1000907027	NISH AUTO LIMITED
3178	1000032222	NITRO CHEMICALS (UGANDA) LIMITED
3179	1001389728	NJERU ASA SERVICE STATION
3180	1001825562	NJUBA CHILDREN RELIEF
3181	1002608024	NKONDO KIDERA DEVELOPMENT UNION(NKDU)
3182	1000085765	NKOZI HOSPITAL
3183	1000039488	NKUMBA UNIVERSITY
3184	1007424167	NKURUNGIRO CDC
3185	1000126671	NOAH'S ARK CHILDREN MINISTRY UGANDA (NACMU)
3186	1009087783	NOAMAG TRADERS
3187	1000019957	NOBEL SYNTHETICS LIMITED.
3188	1001956788	NOBODY TO SOMEBODY (NTS) LTD
3189	1003292820	NOEL CHARITY FOUNDATION
3190	1000038159	NOKIA SOLUTIONS AND NETWORKS BRANCH OPERATIONS OY
3191	1000079845	NOOR AUTO LIMITED
3192	1000055502	NORBROOK (U) LTD
3193	1001373987	NORH KIGEZI DIOCESE RUBIRIZI CDC
3194	1000164242	NORTH BUKEDI COTTON CO. LTD
3195	1004954378	NORTH KARAMOJA DIOCESE

3196	1001372244	NORTH KIGEZI AND KINKIIZI DIOCESE WATER AND SANITATION PROGRAMME
3197	1001408362	NORTH KIGEZI DIOCESE BUGANGARI CDC
3198	1001393401	NORTH KIGEZI DIOCESE BURAMA CDC
3199	1001246168	NORTH KIGEZI DIOCESE KAKINGA CDC
3200	1001376994	NORTH KIGEZI DIOCESE KASHENYI CDC
3201	1001437531	NORTH KIGEZI DIOCESE KATURIKA CDC
3202	1001378254	NORTH KIGEZI DIOCESE KIGANDA CDC
3203	1001437272	NORTH KIGEZI DIOCESE KINYASANO CDC
3204	1001402100	NORTH KIGEZI DIOCESE KYAMAKANDA CDC
3205	1001408914	NORTH KIGEZI DIOCESE NYAKISOROZA CDC
3206	1001393301	NORTH KIGEZI DIOCESE NYARURAMBI CDC
3207	1001392652	NORTH KIGEZI DIOCESE RUKUNGIRI GROWERS ORPHANS AND DISABLED CHILDRENS PROJECT
3208	1001729746	NORTH KIGEZI DIOCESE RWERERE CDC
3209	1001966312	NORTH RWENZORI RURAL COMMUNITY AGRICULTURE AND CONSERVATION
3210	1001347870	NORTHERN UGANDA ANTI-CORRUPTION COALITION
3211	1001452081	NORTHERN UGANDA COMMUNITY BASED ACTION FOR CHILDREN WITH DISABILITIES
3212	1001070826	NORTHERN UGANDA DEVELOPMENT FOUNDATION (NUDF)
3213	1000083297	NORTHWEST GLOBAL SOLUTIONS LIMITED
3214	1000032477	NORVIK ENTERPRISES LIMITED
3215	1000143064	NORVIK HOSPITAL LIMITED
3216	1004883606	NORWAY 4AFRICA
3217	1001854303	NORWEGIAN FRIENDS OF UGANDA
3218	1000125787	NORWEGIAN PEOPLES' AID
3219	1000335145	NORWEGIAN REFUGEE COUNCIL UGANDA OFFICE LIMITED
3220	1001431642	NOVA INSURANCE COMPANY LIMITED
3221	1000033958	NOVELTY TANNERY LIMITED
3222	1000027006	NOVO ENTERPRISES LIMITED
3223	1000115604	NSANJA AGRO-CHEMICALS LIMITED
3224	1001096274	NSIIKA CHILD DEVELOPMENT PROJECT
3225	1001197071	NSINZE SUBCOUNTY HIV AIDS WORKERS ASSOCIATION
3226	1001323516	NSOONO CHILD DEVELOPMENT CENTRE
3227	1000038587	NTAKE BAKERY & COMPANY LTD
3228	1000126208	NTEMENRO ENTERPRISES LIMITED
3229	1000054038	NTEREFUNE GENERAL ENTERPRISES LTD
3230	1007251811	NTUMWA GENERAL HARDWARE (U) LIMITED
3231	1001019430	NTUNGAMO DAIRY FARMERS CO-OPERATIVE UNION LIMITED

3232	1007253858	NTUNGAMO DEVELOPMENT NETWORK (U)
3233	1000806658	NTUNGAMO KOBIL LIMITED
3234	1007797479	NTUNGAMO LORRIES ,PICKUPS AND DRIVERS ASSOCIATION
3235	1001674739	NUDPHAAP
3236	1000322338	NUMA FEEDS LTD
3237	1006652510	NURU AGRICULTURE LIMITED
3238	1006900412	NUSRA HIDES AND SKINS LIMITED
3239	1000812592	NYABUGANDO CHILD DEVELOPMENT CENTRE
3240	1000475681	NYAKA AIDS FOUNDATION LTD
3241	1001302176	NYAKAIRU TEA ESTATES LIMITED
3242	1000916382	NYAKANA TOBACCO STORE LTD
3243	1001103050	NYAKAYOJO CHILD DEVELOPMENT CENTRE
3244	1001134014	NYAKS AND LENNY ENTERPRISES LIMITED
3245	1008147373	NYAKYERA-RUKONI AREA ENTERPRISE CO-OPERATIVE SOCIETY LIMITED
3246	1000330519	NYAMBYA TEA COMPANY LTD
3247	1001110986	NYAMIRAMA COMMUNITY DEVELOPMENT PROJECT
3248	1001032033	NYARUBUNGO CHILD DEVELOPMENT CENTRE
3249	1007050358	NYARUBUNGO COMMUNITY INITIATIVES
3250	1007311064	NYARWINA KATWEYIMUKYE YOUTH GROUP
3251	1000525272	NYENGA CHILDRENS HOME
3252	1002150888	NYIMBWA MULTI PURPOSE ORGANIZATION OF PEOPLE LIVING WITH HIV/AIDS(NYIMUPHA)
3253	1008165910	NYUMBA YA WAZEE ORGANISATION
3254	1000211841	NZIRAMBI ORPHANS TALENT DEVELOPMENT CENTRE (NOTDEC) LIMITED
3255	1001310751	OAKAY LIMITED
3256	1000027410	OAKWOOD INVESTMENTS LIMITED
3257	1000032315	OASIS NURSERY LIMITED
3258	1000125466	OASIS UGANDA
3259	1000240064	OASIS UGANDA CHARITABLE TRUST
3260	1007714708	OBIOL YOUTH LIVELIHOOD PIGGERY PROJECT
3261	1002408401	OCEAN ENERGY UGANDA LIMITED
3262	1003087884	OCHERO WOMENS EFFORT AGAINST HIV AIDS
3263	1000143330	OCHODA ENTERPRISES LIMITED
3264	1001818703	OCOK CONSTRUCTION LIMITED
3265	1000941329	OCTAGON LIMITED
3266	1007799036	ODUDUI YOUTH TENTS AND CHAIRS

3267	1000144935	OFF TU MISSION
3268	1001526312	OGAS SERVICES UGANDA LIMITED
3269	1007692053	OGOLOI YOUTH PIGGERY PROJECT
3270	1000116377	OIL COM (U) LIMITED
3271	1001198766	OIL ENERGY (U) LIMITED
3272	1000144704	OIL NET PETROLEUM UGANDA LIMITED
3273	1000029343	OIL PALM UGANDA LIMITED
3274	1000570185	OILWELL PETROL STATION LIMITED
3275	1007714929	OKALIS-LIRA YOUTH PIGGERY PROJECT
3276	1000026402	OKAPI TRADING LIMITED
3277	1002932791	OKOA REFUGE
3278	1003603986	OKORO HOLDINGS LIMITED
3279	1000031963	OLAM UGANDA LIMITED
3280	1000039526	OLD MPORORO ENTERPRISES LIMITED
3281	1001151871	OLOK CHILD DEVELOPMENT CENTRE
3282	1000431589	OLYMPIC PETROLEUM U LIMITED
3283	1000143223	OM BAJRANG CONSTRUCTION LTD
3284	1000099894	OM GENERAL HARDWARE LTD
3285	1000221037	OM GENERAL TRADING LIMITED
3286	1000645776	OMANIMAN COMMUNITY DEVELOPMENT INITIATIVE
3287	1000043862	OMEGA CONSTRUCTION LIMITED
3288	1000687103	OMEGA OIL UGANDA LIMITED
3289	1002300175	OMKAR DEVELOPMENTS LTD
3290	1000756073	OMKAR GAPCO SERVICE STATION
3291	1001810370	OMLIMBACH ENTERPRISES LIMITED
3292	1002133818	OMODOI PARENTS ASSOCIATION
3293	1008214289	OMWIBALE TWEYAMBE GROUP
3294	1004348601	ONE CITY MINISTRIES UGANDA
3295	1002152521	ONE MORE CHILD
3296	1007391940	ONE PETROLEUM (U) LIMITED
3297	1000348894	ONE TO FISH LIMITED
3298	1001731389	ONGINO STAR ORGANISATION
3299	1001775840	ONIALEKU CHILD DEVELOPMENT CENTRE
3300	1001810028	ONMOBILE UGANDA LIMITED
3301	1000157583	ONWARD TECHNOLOGIES LIMITED
3302	1003033847	ONYANGO AND SONS
3303	1002796822	ONYWAK DONGO SACCO
3304	1004424420	OPEN DOOR COMMUNITY BASED ORGANISATION

3305	1000162554	OPEN HAND INTERNATIONAL
3306	1007864868	OPENING DOORS
3307	1007685201	OPENING THE DOOR TO DEVELOPMENT TECHNOLOGY TO RURAL PEOPLE
3308	1000381608	OPERATION UGANDA
3309	1000471856	OPERATIONS & MAINTENANCE ENERGY UGANDA LTD
3310	1000286210	OPIT AND SONS MILLERS LIMITED
3311	1000038128	OPPORTUNITY BANK(U)LTD
3312	1001917957	OPUYO CHILD DEVELOPMENT CENTRE
3313	1001702006	ORA INTERNATIONAL
3314	1000090936	ORGANIC CHEMICALS U LTD
3315	1001060453	ORGANISATION FOR COMMUNITY ACTION
3316	1003005358	ORGANIZATION FOR COMMUNITY EMPOWERMENT AND DEVELOPMENT
3317	1000944612	ORIAJIN ISLAMIC CENTRE
3318	1005229965	ORIENT BANK DEFINED CONTRIBUTION SCHEME
3319	1000023319	ORIENT BANK LTD
3320	1000769829	ORIENTAL BUSINESS GROUP LIMITED
3321	1000341210	ORIENTAL GEOPHYSICAL UGANDA CO. LTD
3322	1002672779	ORION TRANSFORMERS AND ELECTRICS LIMITED
3323	1007356861	ORPHANAGE FOUNDATION UGANDA UGANDA
3324	1001137221	ORPHANS COMMUNITY BASED ORGANISATION
3325	1001225971	ORUNGO INTERGRATED DEVELOPMENT ORGANISATION
3326	1000610701	ORUNGO WOMEN AT TASK
3327	1003664216	ORYX GAS UGANDA LIMITED
3328	1000027824	ORYX OIL UGANDA LIMITED
3329	1000029405	OSCAR INDUSTRIES LTD.
3330	1006896853	OSHO CHEMICAL INDUSTRIES LIMITED
3331	1000611633	OTADA CONSTRUCTION CO LTD
3332	1000364780	OTADA HOLDINGS LIMITED
3333	1001051588	OTATAI CHILD DEVELOPMENT CENTER
3334	1000372754	OTUKE PRIVATE SECTOR ENTERPRISES LTD
3335	1000216812	OUR CHILDREN OUR FUTURE
3336	1002939626	OUR LADY OF PEACE CHILDREN'S ARK
3337	1002714496	OUR OWN HOME MINISTRIES INTERNATIONAL LTD
3338	1006641926	OUTLET STORES UGANDA LIMITED
3339	1006827203	OUTREACH TO AFIRCA(OTA)
3340	1003574082	OUTREACH UGANDA EMPOWERMENT NETWORK
3341	1002548761	OVIDIAN UGANDA LIMITED

3342	1000977040	OWAIS MOTORS U LIMITED
3343	1000739804	OWOTE ENTERPRISE LIMITED
3344	1000143019	OXFAM GB IN UGANDA
3345	1001527796	OXFAM NOVIB
3346	1000026419	OXY GAS LIMITED
3347	1007381011	OYERE HIDES AND SKINS COMPANY LIMITED
3348	1000354317	OZUU BROTHERS ENTERPRISES LIMITED
3349	1008084713	P.A.C SPA LIMITED
3350	1008063114	PABASA DISTRIBUTORS UGANDA LIMITED
3351	1007491287	PACE STAFF RETIREMENT BENEFITS SCHEME
3352	1001748307	PACEGO WOMEN CLUB
3353	1007770419	PADER DISTRICT HAND PUMP MECHANIC ASSOCIATION
3354	1001575678	PADER ORPHAN CARING PROJECT
3355	1000052395	PADRE PIO INSURANCE BROKERS LIMITED
3356	1001396104	PAG MISSION HEALTH UNIT
3357	1001385306	PAJUR ALALA CHILD DEVELOPMENT CENTRE
3358	1000041021	PAK MUMTAZ (U) LIMITED
3359	1000835599	PAL - GLOBE ENGINEERINGS LIMITED
3360	1000052402	PALIN CORPORATION
3361	1000380590	PALLE MOELLER FOUNDATION
3362	1000577676	PALLIATIVE CARE ASSOCIATION OF UGANDA LIMITED
3363	1001169193	PALLISA CIVIL SOCIETY ORGANIZATIONS NETWORK
3364	1005786493	PALLISA COMMUNITY DEVELOPMENT TRUST
3365	1000249212	PALM CONSTRUCTION COMPANY LIMITED
3366	1001192380	PALM HARDWARE LIMITED
3367	1000896485	PALM UGANDA LIMITED
3368	1000097916	PAMOJA AFRICA REFLECT NETWORK LIMITED
3369	1000027527	PAN AFRIC COMMODITIES LIMITED
3370	1000023723	PAN AFRIC IMPEX UGANDA LIMITED
3371	1000028663	PAN AFRICAN CARRIERS (U) LTD.
3372	1000084550	PAN AFRICAN CHRISTIAN AIDS NETWORK TRUST
3373	1000060780	PAN MODERN CONSULT LIMITED
3374	1000074581	PANCON ENGINEERS LTD
3375	1000518675	PANOS EASTERN AFRICA
3376	1000023654	PANYAHULULU COMPANY LIMITED
3377	1000789726	PAPOLI COMUNITY DEVELOPMENT FOUNDATION
3378	1000023692	PARAA SAFARI LODGE LIMITED
3379	1008606566	PARAGON GAMING LTD

3380	1008571256	PARAGONBET LIMITED
3381	1000515437	PARAMBOT DISTILLERIES LTD
3382	1000414022	PARAMOUNT DAIRIES (2010) LTD
3383	1003978831	PARENTAL CARE MINISTRIES (PCM) LIMITED
3384	1001035226	PARENTS CONCERN FOR YOUNG PEOPLE
3385	1000144514	PARKLANE COURTS LTD
3386	1000341555	PARLIAMENTARY FORUM ON CLIMATE CHANGE - UGANDA
3387	1000285654	PARLIAMENTARY PENSION SCHEME
3388	1000995342	PAROMBO COTTON FARMERS LIMITED
3389	1007058415	PARSHA INTERNATIONAL LIMITED
3390	1000135135	PARTICIPATORY ECOLOGICAL LAND USE MANAGEMENT
3391	1000627450	PARTNER FOR COMMUNITY DEVELOPMENT (PCD)
3392	1000844564	PARTNERS FOR CHILDREN WORLDWIDE
3393	1003446011	PARTNERS FOR VULNERABLE CHILDREN (PVC)
3394	1002568537	PATH WAY INITIATIVE FOR DEVELOPMENT UGANDA
3395	1000060859	PATHFINDER INTERNATIONAL
3396	1000211444	PATIDAR SAMAJ
3397	1008272900	PATON LLOYD LIMITED
3398	1007446087	PATROL ENTERPRISES LIMITED
3399	1000038646	PATRONICS SERVICES (U) LIMITED
3400	1000652656	PAUL MUKASA SCHOOLS LTD
3401	1002286212	PAUL OBOH AND COMPANY LIMITED
3402	1000194526	PAX INSURANCE COMPANY LIMITED
3403	1000068243	PAX TRANSPORT LIMITED
3404	1000032415	PC WORLD COMPUTERS LIMITED
3405	1000027358	PDM (UGANDA) LIMITED
3406	1000751344	PEACE INVESTMENT LIMITED
3407	1000131034	PEACE PORTAL COMMUNITY CHURCH MINISTRIES
3408	1006451316	PEACE TOGETHER UGANDA
3409	1007121893	PEARL CROPS LIMITED
3410	1000247938	PEARL DAIRY FARMS LIMITED
3411	1000038532	PEARL DEVELOPMENT GROUP LIMITED
3412	1007442269	PEARL DEVELOPMENT INITIATIVE
3413	1000113671	PEARL ENGINEERING CO LTD
3414	1000023716	PEARL FLOWERS LTD.
3415	1006809032	PEARL HUMANITARIAN RELIEF INITIATIVE
3416	1001237666	PEBEXS UGANDA LIMITED
3417	1002859934	PECAMEGA COMPANY LIMITED

3418	1007469274	PEERLINK INITIATIVE UGANDA
3419	1000185568	PEGASUS TECHNOLOGIES LTD
3420	1000185499	PENTAGON CONTRACTORS LIMITED
3421	1000099252	PENTECOSTAL ASSEMBLIES OF GOD
3422	1001017093	PENTECOSTAL ASSEMBLIES OF GOD KABERAMAIDO
3423	1002322385	PENTECOSTAL ASSEMBLIES OF GOD KATAKWI
3424	1002331412	PENTECOSTAL ASSEMBLIES OF GOD NEBBI
3425	1001078486	PENTECOSTAL ASSEMBLIES OF GOD-PLANNING AND DEVELOPMENT SECRETARIAT KUMI (PAG- PDS KUMI)
3426	1001344397	PENTECOSTAL ASSEMBLIES OF GOD SOROTI
3427	1007989750	PENTECOSTAL ASSEMBLIES OF GOD SOUTH WESTERN UGANDA PASTORATE
3428	1000318020	PENTECOSTAL CHURCHES OF UGANDA
3429	1001315007	PENTECOSTAL MINISTRIES OF UGANDA
3430	1004699634	PEOPLE FOR MEDICAL COOPERATION INTERNATIONAL
3431	1001149489	PEOPLE LIVING WITH HIV AIDS NETWORK UGANDA
3432	1000146813	PEOPLE PERFORMANCE GROUP Ltd
3433	1001815503	PEOPLES INTERVENTIONS WORLD WIDE
3434	1000433788	PERFECT INVESTMENT AND INDUSTRIES LTD
3435	1000032567	PERFORMANCE FURNISHINGS (U) LTD
3436	1000023661	PETRO UGANDA LIMITED
3437	1000023730	PETROCITY ENTERPRISES (UGANDA) LIMITED
3438	1000032529	PHARMA HEALTH LIMITED
3439	1000023288	PHILLIPS PHARMACEUTICALS (UGANDA) LIMITED
3440	1000045750	PHOENIX OF UGANDA ASSURANCE COMPANY LIMITED
3441	1001175907	PIAN AGRO PASTORAL DEVELOPMENT CENTRE
3442	1000437354	PIATO RESTAURANT LIMITED
3443	1001303602	PICASSO ENTERPRISES LIMITED
3444	1000027503	PICFARE INDUSTRIES LTD.
3445	1000130520	PILGRIM
3446	1000023647	PINE INVESTMENTS LIMITED
3447	1001818116	PINE PHARMACY LIMITED
3448	1000020057	PIONEER CONSTRUCTION LTD
3449	1000021790	PIONEER PLUMB (U) LIMITED
3450	1001061647	PIONEERS ACTION FOR SUSTAINABLE DEVELOPMENT (PASUD)
3451	1000078661	PIPELINE DESIGN AND FOAM INDUSTRIES LIMITED
3452	1000090677	PKF TAXATION SERVICES LIMITED
3453	1000092203	PKF UGANDA

3454	1000041007	PLAN INTERNATIONAL, INC.
3455	1000076331	PLANBUILD TECHNICAL SERVICES LIMITED
3456	1001598699	PLANET PHARMACEUTICALS UGANDA LTD
3457	1000054266	PLASTICOM
3458	1000132232	PLATFORM FOR LABOUR ACTION
3459	1000194467	PLATINUM CREDIT UGANDA LIMITED
3460	1000836552	PLATINUM DEVELOPERS LTD
3461	1007756180	PLATIUM COMMODITIES (JKR) LIMITED
3462	1000032101	PLAZA HARDWARE (U) LIMITED
3463	1000204302	PLAZA PLUMBING SUPPLIERS LIMITED
3464	1000029305	PLESSEY UGANDA LIMITED
3465	1000956960	PMTS LIMITED
3466	1000501429	PNR SERVICES LIMITED
3467	1000137831	POLAD (U) LTD
3468	1000042343	POLY FIBRE (U) LTD.
3469	1000035401	POLYPACK LIMITED
3470	1001015736	PONDERS LIMITED
3471	1007287304	POP OILS (U) LIMITED
3472	1008205825	POPULATION CARES UGANDA LIMITED
3473	1007703237	POPULATION MEDIA CENTER
3474	1002060461	PORTAL PETROLEUM PRODUCTS LIMITED
3475	1000029719	POST BANK UGANDA LIMITED
3476	1001500160	POT BELL 2006 LIMITED
3477	1000057863	POTTER'S HAND LIMITED
3478	1001080060	POTTERS HOUSE CHRISTIAN FELLOWSHIP CHURCH
3479	1006328975	POVERTY ALLEVIATION AND COMMUNITY DEVELOPMENT FOUNDATION (PACODEF) LTD
3480	1007017668	POVERTY ERADICATION AND DEVELOPMENT INITIATIVES AFRICA LIMITED
3481	1000087940	POWER AFRICA (U) LIMITED
3482	1000305900	POWER ENGINEERING LIMITED
3483	1000031276	POWER TECHNICS (UGANDA) LIMITED
3484	1010239442	POWERSTORM UGANDA LIMITED
3485	1002397931	PRAISE DISTRIBUTORS LIMITED
3486	1000026878	PRAMUKH POLYBAG LIMITED
3487	1000129346	PRAMUKH STEEL LIMITED
3488	1003509537	PRAMUKH TRADING CO. LIMITED
3489	1002756748	PRAY POWER INTERNATIONAL LTD BY GUARANTEES.
3490	1001105760	PRAYER PALACE CHRISTIAN CENTRE

3491	1001266804	PRAYERS HIV/ AIDS GROUP
3492	1000035263	PRAYOSHA ENTERPRISES LIMITED
3493	1001599262	PRECIOUS CHOICES LIMITED
3494	1008070750	PRECIOUS IMPEX U LTD
3495	1000035546	PRECISE DIAGNOSTIC & MEDICAL SUPPLIES LIMITED
3496	1002294431	PREMIDIS LIMITED
3497	1000023295	PREMIER ACADEMY LIMITED
3498	1007900306	PREMIER CENTRAL PURCHASE LIMITED
3499	1000114582	PREMIER COMMODITES (U) LTD
3500	1001383946	PREMIER DAIRIES LTD
3501	1000039181	PREMIER DISTILLERIES LIMITED
3502	1000040990	PREMIER ENGINEERING WORKS LIMITED
3503	1001926183	PREMIER ROSES LIMITED
3504	1000028290	PREMIER SERVICES EAST AFRICA LIMITED
3505	1000051715	PRESTIGE AUTO HOLDINGS LIMITED
3506	1000033810	PRESTIGE ELECTRONICS & COMPUTERS LIMITED
3507	1000027510	PRICEWATERHOUSECOOPERS
3508	1000028359	PricewaterhouseCoopers Limited
3509	1000023264	PRIDE MICRO FINANCE LIMITED
3510	1006421650	PRIDE MICROFINANCE RETIREMENT BENEFITS SCHEME
3511	1000223039	PRIDE TRADING COMPANY LIMITED
3512	1000201530	PRIME CARE INERNATIONAL LIMITED
3513	1000162388	PRIME CONCEPTS PACKAGING LIMITED
3514	1000034089	PRIME CONTRACTORS LIMITED
3515	1000028269	PRIME GENERAL SUPPLY LIMITED
3516	1000072627	PRIME IMPEX 2001 LIMITED
3517	1000038739	PRIME MEDIA NETWORK LIMITED
3518	1000651365	PRIME PETROLEUM COMPANY LIMITED
3519	1000032736	PRIME STORES LIMITED
3520	1000211482	PRIMEFUELS UGANDA LIMITED
3521	1000088285	PRIMETEX (U) LTD
3522	1001772754	PRINCE SPORT BETTING LTD
3523	1000144538	PRINT INNOVATIONS AND PUBLISHERS LTD
3524	1000032391	PRINT 'N' CARTON UGANDA LIMITED
3525	1000952714	PRISM CONSTRUCTION COMPANY LIMITED
3526	1000161522	PRISMA LIMITED
3527	1000743974	PRISONERS SUPPORT ORGANIZATION(PSO)
3528	1000303442	PRIYA TRENDING LIMITED

3529	1000039098	PRO RIDE LIMITED
3530	1000768859	PRODUCT OF PRISON (POP)
3531	1000173134	PROFESSIONAL ENGINEERING CONSULTANTS LIMITED
3532	1000217913	PROGRAM FOR ACCESSIBLE HEALTH COMMUNICATION AND EDUCATION
3533	1000296842	PROGRAMME FOR APPROPRIATE TECHNOLOGY IN HEALTH
3534	1002047419	PROGRESSIVE HEALTH PARTNERSHIP
3535	1000591905	PROJECT HOPE WORLDWIDE (U) LIMITED BY GUARANTEE
3536	1000039029	PROJECT MANAGEMENT & ENGINEERING CONSULTANTS LIMITED
3537	1002154416	PROJECT SHALOM UGANDA LIMITED
3538	1000623594	PROJECTOR SHELTER WAKADOGO
3539	1003360454	PRO-LIFE MINISTRIES
3540	1000085596	PROMAN CONSULT LIMITED
3541	1000097954	PROMETRA - UGANDA
3542	1001248788	PROMETRA UGANDA
3543	1000081916	PROMOTE UGANDA LIMITED
3544	1000573423	PROMOTION OF CHRISTIAN LITERATURE AND AID SERVICES.
3545	1000032919	PROMPT SUPPLY 2011 LIMITED
3546	1000027472	PROPERTY SERVICES LIMITED
3547	1000569619	PRO-PLAN PARTNERS LIMITED
3548	1000131714	PROTECTING FAMILIES AGAINST HIV AIDS PREFA
3549	1006741087	PROTECTING WOMEN AND CHILDREN AGAINST VIOLENCE-UGANDA
3550	1000055602	PROTECTORATE S.P.C. (UGANDA) LIMITED
3551	1000068039	PROTON UGANDA LIMITED
3552	1001035171	PROTOS
3553	1006775589	PRUDENTIAL ASSURANCE UGANDA LIMITED
3554	1001073322	PRUNES UGANDA LIMITED
3555	1001414061	PSI LOGISTICS LIMITED
3556	1000921132	PUBLIC AFFAIRS CENTER OF UGANDA
3557	1002868847	PUKURE ORPHAN CARE INTEGRATED FISH FARMING PROJECT
3558	1001846667	PUSH 2 WIN (U) LIMITED
3559	1002407769	Q3 HOLDINGS LIMITED
3560	1000899143	QATAR AIRWAYS (QCSC)
3561	1008884863	QI XUN INVESTMENTS LIMITED
3562	1000034773	Q-SOURCING LIMITED
3563	1003395398	QUALICOFF UGANDA LIMITED

3564	1000119943	QUALITY CHEMICALS LTD
3565	1008517775	QUALITY MILK FRESH DIARY LIMITED
3566	1000096466	QUALITY PETROLEUM SERVICES LIMITED
3567	1000037821	QUALITY PLASTICS UGANDA LIMITED
3568	1000118583	QUALITY POLYBAGS (U) LIMITED
3569	1000054366	QUALITY PROCUREMENT SERVICES LIMITED
3570	1000198061	QUALITY TRANSMISSION EQUIPMENT UGANDA LIMITED
3571	1000029581	QUALITY UGANDA LIMITED
3572	1000552204	QUANTUM EXPRESS LOGISTICS LIMITED
3573	1000021783	QUANTUM FOODS UGANDA LIMITED
3574	1000054304	QUICK SALERS (U) LIMITED
3575	1009852464	QUICK VENTURE LTD
3576	1000035798	QUICK WHOLESALERS LIMITED
3577	1007086780	R I DISTRIBUTORS LIMITED
3578	1000188233	RA INTERNATIONAL LIMITED
3579	1000033461	RAA LIMITED
3580	1000105486	RABO ENTERPRISES (U) LIMITED
3581	1000038960	RACING AFRICA LIMITED
3582	1001143959	RADHA SOAMI SATSANG BEAS (UGANDA)
3583	1000039923	RADIO COMMUNICATION AND SERVICES LIMITED
3584	1000029726	RADIO ONE LIMITED
3585	1000119463	RADIO TWO LTD
3586	1000537112	RADIOCITY LIMITED
3587	1001559768	RAFIKI AFRICA MINISTRIES
3588	1000023340	RAFIKI COTTON INDUSTRIES LIMITED
3589	1000126015	RAFIKI FOUNDATION
3590	1001119913	RAFNET INVESTMENTS LIMITED
3591	1000035301	RAGHWANI CONSTRUCTION CO. LTD.
3592	1003769207	RAGTEX (U) LIMITED
3593	1002042079	RAHAB UGANDA
3594	1001197896	RAINBOW HOUSE OF HOPE IN UGANDA
3595	1000031490	RAINBOW INDUSTRIES (U) LIMITED
3596	1000042595	RAINBOW INTERNATIONAL SCHOOL (2003) LIMITED
3597	1000126305	RAISING VOICES
3598	1007642973	RAJCHEM POLYMERS U LIMITED
3599	1001503301	RAK CERAMICS & SANITARY WARE LIMITED
3600	1001014925	RAKAI AIDS INFORMATION NETWORK
3601	1006907126	RAKAI COMMUNITY BASED HEALTH PROJECT

3602	1001719473	RAKAI COMMUNITY SCHOOL OF NURSING
3603	1001087454	RAKAI COUNSELLORS ASSOCIATION
3604	1000035187	RAKAI HEALTH SCIENCE PROGRAM
3605	1000137800	RAM PROJECTS LTD
3606	1000021645	RAMA NAND & COMPANY LIMITED
3607	1000055398	RAMCO ENTERPRISES LIMITED
3608	1000046958	RAMCO INTERNATIONAL U LTD
3609	1000080753	RAMP ENTERPRISES LIMITED
3610	1002639278	RAO COMMUNITY DEVELOPMENT INITIATIVE (RACODI)
3611	1001925303	RAPID TRADING LIMITED
3612	1000287722	RAY OF HOPE MINISTRIES
3613	1003903140	RAYS OF HOPE
3614	1000909171	RAYS OF HOPE - HOSPICE JINJA
3615	1000318924	RAZ ENTERTAINMENT LIMITED
3616	1000507715	REACH ONE TOUCH ONE MINISTRIES (RO TOM)
3617	1000021224	REACH OUT MBUYA PARISH HIV/AIDS INITIATIVE
3618	1000132125	REACH THE CHILDREN UGANDA LIMITED
3619	1006364499	REACH THE WORLD FOR CHRIST MINISTRIES
3620	1000339591	REACH THE YOUTH UGANDA
3621	1001923532	REACHING AFRICA'S UNRECHED
3622	1000799050	REACHING UNREACHED DENTAL NEEDS
3623	1000285516	REACHOUT VILLAGE MINISTRIES
3624	1005180029	READ INTERNATIONAL
3625	1000070083	REAL ENGINEERING CONTRACTORS LIMITED
3626	1001218045	REAL MEDICINE FOUNDATION UGANDA (RMF)
3627	1000438455	REAL PEOPLE FINANCIAL SERVICES (UGANDA) LIMITED
3628	1000032612	REAL TASK AGENCIES LTD
3629	1000234289	RECO INDUSTRIES LIMITED
3630	1008152668	RECONCILIATION MINISTRIES
3631	1000438127	RECO'S PHARMACY (U) LIMITED
3632	1001408027	RECREATION FOR DEVELOPMENT AND PEACE UGANDA
3633	1000020799	RED CHILLI HIDEAWAY LIMITED
3634	1000042153	REDDYS PHARMA LIMITED
3635	1002617458	REDEARTH EDUCATION LTD
3636	1000459381	REDEEMED CHURCH MINISTRIES MAFUBIRA
3637	1007309231	REDEEMER HOUSE MINISTRIES LTD
3638	1000139091	REDINGTON UGANDA LIMITED
3639	1000465477	REEDFIELDS CATERING SERVICES LTD

3640	1000485398	REFUGE AND HOPE INTERNATIONAL
3641	1002945936	REFUGEES READ UGANDA
3642	1000036295	REGAL PAINTS UGANDA LIMITED
3643	1006503789	REGAL PHARMA U LIMITED
3644	1001290177	REGENCY CHEMICALS LIMITED
3645	1000111879	REGIONAL UNIVERSITIES FORUM FOR CAPACITY BUIL
3646	1000715157	REGISTERED TRUSTEES OF ARCHDIOCESE OF TORORO
3647	1000969145	REGNOL OIL LIMITED
3648	1000838233	REHABILITATION CENTRE FOR VICTIMS OF DOMESTIC AND SEXUAL VIOLENCE
3649	1000020347	REHMAN INTERNATIONAL LIMITED
3650	1000079783	REHOBOTH CENTRE LIMITED
3651	1000661686	REHOBOTH PENTECOSTAL CHRISTIAN MINISTRIES INTERNATIONAL
3652	1000100339	REIME UGANDA LTD
3653	1000574690	REKUSHA INVESTMENTS LIMITED
3654	1008553285	RELIANCE CHEMICALS LIMITED
3655	1000114261	RELIANCE TRADING CO LIMITED
3656	1000408157	RELIEF INTERNATIONAL
3657	1000729141	RELIEFLINE (UGANDA) LIMITED
3658	1000861299	REMMY SUPPLIERS CO LTD
3659	1000053465	REMMY TECHNICAL SERVICES LIMITED
3660	1000027396	RENE INDUSTRIES LIMITED
3661	1000026885	RENE INVESTMENTS LIMITED
3662	1000023357	RENE PHARMACY LTD
3663	1001878294	RENEWED MIND GLOBAL ADVOCACY UGANDA RMGAU
3664	1000451652	RESCUE WIDOWS, ELDERLY, YOUTH AND ORPHANS WITH AIDS
3665	1000039112	RESEARCH TRIANGLE INSTITUTE
3666	1004652715	RESOLUTION HEALTH EAST AFRICA LIMITED
3667	1001281095	RESPONSE INITIATIVE FOR LEARNING DISABILITIES LTD
3668	1000981486	RESTLESS DEVELOPMENT
3669	1004367442	RESTORE HOPE FOR THE NEEDY
3670	1006785034	RESURRECTION OF HOPE UGANDA
3671	1002755129	REVELATION CHILDRENS MINISTRIES INTERNATIONAL
3672	1000020744	REVOLINE LUBRICANTS (U) LTD.
3673	1000098116	REYNOLDS CONSTRUCTION COMPANY (NIGERIA) LIMITED
3674	1000100360	RHINO FOOTWEAR LIMITED
3675	1001267584	RHINO FUND - UGANDA

3676	1000336291	RHINO INTERNATIONAL LIMITED
3677	1000055471	RHINO INVESTMENTS LIMITED
3678	1001175493	RHINO OIL UGANDA LIMITED
3679	1002644525	RIAMIRIAM CIVIL SOCIETY NETWORK KARAMOJA
3680	1000033803	RICHFLO LIFT SERVICES LIMITED
3681	1000133975	RIDAR HOTEL LTD
3682	1000379088	RIDDHI HARDWARE
3683	1000029702	RIFT VALLEY RAILWAYS UGANDA LIMITED
3684	1000161646	RIGHT TO PLAY
3685	1008058751	RIGHTEOUS ASSEMBLY OF CHRIST INTERNATIONAL
3686	1001309101	RILEY MEDIA UGANDA LIMITED
3687	1000034676	RILEY PACKAGING (U) LTD
3688	1000264442	RIMA (E.A) LIMITED
3689	1000696351	RIO INSURANCE COMPANY LIMITED
3690	1000517826	RISALA (U) LIMITED
3691	1001199042	RIVA PETROLEUM UGANDA LIMITED
3692	1001082659	RIVER JORDAN MINISTRIES
3693	1000499009	RIVER OF LIFE CHURCH LIMITED
3694	1000228569	RIZWAN TRADING (U) LIMITED
3695	1000042412	ROADMASTER CYCLES (U) LTD.
3696	1000029619	ROBANNE (UGANDA) LIMITED
3697	1000640339	ROCK GLOBAL OILS (U) LTD
3698	1000190570	ROCKTRUST CONTRACTORS UGANDA LIMITED
3699	1000100964	RODO CONTRACTORS LIMITED
3700	1000065899	ROHI SERVICES LIMITED
3701	1001765353	ROISE DE CLASSE LIMITED
3702	1000035118	ROJAMU (UGANDA) LIMITED
3703	1000032750	ROKE INVESTMENT LIMITED
3704	1000155122	ROKE TELKOM LTD
3705	1000023326	ROKO CONSTRUCTION LIMITED
3706	1010558044	ROKO GROUP LIMITED
3707	1000637978	ROMALIA 2010 ENTERPRISES LTD
3708	1001266490	RONAM INTERNATIONAL LIMITED
3709	1006771592	RONTECH GROUP LIMITED
3710	1001088614	ROOF GUARD LTD
3711	1000023371	ROOFCLAD LTD
3712	1000026854	ROOFINGS LIMITED
3713	1000022805	ROOFINGS ROLLING MILLS LIMITED

3714	1000328258	ROPANI INTERNATIONAL LIMITED
3715	1003342452	ROSE OF SHARON ENTERPRISES LIMITED
3716	1000024976	ROSEBUD LIMITED
3717	1000072161	ROYAL CASINO LIMITED
3718	1000078202	ROYAL ELECTRONICS ASSEMBLING GROUP LIMITED
3719	1000257196	ROYAL HILL CROSS FOUNDATION FOR STDS - HIV/AIDS CARE & PREVENTION IN AFRICA (RHCF - ACPA)
3720	1001002018	ROYAL PHARMA 2011 LIMITED
3721	1000041235	ROYAL TECHNO INDUSTRIES LIMITED
3722	1000205327	ROYAL TECHNO PROJECTS (AFRICA) LIMITED
3723	1000564296	ROYAL TRANSIT LIMITED
3724	1000023364	ROYAL VAN ZANTEN LIMITED
3725	1003725761	ROYALE GAMING LIMITED
3726	1002874453	ROYKEMS INDUSTRIES LTD
3727	1002778882	RUBAGA YOUTH DEVELOPMENT ASSOCIATION (RYDA) LIMITED (BY GUARANTEE)
3728	1007095168	RUBANDA PRIMARY HEALTH CARE PROGRAM
3729	1000799340	RUBARE SERVICE STATION LIMITED
3730	1006890667	RUBAYA CHILD DEVELOPMENT CENTRE
3731	1000184971	RUBYA INVESTORS LTD
3732	1000249350	RUGOMA TRADERS LIMITED
3733	1001014190	RUHUUHE CHILD DEVELOPMENT CENTRE
3734	1000090218	RUKONI BOYS ENTERPRISES LIMITED
3735	1007933455	RUKONI GAMBA GROWERS CO-OPERATIVE SOCIETY LIMITED
3736	1001385106	RUKUNGIRI CDC
3737	1003424695	RUN FA COMPANY LIMITED
3738	1000448421	RUNONI TRADERS LIMITED
3739	1000582146	RUP ENGINEERING LIMITED
3740	1000194823	RURAL ACTION FOR COMMUNITY BASED ORGANISATION (RACOBABO)
3741	1001528797	RURAL AGRO DEVELOPMENT AGENCY LIMITED
3742	1000029574	RURAL COMMUNICATION CENTER LIMITED
3743	1001388268	RURAL EFFORTS FOR ACTION IN DEVELOPMENT
3744	1001002322	RURAL EVANGELICAL TEAM FOR CHRIST
3745	1001672440	RURAL GENDER AND DEVELOPMENT ASSOCIATION
3746	1001383242	RURAL HEALTH CARE FOUNDATION UGANDA
3747	1000575705	RURAL HEALTH PROMOTION AND POVERTY ALLEVIATION LIMITED
3748	1001808285	RURAL INITIATIVE FOR COMMUNITY EMPOWERMENT WEST NILE (RICE-WN)

3749	1004709755	RURAL LIVELIHOOD SUPPORT INITIATIVE
3750	1000315579	RURO PETROLEUM SUPPLIES LIMITED
3751	1000330067	RUSEKERE GROWERS TEA FACTORY CO LTD
3752	1000095717	RUSERU ENTERPRISES LIMITED
3753	1000919965	RUTABORWA ENTERPRISES LIMITED
3754	1007479678	RUTARE CDC
3755	1001026931	RUTOOMA CHILD DEVELOPMENT CENTRE
3756	1008331376	RUTUNGU DISTRIBUTORS LIMITED
3757	1000234182	RUTUNGU INVESTMENTS LIMITED
3758	1001024235	RUYONZA CHILD DEVELOPMENT CENTRE
3759	1001302397	RWAPE INVESTMENTS LIMITED
3760	1007981427	RWENJERU CHILD DEVELOPMENT CENTER
3761	1000525082	RWENZORI AGRO COMPANY LIMITED
3762	1000747488	RWENZORI ANTI CORRUPTION COALITION
3763	1000090608	RWENZORI BOTTLING COMPANY
3764	1000023333	RWENZORI COMMODITIES LIMITED
3765	1000427982	RWENZORI COTTON GINNERS COMPANY LIMITED
3766	1001905361	RWENZORI DEVELOPMENT FOUNDATION
3767	1002043018	RWENZORI EMPOWERMENT PROGRAMS OF TRANSFORMATION AND ACTION - RWEPOTA
3768	1006632678	RWENZORI FORUM FOR PEACE AND JUSTICE
3769	1000387497	RWENZORI PEACE BRIDGE OF RECONCILIATION (RPBR)
3770	1000468525	RWENZORI TEA INVESTMENTS LIMITED.
3771	1008216861	RWENZORI WOMEN'S FORUM
3772	1002754111	RWENZURURU VETERANS DEVELOPMENT ASSOCIATION
3773	1000788953	RWESORORO CDC
3774	1001501026	RWIMI EP COMPANY LIMITED
3775	1008254449	S.B.K ENTERPRISE LIMITED
3776	1000583351	S.H.FAMILY HARDWARE LIMITED
3777	1000042450	S.K.M. INTERNATIONAL INVESTMENTS LIMITED
3778	1001305480	S.R.PETROLEUM LIMITED
3779	1000025656	S.S CONSTRUCTIONS LIMITED
3780	1000434413	S.W.T LEATHER INDUSTRIES LIMITED
3781	1000025618	S.W.T. TANNERS LIMITED
3782	1000145391	SAACHI ELECTRONICS LTD
3783	1001367028	SABA GIFCO UGANDA LIMITED
3784	1000127437	SADGURU ENTERPRISES LIMITED
3785	1008100630	SAEMS HYDRO LIMITED

3786	1009435923	SAFARI BET UGANDA LTD
3787	1000748344	SAFARI CLOTHING (UGANDA) LIMITED
3788	1000127413	SAFARI ENERGY UGANDA LIMITED
3789	1000786364	SAFARI INVESTMENTS LTD
3790	1007935202	SAFE (STRATEGIC ACTION FOR ERADICATION OF CHILD ABUSE)
3791	1001617288	SAFE HARBOR INTERNATIONAL
3792	1000518154	SAFE NEIGHBOURHOOD FOUNDATION
3793	1002939671	SAFE WAY RIGHT WAY
3794	1000038470	SAFI CLEANING SERVICES LIMITED
3795	1000099017	SAFINA INTERNATIONAL LIMITED
3796	1000467479	SAG LOGISTICS (U) LTD
3797	1001889092	SAGAR TRADING COMPANY LIMITED
3798	1000067839	SAHAJANAND HARDWARE & TOOLS LTD
3799	1000078492	SAHARA MOTORS (U) LIMITED
3800	1001236627	SAI BEVERAGES LIMITED
3801	1000264214	SAI ENGINEERS SYNDICATE LIMITED
3802	1000046734	SAI OFFICE SUPPLIES (UG) LTD
3803	1000543222	SAI RAM ENTERPRISES LIMITED
3804	1000039557	SAIGON INVESTMENTS LIMITED
3805	1000445832	SAIL-UGANDA LTD
3806	1000026830	SAIMCO (SOROTI AGRICULTURE)
3807	1000113536	SAKASA ENTERPRISES LIMITED
3808	1001118839	SALAMA OIL COMPANY LIMITED
3809	1000671669	SALAMA SHIELD FOUNDATION
3810	1000185520	SALEM BROTHERHOOD
3811	1003927669	SALEM MISSIONS
3812	1000025501	SALINI COSTRUTTORI SPA
3813	1000042443	SALVATION DISTRIBUTORS LIMITED
3814	1000802761	SAMALIYA KIGANJA TEA ESTATE LTD
3815	1000237589	SAMARITANS PURSE INTERNATIONAL RELIEF
3816	1000026112	SAMEER AFRICA (UGANDA) LIMITED
3817	1000075278	SAMEER INVESTMENTS (U) LIMITED
3818	1000100346	SAMEER MOTORS LIMITED
3819	1007430436	SAMHEE CONSTRUCTION COMPANY LIMITED
3820	1000040700	SAMI INVESTMENTS (U) LIMITED
3821	1000387211	SAMISA AND COMPANY LIMITED
3822	1000227810	SAMONA PRODUCTS LTD
3823	1000466968	SAMUEL AND SAMANTHA ENTERPRISES LTD

3824	1008241615	SANGAALO BABIES HOME
3825	1001181247	SANJE COMMUNITY CHURCH
3826	1000144545	SANLAM GENERAL INSURANCE (UGANDA) LIMITED
3827	1000141542	SANLAM LIFE INSURANCE (U) LIMITED
3828	1004232522	SANYU AFRICA RESEARCH INSTITUTE (SAFRI)
3829	1000283072	SANYU COMMODITIES LIMITED
3830	1000026129	SANYU F.M. (2000) LIMITED
3831	1001044118	SANYU SERVICES LIMITED
3832	1000026471	SARACEN (U) LIMITED
3833	1000032384	SARJAN CONSTRUCTION UGANDA LIMITED
3834	1000023005	SAROVA INTERNATIONAL BUILDERS (U) LIMITED
3835	1000099528	SARRCHEM INTERNATIONAL (UGANDA) LIMITED
3836	1009537352	SASA COFFEE TRADING COMPANY (U) LTD
3837	1000267866	SASAKAWA GLOBAL 2000
3838	1000072299	SASHA TRADERS (U) LIMITED
3839	1000284522	SASTOS AMUSEMENTS LIMITED
3840	1000775625	SATGURU TRAVEL AND TOURS SERVICES COMPANY LIMITED
3841	1000059537	SAUSAGE MASTER LIMITED
3842	1000035370	SAVANNAH COMMODITIES COMPANY LIMITED
3843	1000035805	SAVANNAH SUNRISE MEDICAL CENTRE LIMITED
3844	1002690139	SAVE A WOMAN INITIATIVE
3845	1000117820	SAVE FOR HEALTH - UGANDA LIMITED (BY GUARANTEE)
3846	1001314020	SAVE FOUNDATION
3847	1000120264	SAVE FOUNDATION KAMULI
3848	1003020892	SAVE OUR GENERATION INITIATIVES-UGANDA
3849	1000039778	SAVE THE CHILDREN INTERNATIONAL
3850	1000186379	SAWAN DISTRIBUTORS LIMITED
3851	1000195665	SAYONA ENTERPRISE U LTD
3852	1000032643	SAYONA FOEREX BUREAU U LTD
3853	1000029274	SBI INTERNATIONAL HOLDINGS AG.
3854	1000089034	SCAFFOLD ENGINEERING & CONSTRUCTIONS LIMITED
3855	1000028687	SCANAD UGANDA LIMITED
3856	1000043527	SCD (UGANDA) LIMITED
3857	1000182092	SCHLUMBERGER OILFIELD EASTERN LIMITED
3858	1000031117	SCL DISTRIBUTION LIMITED
3859	1000416007	SCOPIO AFRICA LIMITED
3860	1000390597	SCRIPTURE UNION UGANDA
3861	1002029507	SEA HORSE INTERNATIONAL LIMITED

3862	1000038059	SEB CONSTRUCTION LIMITED
3863	1002128913	SEBTEX ENTERPRISES UGANDA LTD
3864	1000520332	SECOND CHANCE SUPPORT
3865	1000020720	SECUREX AGENCIES UGANDA LIMITED
3866	1000119394	SECURITY GROUP ALARMS LIMITED
3867	1000029436	SECURITY GROUP CASH IN TRANSIT LIMITED
3868	1000026136	SECURITY GROUP UGANDA LIMITED
3869	1000051639	SECURITY PLUS (U) LTD
3870	1000039036	SECURITY WORLD TECHNOLOGY (UGANDA) LIMITED
3871	1006525723	SEEDS OF LOVE
3872	1000074536	SEETA GENERAL STORES LIMITED
3873	1000273752	SEGKEN SERVICES LTD
3874	1007109290	SEI SO FREI
3875	1000761472	SEK B SERVICES LIMITED
3876	1000125411	SEKA ASSOCIATES CONSULTING ENGINEERS LTD
3877	1000042305	SEKALALA LIMITED
3878	1000032070	SEKANYOLYA SYSTEMS LIMITED
3879	1000427616	SELECTIVE INVESTMENTS LIMITED
3880	1001250452	SELF CARE RURAL EDUCATION SUPPORT ASSOCIATION
3881	1000287708	SELF HELP AFRICA
3882	1000218921	SEMLIKI DAIRY BEVERAGES LIMITED
3883	1000042429	SEMLIKI RIFT TRADING COMPANY LIMITED
3884	1000352063	SENA DISTRIBUTORS
3885	1004334845	SENA INDO UGANDA LIMITED
3886	1007365981	SENA TRADERS LIMITED
3887	1000193007	SENANA INVESTMENTS LTD
3888	1000051211	SEND A COW LIMITED
3889	1000079624	SENSE INTERNATIONAL (U)
3890	1000038487	SENTA ENTERPRISES LIMITED
3891	1006895745	SEOHYUN FOUNDATION UGANDA (SFU)
3892	1000131897	SERENITY CENTRE (A JOURNEY INTO NEW LIFE)
3893	1000033392	SEROMA CHRISTIAN HIGH SCHOOL LIMITED
3894	1000025487	SEROMA LIMITED
3895	1000026174	SERVICE & COMPUTER INDUSTRIES UGANDA LIMITED
3896	1008009412	SERVICE ABOVE SELF(SAS)AFRICA
3897	1002114432	SERVING HIS CHILDREN INTERNATIONAL
3898	1001110900	SESACO LIMITED
3899	1008001086	SET HER FREE

3900	1000067732	SEV PHARMACEUTICALS LIMITED
3901	1000022232	SEVEN HILLS IMPEX LIMITED
3902	1000101019	SEWECO INDUSTRIAL COATINGS LIMITED
3903	1000026074	SEYANI BROTHERS AND CO U LIMITED
3904	1000025401	SEYANI INTERNATIONAL COMPANY LIMITED
3905	1000517025	SEZIBWA VALLEY SUGAR MILLS
3906	1001396760	SGI STUDIO GALLI INGEGNERIA SRL
3907	1000037089	SHAHEEN MOTORS LIMITED
3908	1000087888	SHAHJEE INTERNATIONAL LIMITED
3909	1000278060	SHAKA COMPANY LIMITED
3910	1006071176	SHANDONG TAIKAI POWER ENGINEERING CO LIMITED
3911	1000157811	SHANGRI-LA HOTEL UGANDA LIMITED
3912	1006668230	SHAPLA INVESTMENTS LIMITED
3913	1000051128	SHARE AN OPPORTUNITY-UGANDA
3914	1000156178	SHARES U LTD
3915	1000241873	SHARING YOUTH CENTRE
3916	1000035812	SHELL CAPITAL 2001 LIMITED
3917	1000077753	SHELL CITY 2000 LIMITED
3918	1008236575	SHELL FAST SERVICE LIMITED
3919	1000289717	SHELL KASESE PETROLEUM SERVICES LIMITED
3920	1000391529	SHELTER & SETTLEMENTS ALTERNATIVES
3921	1006958367	SHENG MAO INVESTMENTS COMPANY LIMITED
3922	1000117416	SHEREY INTERNATIONAL (U) LIMITED
3923	1001904774	SHIBA WORLD INVESTMENTS LIMITED
3924	1001072538	SHILU ENTERPRISES LIMITED
3925	1003112790	SHINE UGANDA COMMUNITY DEVELOPMENT INITIATIVE
3926	1000355166	SHIRE PETROLEUM COMPANY LTD
3927	1000267773	SHIV INTERNATIONAL LIMITED
3928	1000197612	SHOBHA DISTRIBUTERS LIMITED
3929	1000051401	SHOBUJ INVESTMENT LIMITED
3930	1000028083	SHOPRITE CHECKERS UGANDA LIMITED
3931	1002029065	SHOW MERCY INTERNATIONAL
3932	1000098848	SHREE ENTERPRISES LIMITED
3933	1000032346	SHREE GOPAL LIMITED
3934	1000046347	SHREE IMPEX LIMITED
3935	1007055336	SHREE KUTCH, SATSANG SWAMINARAYAN TEMPLE
3936	1000055688	SHREE RANG ENTERPRISES LTD
3937	1000132460	SHREE SANATAN DHARMA MANDAL

3938	1000280017	SHREE STHANAKWASI JAIN SANGH
3939	1008404713	SHREEHAREEKRISHNA ENTERPRISES LIMITED
3940	1000052174	SHREEJI PHARMACEUTICALS LIMITED
3941	1000167276	SHREEJI STATIONERS 2009 (U) LIMITED
3942	1000065761	SHREEJI WOOD MART LIMITED
3943	1000026081	SHUMUK ALUMINIUM INDUSTRIES (S.A.I) LIMITED
3944	1000025556	SHUMUK FOREX BUREAU
3945	1000026150	SHUMUK INVESTMENTS LIMITED
3946	1000026167	SHUMUK PROPERTIES LIMITED
3947	1000032149	SHURIK LTD
3948	1007779812	SHUUKU DEVELOPMENT FOUNDATION LIMITED (BY GUARANTEE)
3949	1000032239	SHYAM HARDWARES LIMITED
3950	1001233120	SIABONA CHILD DEVELOPMENT CENTRE
3951	1000099114	SIAM AUTO DEALERS LIMITED
3952	1003011033	SIBANGA COMMUNITY DEVELOPMENT PROJECT
3953	1000861468	SICKLECELL ASSOCIATION UGANDA LIMITED
3954	1000387121	SICO TELECOM LIMITED
3955	1000272509	SIDONA AGENCY LTD
3956	1000424005	SIGHT SAVERS INTERNATIONAL
3957	1000160486	SIGNHEALTH UGANDA
3958	1001178144	SIGUNGA CHILD DEVELOPMENT CENTRE
3959	1003144779	SIHUBIRA FARMERS' ORGANIZATION
3960	1007626942	SIKYOMU DEVELOPMENT ORGANISATION FOR PEOPLE LIVING WITH HIV/AIDS
3961	1002384023	SILTON HARDWARE LIMITED
3962	1000113512	SILVER SPRINGS LIMITED
3963	1000173521	SILVER STAR HARDWARE
3964	1000025135	SIMBA DISTRIBUTORS LIMITED
3965	1000026181	SIMBA TELECOM LIMITED
3966	1000080549	SIMBA TRAVEL CARE LIMITED
3967	1000972190	SIMBANET UGANDA LIMITED
3968	1007227385	SIMK COM SOLUTIONZ LTD
3969	1000600835	SIMLAW SEEDS COMPANY (U) LIMITED
3970	1007026450	SIMON AND SONS GROUP
3971	1001594885	SINAM UGANDA LIMITED
3972	1002351875	SINFA UGANDA LIMITED
3973	1000080739	SINGLE PARENTS COMMUNITY DEVELOPMENT PROGRAMME LIMITED
3974	1000032460	SINO AFRICA MEDICINES & HEALTH LTD

3975	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED
3976	1008132457	SINO TRANS LOGISTICS UGANDA LTD
3977	1002813564	SINOHYDRO CORPORATION LIMITED
3978	1001367204	SINOPEC INTERNATIONAL PETROLEUM SERVICE CO (UGANDA) LIMITED
3979	1003063862	SINOSOLAR GROUP OF COMPANIES UGANDA LIMITED
3980	1000726131	SINOSOLAR INTERNATIONAL (U) LIMITED
3981	1001402604	SIPA EXPLORATION UGANDA LIMITED
3982	1001014100	SIRONKO CHILD DEVELOPMENT CENTRE
3983	1002411038	SISTERS OF MARY OF INGELMUNSTER
3984	1000060000	SKENYA MOTORS (U) LIMITED
3985	1000356043	SKY LIGHT GENERAL STORE COMPANY LIMITED
3986	1001690863	SKY SPORTS BETTING LIMITED
3987	1000023164	SKY SYSTEMS LIMITED
3988	1000682888	SKY TRAVEL COMPANY LIMITED
3989	1000129871	SKYBEAM AFRICA LIMITED
3990	1000026464	SKYFAT TANNERY COMPANY LIMITED
3991	1008563572	SKYLIGHT AFRICA LIMITED
3992	1003088129	SLUM AID PROJECT
3993	1006563936	SMA MILLERS (U) LIMITED
3994	1000194495	SMART APPLICATIONS INTERNATIONAL UGANDA LIMITED
3995	1000121265	SMEC INTERNATIONAL PTY LIMITED
3996	1000505195	SMILE AFRICA MINISTRIES LIMITED
3997	1000185668	SMILE COMMUNICATIONS UGANDA LIMITED
3998	1001151367	SMILEPLAST LIMITED
3999	1000170476	SMS ONE U LTD
4000	1000040662	SNOWMANS (U) LIMITED
4001	1000112373	SNV NETHERLANDS DEVELOPMENT ORGANIZATION
4002	1000033941	SOBETRA UGANDA LIMITED
4003	1006510921	SOCCER SPORTS BETTING LIMITED
4004	1000301906	SOFT POWER EDUCATION
4005	1000288968	SOFT POWER MUKAGWA ALLAN STONE COMMUNITY HEALTH
4006	1000026847	SOFTWARE APPLICATION UGANDA LIMITED
4007	1000079272	SOGEA - SATOM
4008	1000033209	SOHO OFFICE SUPPLY LIMITED
4009	1006716319	SOJOURN MINISTRIES
4010	1000042243	SOKONI AFRICA LIMITED

4011	1000130285	SOLAR NOW SERVICES (U) LIMITED
4012	1002255586	SOLAR SISTER INC
4013	1007418989	SOLE HOPE INC
4014	1000064660	SOLECO CONSTRUCTION COMPANY LIMITED
4015	1007473865	SOLETERRE STRATEGIE DI PACE ONLUS
4016	1001834444	SOLID U LIMITED
4017	1000699478	SOLIDARITY AND ASSISTANCE FOUNDATION UGANDA
4018	1001855197	SOLITON TELMEC LTD
4019	1000209411	SOLITON TELMEC U LIMITED
4020	1001132433	SOMA CHILD SUPPORT UGANDA
4021	1000040441	SOMAIYA INVESTMENTS LIMITED
4022	1007401740	SOMERO UGANDA
4023	1000033361	SOMOCHEM (UGANDA) LIMITED
4024	1000527077	SOMOTRADE (U) LIMITED
4025	1000676340	SON FISH FARM LTD
4026	1002289650	SONRISE MINISTRIES
4027	1000612665	SOPHIE SHIPPING & LOGISTICS LIMITED
4028	1007531775	SORAK DEVELOPMENT AGENCY LIMITED
4029	1001060981	SOROTI CHILD DEVELOPMENT CENTRE
4030	1001047201	SOROTI RURAL DEVELOPMENT AGENCY
4031	1000137427	SOS CHILDREN'S VILLAGES UGANDA
4032	1006264727	SOUL FOUNDATION INC.
4033	1000683996	SOURCE OF THE NILE HOTEL LIMITED
4034	1000042764	SOUTH AFRICAN AIRWAYS (PTY) LIMITED
4035	1007051649	SOUTH WESTERN INSTITUTE ON ENVIRONMENT AND DEVELOPMENT
4036	1001781073	SOUTH WESTERN UGANDA MILK PRODUCERS COOPERATIVE SOCIETY LIMITED
4037	1000631944	SOUTHBASE AGRO INDUSTRIES LIMITED
4038	1000123457	SOUTHERN AND EASTERN AFRICA TRADE INFORMATION AND NEGOTIATIONS INSTITUTE- UGANDA
4039	1000082624	SOUTHERN BUSINESS SOLUTION LTD
4040	1000026823	SOUTHERN RANGE NYANZA LIMITED
4041	1007756860	SOWETO YOUTH FELLOWSHIP
4042	1006203448	SOZO CHILDREN INTERNATIONAL
4043	1000047607	SPARES 'N' SPARES LIMITED
4044	1003793899	SPARK MICROGRANTS
4045	1000119829	SPEAR HOUSE LIMITED
4046	1000033744	SPEAR MOTORS LTD.
4047	1004068188	SPECIAL CHILDREN'S TRUST

4048	1000046841	SPECIALISED WELDING SERVICES LIMITED
4049	1000059399	SPEEDAG INTERFREIGHT UGANDA LIMITED
4050	1000764016	SPEEDMARK LOGISTICS LIMITED
4051	1000071015	SPEEDO ELECTRONICS LIMITED
4052	1000045833	SPEEDWING TRAVEL CENTRE LIMITED
4053	1000028787	SPEKE HOTEL (1996) LIMITED
4054	1000115742	SPIDD AFRICA LIMITED
4055	1000069672	SPIDER CONTRACTORS LIMITED
4056	1005841255	SPIKE INVESTMENTS LIMITED
4057	1000047476	SPORTS BETTING AFRICA (UGANDA) LIMITED
4058	1000217944	SPORTS OUTREACH MINISTRY (U)
4059	1006857960	SPOTEG
4060	1007776467	SPOTLIGHT ON AFRICA (U) FOUNDATION
4061	1002042369	SPRING OF LIFE MINISTRY (AFRICA)
4062	1006947452	SPRINGS ALIVE UGANDA LIMITED COMPANY (BY GUARANTEE)
4063	1000045567	SQUARE VENTURES LIMITED
4064	1003121658	SR AFRO CHICKS AND BREEDERS LIMITED
4065	1007657899	SRI KRISH DISTRIBUTORS LIMITED
4066	1000028763	SRS (UGANDA) LIMITED
4067	1000028007	SSEMPA INVESTMENTS LIMITED
4068	1006939288	SSESE ISLAND AFRICAN AIDS PROJECTS
4069	1000127406	SSG GRANITES LIMITED
4070	1000131003	SSUNAD LIMITED
4071	1001855180	SSUNGA HEALTH CENTRE III
4072	1000417702	ST .CATHERINE CLINIC LIMITED
4073	1001782478	ST ANDREW CHURCH OF UGANDA
4074	1007659746	ST BALIKUDEMBE HEALTH CENTRE 111
4075	1001911243	ST BERNARD'S MANNYA HEALTH CENTRE
4076	1001598278	ST ELIZABETH GIRLS HOME
4077	1001085352	ST FRANCIS HEALTH CARE SERVICES
4078	1000945247	ST FRANCIS HEALTH CARE SERVICES SOROTI CENTER
4079	1000388633	ST FRANCIS NAGGALAMA HOSPITAL
4080	1008177139	ST FRANCIS REHABILITATION CENTRE
4081	1005444656	ST JOSEPH CHARITABLE DEVELOPMENT FUND LTD
4082	1002779386	ST JOSEPHS HOSPITAL MARACHA
4083	1001272120	ST KIZITO PRIMARY SCHOOL
4084	1000140047	ST LAWRENCE CITIZENS' HIGH SCHOOL LIMITED
4085	1001143186	ST LAWRENCE SENIOR SECONDARY SCHOOL LIMITED

4086	1001250276	ST LUKES HEALTH CENTRE KIYINDA
4087	1000327578	ST MARYS HOSPITAL LACOR
4088	1000642614	ST MOSES CHILDREN CARE CENTRE
4089	1007643432	ST NOAH BUYAMBI HEALTH CENTRE 11
4090	1000895760	ST. FRANCIS FAMILY HELPER PROGRAMME
4091	1000140610	ST. JANAN LUWUM SECONDARY SCHOOL LIMITED
4092	1003127219	ST. JUDE FOUNDATION
4093	1007728951	ST. STEPHEN OPIYAI YOUTH POULTRY PROJECT
4094	1000511540	ST. STEPHEN'S CHILDCARE ORGANISATION
4095	1001085866	ST.JAMES CHILD DEVELOPMENT CENTRE
4096	1000459436	ST.JOHN AMBULANCE
4097	1002928859	ST.LUKE HEALTH CENTRE FSIHM
4098	1002771022	ST.MARK NYABBANI CHILD DEVELOPMENT CENTRE
4099	1002789390	ST.PAUL'S KYABENDA CHILD DEVELOPMENT CENTRE
4100	1001213071	ST.SIMON PETER'S VOCATIONAL TRAINING CENTRE PTS/S/56
4101	1000867188	STABEX INTERNATIONAL LIMITED
4102	1000098689	STAHLCO HOLDINGS LTD
4103	1000024158	STANBIC BANK (U) LTD.
4104	1000254842	STANBIC BANK LIMITED STAFF PENSION FUND
4105	1000073283	STANBIC INVESTMENT MANAGEMENT SERVICES (E.A) LTD
4106	1001533005	STAND ON YOUR OWN
4107	1000025563	STANDARD CHARTERED BANK PENSION TRUST FUND
4108	1000024189	STANDARD CHARTERED BANK UGANDA LIMITED
4109	1000923096	STANDARD PETROLEUM U LIMITED
4110	1001725590	STANDARD SCHOOLS LIMITED
4111	1000021362	STANDARD SIGNS UGANDA LIMITED
4112	1000185123	STANDARD SUPERMARKET LIMITED
4113	1000355035	STANDING INTERNATIONAL FORUM ON ETHNIC CONFLICT GENOCIDE & HUMAN RIGHTS- INTERNATIONAL ALERT
4114	1000081005	STAR CAFE LIMITED
4115	1000074101	STAR DTV (UGANDA) CO.LIMITED
4116	1000024227	STAR PHARMACEUTICALS LTD
4117	1000038518	STAR PHOTO LABORATORIES LTD
4118	1002841497	STAR SPORTS BETTING U LTD
4119	1000034569	STAT PACK (U) LIMITED
4120	1000038677	STATEWIDE INSURANCE CO. LTD.
4121	1000037096	STAUNCH MACHINERY (U) LIMITED

4122	1002662054	STC EAST AFRICA INVESTMENT LIMITED
4123	1000060842	STEEL AND TUBE INDUSTRIES LIMITED
4124	1000024272	STEEL CORPORATION OF EAST AFRICAN LTD.
4125	1000095748	STEEL ROLLING MILLS LTD
4126	1000024327	STEELWORKS LIMITED
4127	1000413197	STELLAR PROPERTIES LIMITED
4128	1000020713	STEMA ASSOCIATES LIMITED
4129	1007363996	STEPHANUS UGANDA
4130	1000024172	STIRLING CIVIL ENGINEERING LIMITED - UGANDA BRANCH
4131	1003603268	STITCHING LESOFONDS
4132	1000034707	STONE CONCRETE LIMITED
4133	1000033996	STONE CONSTRUCTION LIMITED
4134	1000020582	STRAIGHT TALK FOUNDATION LIMITED
4135	1002177220	STRAINA UGANDA LIMITED
4136	1002476180	STRAKON LIMITED
4137	1000514239	STRATEGIC INITIATIVE FOR WOMEN IN THE HORN OF AFRICA
4138	1000028770	STRATEGIC LOGISTICS LTD
4139	1002000352	STREET CHILD PROJECT
4140	1000074132	STROGEN LIMITED
4141	1000020896	STROMME MEMORIAL FOUNDATION
4142	1000021158	STROMME MICRO FINANCE (E.A) LIMITED
4143	1008243175	STRONGMINDS UGANDA
4144	1001255202	SUB SAHARA CONSERVATION NETWORK(SACONET)
4145	1000429366	SUFFICIENCY OF SCRIPTURE MINISTRIES
4146	1000439228	SUGAR AND ALLIED INDUSTRIES LIMITED
4147	1000024134	SUGAR CORPORATION OF UGANDA LIMITED
4148	1000060956	SUJUZI UGANDA LIMITED
4149	1000106128	SULMA FOODS LIMITED
4150	1000074277	SUMADHURA TECHNOLOGIES LTD
4151	1002776369	SUMARIA PROPERTIES UGANDA LIMITED
4152	1001551328	SUMMIT FOUNDATION (SUFO) LIMITED
4153	1000038066	SUMMIT PROJEKT LIMITED
4154	1000310453	SUN INDUSTRIES LIMITED
4155	1000067128	SUN TRUST & COMPANY LIMITED
4156	1001460490	SUNBELT INTERNATIONAL LOGISTICS LIMITED
4157	1002599318	SUNBELT TEXTILES COMPANY LIMITED
4158	1000061798	SUNBURY INVESTMENTS (U) LIMITED

4159	1000027175	SUNNY ENTERPRISES
4160	1000472733	SUNNY SKIES WOMEN'S PROJECT LIMITED
4161	1000109228	SUNRISE COMMODITIES AND MILLERS UGANDA LTD
4162	1000127520	SUNRISE ETERNAL INVESTMENT CO. (U) LIMITED
4163	1001890842	SUNRISE PETROLEUM COMPANY LTD
4164	1008806873	SUNSET CASINO LIMITED
4165	1000097343	SUNSET HOTEL INTERNATIIONAL LIMITED
4166	1007217250	SUNSHARE INVESTMENT COMPANY LIMITED
4167	1000144027	SUNSILK LTD
4168	1000517453	SUNSTONE LIMITED
4169	1000181008	SUPER BIKE LIMITED
4170	1000065982	SUPER HARDWARE & SUPPLIER (U) LIMITED
4171	1000043437	SUPER MEDIC LTD
4172	1006896256	SUPER ONE LIMITED
4173	1000025394	SUPER PHARMACEUTICALS LIMITED
4174	1000445276	SUPER PLAZA ENTERPRISES LTD
4175	1000038080	SUPER STATION INC LIMITED
4176	1000034545	SUPER TERRAZO (U) LIMITED
4177	1000098382	SUPERFINE INDUSTRIES LIMITED
4178	1006936026	SUPERGATE FOREX BUREAU LIMITED
4179	1000112480	SUPERIOR EXCHANGE LIMITED
4180	1000044338	SUPERIOR HARDWARE LIMITED
4181	1000229715	SUPERIOR PROMOTIONS AND GENERAL SUPPLIERS LTD
4182	1000042602	SUPERVET (U) LIMITED
4183	1000046309	SUPPLY MASTERS (U) LIMITED
4184	1001326844	SUPPORT FOR INTERGRATED HEALTH CARE INITIATIVE
4185	1000198361	SUPPORT FOR RURAL DEVELOPMENT INITIATIVE LTD
4186	1001211742	SUPPORT LUNCH BREAK LTD
4187	1007231396	SUPPORT TRANSFORMATION EFFORT PROGRAM
4188	1007424495	SUPPORTING ORPHANS AND VULNERABLE FOR BETTER HEALTH EDUCATION AND NUTRITION IN UGANDA (SOVHEN)U
4189	1001428559	SURE BET LIMITED
4190	1000182672	SURE PROPERTIES LIMITED.
4191	1000081661	SURETELCOM UGANDA LIMITED
4192	1000026792	SURGIPHARM (U) LIMITED
4193	1003052636	SURYA GENERAL HARDWARE LIMITED
4194	1002618860	SUSTAIN FOR LIFE

4195	1007917376	SUSTAIN UGANDA KABALE HOSPITAL
4196	1000078423	Sustainable Sanitation & Water
4197	1000655217	SUUBI CHILDREN'S HOME
4198	1000399396	SVI UGANDA LIMITED
4199	1008469893	SWACOFF SUGAR FACTORY LIMITED
4200	1000026098	SWANAIR TRAVEL & SAFARIS (U) LIMITED
4201	1006892286	SWASTIK INTERNATIONAL BUILDERS (U) LTD.
4202	1000167794	SWASTIK LIMITED
4203	1000584338	SWASTIK PHARMACEUTICAL LTD
4204	1000114030	SWATT SECURITY LIMITED
4205	1000041242	SWIFT COMMERCIAL ESTABLISHMENT LIMITED
4206	1000074253	SWIFT FREIGHT INTERNATIONAL TOURS AND TRAVEL LIMITED
4207	1000123671	SWIFT SAFARIS LIMITED
4208	1000343747	SWISSCONTACT LIMITED
4209	1001024787	SYA CHILD DEVELOPMENT CENTRE
4210	1000024517	SYBYL LIMITED
4211	1000033872	SYMBION UGANDA LIMITED
4212	1007012663	SYNDICATE FREIGHT & LOGISTICS UGANDA LIMITED
4213	1000053976	SYSCORP INTERNATIONAL LIMITED
4214	1000038173	SYSTEM ALUMINIUM AND GLASS LIMITED
4215	1000078119	T.G.S. WATER LIMITED
4216	1000316418	T.M. AMUSEMENT CENTRE LIMITED
4217	1000026250	T.P.S.C. (UGANDA) LIMITED
4218	1000035615	TADASHII TRADING CO. (U) LIMITED
4219	1000480065	TAIBAH INTERNATIONAL SCHOOL LIMITED
4220	1002910298	TALKING FILM PRODUCTION LIMITED
4221	1000330754	TALKPOOL NETWORK SERVICES LTD
4222	1000540108	TAMAK INVESTMENTS (U) LIMITED
4223	1000026212	TAMPA FISHERIES LIMITED
4224	1000926489	TAN DISTRIBUTORS LIMITED
4225	1000443305	TAN TELECOMS LIMITED
4226	1000114927	TANGERINE LIMITED
4227	1000926662	TAQQADUM TQ PETROLEUM U LIMITED
4228	1007545186	TARGET DEVELOPMENT AND TRAINING UGANDA TADET
4229	1000410753	TARGET WELL CONTROL UGANDA LIMITED
4230	1000250413	TARPO PLASTICS UGANDA LIMITED
4231	1001010099	TASCO INDUSTRIES LIMITED
4232	1000098948	TASHI UGANDA LIMITED

4233	1001073301	TASO MBALE
4234	1000028542	TATA UGANDA LIMITED
4235	1009353818	TAUBAH GENERAL ENTERPRISES
4236	1002095840	TAWAKKAL STORES LIMITED
4237	1000079334	TAYYEBA GROUP CO. LIMITED
4238	1000020551	TBH HOLDINGS LIMITED
4239	1008192445	TEAM WORK MOTOR VEHICLE TECHNICIAN
4240	1000947574	TECH MAHINDRA LIMITED
4241	1000191592	TECHNICAL MASTERS LTD
4242	1000074087	TECHNO BRAIN (U) LIMITED
4243	1001266414	TECHNO BRAIN BPO ITES (U) LIMITED
4244	1000062651	TECHNO RELIEF SERVICES (U) LIMITED
4245	1000077059	TECHNO THREE UGANDA LIMITED
4246	1000026236	TECHNOLOGY ASSOCIATES LIMITED
4247	1000040358	TECHNOLOGY CONSULTS LIMITED
4248	1000396234	TECHNOLOGY PRODUCTS AND SERVICES LTD
4249	1000091775	TECHNOMED LIMITED
4250	1000123440	TECHNOSERVE INC USA
4251	1000096687	TECLAB LIMITED
4252	1000142153	TECNO INVESTMENT LIMITED
4253	1001899979	TEEN MISSION INTERNATIONAL
4254	1000376444	TEGEKA ENTERPRISES LIMITED
4255	1000109663	TEL CARE LIMITED
4256	1003066178	TELELA CHILD AND FAMILKY PROGRAMME
4257	1000078126	TELTEC INVESTMENTS LIMITED
4258	1000024769	TEMBO STEELS (U) LIMITED
4259	1000621533	TEMELE DEVELOPMENT ORGARNISATION
4260	1007985290	TEN LOGISTICS LIMITED
4261	1001271685	TENDER TRUST
4262	1000090867	TENRIKYO MISSION CENTRE OF UGANDA
4263	1007506869	TERESA MOBILE HEALTH KLINIK SERVICES
4264	1000042281	TERRAIN PLANT LIMITED
4265	1000140161	TERRAIN SERVICES LIMITED
4266	1001693169	TERRE DES HOMMES NETHERLANDS
4267	1000075323	TESCO INDUSTRIES LIMITED
4268	1000774800	TESLA EXPLORATION INTERNATIONAL LIMITED
4269	1001609376	TESO KARAMOJA PEACEFUL CO EXISTANCE INITIATIVE PROGRAMME
4270	1006690975	TESO DEVELOPMENT FOUNDATION (TESDEF-UGANDA)

4271	1000623884	TESO INITIATIVE FOR PEACE
4272	1007237896	TESO RELIGIOUS LEADERS EFFORTS FOR PEACE AND RECONCILIATION
4273	1000890672	TESO SAFE MOTHERHOOD PROJECT
4274	1007231686	TESO WIDOWS DEVELOPMENT INITIATIVE
4275	1001184202	TESO WOMEN PEACE ACTIVISTS
4276	1007070269	TESO YOUTH COALITION AGAINST HIV/AIDS AND POVERTY (TEYCAAP)
4277	1000104240	TETRA TECHNICAL SERVICES (U) LIMITED
4278	1007520912	TEXAS ENERGY LIMITED
4279	1002663214	THE CHURCH OF PENTECOST -GHANA
4280	1000929120	THE FOUNDATION FOR AIDS ORPHANED CHILDREN
4281	1005617613	THE MIRACLE REVIVAL FELLOWSHIP PENTECOSTAL CHURCH
4282	1000536387	THE AGATHA FOUNDATION MINISTRIES
4283	1007879881	THE AGRI TOURISM INITIATIVE
4284	1000046996	THE AIDS SUPPORT ORGANISATION (TASO)
4285	1000053196	THE AIDS SUPPORT ORGANISATION (TASO) - CENTRAL REGION
4286	1000400625	THE ALLIANCE OF MAYORS AND MUNICIPAL LEADERS INITIATIVES FOR COMMUNITY ACTION ON AIDS AT LOCAL LEVEL (AMICAALL-U)
4287	1001204893	THE APAC ANTI CORRUPTION COALITION LIMITED
4288	1000490248	THE ARLINGTON ACADEMY OF HOPE UGANDA
4289	1000906651	THE ASSOCIATION FOR RE-ORIENTATION AND REHABILITATION OT TESO WOMEN FOR DEVELOPMENT (TERREWODE)
4290	1000355370	THE BANDWIDTH AND CLOUD SERVICES GROUP LTD
4291	1000099207	THE BIBLE LEAGUE
4292	1000205296	THE BIBLE SOCIETY OF UGANDA
4293	1002917409	THE BLESSING BASKET PROJECT UGANDA LIMITED
4294	1000422859	THE BOMA LIMITED
4295	1003025086	THE BRIDGE OF HOPE MINISTRIES UGANDA
4296	1000426753	THE BUSOGA TRUST
4297	1000793382	THE CARTER CENTER
4298	1000042588	THE CELLAR LIMITED
4299	1000503628	THE CENTRAL ARCHDIOCESAN PROVINCE CARITAS(CAPCA) ASSOCIATION LIMITED BY GUARANTEE
4300	1002559783	THE CHILD & ELDELY SUPPORT ORGANISATION
4301	1003025842	THE CHILDREN OF THE NILE FOUNDATION LTD
4302	1000512510	THE CHILDREN SUPPORT ORGANISATION MPIGI

4303	1007482657	THE CHURCH OF GOSPEL MESSENGERS OF HOLINESS AND RIGHTEOUSNESS
4304	1000117965	THE CHURCH OF JESUS CHIRST OF LATTER DAY SAINTS
4305	1002194321	THE CONSERVATIVE BAPTIST FOREIGN MISSION SOCIETY
4306	1000024745	THE COOPER MOTOR COPORATION UGANDA LTD
4307	1001277895	THE COOPERATIVE LEAGUE OF THE UNITED STATES OF AMERICA (CLUSA) UGANDA
4308	1000040686	THE COPY CAT (UGANDA) LIMITED
4309	1001021066	THE COTTON PRODUCTS OF UGANDA LIMITED
4310	1000090035	THE COUNCIL FOR ECONOMIC EMPOWERMENT OF WOMEN
4311	1000336056	THE CROSS CULTURAL FOUNDATION OF UGANDA
4312	1000056175	THE DEPO LIMITED
4313	1007024082	THE DEVELOPMENT COMMUNICATION INITIATIVE OF UGANDA
4314	1001155499	THE EASTERN AFRICAN SUB REGION SUPPORT INNITIATIVE FOR THE ADVANCEMENT OF WOMEN.
4315	1000033423	THE EMIN PASHA LIMITED
4316	1000136181	THE ENVIROMENTAL CONSERVATION TRUST OF UGANDA(ECOTRUST)
4317	1001544514	THE FOUNDATION FOR COMMUNITY DEVELOPMENT AND EMPOWEMENT-FCDE
4318	1000815012	THE FOUNDATION VI PLANTERAR TRAD STOCKHOLM- SWEDEN
4319	1000138045	THE FULL GOSPEL CHURCHES OF UGANDA
4320	1006449200	THE GIDEONS INTERNATIONAL
4321	1000496358	THE GORILLA ORGANIZATION
4322	1000338324	THE GRAND GLOBAL HOTEL LIMITED
4323	1000731661	THE GREAT LAKES CENTER FOR CONFLICT RESOLUTION
4324	1000032833	THE HAIR CARE CENTRE LIMITED
4325	1002203558	THE HEALTH VINE TRUST
4326	1000135653	THE HUNGER PROJECT -. UGANDA
4327	1000078623	THE INDEPENDENT PUBLICATIONS LTD
4328	1000174753	THE INDIAN ASSOCIATION
4329	1000030513	THE INFECTIOUS DISEASES INSTITUTE LIMITED
4330	1000140596	THE INTERNATIONAL NEEDS NETWORK OF UGANDA LIMITED
4331	1006593892	THE JAMES DUNN HOUSE OF HOPE
4332	1000345114	THE JOHNS HOPKINS UNIVERSITY CENTER FOR COMMUNICATIONS PROGRAMMES
4333	1001713722	THE JOSEPH INITIATIVE LIMITED
4334	1000024838	THE JUBILEE INSURANCE CO LTD
4335	1000024869	THE JUBILEE INVESTMENTS COMPANY

4336	1000221403	THE KIDS LEAGUE FOUNDATION
4337	1000173065	THE LEADING EDGE INVESTMENT LIMITED
4338	1000850315	THE LIGHT IN DYNAMIC AFRICA (LINDA)
4339	1002864449	THE LITTLE ANGELS NEEDY CHILDREN AND ORPHAN PROJECT
4340	1000752445	THE LIVING WORD ASSEMBLY
4341	1002342403	THE LORD'S CHOSEN CHARISMATIC REVIVAL CHURCH
4342	1000077394	THE LUTHERAN WORLD FEDERATION
4343	1001277629	THE MASTER CARES MINISTRIES
4344	1007580282	THE METHODIST CHURCH IN UGANDA
4345	1000137976	THE NATIONAL FORUM OF PWHA NETWORKS IN UGANDA
4346	1007467006	THE NATIONAL ORGANISATION FOR PEOPLE LIVING WITH HEPATITIS B (NOPLHB)
4347	1000141894	THE NAVIGATORS UGANDA (U) LTD
4348	1000042374	THE NEW FOREST COMPANY LIMITED
4349	1002375179	THE NEW PARK LOCK-UP OWNERS ASSOCIATION LIMITED
4350	1000027144	THE NEW VISION PRINTING AND PUBLISHING CORPORATION
4351	1000381591	THE NILE BASIN DISCOURSE
4352	1005946888	THE NILETRAC UGANDA LIMITED
4353	1000228162	THE OBSERVER MEDIA LTD
4354	1005652136	THE OGOOMA UGANDA CHILDREN'S HOME (T.O.U.C.H MINISTRIES)
4355	1003514708	THE ORGANISATION FOR RURAL DEVELOPMENT
4356	1000197926	THE PEPPER PUBLICATIONS
4357	1007477911	THE POSTBANK UGANDA STAFF PROVIDENT FUND
4358	1002960379	THE POTTER'S VILLAGE MINISTRY FOR VULNERABLE CHILDREN
4359	1007129156	THE RAMGARHIA SIKH SOCIETY KAMPALA LIMITED
4360	1007494311	THE RANGERS LIMITED
4361	1000354769	THE REAL UGANDA
4362	1003147306	THE REDEEMED CHRISTIAN CHURCH OF GOD
4363	1001039641	THE REDEEMED OF THE LORD EVANGELISTIC CHURCH
4364	1003088685	THE REFUGEE NEXT DOOR- UGANDA
4365	1001681774	THE REGISTERED TRUSTEES OF AON UGANDA LIMITED STAFF RETIREMENT BENEFITS SCHEME
4366	1001248008	THE REGISTERED TRUSTEES OF CHURCH OF UGANDA DIOCESE OF KINKIIZI
4367	1000092355	THE REGISTERED TRUSTEES OF KAMPALA ARCHDIOCESE
4368	1000087239	THE REGISTERED TRUSTEES OF KILIMO TRUST
4369	1000033768	THE REGISTERED TRUSTEES OF MENGO HOSPITAL

4370	1000051432	THE REGISTERED TRUSTEES OF NEW HOPE UGANDA
4371	1000041214	THE REGISTERED TRUSTEES OF REPRODUCTIVE HEALTH UGANDA
4372	1006946727	THE REGISTERED TRUSTEES OF THE ARYA PRATINIDHI SABHA OF EASTERN AFRICA
4373	1000412724	THE REGISTERED TRUSTEES OF THE MTN UGANDA FOUNDATION
4374	1000737001	THE REGISTERED TRUSTEES OF THE UGANDA BROTHERS OF CHRISTIAN INSTRUCTION
4375	1000134707	THE REGISTERED TRUSTEES OF THE UGANDA EPISCOPAL CONFERENCE
4376	1000095848	THE REGISTERED TRUSTEES OF UGANDA JOINT CHRISTIAN COUNCIL
4377	1000443702	THE RESEARCH AND EDUCATION NETWORK FOR UGANDA LTD
4378	1001026106	THE RESURRECTION POWER MINISTRIES
4379	1002619174	THE ROCK KINGDOM LIMITED
4380	1000796775	THE SALVATION ARMY
4381	1001752270	THE SANCTUARY
4382	1000662035	THE SIGN OF THE DOVE MINISTRIES UGANDA
4383	1000030161	THE SURGERY LIMITED
4384	1001314890	THE SYNAGOGUE CHURCH OF ALL NATIONS-UGANDA
4385	1000123274	THE TIGERS CLUB PROJECT UGANDA LTD
4386	1001535977	THE TREE HILL MINISTRIES LIMITED
4387	1000114765	THE UGANDA COMMUNICATIONS EMPLOYEES CONTRIBUT
4388	1000483976	THE UGANDA INSTITUTE OF BANKING AND FINANCIAL SERVICES
4389	1000143378	THE UGANDA LAND ALLIANCE
4390	1000315196	THE UGANDA LAND OWNERS ASSOCIATION LIMITED
4391	1000126336	THE UGANDA NETWORK OF RELIGIOUS LEADERS LIVIN
4392	1000169796	THE UGANDA REACH THE AGED ASS'N
4393	1000460641	THE UNIVERSAL CHURCH OF THE KINGDOM OF GOD
4394	1002110521	THE WATER TRUST LIMITED
4395	1000022011	THERMOCOOL UGANDA LIMITED
4396	1000078530	THOMAS & COMPANY LIMITED
4397	1001788374	THOUGHTWORKS UGANDA LIMITED
4398	1000621174	THREE FARMERS INVESTMENTS LIMITED
4399	1001564718	THREE PHASE INTEGRATED COMMUNITY VULNERABLE INITIATIVE
4400	1000075026	THREE WAYS DISTRIBUTION LIMITED
4401	1000026205	THREE WAYS SHIPPING SERVICES (GROUP) LTD
4402	1001032837	THRIVE GULU
4403	1000144942	TIAN TANG GROUP LIMITED
4404	1003201854	TIANJIN DAGANG OGECC UGANDA LIMITED
4405	1000079227	TIANJIN MACHINERY CO. (U) LTD.

4406	1000069030	TIANSHI HEALTH PRODUCTS (UGANDA) LIMITED
4407	1003775148	TIBET HIMA MINING COMPANY LIMITED
4408	1000091423	TIC PLASTIC COMPANY LTD.
4409	1010341116	TICK SUGAR LIMITED
4410	1000132066	TIGHT SECURITY LIMITED
4411	1000916758	TILAK ENTERPRISES LIMITED
4412	1000035325	TILE CENTRE LTD.
4413	1000107257	TIMCOM U LTD
4414	1000673820	TIME IS MONEY TECHNICAL SERVICES LIMITED
4415	1006863894	TIME TO TRADE ENTERPRISES LIMITED
4416	1001274008	TIMELY LOGISTICS COMPANY LIMITED
4417	1000021980	TIMES INVESTMENT UGANDA LIMITED
4418	1002476332	TIMES SPORTS BET LIMITED
4419	1001230679	TIMWE COMPANY LIMITED
4420	1001129599	TIRUMALA ENTERPRISES LIMITED
4421	1000464286	TIRUMALA TIRUPATI DEVASTHANAM UGANDA LTD
4422	1000038028	TIRUPATI DEVELOPMENT (U) LIMITED
4423	1003146250	TITAN ROASTERS LTD
4424	1000969991	TITIS PATISSERIE
4425	1000909799	TMA ARCHITECTS AND URBAN DESIGNERS UGANDA LIMITED
4426	1000074222	TNS RMS EAST AFRICA LIMITED
4427	1007075454	TOFA HARDWARE LIMITED
4428	1000916154	TOFTA EDUCATIONAL TRUST
4429	1000683054	TOGETHER RURAL DEVELOPMENT SOLIDARITY(TORUDES)
4430	1000074995	TOGO CONSTRUCTION COMPANY LIMITED
4431	1000038839	TOKYO AUTO LIMITED
4432	1000097764	TOMAO UGANDA LIMITED
4433	1000213940	TONA STAR PRODUCTS LTD
4434	1001400381	TONGA INVESTMENTS LIMITED
4435	1000706762	TOOLS WITH A MISSION UK
4436	1000130606	TOOLS WITH A. MISSION U.K.
4437	1001035188	TOORO BOTANICAL GARDENS
4438	1004322173	TOORO CHILD CARE CENTRE
4439	1001328211	TOP BET SPORTS BETTING LIMITED
4440	1002245800	TORO BABIES HOME
4441	1002719529	TORO DAIRY COOPERATIVE SOCIETY LIMITED
4442	1000024883	TORO MITYANA TEA COMPANY LIMITED
4443	1001060301	TOROMA PARTNERSHIP PROJECT

4444	1000024790	TORORO CEMENT LTD
4445	1000981327	TORORO CIVIL SOCIETY NETWORK(TOCINET)
4446	1002664988	TORRES ADVANCED ENTRPRISE SOLUTIONS LLC
4447	1000138069	TOSHA (U) LIMITED
4448	1000171284	TOTAL E & P UGANDA B. V.
4449	1001209543	TOTAL FAMILLY OUTREACH/AMANI BABIES COTTAGE
4450	1000123664	TOTAL KASHARI PETROL STATION LTD
4451	1000071239	TOTAL NAKAWA SHAF SERVICES(A (U) LIMITED
4452	1000024845	TOTAL UGANDA LIMITED.
4453	1007695094	TOUCH AFRICA NOW LIMITED (BY GUARANTEE)
4454	1007699371	TOUTON UGANDA LIMITED
4455	1000028052	TOYOTA UGANDA LIMITED
4456	1000026243	TPS (UGANDA) LIMITED
4457	1000368287	TRACKSTAR (U) LIMITED
4458	1000535393	TRADEMARK EAST AFRICA
4459	1000056665	TRADING LINK SUPPLIES & SERVICES LIMITED
4460	1000471901	TRADITIONAL AND MODERN HEALTH PRACTITIONERS TOGETHER AGAINST AIDS
4461	1000428037	TRANDINT LIMITED
4462	1000177549	TRANS ACTION INTERNATIONAL LTD.
4463	1000170276	TRANS- AFRICAN SUPPLY SERVICES LIMITED
4464	1000027855	TRANSAFRICA ASSURANCE CO LTD
4465	1000489085	TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION LIMITED
4466	1000115949	TRANSEAST (U) LIMITED
4467	1004699862	TRANSFORM AFRICAN MINISTRIES LTD
4468	1002738812	TRANSFORM MISSION UGANDA
4469	1004064795	TRANSFORMING UGANDA (TRANSUG)
4470	1000024907	TRANSLINK (U) LTD
4471	1000024731	TRANSPAPER LTD
4472	1000551172	TRANSPARENCY INTERNATIONAL UGANDA
4473	1000242360	TRANSROAD UGANDA LIMITED
4474	1000053914	TRANSTEL LIMITED
4475	1000027434	TRANSTRAC LIMITED
4476	1000024693	TRAVEL DOT COM LIMITED
4477	1000043237	TRAVELOG LIMITED
4478	1007122007	TREES FOR THE FUTURE UGANDA
4479	1000032629	TRENTYRE UGANDA LIMITED
4480	1000085810	TRIAS UGANDA
4481	1000032094	TRIDENT INVESTMENTS LIMITED

4482	1000776626	TRIDEV HARDWARE LTD
4483	1000811998	TRINITY DISTRIBUTORS LIMITED
4484	1000294239	TRINITY TEXTILE (U) LIMITED
4485	1000344037	TRIPLE M HYGIENE PRODUCTS LIMITED
4486	1002113186	TRISHA CONSTRUCTION LTD
4487	1002116869	TRONIC UGANDA LIMITED
4488	1000024807	TROPICAL BANK LIMITED
4489	1000576982	TROPICAL ENERGY DEALERS LIMITED
4490	1000111793	TROPICAL HEAT (U) LIMITED
4491	1000113498	TRUCKLAND MOTORS LIMITED
4492	1000032550	TRUE AFRICAN (U) LIMITED
4493	1001162862	TRUE LOVE CHILD DEVELOPMENT CENTRE
4494	1001999758	TRUISM CARE
4495	1007611153	TRUMPET ROAD OF HOPE AFRICA
4496	1003192002	TRUST BETS LIMITED
4497	1000078188	TRUST BUILDERS & CIVIL ENGINEERS LTD
4498	1000059468	TRUST DEALERS INTERNATIONAL LIMITED
4499	1001134701	TRUST FOR AFRICAS ORPHANS UGANDA
4500	1001616432	TRUST VENTURES LIMITED
4501	1007548776	TRUTH EVANGELISTIC FOUNTAIN MINISTRIES INC
4502	1006910782	TRUTH FOUNTAIN CHURCH KAMPALA
4503	1000064950	TTB INVESTMENTS LIMITED
4504	1001313433	TUBUR CHILD DEVELOPMENT CENTRE
4505	1000024752	TUF FOAM (U) LTD
4506	1002047844	TUGENDE LIMITED
4507	1001055147	TULIP CONSULTANCY LIMITED
4508	1000073932	TULIP IMPEX (U) LIMITED
4509	1000296552	TULJA ENTERPRISE LIMITED
4510	1000175899	TULLOW UGANDA LIMITED
4511	1000026229	TULLOW UGANDA OPERATIONS PTY LIMITED
4512	1000392382	TULLOW UGANDA STAFF RETIREMENT BENEFITS SCHEME
4513	1000078102	TULSI CONSTRUCTION LIMITED
4514	1000142139	TUMBINE ENTERPRISES LIMITED
4515	1009325602	TURADS TRADING (U) LIMITED
4516	1000182834	TURKISH AIRLINES INC
4517	1000185941	TURKISH LIGHT ACADEMY
4518	1000035249	TURYAHIKAYO AMOS & SONS
4519	1008059379	TUSK AFRICA LIMITED

4520	1000121396	TUSKER MATTRESSES UGANDA LIMITED
4521	1001490584	TUSU PETRO UGANDA LIMITED
4522	1008132861	TUSUUBIRA DESTITUTE CHILDREN VOLUNTARY ORGANISATION
4523	1001314976	TUTAPONA
4524	1000133485	TUWEREZA AGENCIES LIMITED
4525	1000133140	Tuwereza Bakery Limited
4526	1008983741	TUZEX ENT LIMITED
4527	1000046468	TWED PROPERTY DEVELOPMENT LIMITED
4528	1007377421	TWEGASSE ELDERY GROUP
4529	1001100972	TWEGATTE FOR HEALTH AND DEVELOPMENT
4530	1007346840	TWEKEMBE DISABLED GROUP
4531	1002460539	TWEKYO COMPANY LIMITED
4532	1000021293	TWIGA CHEMICAL INDUSTRIES (U) LTD
4533	1000688967	TWIN BROTHERS LIMITED
4534	1000099283	TYRE EXPRESS (U) LIMITED
4535	1000043589	TYRE WORLD LIMITED
4536	1000079679	U A E EXCHANGE (U) LIMITED
4537	1004567348	UAP OLD MUTUAL LIFE ASSURANCE UGANDA LIMITED
4538	1000214188	UAP OLD MUTUAL PROPERTIES UGANDA LIMITED
4539	1000024006	UAP OLDMUTUAL INSURANCE UGANDA LIMITED
4540	1000023782	UCHUMI SUPERMARKETS (UGANDA) LIMITED
4541	1007441244	UG 139 MUSENTA CDC
4542	1006918093	UG 704 NYARUHANGA CHILD DEVELOPMENT CENTRE
4543	1007417750	UG 712 MATINZA CDC
4544	1007441282	UG 721 MUGANZA CDC
4545	1006918048	UG 723 KINYAMARI CHILD DEVELOPMENT CENTRE
4546	1007417857	UG 727 NOMBE CDC
4547	1007417788	UG 728 GITOVU CHILD DEVELOPMENT CENTRE
4548	1008210133	UG 732 RUTENGA CHILD DEVELOPMENT CENTRE
4549	1006901589	UG.720 BUGONGI CHILD DEVELOPMENTCENTRE
4550	1007441268	UG-709 SESEME CDC
4551	1007417736	UG710 RWARAMBA CDC
4552	1007441299	UG-711 KABINDI CDC
4553	1007417771	UG713 GISORORA CDC
4554	1007570506	UG-714 MUBUGA CDC
4555	1007441251	UG-722 MURAMBA CDC
4556	1000028794	UGACHICK POULTRY BREEDERS LIMITED

4557	1000026198	UGACOF LIMITED
4558	1001323447	UGADEN COCOA TRADING LIMITED
4559	1000516376	UGAFODE MICROFINANCE LIMITED
4560	1000958734	UGANDA ADULT EDUCATION NETWORK
4561	1001193274	UGANDA ADVOCACY FOR HUMAN RIGHTS AND LEGAL CONSULTANTS
4562	1000592761	UGANDA AIR CARGO CORPORATION
4563	1000848306	UGANDA AMERICAN PARTNERSHIP ORGANISATION (USA)
4564	1000286973	UGANDA ASSEMBLIES OF GOD
4565	1000026143	UGANDA BAATI LTD
4566	1000028428	UGANDA BATTERIES LIMITED
4567	1000118652	UGANDA BISCUITS COMPANY LIMITED
4568	1000023775	UGANDA BREWERIES LIMITED
4569	1001047905	UGANDA BREWRIES LIMITED RETIREMENT BENEFITS SCHEME
4570	1000138335	UGANDA BRILLANT PILE INDUSTRIAL CO.LTD
4571	1000039588	UGANDA BROADCASTING CORPORATION
4572	1000092227	UGANDA CHANGE AGENT ASSOCIATION
4573	1005562019	UGANDA CHARITY AMBULANCE AND RESCUE SERVICES
4574	1000923966	UGANDA CHARITY TRUST FUND
4575	1000454013	UGANDA CHARTERED HEALTHNET
4576	1000268125	UGANDA CHILD CANCER FOUNDATION
4577	1000686554	UGANDA CHILD CARE DENMARK
4578	1001415190	UGANDA CHILD DEVELOPMENT FUND (UCDF)
4579	1001137970	UGANDA CHILD RIGHTS NGO NETWORK
4580	1001340790	UGANDA CHRISTIAN ACTION NETWORK (UCAN)
4581	1008197813	UGANDA CHRISTIAN FELLOWSHIP MISSION
4582	1000694725	UGANDA CHRISTIAN LAWYERS FRATERNITY
4583	1000544665	UGANDA CHRISTIAN OUTREACH MINISTRIES
4584	1000146554	UGANDA CHRISTIAN UNIVERSITY
4585	1000028863	UGANDA CLAYS LTD
4586	1002199709	UGANDA CLAYS STAFF CONTRIBUTORY PROVIDENT FUND
4587	1001364125	UGANDA COCOA AND COMMODITIES LIMITED
4588	1000023851	UGANDA COMMUNICATIONS COMMISSION
4589	1002847348	UGANDA COMMUNICATIONS COMMISSION STAFF PROVIDENT FUND SCHEME
4590	1004012401	UGANDA COMMUNITY BASED ASSOCIATION FOR CHILD WELFARE

4591	1000938792	UGANDA COMMUNITY BASED HEALTH FINANCING ASSOCIATION
4592	1000090843	UGANDA COMMUNITY TOURISM ASSOCIATION (UCOTA)
4593	1000740988	UGANDA CONSUMERS PROTECTION ASSOCIATION
4594	1002791095	UGANDA CONVENTION FOR DEVELOPMENT
4595	1000042826	UGANDA COOPERATIVE ALLIANCE LTD
4596	1009672665	UGANDA COTTON KLUB LTD
4597	1002526927	UGANDA CRESCENT SOCIETY
4598	1000400663	UGANDA CROP CARE LIMITED
4599	1000035708	UGANDA CROP INDUSTRIES LTD.
4600	1000049530	UGANDA DEBT NETWORK
4601	1002752371	UGANDA DEVELOPMENT AND HEALTH ASSOCIATES (UDHA)
4602	1000023944	UGANDA DEVELOPMENT BANK LTD
4603	1000046278	UGANDA DEVELOPMENT SERVICES
4604	1000353575	UGANDA DEVELOPMENT TRUST
4605	1000025418	UGANDA DUTY FREE SALES LIMITED
4606	1000063158	UGANDA ECUMENICAL CHURCH LOAN FUND LIMITED
4607	1000025815	UGANDA ELECTRICITY DISTRIBUTION COMPANY LIMITED
4608	1000023813	UGANDA ELECTRICITY GENERATION COMPANY LIMITED
4609	1000025097	UGANDA ELECTRICITY TRANSMISSION COMPANY LIMITED
4610	1007022684	UGANDA ENVIRONMENTAL EDUCATION FOUNDATION
4611	1000025052	UGANDA EQUIPMENTS LIMITED
4612	1001111152	UGANDA FAMILY RESOURCES LINK
4613	1001665788	UGANDA FARMERS CROP INDUSTRIES LTD
4614	1000029260	UGANDA FISH PACKERS LTD
4615	1000050638	UGANDA FISHNET MANUFACTURERS LTD.
4616	1000426625	UGANDA FUNCTIONAL LITERACY RESOURCE CENTRE
4617	1000568694	UGANDA GATSBY TRUST
4618	1001685188	UGANDA GERMAN CULTURAL SOCIETY
4619	1000032581	UGANDA GINNERS & COTTON EXPORTERS ASSOCIATION LTD
4620	1007206328	UGANDA GROWS LIMITED
4621	1000020782	UGANDA HEALTH MARKETING GROUP LIMITED
4622	1000027441	UGANDA HORTECH LIMITED
4623	1000943825	UGANDA HUMANIST EFFORT TO SAVE WOMEN
4624	1000373220	UGANDA IN PARTNERSHIP ASSOCIATION (UGIPA)
4625	1007945292	UGANDA KIDS PROJECT
4626	1002497482	UGANDA LANDMINE SURVIVORS ASSOCIATION

4627	1000047980	UGANDA LOTTERY COMPANY LIMITED
4628	1008151246	UGANDA LUBRICANTS FACTORY LIMITED
4629	1000855745	UGANDA LUTHERAN CHURCH
4630	1000074239	Uganda Management Institute
4631	1000751641	UGANDA MARTYRS HOUSING AND CONSTRUCTION COMPANY LIMITED
4632	1000055526	UGANDA MARTYRS UNIVERSITY
4633	1000269972	UGANDA MUSLIM RURAL DEVELOPMENT ASSOCIATION (UMURDA)
4634	1006741560	UGANDA MUSLIM WOMEN'S VISION
4635	1000125794	UGANDA NATIONAL ACTION ON PHYSICAL DISABILITY
4636	1000359792	UGANDA NATIONAL AGRO INPUTS DEALERS' ASSOCIATION
4637	1000398944	UGANDA NATIONAL ASSOCIATION OF THE BLIND
4638	1000116408	UGANDA NATIONAL ASSOCIATION OF THE DEAF
4639	1000510173	UGANDA NATIONAL FARMERS FEDERATION
4640	1000130599	UGANDA NATIONAL HEALTH USERS/CONSUMERS ORGANI
4641	1000125504	UGANDA NATIONAL NGO FORUM
4642	1000233595	UGANDA NATIONAL STUDENTS ASSOCIATION
4643	1001111369	UGANDA NETWORK FOR EMPOWERMENT OF THE MARGINALISED CHILD AND YOUTH(NEMACY)
4644	1000140572	UGANDA NETWORK OF AIDS SERVICES ORGANISATIONS
4645	1002892358	UGANDA NETWORK OF RELIGIOUS LEADERS
4646	1000198499	UGANDA NURSES AND MIDWIVES UNION
4647	1002912435	UGANDA ORPHANS FUND
4648	1001061071	UGANDA ORPHNAGE RELIEF FUND UORF
4649	1000549677	UGANDA ORTHODOX CHURCH CARE FOR HIV/AIDS AND POPULATION PROGRAMME (UOCCAP)
4650	1000053921	UGANDA OXYGEN LIMITED
4651	1000202500	UGANDA PARENT OF CHILDREN WITH LEARNING DISAB
4652	1000840432	UGANDA PARENTS ASSOCIATION LTD
4653	1001062624	UGANDA PARLIAMENTARY FORUM ON YOUTH AFFAIRS (UPFYA)
4654	1000027427	UGANDA POST LIMITED
4655	1000042177	UGANDA POULTRY INDUSTRIES LTD
4656	1000599903	UGANDA PRISONERS' FOUNDATION
4657	1001311065	UGANDA PRIVATE AND INTERGRATED SCHOOLS ASSOCIATION
4658	1000167763	UGANDA PROTESTANT MEDICAL BUREAU
4659	1000483921	UGANDA PULP & PAPER MILLS LIMITED

4660	1000130461	UGANDA RAILWAYS CORPORATION
4661	1000415334	UGANDA RAINWATER ASSOCIATION
4662	1006826423	UGANDA REFUGEE AND DISASTER MANAGEMENT COUNCIL
4663	1001115829	UGANDA REINSURANCE COMPANY LIMITED
4664	1000071771	UGANDA REVENUE AUTHORITY STAFF RETIREMENT BENEFITS SCHEME
4665	1002293651	UGANDA RURAL LITERACY AND COMMUNITY DEVELOPMENT ASSOCIATION
4666	1001039634	UGANDA SMALL SCALE INDUSTRIES ASSOCIATION
4667	1000505447	UGANDA SOCIETY FOR DISABLED CHILDREN
4668	1002968864	UGANDA STUDENT'S CHRISTIAN HOSTELS ASSOCIATION
4669	1000369005	UGANDA SUGAR MANUFACTURERS ASSOCIATION(USMA) LIMITED
4670	1000573841	UGANDA TEA ASSOCIATION
4671	1000023982	UGANDA TEA CORPORATION LTD.
4672	1000025784	UGANDA TEA DEVELOPMENT AGENCY LIMITED
4673	1000023875	UGANDA TELECOM LIMITED
4674	1000421989	UGANDA TOBACCO SERVICES LIMITED
4675	1002589373	UGANDA TOMORROW
4676	1000573896	UGANDA TOWERS LIMITED
4677	1000051004	UGANDA TRANSPORT AGENCIES LTD
4678	1001771694	UGANDA VICTIMS FOUNDATION
4679	1002473170	UGANDA VILLAGE PROJECT
4680	1002809180	UGANDA VOLUNTARY DEVELOPMENT ASSOCIATION
4681	1003593789	UGANDA VOLUNTEERS FOR PEACE (UVP)
4682	1000077349	UGANDA WATER AND SANITATION NGO NETWORK
4683	1000026923	UGANDA WILDLIFE AUTHORITY
4684	1000089100	UGANDA WILDLIFE SAFARIS LIMITED
4685	1001195863	UGANDA WILDLIFE SOCIETY
4686	1001564784	UGANDA WOMEN AND YOUTH DEVELOPMENT INITIATIVE
4687	1000677855	UGANDA WOMEN CONCERN MINISTRY
4688	1000315821	UGANDA WOMEN PARLIAMENTARY ASSOCIATION LIMITED
4689	1008035098	UGANDA WOMEN'S CANCER SUPPORT ORGANISATION
4690	1000138007	UGANDA WOMENS EFFORT TO SAVE ORPHANS (UWESO)
4691	1000347168	UGANDA WOMENS NETWORK
4692	1000309538	UGANDA WOMEN'S TRUST (UWT)LIMITED
4693	1000219632	UGANDA YOUNG MENS CHRISTIAN ASSOCIATION YMCA
4694	1000361628	UGANDA YOUTH ANTI-AIDS ASSOCIATION LIMITED
4695	1000179427	UGANDA YOUTH DEVELOPMENT LINK (UYDYEL)

4696	1000076911	UGANDA YOUTH FORUM
4697	1001257456	UGANDA YOUTH NETWORK
4698	1002734925	UGANDA YOUTH SKILLS TRAINING ORGANISATION
4699	1006728073	UGANDA'S LITTLE HANDS GO GREEN LTD
4700	1000046872	UGAPLY INDUSTRIES LTD
4701	1000020613	UGAROSE FLOWERS LIMITED
4702	1000023799	UKI (UGANDA) LIMITED
4703	1000077774	ULTIMATE SECURITY LIMITED
4704	1000150624	ULTRA (UGANDA) LIMITED
4705	1000035394	ULTRA TEC UGANDA LIMITED
4706	1000025760	UMEME LIMITED
4707	1001156469	UNAD KAMBARA PROJECT
4708	1002436465	UNBRIDLED AFRICAN MISSION
4709	1000025111	UNGA MILLERS (U) LIMITED
4710	1000786816	UNI ENGINEERS COMPANY UGANDA LIMITED
4711	1000062844	UNI MOVERS AND LOGISTICS LIMITED
4712	1000041411	UNICON INTERNATIONAL LIMITED
4713	1000062882	UNICORN SALES & SERVICES (U) LIMITED
4714	1006580495	UNIFIED FOR UGANDA
4715	1000060697	UNIFREIGHT CARGO HANDLING LIMITED
4716	1000023913	UNILEVER UGANDA LIMITED
4717	1000021400	UNION LOGISTICS (UGANDA) LIMITED
4718	1001845728	UNION OF COMMUNITY DEVELOPMENT VOLUNTEERS
4719	1000032018	UNIQUE ELECTRONIC LIMITED
4720	1000038035	UNIQUE HOLDINGS LTD.
4721	1000039333	UNIQUE IMPORTS HOUSE LIMITED
4722	1000364186	UNISTRONG INVESTMENT (U) LIMITED
4723	1003580927	UNITED APOSTOLIC CHURCH OF UGANDA
4724	1000023868	UNITED BANK FOR AFRICA (UGANDA) LIMITED
4725	1000442815	UNITED HEALTHCARE DISTRIBUTORS LTD
4726	1001044698	UNITED METHODIST CHURCH
4727	1000586130	UNITED MOVEMENT TO END CHILD SOLDIERING
4728	1007214592	UNITED ORGANIC COFFEE GROWERS LIMITED
4729	1001058858	UNITED ORGANISATION FOR BATWA DEVELOPMENT IN UGANDA
4730	1000020478	UNITED PRINTERS LIMITED
4731	1001083260	UNITED RELIGIONS INITIATIVE GREAT LAKES REGION
4732	1003380596	UNITED SEAFOODS U LIMITED
4733	1000247006	UNITED STAR ENTERPRISES LTD

4734	1000069175	UNITED TELECOMS LIMITED
4735	1001235039	UNITED WAY UGANDA
4736	1004984134	UNITY GROUP WABINYONYI
4737	1000051011	UNIVERSAL ENGINEERING UGANDA LIMITED
4738	1007921073	UNIVERSAL GAMING GROUP LIMITED
4739	1000099925	UNIVERSITY RESEARCH CO LLC
4740	1000340416	UNTIED DEALERS LIMITED
4741	1000145187	UPDEAL U LTD
4742	1000074698	UPIMAC CONSULTANCY SERVICES LIMITED
4743	1000342173	UPLAND ENTERPRISES AND CONSTRUCTION LIMITED
4744	1000102255	UPLIFT UGANDA LIMITED
4745	1007619168	URBAN POOR INITIATIVE
4746	1000057987	U-RICH DEVELOPMENT LIMITED
4747	1000035608	USE 2016 LIMITED
4748	1000032636	UTB-2004 LIMITED
4749	1000171605	UTRACK AFRICA LIMITED
4750	1008059652	UTRACON OVERSEAS PTE LIMITED
4751	1000341973	UVRI-IAVI HIV VACCINE PROGRAM LTD
4752	1000028870	V.G.KESHWALA AND SONS LIMITED
4753	1004363534	VAGHANI ENTERPRISES LIMITED
4754	1000075506	VALLEY STREAM LIMITED
4755	1000023937	VALLEY VIEW ESTATES LIMITED
4756	1007685028	VALVISIONS FOUNDATION
4757	1000023975	VAMBECO ENTERPRISES LIMITED
4758	1002691147	VANAROMA LIMITED
4759	1008097040	VANGRACE COMPASSION MINISTRIES
4760	1004804815	VANSH AGRO UGANDA LIMITED
4761	1000123243	VARSANI ELECTRIC COMPANY (U) LIMITED
4762	1000041311	VARUN COMPUTERS (U) LTD
4763	1002277154	VARUN TRADING LIMITED
4764	1007352218	VAS GARAGE BET LIMITED
4765	1000440271	VASUCA ENGINEERING COMPANY LIMITED
4766	1000507708	VAYA DEVELOPERS LIMITED
4767	1008917684	VCON CONSTRUCTION (U) LIMITED
4768	1000130768	VECTOR UGANDA LIMITED
4769	1008548649	VEGOL LIMITED
4770	1000343502	VEKSONS (U) LIMITED
4771	1000560409	VELVET PHARMA LIMITED

4772	1000038111	VENUS PHARMACEUTICALS LIMITED
4773	1000041335	VERMA CO. LIMITED
4774	1000098047	VESOM ENTERPRISES LIMITED
4775	1001941092	VET CENTRE UGANDA LIMITED
4776	1001357480	VET CO. (U) LIMITED
4777	1002089778	VETCH LIMITED
4778	1001198576	VETERINAIRES SANS FRONTIERES - BELGIUM
4779	1008111576	VETERINARY HEALTH CENTER CO.LIMITED
4780	1000777306	VETERMON VSF
4781	1000047331	VIC LAND DISTRIBUTORS LIMITED
4782	1000081143	VICTOR TRADING CO LIMITED
4783	1000920897	VICTORIA HOSPITAL LIMITED
4784	1000025380	VICTORIA ENGINEERING LIMITED
4785	1000025359	VICTORIA EQUIPMENT LTD
4786	1000414557	VICTORIA MARINE HIDES AND SKINS CO LIMITED
4787	1000025304	VICTORIA MOTORS LIMITED
4788	1000106104	VICTORIA NILE PLASTICS LIMITED
4789	1000176358	VICTORIA OIL (UGANDA) LIMITED
4790	1000025007	VICTORIA PUMPS LIMITED
4791	1000643667	VICTORIA RESORT HOTEL ENTEBBE LIMITED
4792	1000053624	VICTORIA SEEDS LIMITED
4793	1000118379	VICTORIOUS EDUCATION SERVICES LIMITED
4794	1006765889	VICTORY CHILD CARE PROJECT
4795	1000859435	VICTORY OUTREACH MINISTRIES LIMITED
4796	1000986367	VICTORY SPORTS BETTING U LIMITED
4797	1000483990	VIDAS ENGINEERING SERVICES COMPANY LIMITED
4798	1000037690	VIENNA COLLEGE NAMUGONGO LIMITED
4799	1008790873	VIEYO GENERAL STORES COMPANY LIMITED
4800	1000125290	VIJAY ENTERPRISES LIMITED
4801	1000189417	VILLA KOLOLO (U) LIMITED
4802	1001191365	VILLA MARIA HOSPITAL
4803	1005949940	VILLAGE 2 VILLAGE PROJECT COMPANY LTD
4804	1000996640	VILLAGE ENTERPRISE FUND
4805	1007333681	VILLAGE OF HOPE UGANDA
4806	1000970250	VILLAGES OF HOPE AFRICA
4807	1000053679	VINCO INVESTMENTS LIMITED
4808	1000041145	VINE PHARMACEUTICALS LIMITED
4809	1000038311	VINI SERVICES LIMITED

4810	1000023951	VIRAL DISTRIBUTORS LIMITED
4811	1000454227	VIRAL OIL LIMITED
4812	1000023844	VIRAL SERVICES LIMITED
4813	1002202602	VIRAT ALLOYS LIMITED
4814	1000028283	VISA INVESTMENTS LTD
4815	1000023820	VISA PLASTICS LIMITED
4816	1006605211	VISION CARE AMUDAT
4817	1000126688	VISION FOR AFRICA INTERNATIONAL LIMITED (BY G)
4818	1008222360	VISION FOR RURAL PASTORS' MINISTRIES
4819	1000025021	VISION IMPEX LIMITED
4820	1000390152	VISION PLUS ENTERPRISES LIMITED
4821	1000813327	VISION TESO RURAL DEVELOPMENT ORGANISATION
4822	1001883503	VISIONS IN ACTION
4823	1000070335	VISIONS UNLIMITED LIMITED
4824	1000306314	VISVAR INVESTMENTS LTD
4825	1000034652	VITA FOAM (U) LTD
4826	1007860964	VITAFOAM (2015) LIMITED
4827	1000029626	VIVA GENERAL MERCHANDISE LIMITED
4828	1000092134	VIVA NETWORK AFRICA
4829	1000025518	VIVO ENERGY MALINDI UGANDA LIMITED
4830	1000026533	Vivo Energy Uganda Ltd
4831	1000027372	VIVO ENERGY UGANDA PROVIDENT TRUST LIMITED
4832	1000338414	VOICELESS ORPHANS TASK FORCE UGANDA
4833	1000033192	VOLCANOES SAFARIS LIMITED
4834	1000364314	VOLKSMISSION E.C. LIMITED
4835	1002039190	VOLOCANOES CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED
4836	1001178558	VOLUNTARY ACTION FOR DEVELOPMENT (VAD)
4837	1000769408	VOLUNTARY INITIATIVE SUPPORT ORGANIZATION
4838	1000124962	VOLUNTARY SERVICE OVERSEAS LTD.
4839	1001962463	VOLUNTEER ACTION NETWORK
4840	1000065944	VOLUNTEER EFFORTS FOR DEVELOPMENT CONCERNS LTD
4841	1000080525	VREDESEILANDEN COUNTRY OFFICE UGANDA
4842	1002301366	VRUNDA ENTERPRISES LIMITED
4843	1000143972	VRUSHIK INVESTMENT LIMITED
4844	1000143420	VRUTTALAY BUILDERS LIMITED
4845	1008460959	WABIGALO GENERAL MERCHANDISE (U) LTD

4846	1000029450	WABULUNGU MULTI PURPOSE ESTATE LTD
4847	1000053845	WADIA CONSTRUCTION COMPANY (U) LIMITED
4848	1000025228	WAGAGAI LIMITED
4849	1001179956	WAGWOKE WUNU
4850	1001094862	WAKAYAMBA CHILD DEVELOPMENT CENTRE
4851	1006600413	WALIMU
4852	1000033644	WAMUCO MOTORS (U) LIMITED
4853	1001163763	WAMUKISA YOUTH CENTRE
4854	1000388450	WANAIK CONSTRUCTION COMPANY LIMITED
4855	1002756113	WANANCHI GROUP UGANDA LIMITED
4856	1000441983	WAR CHILD CANADA
4857	1000069786	WAR CHILD NETHERLANDS (WAR CHILD HOLLAND)
4858	1000820580	WAR CHILD-UK
4859	1000765925	WAR ON WANT NORTHERN IRELAND
4860	1002432744	WARRIOR SQUAD FOUNDATION
4861	1000039623	WARTSILA UGANDA LIMITED
4862	1000128438	WATER AID
4863	1000020409	WATER ENVIRONMENT AND GEO SERVICES
4864	1000124334	WATER FOR PEOPLE-UGANDA
4865	1000541627	WATER MISSIONS UGANDA
4866	1000186942	WATERAID UGANDA
4867	1000072765	WATERTECH SERVICES LIMITED
4868	1000030251	WATOTO CHILDCARE MINISTRIES
4869	1000145484	WATOTO CHURCH LIMITED
4870	1006659645	WATOTO MINISTRIES PROVIDENT FUND
4871	1000121203	WAVAH WATER LIMITED
4872	1000033499	WAZIR AUTO TRADING LIMITED
4873	1001484581	WE EFFECT
4874	1000128024	WEATHERFORD SERVICES & RENTALS LIMITED
4875	1000391802	WEGALINEMERA HARDWARE UGANDA LIMITED
4876	1000864713	WELCOME HOME MINISTRIES, AFRICA
4877	1000453257	WELFA PETROLEUM COMPANY UGANDA LIMITED
4878	1006563646	WELFARE DEVELOPMENT NETWORK
4879	1000026961	WELL TECH LTD.
4880	1002960973	WELLEX HARDWARE LIMITED
4881	1005294641	WELLS OF HOPE MINISTRIES
4882	1000187332	WELLSHARE INTERNATIONAL
4883	1000028832	WELLSTAR LIMITED

4884	1000386403	WELTHUNGERHILFE LIMITED (BY GUARANTEE)
4885	1001550876	WELTHUNGERHILFE LTD BY GUARANTEE
4886	1000644392	WERA DEVELOPMENT AGENCY
4887	1008124376	WEST BUGWE FOREST ASSOCIATION
4888	1000159188	WEST NILE DISTILLING CO. LTD
4889	1007065878	WEST NILE LEGAL INITIATIVE FOR COMMUNITY EMPOWERMENT
4890	1000239018	WEST NILE RURAL ELECTRIFICATION COMPANY
4891	1001692765	WESTERN ANKOLE CIVIL SOCIETY FORUM
4892	1000093418	WESTERN CABLE COMPANY LIMITED
4893	1007569667	WESTERN LOGISTICS LTD
4894	1008018867	WESTERN UGANDA COMMERCIAL FARMERS' NETWORK
4895	1000050683	WESTERN UGANDA COTTON COMPANY LIMITED
4896	1000603583	WESTMINSTER FOUNDATION FOR DEMOCRACY
4897	1000035660	WEZ TYRES COMPANY LIMITED
4898	1007273617	WHISPER, THE UNION FOR CHILD CARE, OUTREACH AND EDUCATION
4899	1001247504	WHITE NILE CONSULTS LIMITED
4900	1000026350	WHITE SHOWMANS LIMITED
4901	1001374215	WHOLISTIC DEVELOPMENT INITIATIVE FOR ALL
4902	1000167687	WICCE-WOMEN'S INTERNATIONAL CROSS CULTURAL EX
4903	1000032574	WIDE SPECTRUM ENTERPRISES (U) LIMITED
4904	1003150834	WIDOWS AND ORPHANS COMMUNITY ACTION PLAN
4905	1000243257	WILDLIFE CONSERVATION SOCIETY
4906	1002630700	WILDWATERS LODGE UGANDA LIMITED
4907	1000038691	WILKEN TELECOMMUNICATION (U) LTD.
4908	1000828906	WILLIEX COMMODITIES LIMITEFD
4909	1000310933	WINDLE INTERNATIONAL UGANDA
4910	1001108114	WINDOWS OF HOPE CHILDREN'S MINISTRY
4911	1000073193	WINGS TOURS & TRAVEL (U) LIMITED
4912	1001978884	WIPRO TECHNOLOGIES SOUTH AFRICA PTY LIMITED
4913	1000040983	WISPRO (UGANDA) LTD.
4914	1000296735	WIYEDA GENERAL SUPPLIER AND CONTRACTORS LIMITED
4915	1000267901	WKS HARDWARE LIMITED
4916	1002870987	WOLF SPORTS BETTING
4917	1001048837	WOMEN AND CHILDREN FIRST ORGANISATION
4918	1001303343	WOMEN AND RURAL DEVELOPMENT NETWORKS
4919	1008082186	WOMEN AT WORK INT (WAWI)
4920	1006862282	WOMEN LEADERSHIP DEVELOPMENT

4921	1000263496	WOMEN OF UGANDA NETWORK
4922	1001455954	WOMEN RIGHTS INITIATIVE
4923	1001272579	WOMENFIRST
4924	1007584162	WOMENS HEALTH FOUNDATION
4925	1000353744	WOOD GROUP E & PF MANAGEMENT INC
4926	1000187774	WOODMORE ENERGY CONSULTANCY LIMITED
4927	1000486589	WORD OF LIFE FELLOWSHIP UGANDA
4928	1002691610	WORDS OF HOPE MINISTRIES UGANDA
4929	1000112076	WORLD BOTANICAL EXTRACTS LIMITED
4930	1001120531	WORLD GOSPEL MISSION
4931	1001185072	WORLD HARVEST MISSION
4932	1000077898	WORLD POINT GROUP LTD
4933	1000374252	WORLD RENEW UGANDA
4934	1007408913	WORLD SHINE MINISTRIES
4935	1007092082	WORLD SPORTS BETTING UGANDA CO. LIMITED
4936	1003057614	WORLD TRUMPET MISSION LIMITED
4937	1000028818	WORLD VISION UGANDA
4938	1002934907	WORLD VOICES UGANDA
4939	1000476996	WORLDSTAR BETTING (U) LIMITED
4940	1000077356	WORLDWIDE FUND FOR NATURE / SWITZERLAND
4941	1007739935	WS BETTING INTERNATIONAL LIMITED
4942	1000074246	WSS SERVICES (U) LIMITED
4943	1000033934	W-STORES COMPANY UGANDA LIMITED
4944	1000392551	XCLUSIVE CHRYSANTHEMUM UGANDA LTD
4945	1000094878	XCLUSIVE KALANCHOE (U) LIMITED
4946	1002563114	XIN HUA BUSINESS CENTRE LIMITED
4947	1000418979	XIN JIN LONG COMPANY LIMITED
4948	1000116850	XING XING FURNITURE (U) LIMITED
4949	1000077881	XNET (U) LIMITED
4950	1000315075	X-TRA INDUSTRIES LIMITED
4951	1001520661	Y.Y. GENERAL CONSTRUCTION LTD
4952	1001318604	Yafa COMPANY LIMITED
4953	1000187218	YALFA CARGO (U) LIMITED
4954	1000291429	YALFA LOGISTICS LTD
4955	1007370824	YAM CO-PERATIVE SAVINGS AND CREDIT SOCIETY LIMITED
4956	1000090149	YAMASEC LIMITED
4957	1000187539	YANJIAN UGANDA COMPANY LIMITED
4958	1001017797	YASH FABRICATORS UGANDA LIMITED

4959	1000329304	YASH INVESTMENT UGANDA LTD
4960	1006722160	YASINI DEVELOPMENT FOUNDATION
4961	1000097802	YELLOW PAGES EXPRESS LIMITED
4962	1000977392	YIGA NGOKOLA RESOURCE CENTRE
4963	1001801381	YMA COMMODITIES UGANDA LIMITED
4964	1000885142	YOGI STEELS LIMITED
4965	1000840111	YOSHINO TRADING LTD
4966	1000072009	YO-UGANDA LIMITED
4967	1001629263	YOUNG LIFE INTERNATIONAL MINISTRIES
4968	1000456236	YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF UGANDA
4969	1000021959	YOUR CHOICE LTD
4970	1000089766	YOUTH ACTION INTERNATIONAL UGANDA
4971	1002216427	YOUTH ACTION UGANDA
4972	1000880989	YOUTH AFRICA PROGRESSIVE NETWORK (YAPNET)
4973	1006935149	YOUTH AND WOMEN EMPOWERMENT FOUNDATION LTD
4974	1006986604	YOUTH ANTI AIDS SERVICES ASSOCIATION (YAASA)
4975	1002714068	YOUTH ARTS, DEVELOPMENT AND ENTREPRENEURSHIP NETWORK
4976	1001035105	YOUTH ENCOURAGEMENT SERVICES
4977	1001280522	YOUTH ENVIROMENT SERVICE
4978	1001004614	YOUTH FOR CHRIST UGANDA LTD
4979	1001060867	YOUTH MOVERS UGANDA
4980	1000090974	YOUTH PROJECT SHARING HALL
4981	1000373800	YOUTH SOCIAL WORK ASSOCIATION
4982	1000160880	YOUTH WITH A MISSION

4983	1000820452	YOUTHS AND WOMEN IN ACTION UGANDA - YAWIA
4984	1000025014	YUASA INVESTMENTS LIMITED
4985	1001497819	YUVRAJ INTERNATIONAL (U) LTD
4986	1000420391	ZAARA MOTORS (U) LIMITED
4987	1002974425	ZAMBEZI AGRI EXPORTS LIMITED
4988	1000121486	ZAYO-SIGMA (ZSA) CHEMICALS LIMITED
4989	1000125052	ZEE INVESTMENTS LTD
4990	1000033254	ZEE PHARMACEUTICALS LIMITED
4991	1000025328	ZEN TRADING LIMITED
4992	1003390003	ZENITAKA CORPORATION
4993	1005562102	ZHONG DING CONSTRUCTION MATERIALS LIMITED
4994	1008458812	ZHONG FEI FASHION COMPANY LTD
4995	1000072689	ZHONGHAO OVERSEAS CONSTRUCTION ENG CO LTD
4996	1002818859	ZHONGMEI ENGINEERING GROUP LIMITED
4997	1000786809	ZHONGS INDUSTRIES LIMITED
4998	1000038846	ZIGOTI COFFEE WORKS LTD
4999	1000413021	ZILLION TECHNOLOGIES LIMITED
5000	1000474566	ZION PROJECT ORGANISATION
5001	1008063487	ZION STRATEGIC INVESTORS (U) LIMITED
5002	1000090691	ZOA UGANDA
5003	1001613070	ZPEB UGANDA CO. LIMITED
5004	1000136243	ZTE UGANDA LIMITED

PRACTICE NOTES

(Under Section 160 of the Income Tax Act)

These Practice Notes, which are binding on all URA officers unless altered or revoked, were issued to achieve consistency in the administration of the Income Tax Act and to provide guidance to taxpayers and officers of the Uganda Revenue Authority.

Practice Notes – 2001

ISSUE DATE : 2nd November 2001
EFFECTIVE DATE: 1st July 2001
ISSUED BY : Annebritt Aslund - CG

1. Recruitment Expenses

All expenses genuinely incurred by taxable employers in the recruitment of employees should be treated as incurred in the production of income under Section 22 of the ITA and allowed as a deduction.

2. Deduction of Bad Debts

- (a) For persons other than financial institutions, a bad debt is allowed as a deduction only if all reasonable steps for recovery have been taken and there is reasonable ground that the debt will not be recovered.
- (b) For financial institutions, specific reserves for identified losses or potential losses are allowable as a deduction. For this purpose in respect of financial institutions, bad debts provided for in accordance with the Bank of Uganda Regulations are allowable as a deduction. [Refer to Prudential Norms on Asset Quality for Financial Institutions – Paragraph 12(1) to (6)]
- (c) Paragraph 12(7) of the same Bank of Uganda Regulations provides for 1% general provision on the total outstanding credit facilities. This 1% general provision does not satisfy the requirements of Section 25 of the ITA and is therefore not deductible.
- (d) Any recoveries of previously written off bad debts will be treated as income and taxed in the year in which the recoveries are made.

3. Initial Allowance

Placing “*an item of eligible property into service for the first time...*” should be interpreted to mean for the first time in the taxpayer’s business. Therefore where taxpayer ‘B’ buys equipment which has been used by taxpayer ‘A’ in his business, taxpayer ‘B’ is entitled to initial

allowance in the first year in which he puts the same equipment to use notwithstanding that 'A' got initial allowance in respect of the same equipment.

4. Carry Forward of Losses by Companies enjoying Tax Holidays under Certificate of Incentives – Section 166(23)

The meaning of this subsection is that in respect of companies enjoying tax holidays, a tax computation will be done under Section 166(23)(c) for each of the tax holiday years as if the company was not exempt, and notional deductions made for Sections 27, 29, 30 and 31 under Section 166(23)(b) so that any loss in the final tax holiday year may be carried forward for deduction in the first year after expiration of the tax holiday and subsequently in accordance with Section 38.

5. Valuation of Benefits – Housing provided to Domestic Workers within the same Compound as the Person they work for (commonly referred to as “Boys’ Quarters”)

Workers quarters of this nature have no market value in terms of rent. Consequently, no benefit should be attached to such accommodation for domestic workers under paragraph 10 of the Fifth Schedule.

6. Valuation of Benefits – Provision of Security Guards

An employer's provision of security guards is not classified as a taxable benefit under the Fifth Schedule.

7. Computer Software

Computer software is an integral part of computers and therefore a class 1 depreciable asset under the Sixth Schedule of the ITA.

8. Withholding Tax on Professional Fees paid to Residents

*Revoked by Practice Note
issued on 1st September 08*

In respect of Section 119(A), the following professionals will be deemed to have regularly complied with the obligations imposed under the Income Tax Act –

- A. All Professionals who are registered for VAT purposes;
- B. Doctors, Dentists or Nurses with a fixed place of business and registered for income tax purposes.

Professionals not covered by the above may, on application to the Commissioner General, be granted exemptions.

9. Any assessments that have become final and conclusive as at 1st July 2001 shall not be reopened on account of variance with these Practice Notes.

Practice Notes – 2002

ISSUE DATE :
EFFECTIVE DATE:
ISSUED BY : Annebritt Aslund - CG

1. Foreign Currency Debt Gains and Losses – Section 48(4)

This Section requires notification of foreign currency debt to be given to the Commissioner in writing before a foreign currency loss in respect thereof can be allowed as a deduction.

Information relating to foreign currency gains and losses must be available in the accounts. Therefore the notification requirement is deemed to be satisfied when the accounts have been submitted. If any further details are necessary, they should be provided when requested.

2. Withholding Tax on Professional Fees – Section 119A [Now 118A]

This Section requires deduction of withholding tax from management or professional fees paid to resident professionals.

Professional here shall have the same meaning as under Section 4(7), namely “a resident taxpayer who is in the business of providing medical, dental, architectural, engineering, accounting, legal or other professional services”.

Other professional services shall be limited to persons belonging to a vocation or calling that involves some advanced learning or science with a minimum qualification of a Diploma or Degree, or its equivalent.

Practice Notes – 2006

ISSUE DATE : 24th July 2006
EFFECTIVE DATE:
ISSUED BY : Allen Kagina (Mrs) - CG

1. Treatment of Expenses and Losses incurred by Financial Institutions on Loans given out for Agricultural purposes

The Income Tax (Amendment) Act 2005 inserted a provision under Section 21 that exempts from tax interest earned by financial institutions on loans granted for agricultural purposes.

Under Section 22(1)(a) ITA, expenses and losses are allowed only to the extent to which the expenditures or losses were incurred in the production of income included in gross income. Expenses and losses incurred in producing income that is exempt from tax are therefore not allowable for tax purposes.

Below is the recommended tax treatment of expenses related to deriving exempt bank interest, and procedures to be followed:

(a) Direct Finance Cost (Interest on borrowed funds)

- (i) Interest payable by a Financial Institution on borrowed funds should be apportioned between loans for agricultural purposes and loans for other purposes using the formula –

Interest relating to agricultural loans =

$$\frac{A+B}{C+D} \times E$$

Where,

- A** loans (principal) for agricultural purposes outstanding at the beginning of the Year;
- B** loans (principal) for agricultural purposes outstanding at the end of the year;
- C** borrowed funds at the beginning of the year;
- D** borrowed funds at the end of the year;
- E** the total interest cost for the year.

- (ii) The portion of interest obtained using the formula above is not tax allowable.

(b) Provisions for Bad and Doubtful Debts

Specific provisions as well as general provisions made in respect of agricultural loans are not allowable for tax purposes as per provisions of Section 22(1)(a).

(c) Overheads and other Expenses

- (i) Overheads are allowed wholly because they cannot be directly traced to agricultural loans, and possible bases of apportionment are highly subjective.

- (ii) Administrative and other establishment expenses are also allowed wholly because of the difficulty in obtaining a suitable base for apportionment.
- (d) Any other expenses that can be separately identified and is wholly related to agricultural loans is not allowable for tax purposes.
- (e) Transitional Loans

This refers to loans that had already been advanced by financial institutions for agricultural purposes before 1st July 2005.

Interest accruing to a financial institution out of this category of loans after 1st July 2005 is exempt, while the related expenses are not allowable for tax purposes.

- (f) Financial Institutions should submit with their final returns and accounts the following information –
 - (i) A breakdown of specific provisions between those made against loans for agricultural purposes and those made against loans for other purposes;
 - (ii) Total interest cost for the year;
 - (iii) Opening and closing balances of the principal in respect of loans advanced for agricultural purposes; and
 - (iv) Opening and closing balances of total interest-incurring funds available to the financial institution for lending.
- (g) Definitions

“Agricultural loan” means a loan for primary production purposes of farming, forestry, fish farming, bee keeping, animal and poultry husbandry, or similar operations.

“Financial Institution” is defined in the ITA.

2. Exemption of Income of a Collective Investment Scheme

The income of a Collective Investment Scheme (CIS) is exempt from tax under Section 21(1)(t) of the ITA to the extent of which the income is distributed to participants in the Collective Investment Scheme.

A Collective Investment Scheme is defined in Section 3 of the Collective Investment Scheme Act to mean –

“...any arrangement with respect to property of any description, including money, the purpose or effect of which is to enable persons taking part in the arrangement, whether by becoming owners of the property or any part of it or otherwise, to participate in or receive profits or income arising from the acquisition, holding, management or disposal of the property or sums paid out of such profits or income.”

This definition is adopted for purposes of the ITA under Section 2.

To qualify as a CIS under the above definition, the following conditions must be satisfied:

- (a) The participants in the scheme must not have day to day control over the management of the property in question;
- (b) The participant’s contributions and ultimate income/profits in relation to a property as a whole (not as separate parts unless there’s free exchange or rights) must be pooled;
- (c) The property must be managed as a whole by the operator of the scheme or on his behalf.

Arrangements that do not meet the above conditions and those outlined under Section 3(5) of the CIS Act do not constitute a CIS for the purposes of the ITA and would not enjoy the exemption.

3. Exempt Organisation

For purposes of the definition of exempt organisation in Section 2 of the ITA, in order to be considered –

- (a) “charitable” – an organisation must be proved to provide services for public benefit falling under any of the following categories:
 - (i) the relief of poverty;
 - (ii) the advancement of education;
 - (iii) the advancement of religion; or
 - (iv) other purposes beneficial to the community within the legal understanding of charity.

Whereas the public benefit in the above categories can easily be assumed, an organisation claiming to be charitable under category (iv) shall positively demonstrate the public benefit provided.

- (b) “an institution of public character” – the benefit provided must be to the public at large or at least to a sufficient section of the community.

4. Widely Issued – Section 83(5)(a)

For interest paid by a resident person in respect of debentures to be exempt from tax, the “public offer test” must be met. This means the debentures, debenture stock, mortgage stock, loans, loan stock or similar instrument acknowledging indebtedness whether secured or not, must have been issued –

- (a) to a reasonable number of people operating in a capital market;
- (b) to several investors with a history of previous acquisition of debt instruments or debentures;
- (c) as a result of negotiations for the loan in a public forum used by financial markets dealing in debt instruments; or
- (d) to a dealer, manager or underwriter for the purpose of placement of the debt instrument.

The issuance of debentures should therefore be non-exclusive and preferably in a capital market arrangement that caters for public involvement.

5. “Partly Used” – Section 27(10) and 2(u)

The phrase “partly used” relates to use of assets for both business and non-business purposes.

Practice Notes – 2007

ISSUE DATE : 18th June 2007
EFFECTIVE DATE:
ISSUED BY : Allen Kagina (Mrs) - CG

1. Withholding Tax on Payments for Goods and Services – Meaning of “aggregate” and “gross amount” under Section 119(1) ITA.

- (a) For purposes of Section 119(1) ITA, the word “aggregate” is interpreted to mean the total payments to a supplier in respect of a supply of goods or services as provided for in a contract. The threshold of one million shillings is therefore in respect of the total contract value. This implies that separate supplies which constitute one contract of one million shillings and above are subject to 6% WHT

irrespective of whether the amount paid at any given time in respect of the supply is less than the threshold provided under Section 119(2).

- (b) Gross amount of the payment under Section 119(1) refers to the actual consideration for goods or services exclusive of any tax (i.e. VAT or Excise Duty)

2. Exemption for 6% WHT on Sales by Insurance Brokers/Agents

Section 119(1) gives the Government of Uganda, a Government Institution, a local authority, any company controlled by the GOU or any person designated in a notice issued by the Minister the mandate to withhold at a rate of 6% on the gross amount payable to any person in Uganda for the services or goods supplied. This includes payments to insurance brokers/agents.

In exercising this provision, the WHT agents have been withholding tax at 6% from payments of premiums to brokers/agents. Inevitably, the WHT is levied on the gross payments to the agent who may be entitled only to a part of the sale proceeds as a commission, yet the WHT credit can only be claimed by the agent and not the principal on whose behalf the sales are made.

Therefore, in order to iron out the anomaly, 6% WHT shall not apply on payment of insurance premiums.

3. 6% WHT on Sale of Air Tickets

Section 86 ITA imposes tax on every non-resident person carrying on the business of air transport operator who derives income from the carriage of passengers who embark in Uganda at a rate of 2% of the gross income. Section 87 provides that the tax is a final tax if the tax payable has been withheld by a withholding agent under Section 120 and paid to the Commissioner under Section 123.

Section 119(1) gives the Government of Uganda, a Government Institution, a local authority, any company controlled by the GOU or any person designated in a notice issued by the Minister the mandate to withhold at a rate of 6% on the gross amount payable to any person in Uganda for the services or goods supplied. This includes payments to travel agents.

However, it is noted that travel/ticketing agents receive money for air tickets on behalf of the airlines which are already taxed under a different arrangement.

Therefore, in order to iron out this anomaly, 6% WHT shall not apply on payments for air tickets.

Practice Notes – 2008

ISSUE DATE : 18th April 2008
EFFECTIVE DATE: 1st May 2008
ISSUED BY : Allen Kagina (Mrs) - CG

1. Cessation of Tax Credit Certificates in respect of Final Withholding Tax

Section 128 (3) provides that tax withheld by a withholding agent from a payee is deemed to have been paid by the payee/supplier and is credited against the tax assessed on the payee/supplier for the year of income in which the payment is made. The payee/supplier is entitled to a Tax Credit Certificate (TCC) with which he/she makes claim of the tax withheld.

However, in respect of withholding tax that is final tax under section 122 of the Income Tax, the tax withheld cannot be claimed as credit against any other tax liability in Uganda.

Therefore, with effect from 1st May 2008, URA will no longer issue Tax Credit Certificates in respect of final tax namely;

- (a) Tax that is withheld on payment of interest by a financial institution to a resident individual, unless the individual receives it in the capacity of a trustee (section 117);
- (b) Tax that is withheld on payment of interest by a financial institution to resident retirement fund (section 117);
- (c) Tax that is withheld on payment of interest by a financial institution to an institution or organization which the Commissioner General has exempted from income tax under section 2(bb);
- (d) Tax that is withheld on payment of interest on treasury bills (where the interest is payable on Treasury Bills that mature/matured on or after 1st July 2006); and
- (e) Tax that is withheld on payment of dividends to a resident individual (section 118);

2. Boundaries of Kampala and Entebbe Areas for Income Tax Purposes

Section 28 of the Income Tax Act provides for Initial allowance and subsection (1)(a) provides that;

“where the asset is placed in service outside an area prescribed in part IV of the sixth Schedule to this Act, seventy five per cent of the cost base of the property at the time it is placed in service: or

(b) in any other case, fifty per cent of the cost base of the property at the time it is placed in service.”

And Part IV of the sixth schedule provides as hereunder,

“The following areas are prescribed for the purposes of section 28 - **Kampala, Entebbe, Namanve, Jinja, and Njeru.**”

It has been noted that there has been a contention as to the boundaries of Kampala and Entebbe areas for purposes of the above quoted provision. This therefore is to clarify on what Kampala and Entebbe Tax Districts are composed of.

Kampala area for Income Tax purposes and in particular the above quoted provision is composed of the five political divisions namely;

- 1) Kampala Central;
- 2) Nakawa;
- 3) Rubaga;
- 4) Makindye and
- 5) Kawempe

Any area outside the above does not comprise Kampala for purposes of the Income Tax Act provision quoted above.

Entebbe area for tax purposes shall comprise of the administrative divisions of Entebbe Municipality which are divisions A and B. The divisions are further divided into four parishes that is,

- 1) Kigungu Parish;
- 2) Kiwafu Parish;
- 3) Central Parish and
- 4) Katabi Parish

Any area outside the above does not comprise Entebbe for purposes of tax.

For purposes of uniformity, ease in operation and implementation of Section 28 of the Income Tax Act, Kampala and Entebbe areas shall be defined as above.

ISSUE DATE : 1st September 2008
EFFECTIVE DATE : 1st September 2008
ISSUED BY : Allen Kagina (Mrs) - CG

Withholding tax on management or professional fees paid to residents (section 119A [Now 118A])

This PN revokes the practice note issued on November 2nd, 2001 on the application of section 119A [Now 118A] of the Income Tax Act 1997, Cap 340.

In respect of Section 119A [Now 118A](Amendment Act 2001) of the Income Tax Act 1997, Cap 340, any professional meeting the following requirements will be deemed to have regularly complied with the obligations imposed under the Income Tax Act –

- i) Is registered with URA;
- ii) Has submitted the Provisional, Final/Self-Assessment Returns for the company and individuals (including directors); and monthly PAYE and VAT returns by the due dates for the three preceding years;
- iii) Has submitted all the directors' returns (for companies only);
- iv) Has fully settled all the taxes by the due dates for the three preceding years of income;
- v) Has fully complied with the obligations to withhold tax under the Act;
- vi) Has paid all the customs dues to date;
Has entered and honours an arrangement to pay any URA arrears of tax due; and
- vii) Has complied with any notice or any requirement to provide information under the Income Tax Act.

URA will administratively review the professionals in the data base and issue a list of those deemed to be compliant as per section 119A (2) [Now 118A] of the Income Tax Act 1997 as amended. All professionals already appearing on the recently published list of exempt persons are deemed to be compliant. Professionals not exempted shall require clearance from URA.

Any assessments that have become final and conclusive as at 1st September 2008 shall not be re-opened on account of variance with this Practice Note.

Practice Notes 2009

ISSUE DATE	:	16 th March 2009
EFFECTIVE DATE	:	1 st July 2008
ISSUED BY	:	Allen Kagina (Mrs) - CG

No. URA/IT/PN 1/09: Exempt Income derived by a person from managing or running an Educational Institution

1. Background to the exemption

The Minister of Finance, Planning and Economic Development proposed the exemption in his Budget Speech for the Financial Year 2008/2009 in order to encourage investment in the education sector. The proposal was subsequently passed into law and is provided for in section 21(1)(aa) of the Income Tax (Amendment) Act 2008. It is expected that the tax foregone would be re-invested in the institutions to provide better facilities and improve curricula for the betterment of Ugandans.

2. Effective date of exemption

The exemption applies to years of income commencing on or after 1st July 2008. Therefore income derived by a person from managing or running an education institution whose year of income commenced before 1st July 2008 is not exempt even if the accounting date falls after 1st July 2008.

3. Education institution

There are three broad categories that constitute education institutions i.e.

- (i) a school,
- (ii) a tertiary institution and;
- (iii) a university.

The meaning of the above mentioned categories obtained from the Ministry of Education and Sports/The Education Acts indicated below shall be adopted for the purposes of this exemption.

School

A school means a nursery school, a primary school, a senior secondary school, a technical, a business or a vocational school providing some form of training to a group of learners. This category covers pre-primary, primary and post primary sub sectors.

Tertiary institution

A tertiary institution means a post-secondary or post ordinary level business, technical or vocational education and training institution or a degree awarding institution duly registered and gazetted by the National Council for Higher Education.

University

A university means an institution, school, Institute or centre of Higher Education, other than a tertiary institution, which provides post-secondary education offering courses of study leading to the award of certificates, diplomas and degrees and conducting research and publish.

4. Beneficiaries of the exemption

Generally, all institutions provided for by the Education (Pre-primary, Primary and Post-primary) Act 2008, the Business, Technical, Vocational Educational and Training (BTVET) Act 2008 and the Universities and Other Tertiary Institutions Act 2003 may be referred to as educational institutions falling under section 21(1)(aa) of the Income tax Amendment Act 2008.

5. Income derived from running or managing education institution

Income that may be derived from running or managing an education institute constitute the following:

- (i) Fees levied on the students
- (ii) Donations
- (iii) Legacies
- (iv) Grants
- (v) Income from development al projects of the institution such as a farm, hire of institutional premises and equipment , research, and consultancy
- (vi) Income generated by production units in Technical and vocational schools, institutes and colleges when they take on contracts or produce goods and services under **“Training With Production”** training strategy, especially under the following trades;
 - ✓ Food and nutrition(baking),
 - ✓ Motor vehicle mechanics,
 - ✓ Carpentry and joinery,
 - ✓ Electronics,

- ✓ Welding and fabrication,
- ✓ Tailoring, designing and cutting of garments,
- ✓ Farming, and
- ✓ Electrical installation

(vii) Any other income that is generated by an education institution to help in the provision and advancement of education and training and, is reflected in the income and expenditure books of accounts of the institution.

It should be noted that the following income is not exempted:

- a) Employment income to staff including management staff and directors;
- b) Dividends to shareholders,
- c) Business/investment income that is not related to the functioning of the education institution and
- d) Income from the institution's subsidiary enterprises and investments.

6. Obligations of education institutions

Education institutions still have the following obligations:

1. Each education institution shall present evidence of recognition by the Ministry of Education and Sports or its relevant agencies to attest its legal existence and to the fact that it was founded for purposes of providing education i.e. by means of a license, registration certificate or charter.
2. Filing of Income tax returns,
3. Filing of Pay As You Earn (PAYE) returns and payment of the tax thereof;
4. Payment of tax on income that is not exempt;
5. Payment of other taxes imposed under the:-
 - Value Added Tax Act Cap 349
 - The East African Community Customs Management Act 2004
 - Taxes, fees, imposed under the Traffic and Road Safety Act Cap 361
 - Taxes under the Stamps Act Cap 342

- Taxes, levies, fees or duties imposed by any other statute recognized under the laws of Uganda.

ISSUE DATE : 31st March 2009
EFFECTIVE DATE: 1st July 2008
ISSUED BY : Allen Kagina (Mrs) - CG

No. URA/IT/PN 2/09: DEDUCTION ALLOWED TO PRIVATE EMPLOYERS EMPLOYING PERSONS WITH DISABILITIES

The Commissioner General of Uganda Revenue Authority hereby issues practice notes under Section 160 of the Income Tax Act, Cap 340 for the guidance of officers of URA and the Public on the effective date as per the Income Tax (amendment) Act 2008 under section 22(1)(e) which allows as a deduction 15% percent of tax payable to all private employers who employ ten or more persons with disabilities. The practice notes also define key terms in the provision.

Section 22(1) (e) provides that...“private employers who employ ten or more persons with disabilities either as regular employees, apprentices or learners on full time basis shall be entitled to tax deduction of fifteen percent of all payable tax upon proof to the Uganda Revenue Authority”

Effective date of the amendment

This amendment applies to **years of income commencing on or after 1st July 2008.**

Implication of the amendment

A deduction of 15% of tax payable by a private employer who employs 10 or more persons with disabilities shall be allowed in ascertaining chargeable income.

Illustration

If Chargeable Income ascertained of a corporate body is;

1,000,000 - Tax thereon at 30%	_____	300,000
15% deduction allowed	_____	15%*300,000
		= 45,000

Therefore the chargeable Income after deduction under section 2(1)(e)
 1,000,000 - 45,000 = 955,000

Tax thereon a 30%	_____	30%*955,000
		= 286,000

The meanings below shall be attached to the terms as in the provision:-

“*apprentices or learners on full time basis*” means a person who has agreed to work for a skilled employer for a fixed period usually for a low wage in return for being taught that persons skill.

“*disability*” means a substantial functional limitation of daily life activities caused by physical, mental or sensory impairment which substantially limits one or more of the major life activities of that person.

“*private employer*” means an employer other than government or government controlled entities liable to income tax.

Note

An entity partly owned by Government but to less than 51% stands to benefit from the deduction.

“*regular employees*” means employees are following a constant definite pattern, done or happening often, lasting or happening over a long period.

Practice Notes 2012

ISSUE DATE	:	5 th May 2012
EFFECTIVE DATE:	:	1 st July 2011
ISSUED BY	:	Allen Kagina (Mrs) - CG

Transfer Pricing Documentation to Be Kept By Taxpayers

The Honourable Minister of Finance, Planning and Economic Development by virtue of the powers conferred upon her under Section 164 of the Income Tax Act, Cap. 340, Laws of Uganda, issued Statutory Instrument No. 30 of 2011 titled The Income Tax (Transfer Pricing) Regulations, 2011 effective 1st July 2011.

Documentation

In accordance with Sub Regulation 3 of Regulation 8 of the Regulations, the Commissioner General hereby notifies the general taxpaying public that the following documentation shall be required for transfer pricing purposes.

1. These documentation requirements shall apply to controlled transactions for Multi National Enterprises (MNEs); or

2. Controlled Transactions in aggregate equal to or exceeding 25,000(Twenty five thousand) currency points in a year of income.

Note: For purpose of this Practice Notes, MNEs are defined as enterprises that manage production, deliver services or generate sales and profits in more than one country and includes hybrid arrangements and relationships through shared shareholders.

This list is neither intended to be exhaustive nor meant to apply to all types of businesses. The taxpayer should maintain documents of sufficient quality so as to accurately and completely describe the transfer pricing analysis conducted and efforts to comply with the arm's length principle.

A. Company details:

- i) Ownership and organizational structure showing linkages between the associated parties. This shall include -
 - a) description of the taxpayers worldwide organizational structure (including an organizational chart) covering all associated parties;
 - b) The identification of participants in related party dealings ; and
 - c) Brief history and any significant changes in relationships between the parties including dates of incorporation, shareholding at the time of the changes.
- ii) Operational aspects of business including details of functions performed, risks assumed and assets employed relevant to the transactions.
- iii) Assumptions and information regarding factors that influenced the setting of prices or the establishment of policies for the taxpayer and the related party group as a whole

B. Transaction details.

- i) A description of controlled transactions that identifies the transactions which have been entered into, the names of the participants, the scope, type, timing, frequency of and value of transactions e.g. purchase of raw material or fixed assets, sale of finished goods, borrowing of funds, the currency of the transactions should also be stated, identification of internal data relating to the controlled transactions, terms and conditions of the transactions including copies of relevant intercompany agreements relating to the transactions such as –
 - a) Technical assistance fees.
 - b) Management fees.

- c) Marketing fees and branding arrangements.
 - d) Recruitment fees, or other services provided.
 - e) Royalties and licences payable.
 - f) Purchase or rental of equipment or other assets.
 - g) Handling charges.
 - h) Loans, including loans advanced by a related company to the associate through independent parties.
 - i) Allocation of overhead expenses or any specific expenses (e.g. promotional or advertising) borne by the foreign entity or associated enterprise.
 - j) Other forms of payment made to associates. And
 - k) In regard to payments made above, where the payment made by an associate to a third party will result in an offset of obligations due by the third party to an associate or non-associate.
- ii) Comparables, description of the comparables including, for tangible property, the physical features, availability and quality of tangible property, for services the nature and extent of the services, and for intangible property, the form of the transaction, type of intangible, the rights to use the intangible that are assigned, and anticipated benefits from use of the intangible.
- Also,
- Identify factors taken into account by the taxpayer to evaluate comparability including the characteristics of the property or service transferred.
 - The functions performed (and the significance of those functions in terms of their frequency, nature and value to the respective parties), the assets employed (taking into consideration their age, market value, location, etc.)
 - the risks assumed (including risks such as market risk, financial risk, and credit risk).
 - Identification of any internal comparables, adjustments made if any, criteria used in selecting comparables etc.
 - Aggregation analysis (grouping of transactions for comparability).
 - Extension of the analysis over a number of years with reasons for the years chosen, where relevant.

- iii) Economic conditions during the time of transactions including differences surrounding controlled firms transactions and uncontrolled transactions to which it is compared in terms of –
- a) Geographical location.
 - b) Business plans to the extent to which they relate to the nature and purpose of the controlled transactions.
 - c) Description of internal procedures and internal controls in place at the time of controlled transactions.
 - d) Economic and legal factors affecting the pricing of the taxpayer property and services.
 - e) Description of intangible property potentially relevant to the pricing of the taxpayers' property or services in the controlled transactions.
 - f) Market size and Market share to the extent differences affect price.
 - g) Regulatory framework.
 - h) Description of the structure, intensity and dynamics of the relevant Industry competitive environment.
 - i) Trends, risks and key players, etc.
 - j) Availability of substitute goods and services.
 - k) Levels of supply and demand.
 - l) Any other special circumstances.

C. Determination of arm's length price.

- i) Description of the method selected and the reasons why it was selected (The pricing methodology adopted, showing how the arm's length price is derived. Also indicate why that method is chosen over other methods and a description of the measures taken to ensure that the measure of profit for taxation purposes is derived from arm's length pricing of relevant transactions. This would include –
 - An analysis of the controlled transaction using the five (5) comparability factors as contained in Regulation 4 of the Transfer Pricing Regulations.

- Searches and databases and criteria used in selection of comparables including economic considerations.
 - A description of the transactions selected as comparables, including an analysis of those transactions (using the five comparability factors) and an explanation of why the selected comparables are considered sufficiently reliable.
 - A description of any comparability adjustments considered appropriate.
 - A description of how comparable pricing or margins is applied to the tested transaction.
 - Intangible property, the form of the transaction, the type of intangible, the rights to use the intangible that are assigned, and the anticipated benefits from its use, Documentation of assumptions and judgments made in the course of determining an arm's length outcome.
 - Documentation of calculations made in applying the selected method and any adjustments made. Assumptions and information regarding factors that influenced the setting of prices or the establishment of any pricing policies for the taxpayer and the related party group as a whole.
- ii) Functional analysis of the risks assumed (including risks such as market risk, financial risk, credit risk, foreign exchange risk, liability risk, assets employed (taking into account consideration of their age, market value, location etc.) and functions performed by entity in relation to risks, assets and functions and performed by the associated entities that are party to the transaction and the significance of those functions in terms of their frequency, nature and value to the respective parties involved in or related to the transaction.
- iii) Cost Contribution arrangements (CCA) including copies of the CCA agreements and relevant amendments, list of arrangement participants and beneficiaries, extent of use of CCA property by associated parties who are non-parties to CCA, duration of CCA, description of the scope of the activities to be undertaken, including any intangible or class of intangibles in existence or intended to be developed, interest of each participant, identification of benefits accruing to each party and any material differences between expectations and actual benefits and all other rights and obligations of each associated enterprise under the CCA, contribution borne by each participant, description of the method used to determine each parties share of the contribution consequences of a participant entering or withdrawing from the agreement.
- iv) Management strategy/policy and/or corporate business plans to the extent they give an insight into the nature of special circumstances under which the taxpayer business is conducted, for example to enter a new market, increase share in existing market, to introduce new products into market, or to fend off increasing competition, set off

transactions, distribution channel selection and management strategies that influenced determination of transfer price.

- v) Where applicable, financial information relevant in comparing profit and loss between associated entities with whom the taxpayer has transactions subject to transfer pricing rules.
- vi) If a comparability analysis results in a range of arm's length outcomes, please document all the outcomes. Reasons for choosing that particular arm's length price from the range of outcomes must be documented. If a range is used, documentation supporting the establishment of the range should be evidenced; and
- vii) An explanation of the capital relationship e.g. balance and source of debt and equity funding) relevant to the transactions.

When to submit documents:

Documents pertaining to transfer pricing are NOT to be physically submitted with Return Forms, BUT must be in place prior to the due date for filing the Income Tax Return for the relevant year, must be in the English language or translated into the English language, prepared at the time the transfer price is established.

D. Summary and Conclusion

A summary and conclusion as to whether the controlled transactions comply with arm's length principle and whether any transfer pricing adjustments are required.

E. Note - A person who fails to comply with this regulation is liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding twenty five currency points or both.

VALUE ADDED TAX ACT

Cap.349, Laws of Uganda, 2000

An Act to provide for the imposition and collection of Value Added Tax, and for other purposes connected to that tax.

Commencement: 1st July 1996

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PART I - PRELIMINARY**1. Interpretation**

In this Act, unless the context otherwise requires –

- (a) “application to own use”, in relation to goods *or services*, means applying the goods *or services* to personal use, including personal use by a relative, or any other non-business use;
*Substituted by
VAT (Am) Act 1 2008*
- (aa) “biodegradable packaging material” means packaging material which can undergo a breakdown of its entire composition and by naturally existing micro-organisms in the presence of air and water at specific temperatures into smaller constituent components within a given time of usually not more than six months;
*Inserted by
VAT (Am) Act 2010*
- (b) “Commissioner General” means the Commissioner General of the Uganda Revenue Authority;
- (c) “company” means a body corporate or un-incorporate, whether created or recognized under a law in force in Uganda or elsewhere, but does not include a partnership or trust;
- (d) “consideration”, in relation to a supply of goods or services, means the total amount in money or kind paid or payable for the supply by any person, directly or indirectly, including any duties, levies, fees, and charges paid or payable on, or by reason of, the supply other than tax, reduced by any discounts or rebates allowed and accounted for at the time of the supply;
- (da) “contractor” means a person supplying goods or services other than as an employee to the following –
- Inserted by
VAT (Am)
Act 2015*
- (i) A licensee in respect of mining operations undertaken by the licensee; or
- (ii) A licensee in respect of petroleum operations undertaken by the licensee.
- (e) “exempt import” has the meaning in Section 20;
- (f) “exempt supply” means a supply of goods or services to which Section 19 applies;
- (g) “finance lease”, in relation to goods, includes the lease of goods where –
- (i) the lease term exceeds seventy five per cent of the expected life of the goods;
- (ii) the lessee has an option to purchase the goods for a fixed or determinable price

at the expiration of the lease; or

(iii) the estimated residual value of the goods to the lessor at the expiration of the lease term, including the period of any option to renew, is less than 20 per cent of its fair market value at the commencement of the lease;

(h) “goods” includes all kinds of movable and immovable property, [thermal and electrical energy, heating, gas, refrigeration, air conditioning and water] but does not include money;

*Substituted by
VAT (Am) Act 2011*

(i) “hire purchase agreement” means an agreement that is a hire purchase agreement in terms of hire purchase law in Uganda;

(j) “import” means to bring, or to cause to be brought, into Uganda from a foreign country or place;

(k) “importer”, in relation to an import of goods, includes the person who owns the goods, or any other person for the time being possessed of or beneficially interested in the goods and, in relation to goods imported by means of a pipeline, includes the person who owns the pipeline;

(l) “input tax” means the tax paid or payable in respect of a taxable supply to or an import of goods or services by a taxable person;

(la) “licensee” means a person granted a mining right or a person with whom the Government has entered into a petroleum agreement;

*(la – ld) Inserted by
VAT (Am) Act 2015*

(lb) “mining operations” includes every method or process by which any mineral is won from the soil or from any substance or constituent of the soil and includes *mineral exploration and development operations undertaken pursuant to a mining lease or mineral agreement entered into under the Mining Act, 2003* [mining exploration operations];

*Substituted by
VAT (Am) Act
2018*

(lc) “petroleum operations” means an authorised operation under a petroleum agreement for petroleum exploration, development, production and export including, planning, installation, transportation of petroleum, storage or decommissioning, and for the construction of a pipeline or petroleum refinery.

(ld) “petroleum agreement” means an agreement entered into by the Government of Uganda with another person in accordance with the Petroleum (Exploration, Development and Production) Act, 2013, or the Petroleum (Refinery, Conversion, Transmission and Midstream Storage) Act 2013.

(m) “Minister” means the Minister responsible for Finance;

- (n) “money” includes –
- (i) coins or paper currency that the Bank of Uganda has issued as legal tender;
 - (ii) coins or paper currency of a foreign country which is used or circulated as currency;
 - (iii) a bill of exchange, promissory note, bank draft, postal order, or money order, other than a coin or paper currency that is a collector's piece, investment article or an item of numismatic interest;
- (o) “output tax” means the tax chargeable under Section 4 in respect of a taxable supply;
- (p) “person” includes an *individual*, a partnership, company, trust, government, and any public or local authority; Inserted by
VAT (Am) Act 2006
- (q) “public international organization” means an organization listed in the First Schedule to this Act;
- (r) “reduced consideration has the meaning in Section 18(7);
- (s) “relative”, in relation to an individual, includes an ancestor of the individual, a descendant of the individual's grandparents, or the spouse of the individual or of any of the foregoing;
- (t) “services” means anything that is not goods or money;
- (u) “tax” means the value added tax chargeable under this Act;
- (v) “tax fraction” means the fraction calculated in accordance with the formula;
- $$\frac{r}{r + 100}$$
- in which formula “**r**” is the rate of tax applicable to the taxable supply;
- (w) “tax period” means the calendar month;
- (x) “taxable person” has the meaning in Section 6;
- (y) “taxable supply” has the meaning in Section 18;
- (z) “taxable transaction” means a taxable supply or an import of goods or services that is subject to tax under this Act;

- (aa) “taxable value”, in relation to a taxable supply or an import of goods or services is determined under Part VI of this Act;
- (bb) “trust” means any relationship where property is under the control or management of a trustee;
- (cc) “trustee” includes –
 - (i) an executor, administrator, tutor or curator;
 - (ii) a liquidator or judicial manager;
 - (iii) a person having or taking on the administration or control of property subject to another person having a beneficial interest in the property;
 - (iv) a person acting in a fiduciary capacity;
 - (v) a person having possession, control or management of the property of a person under a legal disability.

2. Interpretation of Fair Market Value

- (1) For the purposes of this Act, the fair market value of a taxable supply at any date is the consideration in money which a similar supply would generally fetch if supplied in similar circumstances at that date in Uganda, being a supply freely offered and made between persons who are not associates.
- (2) Where the fair market value of a taxable supply cannot be determined under subsection (1), the fair market value of the supply shall be the amount that, in the opinion of the Commissioner General having regard to all the circumstances of the supply, is the fair market value of the supply.
- (3) In this Section, “similar supply”, in relation to a taxable supply, means a supply that is identical to, or closely or substantially resembles, the taxable supply, having regard to the characteristics, quality, quantity supplied, functional components, reputation of, and materials comprising the goods and services which are the subject of the taxable supply.

3. Interpretation of Associate

- (1) For the purposes of this Act, “associate”, in relation to a person, means any other person who acts or is likely to act in accordance with the directions, requests, suggestions or wishes of the person whether or not they are communicated to that other person.

- (2) Without limiting the generality of subsection (1), the following are treated as an associate of a person –
- (a) a relative;
 - (b) a partner, an associate of a partner under another application of this Section or a partnership in which the person is a partner;
 - (c) the trustee of a trust under which the person, or an associate under another application of this Section, benefits or is capable of benefiting;
 - (d) a company in which the person either alone, or together with an associate or associates under another application of this Section, controls directly or indirectly fifty per cent or more of the voting power in the company, or which is accustomed or may reasonably be expected to act in accordance with the directions or wishes of the person or an associate of the person;
 - (e) where the person is a partnership, a partner in the partnership, an associate of the partner under another application of this Section, or another partnership in which the person or an associate is a partner;
 - (f) where the person is the trustee of a trust, any other person or an associate of such other person under another application of this Section who benefits or is capable of benefiting under the trust; or
 - (g) where the person is a company, a person who either alone or together with an associate or associates under another application of this Section controls directly or indirectly fifty per cent or more of the voting power of the company, or in accordance with whose directions or wishes the company is accustomed or may reasonably be expected to act.

PART II - CHARGE OF TAX

4. Charge of Tax

A tax, to be known as a value added tax, shall be charged in accordance with this Act on –

- (a) every taxable supply [in Uganda] made by a taxable person; *Substituted by
VAT (Am) Act 2011*
- (b) every import of goods other than an exempt import; and
- (c) the supply of [any imported services by any person] *imported services, other than an exempt service, by any person.*

5. Person Liable to Pay Tax

- (1) Except as otherwise provided in this Act, the tax payable –
- (a) in the case of a taxable supply, is to be paid by the taxable person making the supply;
 - (b) in the case of an import of goods, is to be paid by the importer;
 - (c) in *the* case of [an import of services] *a supply of imported services, other than an exempt service*, is to be paid by the [recipient of the imported services] person receiving the supply.
- (2) The Minister shall, by notice in the Gazette, designate persons who shall withhold tax on a payment for a taxable supply and the persons designated shall remit to the Uganda Revenue Authority one hundred percent of the tax payable.
- 2 & 3 inserted by
VAT (Am) Act 2018
- (3) A person designated under subsection (2) shall withhold tax where a person is registered or where a person who is not registered but who is required to be registered, makes a supply for an amount equivalent to one quarter of the annual registration threshold under section 7(2).

Substituted by
VAT (Am) Act 2011

PART III - TAXABLE PERSONS

6. Taxable Person

- (1) A person registered under Section 7 is a taxable person from the time the registration takes effect.
- (2) A person who is not registered, but who is required to be registered or to pay tax under this Act, is a taxable person from the beginning of the tax period immediately following the period in which the duty to apply for registration or to pay tax arose.

Substituted by
VAT (Am) Act 1 2008

7. Persons required or permitted to register

- (1) A person who is not already a registered person shall apply to be registered in accordance with Section 8 –
- (a) within twenty days of the end of any period of three calendar months if during that period the person made taxable supplies, the value of which exclusive of any tax exceeded one-quarter of the annual registration threshold set out in subsection (2); or

(b) at the beginning of any period of three calendar months where there are reasonable grounds to expect that the total value exclusive of any tax of taxable supplies to be made by the person during that period will exceed one-quarter of the annual registration threshold set out in subsection (2).

(c) at the beginning of any tax period of more than three calendar months where there are reasonable grounds to expect that the total value exclusive of any tax of taxable supplies to be made by the person will exceed the annual threshold set out in subsection (2).

*Inserted by
VAT (Am) Act 2014*

(2) The annual registration threshold is *one hundred and fifty million shillings* [fifty million shillings].

*Substituted by VAT
(Am) Act 2015*

(3) In determining whether the registration threshold is exceeded for the period specified in subsection (1), it is to be assumed that the person is a taxable person during that period.

(4) A person supplying goods or services for consideration as part of his or her business activities, but who is not required by subsection (1) or (5) to apply for registration, may apply to the Commissioner General to be registered in accordance with Section 8.

(4A) Notwithstanding subsection (4), the following persons may apply to the Commissioner General to be registered in accordance with section 8 –

(a) a licensee undertaking mining or petroleum operations;

*Inserted by
VAT (Am) Act 2015*

(b) a person undertaking the construction of a petroleum refinery or petroleum pipeline; and

(c) a person engaged in commercial farming;

(d) a person undertaking midstream operations as defined by the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act 2013.

*Inserted by
VAT (Am) Act 2016*

(5) Notwithstanding subsection (1), a person being a national, regional, local or public authority or body which carries on business activities shall apply for registration at the date of commencement of those activities.

(6) An engineer, lawyer, economist, architect, publisher, auctioneer, estate agent, valuer, accountant, auditor, clearing and forwarding agent or other professional supplying goods or services for consideration as part of his or her business, but who is not required by subsection (1) or (2) to apply for registration, shall apply to be registered in accordance with Section 8, without regard to the eligibility requirement under subsection (2).

*Inserted by VAT (Am) Act 2002
and repealed by VAT (Am) Act 1 2008*

- (6) The registration under paragraph (c) of subsection (1) shall be valid only for purposes of accessing terms and conditions of payment of tax on plant and machinery as provided under section 34(8). [Note: S.34 was repealed and re-enacted as S.34A].

Inserted by
VAT (Am)
Act 2014

8. Registration

- (1) An application for registration under Section 7 shall be in the form prescribed by the Commissioner General, and the applicant shall provide the Commissioner General with such information as the Commissioner General may require.
- (2) The Commissioner General shall register a person who applies for registration under Section 7 and issue to that person a certificate of registration including the VAT registration number unless the Commissioner General is satisfied that that person is not eligible for registration under this Act or, in the case of an application under section 7(4):—
- (a) the person has no fixed place of abode or business; or
 - (b) the Commissioner General has reasonable grounds to believe that that person —
 - (i) will not keep proper accounting records relating to any business activity carried on by that person;
 - (ii) will not submit regular and reliable tax returns as required by Section 31 [now 31A]; or
 - (iii) is not a fit and proper person to be registered.
- (3) Registration under this Section takes effect —
- (a) in the case of an application under Section 7(1), (5) or (6) from the beginning of the tax period immediately following the period in which the duty to apply for registration arose; or
 - (b) in the case of an application under Section 7(4), from the beginning of the tax period immediately following the period in which the person applied for registration.
- (4) A certificate of registration shall state the name and other relevant details of the taxable person, the date on which the registration takes effect, and the taxpayer identification number.
- (5) The Commissioner General shall establish and maintain a register containing the relevant details of all taxable persons.

Substituted by
VAT (Am) Act 2002

- (6) The Commissioner General may register a person if there are reasonable grounds for believing that the person is required to apply for registration under Section 7 but has failed to do so, and that registration shall take effect from the date specified in the certificate of registration.
- (7) The Commissioner General shall serve a notice in writing on a person of the decision to refuse to register the person under subsection (2) within one month of receiving the application.
- (8) The Commissioner General shall serve a notice in writing on a person of a decision to register the person under subsection (6) within one month of making the decision.
- (9) A person dissatisfied with a decision made under subsection (8) may only challenge the decision under Part VIII of this Act on the basis that the decision is an assessment.
- (10) A taxable person shall notify the Commissioner General in writing of any change
 - (a) in the name or address of that person;
 - (b) in circumstances where the person no longer satisfies the grounds for registration;
or
 - (c) of a material nature in business activities or in the nature of taxable supplies being made,and the notification shall be made within fourteen days after the change has occurred.

9. Cancellation of Registration

- (1) A taxable person shall apply in writing for the cancellation of the registration if that person has ceased to make supplies of goods or services for consideration as part of the business activities of the person.
- (2) Subject to subsection (3), a taxable person may apply in writing to have his or her registration cancelled if, with respect to the most recent period of three calendar months, the value of his or her taxable supplies exclusive of tax does not exceed one-quarter of the annual registration threshold specified under Section 7(2) and if the value of his or her taxable supplies exclusive of tax for the previous twelve calendar months does not exceed seventy five per cent of the annual registration threshold.
- (3) In the case of a taxable person who applied for registration under Section 7(4), an application under subsection (2) may only be made after the expiration of two years from the date of registration.

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- (4) The Commissioner General may cancel the registration of –
- (a) a person who has applied for cancellation under subsection (1) or (2); or
 - (b) a person who has not applied for cancellation of registration but in respect of whom the Commissioner General is satisfied that he or she is neither required nor entitled under Section 7 to apply for registration.
- (5) The Commissioner General may cancel the registration of a person who is not required to apply for registration under Section 7 where the person:–
- (a) has no fixed place of abode or business;
 - (b) has not kept proper accounting records relating to any business activity carried on by him or her;
 - (c) has not submitted regular and reliable tax returns as required by Section 31 [*now 31A*]; or
 - (d) is not, in the opinion of the Commissioner General, a fit and proper person to be registered.
- (6) The Commissioner General shall serve a notice in writing on a taxable person of a decision to cancel or refuse to cancel the registration under this Section within fourteen days of making the decision.
- (7) The cancellation of registration shall take effect from the end of the tax period in which the registration is cancelled.
- (8) Where the registration of a person is cancelled, the Commissioner General shall remove that person's name and the details described in Section 8 from the register.
- (9) A taxable person whose registration has been cancelled under this Section shall be regarded as having made a taxable supply of all goods on hand (including capital goods) and shall be liable for output tax, at the time the registration is cancelled, on all goods in respect of which he or she received input tax credit, the output tax payable being based on the fair market value of the goods at the time his or her registration was cancelled.
- (10) The obligations and liabilities of a person under this Act, including the lodging of returns required under Section 31 [*now 31A*], in respect of anything done or omitted to be done by that person while a taxable person shall not be affected by cancellation of the person's registration.

PART IV - SUPPLIES OF GOODS AND SERVICES**10. Supply of Goods**

- (1) Except as otherwise provided under this Act, a supply of goods means any arrangement under which the owner of the goods parts or will part with possession of the goods, including *a lease or an agreement of sale and purchase.* Inserted by
VAT (Am) Act 2009
- (2) A supply of electrical or thermal energy, heating, gas, refrigeration, air conditioning or water is a supply of goods. Repealed by
VAT (Am) Act 2011
- (3) The application of goods to own use is a supply of the goods.

11. Supply of Services

- (1) Except as otherwise provided under this Act, a supply of services means a supply which is not a supply of goods or money, including:—
- (a) the performance of services for another person;
 - (b) the making available of any facility or advantage;
 - (c) the toleration of any situation or the refraining from the doing of any activity; or
 - (d) the provision of thermal and electrical energy, heating, gas, refrigeration, air conditioning and water. Inserted by
VAT (Am) Act 2011
- (2) A supply of services made by an employee to an employer by reason of employment is not a supply made by the employee.

12. Mixed supplies

- (1) A supply of services incidental to the supply of goods is part of the supply of goods.
- (2) A supply of goods incidental to the supply of services is part of the supply of services.
- (3) A supply of services incidental to the import of goods is part of the import of goods.
- (4) Regulations made under Section 78 may provide that a supply is a supply of goods or services.

13. Supply by Agent

- (1) A supply of goods or services made by a person as agent for another person being the principal is a supply by the principal.
- (2) Subsection (1) does not apply to an agent's supply of services as agent to the principal.

14. Time of Supply

- (1) Except as otherwise provided under this Act, a supply of goods or services occurs –
 - (a) where the goods are applied to own use, on the date on which the goods or services are first applied to own use;
 - (b) where the goods or services are supplied by way of gift, on the date on which ownership in the goods passes or the performance of the service is completed; or
 - (c) in any other case, on the earliest of the date on which –
 - (i) the goods are delivered or made available, or the performance of the service is completed;
 - (ii) payment for the goods or services is made; or
 - (iii) a tax invoice is issued.
- (2) Where –
 - (a) goods are supplied under a rental agreement; or
 - (b) goods or services are supplied under an agreement or law which provides for periodic payments,

the goods or services are treated as successively supplied for successive parts of the period of the agreement or as determined by that law, and each successive supply occurs on the earlier of the date on which payment is due or received.
- (3) For the purposes of this Section, where two or more payments are made or are to be made for a supply of goods or services other than a supply to which subsection (2) applies, each payment shall be regarded as made for a separate supply to the extent of the amount of the payment on the earlier of the date the payment is due or received.
- (4) A person making a supply to which subsection (1)(a) or (b) applies shall keep a record of the date on which the supply occurred as determined under this Section.

- (5) In this Section, “rental agreement” means any agreement for the letting of goods including a hire-purchase agreement or finance lease.

15. Place of Supply of Goods

*Substituted by
VAT (Am) Act 2011*

A supply of goods shall take place in Uganda if the goods are delivered or made available in Uganda by the supplier, or if the delivery or making available involves transportation, the goods are in Uganda when the transportation commences.

- (1) Except as otherwise provided under this Act, a supply of goods takes place where the goods are delivered or made available by the supplier.
- (2) A supply of thermal or electrical energy, heating, gas, refrigeration, air conditioning, or water, takes place where the supply is received.

16. Place of Supply of Services

*16 Substituted by
VAT (Am) Act 2011*

- (1) A supply of services shall take place in Uganda if the business of the supplier from which the services are supplied is in Uganda.
- (2) Notwithstanding subsection (1), a supply of services shall take place in Uganda if the recipient of the supply is not a taxable person and—
- (a) the services are physically performed in Uganda by a person who is in Uganda at the time of supply;
 - (b) the services are in connection with immovable property in Uganda;
 - (c) the services are radio or television broadcasting services received at an address in Uganda;
 - (d) the services are electronic services delivered to a person in Uganda at the time of supply;
 - (e) the supply is a transfer, assignment, or grant of a right to use a copyright, patent, trademark or similar right in Uganda; or
 - (f) the services are telecommunication services initiated by a person in Uganda other than a supply initiated by —
 - (i) a supplier of telecommunications services; or
 - (ii) a person who is roaming while temporarily in Uganda.

- (3) For the purposes of subsection (2)(f), the person who initiates a supply of telecommunications services shall be the person who first does any of the following:—
- (a) the person who –
 - (i) controls the commencement of the supply;
 - (ii) pays for the services;
 - (iii) contracts for the supply; or
 - (b) the person to whom the invoice for the supply is sent.
- (4) Where the supplier of a telecommunications service cannot identify any of the persons referred to in subsection (3) because it is impractical to determine the physical location of a person due to the type of service or to the class of customer to which the person belongs, the supplier shall, in respect of all supplies of telecommunications services made for that type of service or that class of customer, treat the supply as being made where the physical residence or business address for the person receiving invoices from the supplier is located.
- (5) In this section –
- (a) “electronic services” *includes* [means any of] the following, when provided or delivered *remotely* – [on or through a telecommunications network]
 - (i) websites, web-hosting or remote maintenance of programs and equipment;
 - (ii) software and the updating of software;
 - (iii) images, text and information;
 - (iv) access to databases;
 - (v) self-education packages;
 - (vi) music, films and games including games of chance; or
 - (vii) political, cultural, artistic, sporting, scientific and other broadcasts and events including television;
 - (b) “telecommunications services” means the transmission, emission, or reception of signals, writing, images, sounds, or information of any kind by wire, radio, optical, or other electromagnetic systems and includes –

- (i) the related transfer or assignment of the right to use capacity for such transmission, emission, or reception; and
 - (ii) the provision of access to global or local information networks,
- but does not include the supply of the underlying writing, images, sounds, or information.

- (1) Except as otherwise provided under this Act, a supply of services takes place where the services are rendered.
- (2) A supply of services in connection with immovable property takes place where the immovable property is located.
- (3) A supply of services of, or incidental to, transport takes place where the transport commences.
- (4) A supply of services to which clause 1(a) of the Third Schedule applies shall be regarded as having been made in Uganda.
- (5) Where a person is required to pay a fee for receiving a signal or service for a supply of television, radio, telephone or other communication services, the supply takes place where that person receives the signal or service, *or where a supply involves an agent or any other person of whatever description, the supply takes place at that person's place of business.*

Substituted by
Finance Act
2001

17. Imports

An import of goods takes place –

- (a) where customs duty is payable, on the date on which the duty is payable; or
- (b) in any other case, on the date the goods are brought into Uganda.

PART V - TAXABLE SUPPLIES

18. Taxable Supply

Inserted by
VAT (Am) Act 2011

- (1) A taxable supply is a supply of goods or services, other than an exempt supply, made *in Uganda* by a taxable person for consideration as part of his or her business activities.
- (2) A supply is made as part of a person's business activities if the supply is made by him or her as part of, or incidental to, any independent economic activity he or she conducts, whatever the purposes or results of that activity.

- (3) The business activities of an individual do not include activities carried on by him or her only as part of his or her hobby or leisure activities.
- (4) A supply is made for consideration if the supplier directly or indirectly receives payment for the supply, whether from the person supplied or any other person, including any payment wholly or partly in money or kind.
- (5) The application to own use by a taxable person of goods *and services* supplied to a *person* for the purposes of *the person's* business activities shall be regarded as a supply of those goods *and services* for consideration as part of *the person's* business activities. Substituted by VAT (Am) Act 2009
- (5a) For the purposes of subsection (5), a supply of business goods *and services* for no consideration is an application to own use. (5a) Inserted by Finance Act 2001 and substituted by VAT (Am) Act 2009
- (6) Where goods *and services* have been supplied to a taxable person for the purposes of *the person's* business activities, the supply of those goods *and services* for reduced consideration shall be regarded as a supply for consideration unless the goods *and services* are supplied or used only as trade samples. Substituted by VAT (Am) Act 2009
- (7) A supply is made for reduced consideration if the supply is made between associates for no consideration or between associates for a consideration that is less than the fair market value of the supply.
- (8) Notwithstanding subsection(1) a supply of services by a foreign person for consideration as part of the person's business activities is treated as a taxable supply if the services are considered as taking place in Uganda under Section 16.
- (9) Subject to Section 19 and the Second Schedule, the sale or disposal of a business asset *by a taxable person* is a taxable supply. Inserted by VAT (Am) Act 2003 and Amended by VAT (Am) Act 2006

19. Exempt Supply

- (1) A supply of goods or services is an exempt supply if it is specified in the Second Schedule.
- (2) Where a supply is an exempt supply under paragraph 1(k) of the Second Schedule, both the transferor and transferee shall, within 21 days of the transfer, notify the Commissioner General in writing of the details of the transfer.

20. Exempt Import

An import of goods is an exempt import if the goods –

- (a) are exempt from customs duty under the Fifth Schedule of the **East African Community Customs Management Act, 2004** *except compact fluorescent bulbs with a power connecting cap at the end, and lamps and bulbs made from Light Emitting Diodes (LED) technology for domestic and industrial use; or* Substituted by VAT (Am) Act 2005, (AM) Act 2015 & (AM) Act 2016
- (b) would be exempt had they been supplied in Uganda.

20A. Exempt Import Service

Inserted by
VAT (Am) Act 2011

An import of a service is an exempt import if the service would be exempt had it been supplied in Uganda.

PART VI - TAXABLE VALUE

21. Taxable Value of a Taxable Supply

- (1) Except as otherwise provided under this Act, the taxable value of a taxable supply is the total consideration paid in money or in kind by all persons for that supply.
- (2) The taxable value of –
- (a) a taxable supply of goods by way of an application to own use;
 - (b) a taxable supply for reduced consideration; or
 - (c) a taxable supply described in Section 9(9),
- is the fair market value of the goods and services at the time the supply is made.
- (3) Where a taxable supply is made without a separate amount of the consideration being identified as a payment of tax, the taxable value of that supply is the total amount of the consideration paid excluding tax.
- (4) The taxable value of a taxable supply of goods under a rental agreement, as defined in Section 14, is the amount of the rental payments due or received.
- (5) The taxable value of a taxable supply of goods or services where the Government has provided a subsidy is the consideration paid in money or in kind by all persons for that supply less the subsidy. Inserted by
VAT (Am) Act 1 2008

22. Adjustments

- (1) This Section applies where, in relation to a taxable supply by a taxable person –

- (a) the supply is cancelled;
- (b) the nature of the supply has been fundamentally varied or altered;
- (c) the previously agreed consideration for the supply has been altered by agreement with the recipient of the supply, whether due to an offer of a discount or for any other reason; or
- (d) the goods or services or part of the goods or services have been returned to the supplier,

and the taxable person making the supply has –

- (e) provided a tax invoice in relation to the supply and the amount shown in the invoice as the tax charged on the supply is incorrect as a result of the occurrence of any one or more of the above-mentioned events; or
 - (f) filed a return for the tax period in which the supply occurred and has accounted for an incorrect amount of output tax on that supply as a result of the occurrence of any one or more of the above-mentioned events.
- (2) Where subsection (1) applies, the taxable person making the supply shall make an adjustment as specified in subsection (3) or (4).
 - (3) Where the output tax properly chargeable in respect of the supply exceeds the output tax actually accounted for by the taxable person making the supply, the amount of the excess shall be regarded as tax charged by the person in relation to a taxable supply made in the tax period in which the event referred to in subsection (1) occurred.
 - (4) Subject to subsection (6), where the output tax actually accounted for exceeds the output tax properly chargeable in relation to that supply, the taxable person making the supply shall be allowed a credit for the amount of the excess in the tax period in which the event referred to in subsection (1) occurred.
 - (5) The credit allowed under subsection (4) shall, for the purposes of this Act, be treated as a reduction of output tax.
 - (6) No credit is allowed under subsection (4) where the supply has been made to a person who is not a taxable person, unless the amount of the excess tax has been repaid by the taxable person to the recipient, whether in cash or as a credit against any amount owing to the taxable person by the recipient.

23. Taxable Value of an Import of Goods

The taxable value of an import of goods is the sum of –

- (a) the value of the goods ascertained for the purposes of customs duty under the laws relating to customs;
- (b) the amount of customs duty, excise tax, and any other fiscal charge other than tax payable on those goods; and
- (c) the value of any services to which Section 12(3) applies which is not otherwise included in the customs value under paragraph (a).

PART VII -CALCULATION OF TAX PAYABLE

24. Calculation of Tax Payable on a Taxable Transaction

- (1) Subject to subsection (2), the tax payable on a taxable transaction is calculated by applying the rate of tax to the taxable value of the transaction.
- (2) Where the taxable value is determined under Section 21(2) or (3), the tax payable is calculated by the formula specified in Section 1(a) of the Fourth Schedule.
- (3) Subject to subsection (4), the rate of tax shall be as specified in Section 78(2).
- (4) The rate of tax imposed on taxable supplies specified in the Third Schedule is zero.
- (5) The tax payable on a taxable supply made by a contractor to a licensee to undertake mining or petroleum operations is deemed to have been paid by the licensee to the contractor provided the supply is for use by the licensee solely and exclusively for mining or petroleum operations. Inserted by
VAT (Am) Act 2015
- (6) For the purposes of this section, the tax payable on a taxable supply made by a supplier to a contractor executing an aid-funded project is deemed to have been paid by the contractor provided the supply is for use by the contractor solely and exclusively for the aid funded project. Inserted by
VAT (Am) Act 2016
- (7) For purposes of this section, the tax payable on a taxable supply made to a Government ministry, department or agency by a contractor executing an aid-funded project is deemed to have been paid by that ministry, department or agency if the supply is for use solely and exclusively for the aid-funded project. 7 & 8 Inserted by
VAT (Am) Act 2017
- (8) Under subsection (7), “aid-funded project” means a project financed by a foreign government or a development agency through loans, grants and donations.

- (9) The tax payable on the following taxable supplies shall not be deemed to have been paid under subsections (5) and (6) –
- (a) a passenger automobile, and the repair and maintenance of that automobile; or
 - (b) entertainment.
- 9 & 10 inserted by
VAT (Am) Act 2018
- (10) In this section –
- (a) “passenger automobile” means a motor vehicle designed solely for the transport of persons with a seating capacity of not more than eight persons;
 - (b) “entertainment” means the provision of food, beverages, tobacco, accommodation, amusement, recreation, or hospitality of any kind;

25. Calculation of Tax Payable by a Taxable Person for a Tax Period

- (1) Subject to Section 26, the tax payable by a taxable person for a tax period is calculated according to the formula specified in Section 1(b) of the Fourth Schedule. Amended by
VAT (Am) Act 2015
- (2) *For a contractor [or supplier]*, component X of the formula in paragraph 1(b) of the Fourth Schedule, for a tax period does not include the amount of tax that the licensee *[or supplier]* is deemed to have paid to the contractor *[or supplier]* under section 24(5) *[or (6)]* for the period. (2) & (3) inserted by VAT (Am) Act 2015
& substituted by VAT (Am) Act 2016 & (Am) Act 2017
- (2a) For a supplier, component X of the formula in paragraph 1(b) of the Fourth Schedule, for a tax period does not include the amount of tax that the contractor is deemed to have paid to the supplier under section 24(6) for the period. Inserted by
VAT (Am) Act 2017
- (3) For a licensee, component Y of the formula in paragraph 1(b) of the Fourth Schedule for a tax period does not include the amount of tax that the licensee is deemed to have paid to the contractor under section 24(5) for the period.
- (4) For a contractor of a Government ministry, department or agency, component X of the formula in paragraph 1(b) of the Fourth Schedule, for a tax period does not include the amount of tax that the Government ministry, department or agency is deemed to have paid to the contractor under section 24(7) for the period. Inserted by
VAT (Am) Act 2017

26. Cash Basis Accounting

- (1) This Section applies to a taxable person, the annual value of whose taxable supplies does not exceed *five hundred million shillings* *[two hundred million shillings]*. Substituted by
VAT (Am) Act 2015

- (2) A taxable person to whom this Section applies may elect to account for tax purposes on a cash basis.
- (3) An election under subsection (2) shall be made in writing to the Commissioner General by the due date for the first return in which the taxable person seeks to use the method of accounting specified in subsection (2).
- (4) Where a taxable person makes an election under subsection (2), that person must account for both the output tax payable and the input tax credited on a cash basis.
- (5) A taxable person who has made an election under subsection (2) shall determine the tax payable for a tax period according to the formula specified in Section 1(c) of the Fourth Schedule.
- (6) An election made under subsection (2) remains in force until –
 - (a) withdrawn by the taxable person by notice in writing to the Commissioner General; or
 - (b) the Commissioner General, by notice in writing to the taxable person, requires the person to determine the tax payable for a tax period in accordance with Section 25.
- (7) A taxable person who has made an election under subsection (2) may not withdraw the election within two years after making the election unless the person is no longer a person to whom this Section applies.

27. Consequences of a Change in Accounting Basis

- (1) Every taxable person whose accounting basis is changed is liable for tax, if any, as determined under this Section in the tax period in which the change occurred.
- (2) Where a taxable person changes from the method of accounting provided under Section 25 (referred to as the “invoice basis”) to the method of accounting provided under Section 26 (referred to as the “cash basis”), the tax payable under subsection (1) is determined in accordance with the formula specified in Section 1(d) of the Fourth Schedule.
- (3) Where a taxable person changes from a cash basis to an invoice basis of accounting, the tax payable under subsection (1) is determined in accordance with the formula specified in Section 1(e) of the Fourth Schedule.
- (4) If the amount determined in accordance with subsection (2) or (3) is negative, it shall be refunded to the taxable person in accordance with Section 42(1).

28. Credit for Input Tax

- (1) Where Section 25 applies for the purposes of calculating the tax payable by a taxable person for a tax period, a credit is allowed to the taxable person for the tax payable in respect of –
- (a) all taxable supplies made to that person during the tax period; or
 - (b) all imports of goods ~~[and services]~~ made by that person *or import of services made by a contractor or licensee* **or a person providing business process outsourcing services** during the tax period, *Repealed by VAT (Am) Act 2012
& inserted by VAT (AM) Act 2015 & 2016*
- if the supply or import is for use in the business of the taxable person.
- (2) Where Section 26 applies for the purposes of calculating the tax payable by a taxable person for a tax period, a credit is allowed to the taxable person for any tax paid in respect of taxable supplies to, or imports by, the taxable person where the supply or import is for use in the business of the taxable person.
- (3) A credit is allowed to a taxable person on becoming registered for input tax paid or payable in respect of –
- (a) all taxable supplies of goods, including capital assets, made to the person prior to the person becoming registered; or
 - (b) all imports of goods, including capital assets, made by the person prior to becoming registered,
- where the supply or import was for use in the business of the taxable person, provided the goods are on hand at the date of registration and provided that the supply or import occurred not more than *six months* prior to the date of registration. ~~[or, in the case of capital goods, not more than six months before the date of registration.]~~ *Substituted and
Repealed by
Finance Act 2001*
- (4) An input tax credit –
- (a) under subsection (1) arises on the date the goods or services are supplied to, or imported by, the taxable person;
 - (b) under subsection (2) arises on the date the tax is paid; or
 - (c) under subsection (3) arises on the date of registration.
- (5) A taxable person under this Section shall not qualify for input tax credit in respect of a taxable supply or import of –

- (a) a passenger automobile, and the repair and maintenance of that automobile, including spare parts, unless the automobile is acquired by the taxable person exclusively for the purpose of making a taxable supply of that automobile in the ordinary course of a continuous and regular business of selling or dealing in or hiring of passenger automobiles;
- (b) entertainment unless the taxable person –
- (i) is in the business of providing entertainment; or
 - (ii) supplies meals or refreshments to his or her employees in premises operated by him or her, or on his or her behalf, solely for the benefit of his or her employees; or
- (c) telephone services, to the extent of 10 per cent of the input tax on those services.
- (6) Subject to subsection (7), where a taxable supply to, or an import of goods by, a taxable person is partly for a business use as set out in subsection (1), (2), or (3) and partly for another use, the amount of the input tax allowed as a credit is that part of the input tax that relates to the business use.
- (7) Subject to subsections (8) and (9) [(9) and (10)], the input tax that may be credited by a taxable person for a tax period is –
- Substituted by
VAT (Am) Act 2014*
- (a) where all of the taxable person's supplies for that period are taxable supplies, the whole of the input tax specified in subsection (1) or (2); or
 - (b) where only part of the taxable person's supplies for that period are taxable supplies, the amount calculated according to the formula specified in Section 1(f) of the Fourth Schedule.
- (8) Where the fraction B/C in Section 1(f) of the Fourth Schedule is less than 0.05, the taxable person may not credit any input tax for the period.
- (9) Where the fraction B/C in section 1(f) of the Fourth Schedule is more than 0.95, the taxable person may credit all input tax for the period.
- (10) Notwithstanding subsection (7)(b), the Commissioner General may approve a proposal by a taxable person for the apportionment of input tax credit where the taxable person makes both taxable and exempt supplies.
- (11) Subject to subsection (13), an input tax credit allowed under this Section may not be claimed by the taxable person until the tax period in which the taxable person has –

- (a) an original tax invoice for the taxable supply; or
- (b) a bill of entry or other document prescribed under the *East African Community Customs Management Act, 2004* evidencing the amount of input tax. Substituted by
VAT (Am) Act 2014
- (12) Where a taxable person does not have a tax invoice evidencing the input tax paid, the Commissioner General may allow an input tax credit in the tax period in which the credit arises where the Commissioner General is satisfied that –
- (a) the taxable person took all reasonable steps to acquire a tax invoice;
- (b) the failure to acquire a tax invoice was not the fault of the taxable person; and
- (c) the amount of input tax claimed by the taxable person is correct.
- (13) Where a taxable person has made a calculation under subsection (7) for any tax period of a calendar year, he or she shall, in the first tax period of the following year, make a calculation based on the annual value of taxable and exempt supplies.
- (14) Where –
- (a) the calendar year credit exceeds the return credit, the excess shall be claimed as a credit in the first tax period of the following calendar year; or
- (b) the return credit exceeds the calendar year credit, the excess shall be regarded as tax charged by the taxable person in relation to a taxable supply made in the first tax period of the following calendar year.
- (15) In this Section –
- (a) “calendar year credit” means the total input tax payable, where Section 25 applies, or paid, where Section 26 applies for the calendar year;
- (b) “entertainment” means the provision of food, beverages, tobacco, accommodation, amusement, recreation, or hospitality of any kind;
- (c) “passenger automobile” means a road vehicle designed solely for the transport of sitting persons;
- (d) “return credit” means the total of the input tax claimed as a credit in each tax period of the calendar year; and

- (e) “telephone services” does not include telephone call services supplied to a hotel, lodge or similar establishment where output tax has been accounted for by the establishment on the supply of that service to their customers.

29. Tax Invoices

- (1) A taxable person making a taxable supply to any person shall provide that other person, at the time of supply, with an original tax invoice for the supply.
- (2) A taxable person making a taxable supply shall retain one copy of the tax invoice referred to in subsection (1).
- (3) Where a supplied person loses the original tax invoice, the supplier may provide a duplicate copy clearly marked ‘COPY’.
- (4) An original tax invoice shall not be provided in any circumstance other than that specified in subsection (1).
- (5) A person –
- (a) who has not received a tax invoice as required by subsection (1); or
 - (b) to whom Section 28(3) applies,
- may request a person, who has supplied goods or services to him or her, to provide a tax invoice in respect of the supply.
- (6) A request for a tax invoice under subsection (5) shall be made –
- (a) in the case of a request under subsection (5)(a), within thirty days after the date of the supply;
 - (b) in the case of a request under subsection (5)(b), within thirty days after the date of registration.
- (7) A taxable person who receives a request under subsection (5) shall comply with the request within fourteen days after receiving that request.
- (8) A tax invoice is an invoice containing the particulars specified in Section 2 of the Fourth Schedule.

30. Credit and Debit Notes

- (1) Where a tax invoice has been issued in the circumstances specified in Section 22(1)(e) and the amount shown as tax charged in that tax invoice exceeds the tax properly chargeable in respect of the supply, the taxable person making the supply shall provide the recipient of the supply with a credit note containing the particulars specified in Section 3 of the Fourth Schedule.
- (2) Where a tax invoice has been issued in the circumstances specified in Section 22(1)(e) and the tax properly chargeable in respect of the supply exceeds the amount shown as tax charged in that tax invoice, the taxable person making the supply shall provide the recipient of the supply with a debit note containing the particulars specified in Section 4 of the Fourth Schedule.

PART VIII - PROCEDURE AND ADMINISTRATION OF TAX

*Ss.31 – 40 Repealed by TPC Act 2014.
S.31 re-enacted as S.31A; and S.34 re-enacted as
S.34A by VAT (Am) Act 2018*

Returns and Assessments**31. Returns****31A. Returns**

- (1) A taxable person shall lodge a tax return with the Commissioner General for each tax period within fifteen days after the end of the tax period.
- (2) A tax return shall be in the form prescribed by the Commissioner General and shall state the amount of tax payable for the period, the amount of input tax credit refund claimed, and such other matters as may be prescribed by the Commissioner General.
- (3) In addition to a return required under subsection (1), the Commissioner General may require any person, whether that person is a taxable person or not, to lodge with the Commissioner General, further or other returns in the prescribed form, on that person's own behalf or as agent or trustee of another person.

32. Assessments**33. General Provisions relating to Assessments**

*Sections 33A-E
Inserted by
Finance Act 2001*

PART VIIIA - OBJECTIONS AND APPEALS**33A. Interpretation****33B. Objections to Assessment****33C. Appeals to Tax Appeals Tribunal****33D. Appeals to High Court**

33E. Burden of Proof*Collection and Recovery of Tax***34. Due Date for Payment of Tax**

S.34 re-enacted as S.34A by VAT (Am) Act 2018

34A. Due Date for Payment of Tax

- (1) Tax payable under this Act is due and payable –
 - (a) in the case of a taxable supply by a taxable person in respect of a tax period, on the date the return for the tax period must be lodged;
 - (b) in the case of an assessment issued under this Act, on the date specified in the notice of assessment; or
 - (c) in any other case, on the date the taxable transaction occurs, as determined under this Act.
- (2) The tax payable by a taxable person under subsection (1) shall be determined in accordance with Part VII of the Act.
- (3) Upon a written application by a person liable for tax, the Commissioner General may, where good cause is shown, extend the time for payment of tax beyond the date on which it is due and payable, or make such other arrangements as appropriate to ensure the payment of the tax due.
- (4) Where the Commissioner General has reasonable grounds to believe that a person may leave Uganda permanently without paying all tax due under this Act, the Commissioner General may issue a certificate containing particulars of the tax to the Commissioner of Immigration and the Commissioner General may request the Commissioner of Immigration to prevent that person from leaving Uganda until that person makes –
 - (a) payment in full; or
 - (b) an arrangement satisfactory to the Commissioner General for the payment of the tax.
- (5) A copy of a certificate issued under subsection (4) shall be served on the person named in the certificate if it is practicable in the circumstances to do so.
- (6) The production of a certificate signed by the Commissioner General stating that the tax has been paid or secured shall be sufficient proof of payment of tax specified in the certificate referred to in subsection (4) and shall be authority for allowing that person to leave Uganda.

- (7) Notwithstanding subsection (1), the Minister may, by regulations, prescribe the terms and conditions of payment of tax on plant and machinery.

35. Tax as a Debt Due to Government

36. Security

37. Preferential Claim to Assets

38. Seizure of Goods

39. Closure of Business and Distress Proceedings

40. Recovery of Tax from Third Parties

41. Duties of Receivers

- (1) A receiver shall in writing notify the Commissioner General within fourteen days after being appointed to the position of receiver or taking possession of an asset in Uganda, whichever first occurs.
- (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 tax 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 his or her capacity as receiver without the prior written permission of the Commissioner General.
- (4) A receiver –
- (a) shall set aside, out of the proceeds of the 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 tax of the person who owned the asset; and
 - (c) may pay any debt that has priority over the tax referred to in this Section notwithstanding any provision of this Section.
- (5) A receiver is personally liable to the extent of any amount required to be set aside under subsection (4) for the tax referred to in subsection (2) if, and to the extent that, the receiver fails to comply with the requirements of this Section.
- (6) In this Section, “receiver” includes a person who, with respect to an asset in Uganda, is –
- (a) a liquidator of a company;

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

Refund of Tax

42. Refund of Overpaid Tax

- (1) If, for any tax period, a taxable person's input tax credit exceeds his or her liability for tax for that period, the Commissioner General shall refund him or her the excess within one month of the due date for the return for the tax period to which the excess relates, or within one month of the date when the return was made if the return was not made by the due date.
- (2) Notwithstanding subsection (1), the Commissioner General –
 - (a) shall, where the taxable person's input credit exceeds his or her liability for tax for that period by less than five million shillings, except in the case of a licensee [an investment trader] or person providing mainly zero rated supplies, offset that amount against the future liability of the taxable person; and
 - (b) may, with consent of the taxable person, where the taxable person's input credit exceeds his or her liability for tax for that period by five million shillings or more, offset that amount against the future liability of the taxable person, or apply the excess in reduction of any other tax not in dispute due from the taxpayer.
- (2a) If for any tax period taxable supplies in stock or stock in transit are lost due to theft, fire, accident, or force majeure and input tax has been paid on those goods, the Commissioner General may grant a refund or allow credit for the input tax paid on those goods if there is evidence that the goods are destroyed or lost and cannot be recovered. [Where goods in stock are lost due to theft or fire and input tax has been paid on those goods, the Commissioner General may grant a refund or allow credit for the input tax paid on those goods if there is evidence that the goods are lost and cannot be recovered]

Inserted by Finance Act 2001
And substituted by VAT (Am) Act 2013
- (3) A person may claim a refund of any output tax paid in excess of the amount of tax due under this Act for a tax period.

Substituted by
VAT (Am) Act 2015

Substituted by
VAT (Am) Act 2002

- (4) A claim for a refund under subsection (3) shall be made in a return within three years after the end of the tax period in which tax was overpaid.
- (5) Where a person has claimed a refund under subsection (3) and the Commissioner General is satisfied that the person has paid an amount of tax in excess of the amount of tax due, the Commissioner General shall refund immediately the excess to the taxable person.
- (6) Where a person claiming a refund is required by the Commissioner General to provide accounts or records to substantiate the claim and fails to do so in a manner satisfactory to the Commissioner General within seven days of being requested, the time period specified in subsection (1) for making the refund shall not be binding on the Commissioner General.
- (7) The Commissioner General shall serve on a person claiming a refund a notice in writing of a decision in respect of the claim.
- (8) A person dissatisfied with a decision under subsection (6) may only challenge the decision under Part IV of the Tax Appeals Tribunal Act.
- (9) No refund shall be made under subsection (5) in relation to a taxable supply that has been made to a person who is not a taxable person, unless the Commissioner General is satisfied that the amount of the excess tax has been repaid by the taxable person to the recipient, whether in cash or as a credit against an amount owing to the taxable person by the recipient.

43. Refund of Tax for Bad Debts

- (1) Where a taxable person has supplied goods or services for a consideration in money, and has –
 - (a) paid the full tax on the supply to the Commissioner General, but has not within two years after the supply received payment, in whole or in part from the person to whom the goods or services are supplied; and
 - (b) taken all reasonable steps to the satisfaction of the Commissioner General, to pursue payment and he or she reasonably believes that he or she will not be paid,that person may seek a refund of that portion of the tax paid for which he or she has not received payment.
- (2) If a refund is taken under subsection (1) and the taxable person later receives payment in whole or in part, in respect of the debt, he or she shall remit to the Commissioner

General, with his or her next tax return, a sum equal to the portion of the payment that represents the tax refunded.

- (3) A registered supplier who fails to remit the tax in accordance with subsection (2) with his or her next return, commits an offence and is liable on conviction to a fine not exceeding five hundred thousand shillings, in addition to the payment of the full amount of the undeclared tax plus a penal tax on that outstanding tax calculated at the rate specified in the Fifth Schedule.

44. Interest on Overpayments and Late Refunds

- (1) Where the Commissioner General is required to refund an amount of tax to a person as a result of –

(a) a decision under Section 33B [*Repealed*];

*Substituted by
VAT (Am No.2) Act 2002*

(b) a decision of the Tax Appeals Tribunal; or

(c) a decision of the High Court, the Court of Appeal or the Supreme Court,

he or she shall pay interest at a rate of 2% per month compounded on the tax to be refunded.

- (2) Where the Commissioner General fails to make a refund required under Section 42(1) within the time specified in that Section, he or she shall pay interest at a rate of 2% per month compounded on the amount of refund for the period.

*Substituted by VAT
(Am No.2) Act 2002*

- (3) Where the Commissioner General finds, after conducting an investigation of any amount shown as an excess in terms of Section 42(1), that the excess amount of input tax credit is greater than the true amount due in excess of not less than fifty thousand shillings, no interest shall be payable under subsection (2) where there has been a delay in making the refund.

*Substituted by VAT
(Am No.2) Act 2002*

- (4) Notwithstanding subsection (1), a taxpayer 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 Tax Appeals 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.

*Inserted by
VAT
(Am No.2)
Act 2002*

- (5) Notwithstanding subsections (1), (2) and (4), the interest due and payable on over payments and late refunds shall not exceed the principal tax.

*Inserted by
VAT (Am) Act 2018*

45. Refund of Tax to Diplomats and Diplomatic and Consular Missions and International Organisations

- (1) The Minister may, with the concurrence of the Minister responsible for Foreign Affairs, authorise the granting of a refund in respect of tax paid or borne by –
 - (a) any person enjoying full or limited immunity, rights or privileges under any local or international laws applicable in Uganda or under recognised principles of international law; or
 - (b) any diplomatic or consular mission of a foreign country or any public international organisation established in Uganda or listed in the First Schedule to this Act relating to transactions concluded for its official purposes.
- (2) The refund provided for in subsection (1)(a) shall not be available to any citizen or permanent resident of Uganda.
- (3) Any claim for a refund of tax under this Section shall be made in such form and at a time that the Commissioner General may prescribe and shall be accompanied by proof of payment of tax.
- (4) The Minister may make regulations specifying conditions to be met or restrictions to apply for claiming or granting of tax refunds under this Section.

Ss.46 -64 Repealed by TPC Act 2014

Records and Investigation Powers

46. **Records**
47. **Access to Books, Records and Computers**
48. **Notice to Obtain Information or Evidence**
49. **Books and Records not in English Language**

Taxpayer Identification Number

50. **Taxpayer Identification Number**

Offences and Penal Tax

51. **Offences related to Registration**
52. **Offences related to Tax Invoices, Credit Notes, and Debit Notes**
53. **Failure to Lodge a Return**
54. **Failure to Comply with Recovery Provision**
55. **Failure to Maintain Proper Records**
56. **Failure to Provide Reasonable Assistance**

- 57. Failure to Comply with Section 48 or 49 Notice
- 58. Improper Use of Taxpayer Identification Number
- 59. False or Misleading Statements
- 60. Obstructing an Officer of the Authority
- 61. Offences by Officers and other Persons
- 62. Offences by Companies
- 63. Officer may appear on behalf of Commissioner General
- 64. Compounding of Offences

65. Penal Tax

- (1) A person who fails to apply for registration as required by Section 7(1) or (5) is liable to pay a penal tax equal to double the amount of tax payable during the period commencing on the last day of the application period in Section 7(1) until either the person files an application for registration with the Commissioner General or the Commissioner General registers the person under Section 8(6).
- (2) A person who fails to lodge a return within the required time under this Act is liable to pay a penal tax amounting to whichever is the greater of the following:
 - (a) two hundred thousand shillings; or
 - (b) an interest charge for the period the return is outstanding calculated according to the formula specified in the Fifth Schedule.
- (3) A person who fails to pay tax imposed under this Act on or before the due date is liable to pay a penal tax on the unpaid tax at a rate specified in the Fifth Schedule for the tax which is outstanding.
- (4) If a person pays a penal tax under subsection (3) and the tax to which it relates is found not to have been due and payable by the person and is refunded, then the penal tax, or so much of the penal tax as relates to the amount of the refund, shall also be refunded to that person.
- (5) A person who fails to maintain proper records in a tax period in accordance with the requirements of this Act is liable to pay a penal tax equal to double the amount of tax payable by the person for the tax period.
- (6) Where a person knowingly or recklessly –
 - (a) makes a statement or declaration to an official of the Uganda Revenue Authority that is false or misleading in a material particular; or

*Substituted by
VAT (Am) Act 2 2008*

- (b) omits from a statement made to an official of the Uganda Revenue Authority any matter or thing without which the statement is misleading in a material particular, and
- (i) the tax properly payable by the person exceeds the tax that was assessed as payable based on the false or misleading information;
 - (ii) the amount of the refund claimed was false; or
 - (iii) the person submitted a return with an incorrect offset claim,
- that person is liable to pay penal tax equal to double the amount of the excess tax, refund or claim.
- (7) Section 59(4) [*Repealed*] applies in determining whether a person has made a statement to an official of the Uganda Revenue Authority.

65A. Interest on Unpaid Tax

Inserted by VAT (Am) Act 2017

- (1) The interest due and payable on unpaid tax shall not exceed the aggregate of the principal and penal tax.
- (2) For the avoidance of doubt, where the interest due and payable as at 30th June 2017 exceeds the aggregate referred to in subsection (1), the interest in excess of the aggregate shall be waived.

66. Recovery of Penal Tax

- (1) Where good cause is shown, in writing, by the person liable to pay a penal tax, the Commissioner General may remit in whole or part any penal tax payable other than the penal tax imposed or payable under Section 65 for late payment.
- (2) Subject to subsection (3), the imposition of a penal tax is in addition to any penalty imposed as a result of a conviction for an offence under Sections 51 to 64.
- (3) No penal tax is payable under Section 65 where the person has been convicted of an offence under Section 51, 55, or 59 [*51,52,59 Repealed*] in respect of the same act or omission.
- (4) If a penal tax under Section 65 has been paid and the Commissioner General institutes a prosecution proceeding under Section 51, 55 or 59 [*51,52,59 Repealed*] in respect of the same act or omission, the Commissioner General shall refund the amount of penal tax paid; and that penal tax is not payable unless the prosecution is withdrawn.

- (5) Penal tax shall for all purposes of this Act be treated as a tax of the same nature as the output tax to which it relates and shall be payable in and for the same tax period as that output tax.
- (6) Penal tax shall be assessed by the Commissioner General in the same manner as the output tax to which it relates and an assessment of penal tax shall be treated for all purposes as an assessment of tax under this Act.

67. Remission of Tax

- (1) Where the Commissioner General is of the opinion that the whole or any part of the tax due under this Act from a taxpayer cannot be effectively recovered by reason of –
- (a) considerations of hardship; or
 - (b) impossibility, undue difficulty, or the excessive cost of recovery,
- the Commissioner General may refer the taxpayer's case to the Minister.
- (2) Where the taxpayer's case has been referred to the Minister under subsection (1) and the Minister is satisfied that the tax due cannot be effectively recovered, the Minister may remit or write off, in whole or part, the tax due from the taxpayer.

PART IX - GENERAL PROVISION *Ss.68 -70A Repealed by TPC Act 2014*

68. Form, Authentication and Availability of Documents

68A. Use of Information Technology

68B. Cancellation of Registration

68C. Offences

69. Service of Notices and Other Documents

70. Nominated Person

70A. VAT Representatives of Non-Resident Persons

71. Application of Act to Partnerships and Unincorporated Associations

- (1) This Act applies to a partnership as if the partnership were a person, but with the following changes –
- (a) obligations that would be imposed on the partnership are imposed on each partner, but may be discharged by any of the partners;
 - (b) the partners are jointly and severally liable to pay any amount that would be payable by the partnership; and

- (c) any offence under this Act that would otherwise be committed by the partnership is taken to have been committed by each of the partners.
- (2) This Act applies to an unincorporated association as if it were a person, but the obligations that would be imposed on the association are imposed on each member of the committee of management of the association, but may be discharged by any of those members.
- (3) In a prosecution of a person for an offence that the person is taken to have committed under subsection (1)(c), it is a defence if the person proves that he or she –
- (a) did not aid, abet, counsel, or procure the relevant act or omission; and
 - (b) was not in any way knowingly concerned in, or party to, the relevant act or omission.

72. Trustee

A person who is a trustee in more than one capacity is treated for the purposes of this Act as a separate person in relation to each of those capacities.

73. Currency Conversion

- (1) For the purposes of this Act, all amounts of money are to be expressed in Uganda shillings.
- (2) Where an amount is expressed in a currency other than Uganda shillings, the amount shall be converted into the Uganda shillings using the weighted selling rates of the previous month for the currency concerned.

74. Prices Quoted to include Tax

Any price advertised or quoted for a taxable supply shall include tax and the advertisement or quotation shall state that the price includes the tax.

75. Schemes for obtaining Undue Tax Benefits

- (1) Notwithstanding anything in this Act, if the Commissioner General is satisfied that a scheme has been entered into or carried out where–
- (a) a person has obtained a tax benefit in connection with the scheme; and

- (b) having regard to the substance of the scheme, it would be concluded that the person, or one of the persons, who entered into or carried out the scheme did so for the sole or dominant purpose of enabling the person to obtain the tax benefit,

the Commissioner General may determine the liability of the person who has obtained the tax benefit as if the scheme had not been entered into or carried out, or in a manner as in the circumstances the Commissioner General considers appropriate for the prevention or reduction of the tax benefit.

(2) In this Section –

- (a) “scheme” includes any agreement, arrangement, promise, or undertaking whether express or implied and whether or not enforceable, or intended to be enforceable, by legal proceedings, and any plan, proposal, course of action, or course of conduct;
- (b) “tax benefit” includes –
- (i) a reduction in the liability of any person to pay tax;
 - (ii) an increase in the entitlement of a person to a credit or refund; or
 - (iii) any other avoidance or postponement of liability for the payment of tax.

76. International Agreements

- (1) To the extent that the terms of a treaty or other international agreement to which Uganda is a party are inconsistent with the provisions of this Act, apart from Section 75, the terms of the treaty or international agreement prevail over the provisions of this Act.
- (2) In this Section, “international agreement” means an agreement between Uganda and a foreign government or a public international organisation.
- (3) Where an international agreement entered into between the Government of Uganda and the Government of a foreign country or an international organisation, provides tax relief to the foreign Government or international organisation, the provisions relating to tax reliefs or benefits shall take effect –
- Inserted by
VAT (Am) Act 2018*
- (a) upon the ratification of the agreement by Cabinet; and
 - (b) upon approval by Parliament.

77. Priority of Schedules

Where a supply of goods or services may be covered by both the Second Schedule and the Third Schedule, the supply shall be treated as being within the Third Schedule.

78. Regulations and Amendment of Schedules

- (1) The Minister may make regulations for the better carrying into effect of the provisions and purposes of this Act.
- (2) The Minister may by Statutory Order specify the rates of tax payable under this Act; and the Order shall cease to have effect unless it is introduced into Parliament within three months from the date of its publication and Parliament approves a resolution confirming that Order.
- (3) The Minister may, with the approval of Cabinet, make regulations amending the First, Second and Third Schedules.

78A. Supremacy of the Act

Where there is any inconsistency between this Act and any other law prescribing a rate of tax, this Act shall prevail.

79. Practice Notes

80. Private Rulings

*S.79, 80 & 81 inserted by VAT (Am) Act 2005.
S.79 & 80 Repealed by TPC Act 2014
S.81 Repealed by VAT (Am) Act 2018 and
inserted as S.76(3)*

81. International Agreements

Where an international agreement entered into between the Government of Uganda and the government of a foreign country or an international organisation, provides tax reliefs to a foreign government or an international organisation, the provisions relating to tax reliefs or benefits shall have effect:—

- (a) on the ratification of the agreement by the Cabinet; and
- (b) upon approval by Parliament.

FIRST SCHEDULE

Ss.1 & 45

Public International Organisations

African Development Bank (ADB)

*Inserted by
VAT (Am) Act 2005*

African Development Foundation (ADF)

*Inserted by
Finance Act 2001*

African Trade Insurance Agency

*Inserted by
VAT (Am) Act 2018*

African Union (AU)

*Inserted by
VAT (Am) Act 2 2008*

Aga Khan Development Network, Uganda, and the following agencies:–

- (i) Aga Khan Foundation, Uganda;
- (ii) Aga Khan Education Service, Uganda;
- (iii) Aga Khan Health Service, Uganda;
- (iv) Aga Khan Trust for Culture; and
- (v) Aga Khan University, Uganda.

Austrian Development Agency (ADA)

*Inserted by
VAT (Am) Act 2012*

Belgian Technical Cooperation (BTC)

*Inserted by
VAT (Am) Act 2 2008*

Danish International Development Agency (DANIDA)

Department for International Development (DFID)

Desert Locust Control Organisation for Eastern Africa (DLCOEA)

Deutsche Gesellschaft für Internationale Zusammenarbeit (GTZ)

*Substituted by
VAT (Am) Act 2012*

Common Market for East and Southern Africa (COMESA)

*Inserted by
VAT (Am) Act 2003*

East African Community, its Organs and Institutions

*Inserted by VAT (Am) Act 2005
and substituted by VAT (Am) Act 2013*

East African Development Bank (EADB)

*Inserted by
VAT (Am) Act 2003**Inserted by
VAT (Am)
Act 2012*

Eastern and Southern Africa Management Institute (ESAMI)

European Union (EU)

Food and Agricultural Organisation (FAO)

French Development Agency (Agence Française de Development) (FDA)

*Inserted by
VAT (Am) Act 2012
and substituted by
VAT (Am) Act 2013*

Global Fund to fight AIDS, Malaria and Tuberculosis

*Inserted by
VAT (Am) Act 2015*

Icelandic International Development Agency (ICEADA)

*Inserted by
VAT (Am) Act 2003*

IGAD Regional HIV and AIDS Partnership Programme (IRAPP)

*Inserted by
VAT (Am) Act 2 2008*

International Atomic Agency (IAA)

International Civil Aviation Organisation (ICAO)

International Committee of the Red Cross (ICRC)

International Criminal Court (ICC)

*Inserted by
VAT (Am) Act 2 2008*

International Labour Organisation (ILO)

International Monetary Fund (IMF)

International Organisation for Migration (IOM)

*Inserted by
VAT (Am) Act 2003*

International Telecommunications Union (ITU)

Japan International Cooperation Agency (JICA)

*Substituted by
VAT (Am) Act 2012*

Korea International Cooperation Agency (KOICA)

Kreditanstalt für Wiederaufbau (KfW)

*Inserted by
VAT (Am)
Act 2012*

Medical Research Council

Netherlands Development Organisation (SNV)

Nile Basin Initiative

*Inserted by
VAT (Am) Act 2003*

Norwegian Agency for Development Cooperation (NORAD)

*Substituted by
VAT (Am) Act 2012*

[Organisation of African Unity (OAU)]

*Repealed by
VAT (Am) Act 2 2008*

Swedish International Development Agency (SIDA)

*Inserted by
VAT (Am) Act 2012*

Uganda Red Cross Society

*Inserted by
VAT (Am) Act 2015*

Union of National Radio and Television Organisations of Africa (UNRTNA–PEC)

United Nations African Institute for the Prevention of Crime and the Treatment of Offenders (UNAFRI)

United Nations Children’s Fund (UNICEF)

United Nations Development Programme (UNDP)

United Nations Fund for Population Activities (UNFPA)

United Nations High Commission for Refugees (UNHCR)

United States Agency for International Development (USAID)

Universal Postal Union (UPU)

World Bank

World Food Programme (WFP)

World Health Organisation (WHO)

World Meteorological Organisation (WMO)

SECOND SCHEDULE

S.19

Exempt Supplies

1. The following supplies are specified as exempt supplies for the purposes of Section 19 –
- (a) the supply of *livestock*, unprocessed foodstuffs and unprocessed agricultural products, ***except wheat grain***; [and livestock] Substituted by VAT (Am) Act 2013
(Am) Act 2016 & (Am) Act 2017
- (b) the supply of postage stamps;
- (c) the supply of financial services;
- (d) the supply of [insurance services] Substituted by
VAT (Am) Act 2014
- i) health insurance services [w.e.f July 2014]
- ii) life insurance services [w.e.f July 2014]
- iii) micro insurance services [w.e.f November 2014]
- iv) re-insurance services [w.e.f November 2014]
- (e) the supply of unimproved land; Inserted by
Finance Act 2001
- (f) a supply by way of *sale*, *leasing* or *letting* of immovable property, other than –
- i) a *sale*, lease or letting of commercial premises; **NB:** The supply of residential dwelling units was a taxable supply at 5% from July 2007 to June 2009
- ii) a *sale*, lease or letting for parking or storing cars or other vehicles;
- iii) a sale, lease or letting of hotel or holiday accommodation; Substituted by
VAT (Am) Act 2009
- iv) a sale, lease or letting for periods not exceeding three months; or
- v) a sale, lease or letting of service apartments;
- (g) the supply of education services;
- (h) the supply of *veterinary*, medical, dental, and nursing services; Inserted by
VAT (Am) Act 1
2008
- (i) the supply of social welfare services;

- (j) *the supply of betting, lotteries, and games of chance;* *Repealed by VAT (Am) Act 2011
And reinstated by VAT (Am) Act 2012*
- (k) the supply of goods as part of the transfer of a business as a going concern by one taxable person to another taxable person;
- (l) the supply of burial and cremation services;
- (m) the supply of precious metals and other valuables to the Bank of Uganda for the State Treasury;
- (n) the supply of passenger transportation services (other than Tour and Travel operators);
- (o) the supply of petroleum fuels subject to excise duty, (motor spirit, kerosene and gas oil), spirit type jet fuel, kerosene type jet fuel and residual oils for use in thermal power generation to the national grid; *Substituted by VAT (Am No.2) Act 2002
& (Am) Act 2 2008*
- (p) *the supply of milk, including milk treated in any way to preserve it* *Repealed by
VAT (Am) Act 2002*
- (q) the supply of dental, medical, *and veterinary goods* [equipment *and ambulances*] *and for the purposes of this subparagraph "goods" means:*
- (i) *dental, medical and veterinary equipment;*
- (ii) ambulances;
- (iii) contraceptives of all forms;
- (iv) maternity kits (mama kits);
- (v) medical examination gloves;
- (vi) medicated cotton wool;
- (vii) mosquito nets, acaricides, insecticides and mosquito repellent devices; and
- (viii) diapers.
- Inserted by
VAT (Am) Act 2011
and substituted by
VAT (Am) Act 2013*
- (qa) the supply of animal feeds and premixes *Inserted by
VAT (Am) Act 2017*
- (r) *the supply of feeds for poultry and livestock;* *Inserted by Finance Act 2001;
Repealed by VAT (Am) Act 2014*
- (s) the supply of machinery [used for the processing of agricultural or dairy products], tools and implements suitable for use only in agriculture, and for the purposes of this subparagraph, "machinery, tools and implements" means;
- i) knapsack sprayers;
- ii) ox ploughs;
- iii) drinkers and feeders for chicken;
- iv) agricultural tractors (including walking tractors);
- v) disk harrows;
- xxiv – xxxv
Inserted by
VAT (Am) Act 2016*

*Inserted by
Finance Act 2001 &
Substituted by
VAT (Am) Act 2014*

- vi) cultivators;
- vii) ploughs;
- viii) weeders;
- ix) seeders;
- x) planters;
- xi) subsoilers;
- xii) seed drills;
- xiii) threshers;
- xiv) bale wrappers;
- xv) milking machinery;
- xvi) milk coolers;
- xvii) maize mills;
- xviii) wheat flour mills;
- xix) homogenisers;
- xx) dairy machinery;
- xxi) grain cleaners and sorters;
- xxii) feed grinders hatcheries;
- xxiii) implements used for artificial insemination in animals
- xxiv) hullers;
- xxv) oil press;
- xxvi) tillers;
- xxvii) grain dryers;
- xxviii) manure spreaders;
- xxix) fertilizer distributor;
- xxx) transplanters;
- xxxi) juice presses and crushers;
- xxxii) seed and grain shellers;
- xxxiii) silage chopper machines;
- xxxiv) color sorters for coffee;
- xxxv) coffee roasters.

*Sa – se Inserted by
VAT (Am) Act 2017*

- (sa) the supply of crop extension services;
- (sb) the supply of irrigation works, sprinklers and ready to use drip lines;
- (sc) the supply of deep cycle batteries, composite lanterns, and raw materials for the manufacture of deep cycle batteries and composite lanterns;
- (sd) the supply of menstrual cups;
- (se) the supply of Agricultural Insurance Premium or Policy;
- (t) the supply of photosensitive semiconductor devices, including photovoltaic devices, whether or not assembled in modules or made into panels; light emitting diodes; solar water heaters, solar refrigerators and solar cookers. *Inserted by Finance Act 2001 and substituted by VAT (Am) Act 2005, VAT (Am) Act 2006*
- (ta) supply of power generated by solar; *Inserted by VAT (Am) Act 2011. Repealed by (Am) Act 2016.*
- (u) the supply of accommodation in tourist lodges and hotels outside Kampala District; and Entebbe; *(u) Added by VAT (Am) Act 2002, Substituted by VAT (Am) Act 2003 & 1 2008. Deleted by VAT (Am) Act 1 2008. Repealed by VAT (Am) Act 2014.*
- (v) supply of new – *Substituted by VAT (Am No.2) Act 2002, (Am) Act 2005, (Am) Act 2 2008 & (Am) Act 2009. Repealed by Am Act 2014.*
 - (i) computers
 - (ii) desktop printers; and
 - (iii) computer parts and accessories.
- (w) the supply of computer software *and software licences;* *(w) inserted by (Am) Act 2003. Substituted by (Am) Act 2010. Repealed by Am Act 2014*

- (x) the supply of lifejackets, lifesaving gear, headgear and speed governors; *Inserted by VAT (Am) Act 2003 and substituted by VAT (Am) Act 2005*
- (y) the supply of Mobile toilets and Ekoloo toilets made form polyethylene; *Inserted by VAT (Am) Act 2003 & deleted by VAT (Am) Act 2005*
- (z) the supply of mosquito nets, insecticides and acaricides; *Inserted by VAT (Am) Act 2003, (Am) Act 2006 & (Am) Act 1 2008. Repealed by VAT (Am) Act 2013*
- (aa) the supply of specialised vehicles, plant and machinery, feasibility studies, engineering designs, consultancy services and civil works related to hydro-electric power, roads and bridges construction, public water works, agriculture, education and health sectors. *Inserted by VAT (Am) Act 2005, (Am) Act 2006, (Am) Act 1 2008, (Am) Act 2 2008 & (Am) Act 2009. Repealed by Am Act 2014*
- (bb) the supply of contraceptive sheaths and examination gloves; *Inserted by VAT (Am) Act 2006. Repealed by VAT (Am) Act 2013*
- (cc) the supply of Liquefied Petroleum Gas. *Inserted by VAT (Am) Act 2006. Repealed by Am Act 2014*
- (dd) the supply of any goods and services to the contractor of the Bujagaali hydro-electric power project; *Inserted by VAT (Am) Act 1 2008 & Repealed by VAT (Am) Act 2013*
- (dda) the supply of any goods and services to the contractors and subcontractors of hydro-electric power, *solar power, geothermal power or bio gas and wind energy projects;* *Inserted by VAT (Am) Act 2 2008 & substituted By (Am) Act 2016*
- (ee) the supply of diapers. *Inserted by VAT (Am) Act 1 2008 & Repealed by VAT (Am) Act 2013*
- (ff) the supply of salt; *Inserted by VAT (Am) Act 2 2008 & repealed by Am Act 2014*
- (gg) the supply of motor vehicles or trailers of a carrying capacity of 3.5 tonnes or more designed for the transport of goods; *Inserted by Am Act 2 2008 and repealed by VAT (Am) Act 2011*
- (hh) the supply of packing materials exclusively used by the milling industry for packing milled products; *(hh) & (ii) inserted by VAT (Am) Act 2009 Repealed by Am Act 2014*
- (ii) the supply of packing materials exclusively used by the dairy industry for packing milk;
- (jj) the supply of biodegradable packaging materials. *Jj Inserted by VAT (Am) Act 2010 And repealed by VAT (Am) Act 2012*
- (kk) the supply of water for domestic use excluding mineral water and aerated waters which contain sweetening matter or flavour. *Kk Inserted by VAT (Am) Act 2012 W.E.F 1/10/2012 and Repealed by VAT (Am) Act 2013*
- (ll) the supply of Bibles and Qu'rans and text books; *(ll) - (yy) inserted by VAT (Am) Act 2018*

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- (mm) the supply of services to conduct a feasibility study, design and construction to a developer of an industrial park or free zone whose investment is at least one hundred million United States Dollars;
 - (nn) the supply of earth moving equipment and machinery for development of an industrial park or free zone to a developer of an industrial park or free zone whose investment is at least one hundred million United States Dollars;
 - (oo) the supply of construction materials for development of an industrial park or free zone to a developer of an industrial park or free zone whose investment is at least one hundred million United States Dollars;
 - (pp) the supply of services to conduct a feasibility study and design; the supply of locally produced materials for the construction of a factory or a warehouse and the supply of locally produced raw materials and inputs or machinery and equipment to an operator within an industrial park, free zone or an operator with a single factory or other business outside the industrial park or free zone who meets the following requirements –
 - (i) a minimum investment capital of fifteen million United States Dollars in the case of a foreigner or ten million United States Dollars in the case of a citizen;
 - (ii) carries on business in agro processing, food processing, medical appliances, building materials, light industry, automobile manufacturing and assembly, household appliances, furniture, logistics and ware-housing, information technology or commercial farming;
 - (iii) seventy percent of the raw materials used are sourced locally, subject to their availability;
 - (iv) directly employs a minimum 60 percent of citizens; and
 - (v) provides for substitution of thirty percent of the value of imported products;
 - (qq) the supply of services to conduct a feasibility study, design and construction; the supply of locally produced materials for construction of premises, infrastructure, machinery and equipment or furnishings and fittings which are not available on the local market to a hotel or tourism facility developer whose investment capital is eight million United States Dollars with a room capacity exceeding one hundred guests;
 - (rr) the supply of services to conduct a feasibility study, design and construction; the supply of locally produced materials for the construction of premises and other
-

infrastructure, machinery and equipment or furnishings and fittings to a hospital facility developer whose investment capital is at least five million United States Dollars and who develops a hospital at the level of a national referral hospital with capacity to provide specialised medical care;

- (ss) the supply of movie production.
- (tt) the supply of wet processing operations and garmenting, cotton lint, artificial fibres for blending; polyester staple fibre, viscose rayon fibre yam other than cotton yam, textile dyes and chemicals garment accessories, textile machinery spare parts, industrial consumables for textile production, textile manufacturing machinery and equipment;
- (uu) the supply of fabrics and garments made in Uganda by vertically integrated textile mills that operate spinning, weaving/knitting, wet processing operations and garmenting;
- (vv) the supply of services to conduct a feasibility study design and construction; the supply of locally produced materials for construction of premises, infrastructure, machinery and equipment or furnishings and fittings which are not manufactured on the local market to a hotel or tourism facility developer whose investment capital is fifteen million United States Dollars with a room capacity exceeding one hundred guests;
- (ww) the supply of all production inputs into iron ore smelting into billets and the supply of billets for further value addition in Uganda;
- (xx) the supply of all production inputs into limestone mining and processing into clinker in Uganda and the supply of clinker for further value addition in Uganda;
- (yy) the supply of all production inputs necessary for processing of hides and skins into finished leather products in Uganda and the supply of leather products wholly made in Uganda.

2. In this Schedule –

- (a) “education services” means education provided by –
 - (i) a pre-primary, primary, or secondary school;
 - (ii) a technical college or university;
 - (iii) an institution established for the promotion of adult education, vocational training, technical education, or the education or training of physically or

mentally handicapped persons;

- (b) “financial services” means –
- (i) granting, negotiating, and dealing with loans, credit, credit guarantees, and any security for money, including management of loans, credit, or credit guarantees by the grantor;
 - (ii) transactions concerning deposit and current accounts, payments, transfers, debts, foreign currency sales and purchases, cheques, and negotiable instruments, other than debt collection and factoring;
 - (iii) transactions relating to shares, stocks, bonds, and other securities, other than custody services;
 - (iv) management of investment funds; but does not include provision of credit facilities under a hire-purchase or finance lease agreement;
- (c) “passenger transportation services” means the transportation of fare-paying passengers, and their personal effects by road, rail, water, or air, but does not include passenger transport services provided by a registered tour operator; and
- (d) “social welfare services” means –
- (i) care for the elderly, sick, and disabled, including care in a hospital, aged person's home, and similar establishments; or
 - (ii) care and welfare services provided for the benefit of minors.
- (e) “transfer of a going concern” includes the disposal of any part of a business which is capable of separate operation;
- (f) insurance services include brokerage. Inserted by
VAT (Am) Act 2009

3. For the purposes of paragraph 1(a) of this Schedule, the term “unprocessed” includes low value added activity such as sorting, drying, salting, filleting, *husking*, deboning, freezing, chilling, or bulk packaging, *where, except in the case of packaging*, the value added does not exceed 5% of the total value of the supply. Substituted by VAT (Am) Act 1 2008 & VAT (Am) Act 2018

4. Paragraph 1(aa) shall continue to apply to contracts that were entered into prior to its repeal until the contracts are completed or are terminated. Inserted by
VAT (Am) Act 2014

THIRD SCHEDULE

S.24(4)

Zero-Rated Supplies

1. The following supplies are specified for the purposes of Section 24(4) –

- (a) a supply of goods or services where the goods or services are exported from Uganda as part of the supply;
- (b) the supply of international transport of goods or passengers and tickets for their transport; *Substituted by VAT (Am No.2) Act 2002*
- (c) the supply of drugs and medicines;
- (d) the supply of educational materials [and the supply of printing services for educational materials]; *Substituted by VAT (Am No.2) Act 2002 & VAT (Am) Act 2014*
- (e) the supply of seeds, fertilisers, pesticides, and hoes;
- (f) the supply of cereals where the cereals are grown *and* milled [or produced] in Uganda; *Substituted by VAT (Am) Act 2013. Repealed by Am Act 2014*
(g) Inserted by Finance Act 2001. Repealed by Am Act 2014
- (g) the supply of machinery, tools and implements suitable for use only in agriculture;
- (h) the supply of milk, including milk treated in any way to preserve it; *Added by VAT (Am) Act 2002. Repealed by Am Act 2014*
- (ha) the supply of water, excluding mineral water and aerated waters containing sweetening matter or flavoured; *Inserted by VAT (Am) Act 2011 And repealed by VAT (Am) Act 2012*
- (i) the supply and installation of Mobilet Toilets, Ekoloo Toilets, and components made from polythene with effect from 1st July 2004; *Inserted by VAT (Am) Act 2005 And repealed by VAT (Am) Act 2012*
(j) Inserted by VAT (Am) Act 2005 and substituted by VAT (Am) Act 2009
- (j) the supply of sanitary towels and tampons and *inputs for their manufacture*; and
- (k) the supply of leased aircraft, aircraft engines, spare engines, spare parts for aircraft and aircraft maintenance equipment. *Inserted by VAT (Am) Act 2 2008*
- (l) the supply of cereals, where the cereals are grown and milled in Uganda; *(l) & (m) inserted by VAT (Am) Act 2 2015 W.E.F 1/1/2015*
- (m) the supply of handling services provided by the National Medical Stores in respect of medical supplies, funded by donors.

2. For the purposes of paragraph 1(a), goods or services are treated as exported from

Uganda if –

- (a) in case of goods, the goods are delivered to, or made available at an address outside Uganda as evidenced by documentary proof acceptable to the Commissioner General; or
- (b) in the case of services, the services were supplied by a person engaged exclusively in handling of goods for export at a port of exit or were supplied for use or consumption outside Uganda as evidenced by documentary proof acceptable to the Commissioner General.

*Inserted by
VAT (Am) Act 2006*

3. For the purposes of paragraph (1)(b), international transport of goods or passengers occurs where goods or passengers are transported by road, rail, water, or air –

- (a) from a place outside Uganda to another place outside Uganda where the transport or part of the transport is across the territory of Uganda;
- (b) from a place outside Uganda to a place in Uganda; or
- (c) from a place in Uganda to a place outside Uganda.

4. In this Schedule –

- (a) “educational materials” means locally produced materials which are suitable for use in public libraries or for educational services as defined in paragraph (2)(a) of the Second Schedule to this Act, and which shall be prescribed by the Minister by regulations. [*“educational materials” means materials, whether printed or audio, suitable for use only in public libraries and educational establishments specified in paragraph 2 of the Second Schedule to this Act*];
- (b) “pesticides” means insecticides, rodenticides, fungicides and herbicides but does not include pesticides packaged for personal or domestic use.

*Inserted by
VAT (Am) Act 2013 &
Substituted by
VAT (Am) Act 2018*

FOURTH SCHEDULE

Ss. 24 - 30

Formulae, Tax Invoices, Credit Notes and Debit Notes

1. (a) For the purposes of Section 24(2), the following formula shall apply –

$$A \times B$$

Where,

A is the taxable value as determined under Section 21(2) or (3); and

B is the tax fraction.

- (b) For the purposes of Section 25, the following formula shall apply –

$$X - Y$$

Where,

X is the total of the tax payable in respect of taxable supplies made by the taxable person during the tax period; and

Y is the total credit allowed to the taxable person in the tax period under the Act.

- (c) For the purposes of Section 26(5), the following formula shall apply:–

$$S - T$$

Where,

S is the total output tax received by the taxable person during the tax period in respect of taxable supplies made by the person and

T is the total input tax credit allowed to the taxable person in the tax period under the Act.

- (d) For the purposes of Section 27(2), the following formula shall apply:–

M – N

Where,

M is the total amount of input tax credited in relation to amounts due by the taxable person at the time of change in the accounting basis; and

N is the total amount of output tax accounted for in relation to amounts due to the taxable person at the time of change in the accounting basis.

(e) For the purposes of Section 27(3), the following formula shall apply:–

O – P

Where,

O is the total amount of output tax that would have been accounted for on amounts due to the taxable person at the time of change in accounting basis if the taxable person had been accounting for tax on an invoice basis; and

P is the total amount of input tax that would have been credited on amounts due by a taxable person at the time of change in accounting basis if the taxable person had been accounting for tax on an invoice basis.

(f) For the purposes of Section 28(7)(b), the following formula shall apply –

A x B/C

Where,

A is the total amount of input tax for the period; and

B is the total amount of taxable supplies made by the taxable person during the period; and

C is the total amount of all supplies made by the taxable person during the period other than an exempt supply under paragraph 1(k) of the Second Schedule.

2. A tax invoice as required by Section 29 shall, unless the Commissioner General provides otherwise, contain the following particulars –

(a) the words “tax invoice” written in a prominent place;

-
- (b) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the taxable person making the supply;
 - (c) the commercial name, address, place of business, and the taxpayer identification number and VAT registration number of the recipient of the taxable supply;
 - (d) the individualised serial number and the date on which the tax invoice is issued;
 - (e) a description of the goods or services supplied and the date on which the supply is made;
 - (f) the quantity or volume of the goods or services supplied;
 - (g) the rate of tax for each category of goods and services described in the invoice; and
 - (h) either –
 - (i) the total amount of the tax charged, the consideration for the supply exclusive of tax and the consideration inclusive of tax; or
 - (ii) where the amount of tax charged is calculated under Section 24(2), the consideration for the supply, a statement that it includes a charge in respect of the tax and the rate at which the tax was charged.
3. A credit note as required by Section 30(1) shall, unless the Commissioner General provides otherwise, contain the following particulars –
- (a) the words “credit note” in a prominent place;
 - (b) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the taxable person making the supply;
 - (c) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the recipient of the taxable supply;
 - (d) the date on which the credit note was issued;
 - (e) the rate of tax; and
 - (f) either –
 - (i) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two

amounts, and the tax charged that relates to that difference; or

- (ii) where the tax charged is calculated under Section 24(2), the amount of the difference between the taxable value shown on the tax invoice and the correct amount of the taxable value and a statement that the difference includes a charge in respect of the tax;
 - (g) a brief explanation of the circumstances giving rise to the issuing of the credit note; and
 - (h) information sufficient to identify the taxable supply to which the credit note relates.
4. A debit note as required by Section 30(2) shall, unless the Commissioner General provides otherwise, contain the following particulars –
- (a) the words “debit note” in a prominent place;
 - (b) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the taxable person making the supply;
 - (c) the commercial name, address, place of business, and the taxpayer identification and VAT registration numbers of the recipient of the taxable supply;
 - (d) the date on which the debit note was issued;
 - (e) the rate of tax; and
 - (f) either –
 - (i) the taxable value of the supply shown on the tax invoice, the correct amount of the taxable value of the supply, the difference between those two amounts, and the tax charged that relates to that difference; or
 - (ii) where the tax charged is calculated under Section 24(2), the amount of the difference between the taxable value shown on the tax invoice and the correct amount of the taxable value and a statement that the difference includes a charge in respect of the tax;
 - (g) a brief explanation of the circumstances giving rise to the issuing of the debit note;
 - (h) information sufficient to identify the taxable supply to which the debit note relates.

FIFTH SCHEDULE

Secs.43 & 65

Calculation of Interest Penalty

The rate of interest chargeable as penalty shall be 2% per month, compounded.

Cross References

East African Customs and Transfer Tax Management Act, Laws of the Community, 1970 Revision, Cap. 27.

East African Community Customs Management Act, 2004 (Act No.1 of 2005).

Finance Act, 2000, Act 1/2001.

Magistrates Courts Act, Cap. 16.

Tax Appeals Tribunal Act, Cap. 345.

Customs Tariff Act, Cap. 337.

SUBSIDIARY LEGISLATION

(Statutory Instruments and Regulations)

VALUE ADDED TAX REGULATIONS, 1996

(Under Section 78 of the ACT)

1. Citation and Commencement

These Regulations may be cited as the Value Added Tax Regulations.

2. Contracts entered into before and after 1st July 1996

- (1) Where a contract was concluded between two or more parties before the 1st July 1996, and no provision relating to tax was made in the contract, the supplier shall recover tax due on any taxable supplies made under the contract after 1st July 1996.
- (2) Where a contract concluded after 1st July 1996 does not include a provision relating to tax, the contract price shall be deemed to include the tax and the supplier under the contract shall account for the tax due.

3. Tax paid on Capital Goods and Stock on Hand

Where after the 1st July 1996, a person being registered has in stock plant and machinery and other goods on which tax was paid prior to being registered, that person shall be entitled to claim a credit of the tax on the goods which were purchased within four months before the date of registration, and in the case of plant and machinery, within six months before the date of registration.

4. Display of Registration Certificate

A registered taxpayer shall display the registration certificate issued under the Act at his or her principal place of business.

5. New Investors

*Substituted by VAT (Am) Regulations 2003
Revoked by VAT (Am) Regulations 2011*

- (1) A person who is approved by the Uganda Investment Authority as an investor and who plans to make taxable supplies in due course, may apply to the Commissioner General to be registered as an investment trader [for a period not exceeding four years] for a period of four years, renewable for another period of four years. [Effective 1st July 2002]

- (2) A person shall not be registered as an Investment Trader unless that person gives the Commissioner General an undertaking and security that the Commissioner General may require, guaranteeing the repayment of any tax refunded to that person, if that person does not make any taxable supply within the period during which that person was registered as an Investment trader.
- (3) An Investment Trader may claim input tax deduction in respect of expenditure on inputs, whether imported or locally procured, relating to the planned taxable business activities and that trader shall be entitled to a refund of the input tax on those purchases.
- (4) An Investment Trader shall abide by all the duties and obligations of a registered person, including the keeping of proper books of accounts and the filing of regular returns.
- (5) A person shall cease to be an Investment Trader immediately after making a taxable supply in the course of business.

6. Tax on Construction Services

- (1) Where a taxable supply is building and construction services, tax shall be collected at each stage of the work when an invoice is issued or when payment is received or becomes due, whichever is the earliest, in respect of each stage completed.
- (2) Where an invoice or a claim for payment by a contractor requires certification by an architect, building consultant or other person, the invoice or claim shall not be effective for tax purposes until it is certified as required, and the time of supply shall be the time of certification, and for purposes of the tax any claim or invoice under this regulation shall be certified within 30 days of the date of the invoice or claim.
- (3) Where a contractor varies the cost of a contract during the course of execution, the variations to the original contract shall be deemed to include tax, and the tax shall become due and payable at the time payment is made for each stage completed.

7. Relief for Diplomats, etc.

- (1) The relief provided for under Section 45 of the Act relating to diplomatic missions and accredited personnel shall be administered as follows –
 - (a) in the case of imported goods and services, the diplomatic mission or accredited personnel shall be exempted from tax;
 - (b) in the case of services provided by *persons providing utility services*, the diplomatic mission or accredited personnel shall be exempted from tax;

*Substituted by VAT
(Am) Regulations 2011*

- (c) in the case of other procurements, the tax shall be payable and the diplomatic missions or accredited personnel entitled to relief may claim a refund of the tax paid on the following conditions –
- (i) the diplomatic mission or accredited personnel shall produce evidence of procurement and of payment of the tax;
 - (ii) individual transactions of less than 50,000/=, excluding tax, shall not be eligible for a refund;
 - (iii) the total value of transactions for any claim period shall not be less than 200,000/=, excluding tax;
 - (iv) diplomatic missions or accredited personnel may be required to provide evidence of entitlement to relief by producing the official card issued by the Ministry responsible for Foreign Affairs.
- (2) The relief provided under Section 76 relating to Public International Organisations in the First Schedule of the Act shall be administered as follows:
- (a) the organisation may be required to provide evidence of entitlement to relief in terms of a valid agreement with the Government of Uganda;
 - (b) the organisation shall be exempted from tax in the case of imported goods and services;
 - (c) in the case of locally procured goods and services, tax shall be payable and the organisation entitled to relief may claim a refund of the tax on the following conditions –
 - (i) the organisation shall produce evidence of procurement and of payment of the tax;
 - (ii) individual transactions of less than 50,000/=, excluding tax, shall not be eligible for a refund;
 - (iii) the total value of transactions for any claim period shall not be less than 200,000/=, excluding tax;
- (3) The Commissioner General may prescribe the forms to be used for refund claims and may specify the frequency of submitting and processing claims in any individual case, which frequency shall not be less than a month.

8. Records to be kept by a Registered Person

- (1) A registered person shall keep records and accounts of all supplies received or made by that person in the course of business, including zero-rated and exempt supplies.
- (2) For the purpose of accounting for input tax and output tax, the following records shall be kept by a registered person –
 - (a) tax accounts and records, which shall include total output tax and input tax in each period and net tax payable or the excess credit of tax refundable at the end of the tax period;
 - (b) purchase records, showing details of all local purchases on which tax has been paid, on all imports on which tax has been paid, and of all purchases made without payment of tax, including original tax invoices for all local purchases from registered suppliers, invoices for local purchases from unregistered suppliers and certified customs entries of all imports;
 - (c) sales records showing exempt and taxable sales and, where tax is chargeable, the rates of tax applicable for each sale, including copies of tax invoices and receipts issued in respect of sales;
 - (d) exports records showing details of goods and services exported from Uganda, including, in the case of goods, certified copies of customs export documents and evidence of exportation;
 - (e) debit and credit notes issued and received;
 - (f) cash records including cash books, petty cash vouchers and other accounts records showing daily takings such as till rolls or copy receipts;
 - (g) computer records;
 - (h) in the case of a person making exempt and taxable supplies, details of input tax calculations;
 - (i) transitional relief claims and all related documents and records;
 - (j) stock records showing movements of goods into or out of stock including, in the case of a manufacturer, manufacturing stock records.
- (3) In addition to the records kept under paragraph (2), a registered person with a taxable turnover exceeding 100 million shillings per annum shall keep the following records –

- (a) orders and delivery notes;
 - (b) relevant business correspondence;
 - (c) appointment and job books;
 - (d) annual accounts including trading, profit and loss accounts and balance sheet; and
 - (e) bank statements and pay-in-slips.
- (4) All records shall be kept by the taxpayer for a period of six years and shall be available to the Commissioner General for audit or inspection if required.

9. Simplified Tax Invoices

- (1) Notwithstanding the basic requirements in respect of tax invoices, as specified in the Fourth Schedule to the Act, registered persons with a taxable turnover below 100 million shillings per annum may issue a simplified tax invoice for taxable supplies made to another registered person, provided the value of any individual item on the invoice does not exceed 50,000/= and the total invoice does not exceed one hundred thousand shillings.
- (2) A simplified tax invoice shall contain the following particulars –
- (a) the commercial name, address, taxpayer identification number and registration number of the person making the supply;
 - (b) the date the invoice is issued;
 - (c) the description of the goods;
 - (d) the quantity of the goods; and
 - (e) the value of the supply inclusive of tax and a statement that tax is included in the price.
- (3) Zero-rated supplies and exempt supplies shall not be included on a simplified tax invoice.

10. Treatment of Cash-Basis Accounting Taxpayer

- (1) This Section shall apply to registered persons whose annual taxable supplies do not exceed *two hundred million shillings*.

*Substituted by
Finance Act 1999*

- (2) Where a registered person sells only goods liable at the positive rate of tax, sales may be calculated on the basis of the daily gross takings recorded from the cash register or cash box and a sales day book record and any cash removed from the cash register or box must be recorded and included in the daily gross takings total; then the output tax is calculated by applying the tax fraction to the total of the daily gross takings for the tax period.
- (3) Where a registered person makes zero-rated or exempt supplies, in addition to supplies at the positive rate, sales may be recorded on the basis of daily gross takings at each tax rate, and the different tax categories shall be separately identified at the point of sale either by means of a cash register or by keeping separate cash boxes for each category, together with a sales day book record, or in some other manner acceptable to the Commissioner General; then the output tax is calculated by applying the tax fraction to the total gross takings at the positive rate for the tax period.

11. Export of Goods

- (1) Where goods are supplied by a registered taxpayer to a person in another country and the goods are delivered by a registered taxpayer to a port of exit for export, the goods may be invoiced at the zero rate, provided the registered taxpayer obtains documentary proof set out in this Section and the goods are removed from Uganda within 30 days of delivery to a port of exit.
 - (1a) For the purposes of sub regulation (1), the Commissioner General may require goods for export specified in a notice in the Uganda Gazette to be distinctively labelled by the registered taxpayer. *Inserted by VAT (Am) Regulations 2011*
 - (1b) The Commissioner General shall issue guidelines to specify the colour, nature, size and type of labels referred to in sub-regulation (1a).
- (2) For an export transaction to qualify for zero-rating, a registered taxpayer shall obtain and be able to show as proof of export for every export transaction the following –
 - (a) a copy of the bill of entry or export certified by the Customs authorities;
 - (b) a copy of the invoice issued to the foreign purchaser with tax shown at the zero rate;
 - (c) evidence sufficient to satisfy the Commissioner General that the goods have been exported, in the form of an order from, or signed contract with, a foreign purchaser, or transport documentation which identify the goods such as –
 - (i) transit order or consignment note issued by the Uganda Railways Corporation for goods exported by rail;

- (ii) copy of a bill of lading for goods exported by water;
- (iii) copy of an airway bill for goods exported by air; or
- (iv) copy of a transport document for goods exported by road.

12. Export of Service

Where services are supplied by a registered taxpayer to a person outside Uganda, the services shall qualify for zero rating only if the taxpayer can show evidence that the services are used or consumed outside Uganda, which evidence can be in the form of a contract with a foreign purchaser and shall clearly specify the place of use or consumption of the service to be outside Uganda or that the service is provided for a building or premises outside Uganda.

13. Imported Services

*Substituted by
VAT (Am) Regulations 2011*

- (1) A person who receives imported services other than an exempt service shall account for the tax due on the supply, and the taxpayer shall account for that service when performance of the service is completed, or when payment for the service is made, or when the invoice is received from the foreign supplier, whichever is the earliest.
 - (2) The value for calculating the amount of tax payable under paragraph (1) shall be the taxable value of the supply determined under section 21 of the VAT Act and the taxable person receiving the services shall apply the tax rate to the taxable value to calculate the tax due and he shall enter both the value and the tax calculated in his Tax Return.
 - (3) If a taxable person carries on a business both in and outside Uganda, and there is an internal provision of services from the part outside Uganda to the part in Uganda, then, in relation to those services, the following applies for the purposes of the Value Added Tax Act and these Regulations –
 - (a) that part of the business carried on outside Uganda is treated as if it were carried on by a person (referred to as the “overseas person”) separate from the taxable person;
 - (b) the overseas person is not a taxable person; and
 - (c) the internal provision of services is treated as a supply of services made outside Uganda by the overseas person to the taxable person for reduced consideration.
- (1) A registered taxpayer who receives a supply of services from a foreign supplier shall account for the tax due on the supply, and the taxpayer shall account for that tax when

performance of the service is completed, or when payment for the service is made, or when the invoice is received from the foreign supplier, whichever is the earliest.

- (2) The value for calculating the amount of tax payable under paragraph (1) shall be the total consideration paid to the foreign supplier and the registered person receiving the services shall apply the tax rate to the total consideration to calculate the tax due and he shall enter both the value and the tax calculated in his Tax Return.
- (3) Tax accounted for on imported services may be claimed as a credit under the provision of Section 28 of the Act, provided the recipient of the service prepares a self-billed tax invoice to account for tax due on the supply; the claim for credit is subject to the conditions specified in Section 28 of the Act.

14. Credit for Input Tax for Persons making Taxable and Exempt Supplies

- (1) Where a registered taxpayer who is making taxable and exempt supplies is disadvantaged by the provisions of Section 28(7)(b) of the Act, the Commissioner General may approve an alternative method for calculating the input tax to be credited, as described in paragraphs (2) and (3), which shall be known as the Standard Alternative Method.
- (2) The registered taxpayer may directly attribute input tax separately to the exempt and taxable supplies in so far as this is possible and may claim credit for all the input tax related to taxable supplies and for none of the input tax related to exempt supplies.
- (3) The balance of input tax which cannot be attributed to taxable or exempt supplies shall be apportioned under the provisions of Section 28(7)(b) of the Act; however, the provisions of Section 28(13) and (14) of the Act shall be complied with in respect of the non-attributable input tax.
- (4) Where a registered taxpayer wishes to use the Standard Alternative Method, or any other method which is not provided for in Section 28(7)(b) of the Act, that taxpayer must seek the written approval of the Commissioner General.

History: S.I 38/1996; S.I 29/1999; S.I 80/2003; S.I 26/2002; S.I 29/2011

THE VALUE ADDED TAX (RATE OF TAX) ORDER 2006

SI No.51 of 2005 and No.29 of 2006
(Under Section 78 of the Value Added Tax Act, Cap.349)

IN EXERCISE of the powers conferred upon the Minister by Section 78 of the Value Added Tax Act, this Order is made this 15th day of June 2006.

1. Title

This Order may be cited as the Value Added Tax (rate of Tax) Order 2006.

2. Commencement

This Order shall come into force on the 1st day of July 2005.

3. Rate of Tax

The rate of tax for –

- (a) every taxable supply made in Uganda by a taxable person;
- (b) every import of goods other than an exempt import; and
- (c) the supply of any imported services by any person,

is 18% of the taxable value as defined in Sections 21 and 23 of the VAT Act.

4. The rate of tax prescribed in paragraph 3 does not apply to taxable supplies specified in the Third Schedule of the Act.[i.e. Zero-rated goods and services]

Revoked by the VAT (Rate of Tax) (Revocation) Order 2009

THE VALUE ADDED TAX (RATE OF TAX) ORDER 2007

(Under Section 78 of the Value Added Tax Act, Cap.349)

IN EXERCISE of the powers conferred upon the Minister by Section 78 of the Value Added Tax Act, this Order is made this 15th day of June 2007.

1. Title

This Order may be cited as the Value Added Tax (Rate of Tax) Order 2007.

2. Commencement

This Order shall come into force on the 1st day of July 2007.

3. Application Of Order

This Order applies to a taxable supply which is part of a commercial venture of a taxable person who builds for rent or sale.

4. Rate of Tax

The rate of tax for every taxable supply of a residential dwelling unit made by a taxable person is 5% of the taxable value as defined in Sections 21 and 23 of the Act.

Statutory Instrument No.30 of 2009**THE VALUE ADDED TAX (RATE OF TAX) (REVOCATION) ORDER,
2009**

(Under section 78 of the VAT Act)

IN EXERCISE of the powers conferred upon the Minister by section 78 of the VAT Act, this Order is made this 11th day of June 2009.

1. Title

This Order may be cited as the Value Added Tax (Rate of Tax)(Revocation) Order 2009

2. Revocation

The Value Added Tax (Rate of Tax Order) 2007, S.I No.21 of 2007 is revoked.

**THE VALUE ADDED TAX (DEFERMENT OF TAX ON PLANT AND
MACHINERY) REGULATIONS, 2013**

(Under section 34 (8) [now 34A] of the Value Added Tax Act Cap. 349) - SI 2013 No. 28

ARRANGEMENT OF REGULATIONS

IN EXERCISE of the powers conferred upon the Minister by section 34(8) [now 34A] of the Value Added Tax Act, these Regulations are made this 28th day of June, 2013.

1. Title.

These Regulations may be cited as the Value Added Tax (Deferment of Tax on Plant and Machinery) Regulations 2013.

2. Commencement.

These Regulations shall come into force on 1st July 2013.

3. Interpretation.

In these Regulations unless the context otherwise requires –

“Act” means the Value Added Tax Act; and

“deferment” means postponement of payment of the value added tax under the Act in respect of imported plant and machinery.

4. Application for deferment.

- (1) An importer of plant and machinery may apply to the Commissioner General to defer the payment of tax due in respect of imported plant and machinery.
- (2) An application for deferment shall be in the form prescribed by the Commissioner General and shall be accompanied with a declaration by the applicant that the goods are for use in the business of the applicants and shall not be disposed of during the deferment period without prior approval by the Commissioner General.
- (3) Subject to regulation 5, the Commissioner General may if satisfied that the imported plant and machinery is for use in the manufacture of goods or provision of value added services defer the payment of the tax to a specified period.
- (4) Where an application is in respect of phased importation of plant and machinery, the application shall be accompanied with a schedule indicating the phases and the list of the plant and machinery included in each phase.

5. Period of deferment.

- (1) The period of deferment shall, in the case of –
 - (a) a person making taxable supplies, be fifteen days after the tax period;
 - (b) a person not yet making taxable supplies, be one year from the commencement of the deferment; and
 - (c) of phased importations, be fifteen days after the tax period.
- (2) A person under subsection 1(b) may apply for extension of time to the Commissioner General not exceeding one year.

6. Conditions for approval.

- (1) The Commissioner General shall not approve an application for deferment unless –
 - (a) the applicant is registered under Part III of the Act;
 - (b) the plant and machinery in respect of which the application is made is imported for use in the business of the applicant;
 - (c) the tax due and in respect of which a deferment is sought is at least USD 4,000; and
 - (d) the applicant has complied with section 31 [*now 31A*] of the Act.
- (2) The Commissioner General may require the applicant to furnish security for the tax proposed to be deferred before approving the deferment.

7. Sale of plant and machinery during or after the deferment period.

Where the plant and machinery that is the subject of deferment is sold, re-exported or disposed of before or after expiry of the deferment period or utilized for any other purpose other than the purpose declared in the application, the importer shall pay in addition to any tax for which he or she is liable on such sale, re-export or disposal, the outstanding deferred amount and interest in accordance with the VAT Act.

8. Inspection.

- (1) The Commissioner General may at any time during the period of deferment, inspect the plant and machinery specified in the application for deferment to ascertain whether it is duly installed and utilised for the purpose specified in the application.
- (2) Where the Commissioner General ascertains that the plant and machinery is installed or utilised for the purpose specified in the application for deferment, the Commissioner General shall allow the taxable person to cause adjustments to the respective returns to reflect that the deferred tax has been accounted for.

9. Termination of deferment.

Deferment shall terminate –

- (a) when the period of deferment specified in accordance with regulation 5 ends; or
- (b) where the Commissioner General ascertains under regulation 8 that the imported machinery is not installed or utilised for the purpose specified in the application.

10. Payment of tax due.

Where the period of deferment terminates in accordance with these Regulations, the tax due shall become payable in accordance with the Act.

THE VALUE ADDED TAX (TAX WITHHOLDING) REGULATIONS, 2018

(Under section 78 of the Value Added Tax Act Cap. 349)

STATUTORY INSTRUMENT 2018 No. 35

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 78 of the Value Added Tax Act, these Regulations are made this 29th day of June, 2018.

1. Title

These Regulations may be cited as the Value Added Tax (Tax Withholding) Regulations, 2018.

2. Commencement

These Regulations shall come into force on the 1st day of July, 2018.

3. Interpretation

In these Regulations, unless the context otherwise requires –

“Act” means the Value Added Tax, Cap. 349;

“tax withholding agent” means a person who is designated as such under a notice issued under section 5(2) of the Act.

4. Record of payment

A person designated a tax withholding agent shall, upon making a payment for a taxable supply and deducting tax from the payment –

- (a) keep the records of the payment and the tax deduction in a form and manner as the Commissioner may prescribe; and
- (b) furnish the supplier with an acknowledgement of payment in a form as the Commissioner may prescribe.

5. Tax withholding agent to furnish return

Where no tax is withheld during a period of three consecutive tax periods, the tax withholding agent shall notify the Commissioner in writing stating that no tax was withheld in that period.

6. Taxable person to file returns

For the avoidance of doubt, the withholding of tax by a tax withholding agent shall not relieve a taxable person of any obligation to file returns in accordance with the Act.

7. Inspection of records

For the purposes of obtaining full information in respect of accounting for tax withheld, the Commissioner may require any person –

- (a) to produce for examination, at such time and place as the Commissioner may specify, records, books of accounts, documents and other records relating to calculation or withholding of tax in respect of any period specified by the Commissioner;
- (b) to attend at such time and place as the Commissioner may specify, for the purposes of being questioned, in respect of any matter of transaction appearing to be relevant to the tax liability of any person.

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

Legal Notice No.12 of 2018

THE VALUE ADDED TAX (DESIGNATION OF TAX WITHHOLDING AGENTS) NOTICE, 2018

(Under section 5(2) of the Value Added Tax Act, Cap. 349)

IN EXERCISE of the powers conferred upon the Minister responsible for finance by section 5(2) of the Value Added Tax Act, this Notice is issued this 29th day of June, 2018.

1. Title

This Notice may be cited as the Value Added Tax (Designation of Tax Withholding Agents) Notice, 2018.

2. Commencement

This Notice shall come into force on the 1st day of July, 2018.

3. Designation of persons as tax withholding agents

The persons specified in the Schedule to this Notice are designated as value added tax withholding agents for purposes of section 5(2) of the Value Added Tax Act.

SCHEDULE

LIST OF DESIGNATED TAX WITHHOLDING AGENTS

Paragraph 3

	TIN	NAME
1	1002736889	A CHANCE FOR CHILDREN
2	1001837868	A GLOBAL HEALTH CARE PUBLIC FOUNDATION
3	1000025632	A.K. OILS AND FATS (U) LIMITED
4	1000024648	A.K. PLASTICS (U) LTD.
5	1000029802	AAR HEALTH SERVICES (U) LIMITED
6	1000025839	ABACUS PARENTERAL DRUGS LIMITED
7	1000024265	ABC CAPITAL BANK LIMITED
8	1008665988	ABIA MEMORIAL TECHNICAL INSTITUTE
9	1002804430	ABIM HOSPITAL
10	1000059344	ABUBAKER TECHNICAL SERVICES AND GENERAL SUPP
11	1000527788	ACTION AFRICA HELP UGANDA
12	1000042267	ACTION AID INTERNATIONAL UGANDA LIMITED
13	1000024258	ADVANCE ONE LIMITED
14	1002548854	AFGRI-KAI LIMITED
15	1000132767	AFRICA BROADCASTING UGANDA LIMITED
16	1000111054	AFRICA EMS MPANGA LIMITED
17	1000033223	AFRICA POLYSACK INDUSTRIES LIMITED
18	1000219007	AFRICAN DEVELOPMENT BANK
19	1000482081	AFRICAN FIELD EPIDEMIOLOGY NETWORK LTD
20	1003108865	AFRICAN HEARTS COMMUNITY ORGANISATION
21	1000189258	AFRICAN INITIATIVES FOR RELIEF AND DEVELOPMENT UGANDA PROJECT
22	1000159164	AFRICAN RENEWAL MINISTRIES
23	1000034576	AFRICAN SKIES LIMITED
24	1000097526	AFRICELL UGANDA LIMITED
25	1000033178	AFRIMAX UGANDA LIMITED
26	1000166299	AFROPLAST ENTERPRISES LIMITED.
27	1000212673	AGA KHAN FOUNDATION, UGANDA
28	1001089418	AGENCY FOR ACCELERATED REGIONAL DEVELOPMENT LIMITED
29	1000072313	AGENCY FOR CO-OPERATION AND RESEARCH (ACORD)
30	1006115582	AGRI EXIM LIMITED
31	1000337934	AGRICULTURAL BUSINESS INITIATIVE TRUST
32	1000177815	AHMED RAZA FOODS INDUSTRIES LIMITED
33	1000039295	AIDS INFORMATION CENTRE
34	1000021134	AIM COFFEE LIMITED
35	1000027779	AIRTEL UGANDA LIMITED
36	1000024448	ALAM GROUP LTD
37	1004561214	ALFIL MILLERS UGANDA LTD
38	1006947293	ALLIANCE ONE TOBACCO (UGANDA) LIMITED
39	1000236374	ALLIED HEALTH PROFESSIONALS COUNCIL
40	1000042626	AMBITIOUS CONSTRUCTION CO. LTD.
41	1000143033	AMREF HEALTH AFRICA IN UGANDA
42	1002255852	ANAKA HOSPITAL
43	1000028580	APOLO HOTEL CORPORATION LIMITED
44	1003692156	AQUA PERCH LIMITED
45	1000023754	ARAB CONTRACTORS (UGANDA) LIMITED
46	1003561779	ARPE LIMITED
47	1000778183	ARUA REGIONAL REFFERAL HOSPITAL
48	1000618782	ARUA TECHNICAL INSTITUTE RAGEM
49	1000905505	ATC UGANDA LIMITED
50	1001251612	ATOMIC ENERGY COUNCIL
51	1001330848	ATUTUR HOSPITAL
52	1001134266	AUROMEERA INDUSTRIES LIMITED
53	1000039236	AVSI FOUNDATION
54	1000025259	BAJABER MILLERS LIMITED
55	1000025753	BAKHRESA GRAIN MILLING UGANDA LIMITED
56	1000025663	BANK OF AFRICA - UGANDA LTD
57	1000025701	BANK OF BARODA (U) LIMITED
58	1000997113	BANK OF INDIA UGANDA LIMITED
59	1000028435	BANK OF UGANDA
60	1000027755	BARCLAYS BANK (U) LTD.
61	1008767400	BASOGA NSADHU MEMORIAL TECHNICAL INSTITUTE
62	1002990715	BAVIMA STEEL LIMITED
63	1000098610	BAYLOR COLLEGE OF MEDICINE CHILDRENS FOUNDATION UGANDA
64	1000039357	BAYPORT FINANCIAL SERVICES UGANDA LIMITED
65	1001720374	BESTPACK UGANDA LIMITED
66	1000026105	BIDCO UGANDA LIMITED
67	1000143706	BIREMBO WAR MEMORIAL TECHNICAL INSTITUTE
68	1002240249	BIYINZIKA POULTRY INTERNATIONAL LIMITED
69	1000039754	BLUE NILE DISTILLERIES LIMITED
70	1000026050	BOLLORE TRANSPORT & LOGISTICS UGANDA LIMITED
71	1000432017	BRAC UGANDA LIMITED
72	1000363499	BRAC UGANDA MICROFINANCE LIMITED
73	1000242729	BRIGADE DISTILLERIES LIMITED
74	1000027182	BRITANIA ALLIED INDUSTRIES LIMITED
75	1000028611	BROOKSIDE LIMITED
76	1007743080	BUDUDA HOSPITAL
77	1006715142	BUGIRI HOSPITAL
78	1000371104	BUHWEJU TEA FACTORY LIMITED
79	1000026067	BUJAGALI ENERGY LIMITED
80	1000123985	BUJAGALI HOLDING POWER COMPANY LTD
81	1001277505	BUMBAIRE TECH. INSTITUTE
82	1001150977	BUSIA SUGAR AND ALLIED LTD.

83	1001005363	BUSITEMA UNIVERSITY
84	1000029916	BUTABIKA NATIONAL MENTAL HOSPITAL
85	1001807629	BUTALEJA TECHNICAL INSTITUTE
86	1000387228	BWENDERO DAIRY FARM LIMITED
87	1000902923	BWINDI IMPENETRABLE NATIONAL PARK
88	1000153510	C AND G ANDJIES GROUP LTD
89	1001934088	C.C.L.E. RUBBER CO.LIMITED
90	1000025722	CABLE CORPORATION LTD.
91	1000655193	CAFE JAVAS LIMITED
92	1000028925	CAIRO INTERNATIONAL BANK
93	1000163976	CAMUSAT UGANDA LIMITED
94	1000113650	CAPITAL MARKETS AUTHORITY
95	1000201378	CARDNO SDS PROGRAMME
96	1000119791	CARE INTERNATIONAL IN UGANDA
97	1000042757	CATHOLIC RELIEF SERVICES
98	1000353958	CAYMAN CONSULTS LIMITED
99	1000027565	CEMENTERS LIMITED
100	1000024548	CENTENARY RURAL DEVELOPMENT BANK LIMITED
101	1000024303	CENTURY BOTTLING COMPANY LIMITED
102	1000070956	CHIEF DISTILLERIES UGANDA LIMITED
103	1000042564	CHILDFOUND INTERNATIONAL, USA
104	1009649889	CHILDREN AND LIFE MISSION (CALM) LIMITED (BY GUARANTEE)
105	1001017514	CHILDREN AT RISK ACTION NETWORK
106	1000590348	CHILDRENS HOPECHEST
107	1000028152	CHINA CIVIL ENGINEERING CONSTRUCTION CORPORATION
108	1000471528	CHINA COMMUNICATIONS CONSTRUCTION CO. LTD
109	1000999039	CHINA HENAN INTERNATIONAL COOPERATION GROUP COMPANY LIMITED
110	1000740170	CHINA INTERNATIONAL WATER & ELECTRIC CORP.
111	1000493869	CHINA NATIONAL AERO TECHNOLOGY INTERNATIONAL ENGINEERING CORPORATION
112	1008683317	CHINA NATIONAL COMPLETE PLANT IMPORT AND EXPORT CORPORATION LIMITED
113	1008941247	CHINA RAILWAY SEVENTH GROUP CO., LIMITED
114	1000060614	CHINA ROAD & BRIDGE CORPORATION
115	1003136101	CHINA UGANDA FRIENDSHIP HOSPITAL NAGURU
116	1006913816	CHINA WU YI COM.LIMITED
117	1000090705	CHOBE SAFARI LODGES LIMITED
118	1000150648	CHONGQING INTERNATIONAL CONSTRUCTION CORPORATION
119	1000844008	CHURCH COMMISSIONERS HOLDING COMPANY LIMITED
120	1000094333	CIPLA QUALITY CHEMICAL INDUSTRIES LIMITED
121	1000028566	CITIBANK UGANDA LIMITED
122	1000024410	CIVICON LIMITED
123	1000023516	CIVIL AVIATION AUTHORITY
124	1001002284	CLINTON HEALTH ACCESS INITIATIVE UGANDA
125	1000060607	COFFEE WORLD LIMITED
126	1000117523	COM FOAM (U) LIMITED
127	1001187461	COMMERCIAL BANK OF AFRICA UGANDA LIMITED
128	1000497435	COMMODITY SOLUTIONS (U) LIMITED
129	1001071734	COMMUNITY AGRICULTURE INFRASTRUCTURE IMPROVEMENT PROGRAMME
130	1000036164	COMPASSION INTERNATIONAL
131	1000028335	COMPLANT ENGINEERING & TRADE (UGANDA) LIMITED
132	1000289976	COMPREHENSIVE REHABILITATION SERVICES FOR PEOPLE WITH DISABILITIES IN UGANDA (CORSU) LTD
133	1000406283	CO-ORDINATING OFFICE FOR CONTROL OF TRYPANOSOMIASIS IN UGANDA (COCTU)
134	1000362764	COTTON DEVELOPMENT ORGANISATION

135	1000023530	CREST FOAM LTD
136	1000023899	CRESTANKS LIMITED
137	1000327485	CRIPPLED CHILDRENS UNITED REHABILITATION EFFORT
138	1000023623	CROWN BEVERAGES LIMITED
139	1000482371	DAIRY DEVELOPMENT AUTHORITY
140	1000411906	DAJ COMMUNICATIONS LIMITED
141	1000033285	DAMANICO PROPERTIES LIMITED
142	1000027762	DAMCO LOGISTICS UGANDA LIMITED
143	1000476154	DANISH REFUGEE COUNCIL
144	1000028625	DAVIS & SHIRTLIFF INTERNATIONAL LIMITED
145	1010115565	DELOITTE & TOUCHE
146	1000023561	DELOITTE UGANDA LIMITED
147	1000467227	DEMOCRATIC GOVERNANCE AND ACCOUNTABILITY PROGRAMME
148	1000027917	DFCU BANK LIMITED
149	1000028342	DFCU LIMITED
150	1000030399	DHL GLOBAL FORWARDING (UGANDA)LIMITED
151	1000028656	DHL INTERNATIONAL (U) LTD
152	1000028107	DHL SUPPLY CHAIN INTERNATIONAL LIMITED
153	1000026526	DIAMOND JUBILEE INVESTMENT TRUST (U) LTD.
154	1000029336	DIAMOND TRUST BANK UGANDA LIMITED
155	1000835344	DIRECTORATE OF PUBLIC PROSECUTIONS
156	1000024365	DOTT SERVICES LIMITED
157	1001065724	EAST AFRICAN ASSOCIATION OF ANTI CORRUPTION AUTHORITIES (EAAACA)
158	1000025166	EAST AFRICAN DEVELOPMENT BANK
159	1000025197	EAST AFRICAN PACKAGING SOLUTIONS LIMITED
160	1000042191	EAST AFRICAN ROOFING SYSTEMS (EARS) LIMITED
161	1001029285	EATON TOWERS UGANDA LIMITED
162	1000073352	ECOBANK UGANDA LIMITED
163	1000042160	ECONOMIC POLICY RESEARCH CENTRE
164	1001111414	EDUCATE
165	1000028459	ELECTORAL COMMISSION
166	1000026992	ELECTRICITY REGULATORY AUTHORITY
167	1000086773	ELECTRO-MAXX (U) LIMITED
168	1000039364	ELIZABETH GLASER PEDIATRIC AIDS FOUNDATION
169	1000027120	ENERGO (UGANDA) COMPANY LIMITED
170	1000028304	ENERGO PROJEKT
171	1000026664	ENGAANO MILLERS LIMITED
172	1000021355	ENGINEERING SOLUTIONS (U) LIMITED
173	1000028183	ENTEBBE HANDLING SERVICES LIMITED
174	1000837477	ENTEBBE HOSPITAL
175	1002732374	EQUAL OPPORTUNITIES COMMISSION
176	1000020544	EQUITY BANK UGANDA LIMITED
177	1000026602	ERAM UGANDA LIMITED
178	1000114575	ERICSSON AB UGANDA BRANCH
179	1000025311	ERNST & YOUNG
180	1000027793	ESKOM UGANDA LIMITED
181	1000024921	EUROFLEX LIMITED
182	1000025173	EXCEL CONSTRUCTION LTD.
183	1000331938	EXIM BANK UGANDA LIMITED
184	1009778340	FACE TECHNOLOGIES (PTY) LTD
185	1000286010	FAMILY HEALTH INTERNATIONAL
186	1000025180	FARM ENGINEERING INDUSTRIES LIMITED
187	1000024655	FINANCE TRUST BANK LIMITED
188	1006695918	FINANCIAL INTELLIGENCE AUTHORITY
189	1000025266	FINCA - UGANDA
190	1001051012	FISHERIES TRAINING INSTITUTE
191	1002787053	FOL LOGISTICS UGANDA LIMITED
192	1000137558	FOOD FOR THE HUNGRY INTERNATIONAL UGANDA
193	1001132043	FORTPORTAL REGIONAL REFERRAL HOSPITAL
194	1000676402	FORUM FOR WOMEN IN DEMOCRACY
195	1000051877	FOUR STAR BEVERAGES LIMITED
196	1000328058	FRESH PERCH LIMITED

197	1000028932	FRESH HANDLING LIMITED
198	1000024203	G.S. LIMITED
199	1000053779	G.M. TUMPECO LIMITED
200	1000024037	G4S SECURE SOLUTIONS UGANDA LIMITED
201	1001685171	GEMS EDUCATION UGANDA LIMITED
202	1000031321	GENERAL MOULDINGS (U) LTD
203	1000027879	GENERAL NILE COMPANY FOR ROADS & BRIDGES & DOT SERVICE
204	1000026626	GENTEX ENTERPRISES LTD.
205	1000079234	GITTOES PHARMACEUTICALS LIMITED
206	1001392842	GLOBAL RIGHTS ALERT
207	1000026640	GOLF COURSE GROUP LIMITED
208	1000024082	GOLF COURSE HOLDINGS LIMITED
209	1001476041	GOMBE HOSPITAL
210	1002805859	GOTV UGANDA LIMITED
211	1000138138	GRAMEEN FOUNDATION UGANDA
212	1000143323	GRAPES CONSTRUCTION LIMITED
213	1000024196	GRAPHIC SYSTEMS (U) LIMITED
214	1000026633	GREAT LAKES COFFEE COMPANY LIMITED
215	1002067223	GUANGDONG HAO HE ENGINEERING AND CONSTRUCTION COMPANY (U) LIMITED
216	1000073407	GUARANTY TRUST BANK (UGANDA) LIMITED
217	1000024455	GULFSTREAM INVESTMENTS UGANDA LIMITED
218	1000315593	GULU AGRICULTURAL DEVELOPMENT COMPANY LIMITED
219	1000824225	GULU REGIONAL REFERRAL HOSPITAL
220	1000584000	GULU UNIVERSITY
221	1000346122	HABITAT FOR HUMANITY UGANDA
222	1000032087	HARISS INTERNATIONAL LIMITED
223	1001275817	HEALTH SERVICE COMMISSION
224	1000042146	HEIFER PROJECT INTERNATIONAL
225	1000070763	HEMA BEVERAGES LIMITED
226	1000076255	HENGCHANG PLASTIC (U) COMPANY LIMITED
227	1000098831	HENLEY PROPERTY DEVELOPERS LIMITED
228	1001129219	HERITAGE TELECOM LIMITED
229	1000028511	HIMA CEMENT LTD
230	1001294378	HOIMA REGIONAL REFERRAL HOSPITAL.
231	1001001956	HOIMA SUGAR LIMITED
232	1000860250	HOLY FAMILY VIRIKA HOSPITAL
233	1000129926	HOPE SHARING FAMILY
234	1000025532	HOUSING FINANCE BANK LIMITED
235	1000025342	HUAWEI TECHNOLOGIES UGANDA CO LIMITED
236	1000142650	HUTCHINSON CENTRE RESEARCH INSTITUTE OF UGANDA LIMITED
237	1000550709	HYDROMAX LIMITED
238	1003192575	HYUNDAI ENGINEERING AND CONSTRUCTION CO.LTD
239	1000028887	IBERO (U) LTD
240	1007006546	IHUNGA POLYTECHNIC INSTITUTE
241	1000024075	IMPERIAL GROUP OF HOTELS LIMITED
242	1000029367	INDUSTRIAL SECURITY SERVICES LTD
243	1000049844	INFECTIOUS DISEASES RESEARCH COLLABORATION LIMITED
244	1001888598	INNOVATIONS FOR POVERTY ACTION
245	1000103118	INSIEME SI PUO (ISP)
246	1000807252	INSPECTORATE OF GOVERNMENT
247	1002355848	INSTITUTE OF SURVEY AND LAND MANAGEMENT
248	1008115004	INSTITUTE TROPICAL FOREST CONSERVATION
249	1000123395	INSURANCE REGULATORY AUTHORITY OF UGANDA
250	1000399113	INTERNATIONAL COMMUNITY OF WOMEN LIVING WITH HIV/AIDS
251	1000030765	INTERNATIONAL DISTILLERS (U) LIMITED

252	1000122625	INTERNATIONAL FOOD POLICY RESEARCH INSTITUTE
253	1000082786	INTERNATIONAL RESCUE COMMITTEE INC.
254	1000037852	International Union for Conservation of Nature
255	1000248939	INTERNATIONAL UNIVERSITY OF EAST AFRICA
256	1000253109	INTRA HEALTH INTERNATIONAL INC
257	1000072551	INVESTMENT PROGRAMME BTVET
258	1005795513	IOWA STATE UNIVERSITY - UGANDA PROGRAM
259	1000233495	IRC INTERNATIONAL WATER AND SANITATION CENTRE
260	1000164432	ISLAMIC UNIVERSITY IN UGANDA
261	1000100681	JACOBSEN UGANDA POWER PLANT CO. LTD
262	1000027848	JESA FARM DAIRY LIMITED
263	1000772884	JESUS RESSURECTION ARMY EVANGELISTIC MINISTRIES
264	1000544130	JINJA AREA COMMUNITIES FEDERATION
265	1000104561	JINJA MARBLE PRODUCTS (U) LIMITED
266	1000344182	JINJA REFERRAL HOSPITAL - VOTE 167
267	1001241746	JINJA VOCATIONAL TRAINING INSTITUTE
268	1000030565	JOINT CLINICAL RESEARCH CENTRE LIMITED
269	1000151732	JSI RESEARCH AND TRAINING INSTITUTE INC.
270	1001946936	K2 TELECOM LIMITED
271	1002802987	KAABONG GENERAL HOSPITAL
272	1000629034	KABALE REGIONAL REFERRAL HOSPITAL
273	1006993080	KABALE TECHNICAL INSTITUTE
274	1000921712	KABALE UNIVERSITY
275	1000901542	KABAROLE HOSPITAL
276	1002055369	KABASANDA TECHNICAL INSTITUTE
277	1001391247	KABERAMAIDO TECHNICAL INSTITUTE
278	1000025335	KABIRA COUNTRY CLUB LIMITED
279	1006735374	KACHWEKANO ZONAL AGRICULTURAL RESEARCH AND DEVELOPMENT INSTITUTE
280	1001256103	KAGADI HOSPITAL
281	1000129940	KAKIRA SUGAR LIMITED
282	1000052899	KALANGALA INFRASTRUCTURE SERVICES LIMITED
283	1001780293	KALIRO TECHNICAL INSTITUTE
284	1001137932	KALISIZO HOSPITAL
285	1001406974	KALONGO TECHICAL INSTITUTE
286	1001943629	KALPATARU POWER TRANSMISSION LIMITED
287	1000042640	KAMPALA INTERNATIONAL UNIVERSITY LIMITED
288	1000866974	KAMPALA CAPITAL CITY AUTHORITY
289	1001365592	KAMPALA CEMENT CO. LIMITED
290	1000025984	KAMPALA DOMESTIC STORE LIMITED
291	1000434354	KAMPALA EXECUTIVE AVIATION
292	1000025853	KAMPALA PHARMACEUTICAL INDUSTRIES 1996 LIMITED
293	1000140268	KAMPALA UNIVERSITY
294	1000350023	KAMULI SUGAR LIMITED
295	1000026502	KANSAI PLASCON UGANDA LIMITED
296	1000370555	KARAMOJA LIVELIHOODS PROGRAMME
297	1002311449	KARERA TECHNICAL INSTITUTE
298	1000144773	KARMIC FOODS LIMITED
299	1000882677	KASODO TECHNICAL INSTITUTE
300	1008732642	KATAKWI GENERAL HOSPITAL
301	1001169811	KATONGA TECHNICAL INSTITUTE
302	1000025884	KAWACOM (U) LIMITED
303	1007662359	KAWANDA YOUTH FRUIT NURSERY AND AGRO FORESTRY PROJECT
304	1000340875	KAWEMPE HOME CARE LIMITED
305	1002307645	KAWOLO HOSPITAL
306	1000754261	KAYUNGA SUGAR WORKS LIMITED
307	1002099347	KAYUNGA TOWN WATER AND SEWERAGE AUTHORITY

308	1000025891	KCB BANK UGANDA LIMITED
309	1001677870	KEC INTERNATIONAL LTD.
310	1000025939	KENGROW INDUSTRIES LIMITED
311	1002167040	KIBAALE TOWN WATER SUPPLY AND SEWERAGE AUTHORITY
312	1000678145	KIDPO VALLEY NATIONAL PARK
313	1000025080	KINYARA SUGAR LIMITED
314	1001746664	KIRYANDONGO TECHNICAL INSTITUTE
315	1008887024	KISOMORO TECHNICAL INSTITUTE
316	1005171192	KISORO DISTRICT HOSPITAL
317	1001497274	KITAGATA HOSPITAL
318	1001354259	KITGUM TECHNICAL INSTITUTE
319	1000112542	KIWOKO HOSPITAL
320	1000295209	KOLIN INSAAT TURIZIM SANAYI VE TICARET A.S
321	1000026343	KPMG
322	1002552092	KUKU FOODS UGANDA LIMITED
323	1000028694	KYAGALANYI COFFEE LIMITED
324	1000030537	KYAMBOGO UNIVERSITY
325	1001210551	KYAMUHUNGA TECHNICAL INSTITUTE
326	1000767102	KYANGO MIXED FARM LIMITED
327	1000233878	KYEGEGWA DISTRICT LOCAL GOVNMNT
328	1000081419	LAKE BOUNTY LIMITED
329	1001779768	LAKE ECO FISH PROCESSING LIMITED
330	1000983039	LAKE MBURO NATIONAL PARK
331	1000122335	LANDY INDUSTRIES LIMITED
332	1000710970	LANGO CHILD AND COMMUNITY DEVELOPMENT FEDERATION (LACCODEF) LIMITED BY GUARANTEE
333	1000029671	LEAF TOBACCO & COMMODITIES (U) LIMITED
334	1000191519	LETSHEGO UGANDA LIMITED
335	1000800821	LIFE CHURCH LIMITED
336	1000911011	LIRA REGIONAL REFERRAL HOSPITAL
337	1000510073	LIVING GOODS LIMITED
338	1000273738	LOHANA COMMUNITY OF KAMPALA
339	1000221458	LUGOGO VACATIONAL TRAINING INSTITUTE
340	1003237264	LUSANGO REAL UGANDA LIMITED
341	1002226624	LUTHERAN WORLD RELIEF
342	1000034745	LUUKA PLASTICS LIMITED
343	1001722407	LYANTONDE HOSPITAL
344	1000126992	MADHVANI GROUP LIMITED
345	1000433888	MAK SPH - CDC HIV/AIDS FELLOWSHIP PROGRAM
346	1000041138	MAKERERE UNIVERSITY / WALTER REED PROJECT LIMITED
347	1000029467	MAKERERE UNIVERSITY BUSINESS SCHOOL
348	1000031079	MAKERERE UNIVERSITY COUNCIL
349	1000146071	MALARIA CONSORTIUM
350	1000188899	MANAGEMENT SCIENCES FOR HEALTH INC.
351	1000026015	MANSON'S UGANDA LIMITED
352	1000567952	MARIE STOPES INTERNATIONAL -UGANDA
353	1000051204	MARIE STOPES UGANDA LIMITED
354	1001304610	MASAFU GENERAL HOSPITAL
355	1000899778	MASAKA REGIONAL REFERRAL HOSPITAL
356	1000102100	MASTER WOOD WORKS LIMITED
357	1000099711	MAYUGE SUGAR INDUSTRIES LIMITED
358	1000182178	MBALE AREA FEDERATION OF COMMUNITIES
359	1000979287	MBALE REGIONAL REFERRAL HOSPITAL
360	1007947101	MBALE REGIONAL REFERRAL HOSPITAL CLINICAL RESEARCH UNIT
361	1000484466	MBARARA REGIONAL REFERRAL HOSPITAL
362	1000397456	MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY
363	1000028121	MEDICAL RESEARCH COUNCIL
364	1000760785	MEDICAL TEAMS INTERNATIONAL - UGANDA
365	1000025739	MEERA INVESTMENTS LIMITED
366	1000160034	MEGGER TECHNICAL SERVICES LTD
367	1000024983	MEGHA INDUSTRIES (U) LTD.
368	1000024945	MERCANTILE CREDIT BANK LIMITED

369	1000104492	MERCY CORPS UGANDA
370	1000927563	MGAHINGA GORILLA NATIONAL PARK
371	1000026816	MI HOLDINGS LIMITED
372	1001180108	MILDMAY UGANDA
373	1000086245	MISSION AVIATION FELLOWSHIP
374	1001064654	MITYANA HOSPITAL
375	1000121462	MM INTERGRATED STEEL MILLS (UGANDA) LIMITED
376	1000316556	MMP AGRO INDUSTRIES LIMITED
377	1000496372	MOBILE DECISIONING UGANDA LIMITED
378	1000026036	MONITOR PUBLICATIONS LIMITED
379	1001672882	MOROTO REGIONAL REFERRAL HOSPITAL
380	1002754104	MOROTO TECHNICAL INSTITUTE
381	1003538323	MOTA ENGL ENGENHARIA E CONSTRUCAO AFRICA , SA
382	1000255940	MOUNT MERU MILLERS UGANDA LIMITED
383	1000028076	MOVIT PRODUCTS LIMITED
384	1002435257	MOYO GENERAL HOSPITAL
385	1000610863	MT ELGON NATIONAL PARK
386	1000117330	MT. ELGON MILLERS LIMITED
387	1001155789	MTN SEA SHARED SERVICES LTD
388	1000028535	MTN UGANDA LIMITED
389	1001622932	MUBENDE REGIONAL REFERRAL HOSPITAL
390	1000026761	MUKWANO ENTERPRISES LTD.
391	1000026754	MUKWANO INDUSTRIES (U) LTD
392	1000024700	MUKWANO PERSONAL CARE PRODUCE LIMITED
393	1000056244	MUKWASI GENERAL CONTRACTORS
394	1000030551	MULAGO HOSPITAL
395	1000024679	MULTICHOICE UGANDA LIMITED
396	1000026778	MULTIPLE I.C.D. LIMITED
397	1000026723	MULTIPLE INDUSTRIES LIMITED
398	1000680306	MUNI UNIVERSITY
399	1000025746	MUNYONYO COMMON WEALTH RESORT LIMITED
400	1007129539	MUZZA INVESTMENTS LIMITED
401	1000026785	MWEYA SAFARI LOGDE LTD
402	1001156293	NAKAPIRIPIT TECHNICAL INSTITUTE
403	1000500045	NAKASEKE HOSPITAL
404	1009199005	NAMATABA TECHNICAL INSTITUTE
405	1000107723	NAMUNKEKERA AGROPROCESSING INDUSTRIES LIMITED
406	1000547002	NATIONAL PLANNING AUTHORITY
407	1000040558	NATIONAL AGRICULTURAL ADVISORY SERVICES
408	1000029757	NATIONAL AGRICULTURAL RESEARCH ORGANISATION
409	1001251277	NATIONAL ANIMAL GENETIC RESOURCES CENTRE AND DATA BANK
410	1006994240	NATIONAL CHILDREN AUTHORITY
411	1002767639	NATIONAL CITIZENSHIP AND IMMIGRATION CONTROL
412	1000081236	NATIONAL COUNCIL FOR DISABILITY
413	1000075409	NATIONAL COUNCIL FOR HIGHER EDUCATION
414	1000054563	NATIONAL DRUG AUTHORITY
415	1000212642	NATIONAL ENVIRONMENT MANAGEMENT AUTHORITY
416	1000027589	NATIONAL FORESTRY AUTHORITY
417	1000029329	NATIONAL HOUSING & CONSTRUCTION CORPORATION
418	1009286336	NATIONAL IDENTIFICATION AND REGISTRATION AUTHORITY (NIRA)
419	1000645262	NATIONAL INFORMATION TECHNOLOGY AUTHORITY-UGANDA (NITA-U)
420	1000500566	NATIONAL LIBRARY OF UGANDA
421	1000455090	NATIONAL ORGANISATION OF TRADE UNION
422	1000024462	NATIONAL SOCIAL SECURITY FUND
423	1000883999	NATIONAL TB REFERENCE LABORATORY
424	1001295797	NATIONAL TEACHERS COLLEGE KALIRO

425	1000037921	NATIONAL UNION OF DISABLED PERSONS OF UGANDA
426	1000023440	NATIONAL WATER & SEWERAGE CORPORATION
427	1000454082	NATIONAL WOMEN'S COUNCIL
428	1001090043	NC BANK UGANDA LIMITED
429	1000041304	NDEJE UNIVERSITY
430	1006728387	NEBBI GENERAL HOSPITAL
431	1000895867	NETIS UGANDA LIMITED
432	1000192952	NEW FRONTIERS TECHNOLOGY CONSULT LTD
433	1000035125	NEWREST UGANDA INFLIGHT SERVICES LTD
434	1000027020	NIC HOLDINGS LIMITED
435	1000023395	NICE HOUSE OF PLASTICS LIMITED
436	1000027013	NILE AGRO INDUSTRIES LIMITED
437	1000023419	NILE BREWERIES LIMITED
438	1000969404	NILE FIBREBOARD LTD
439	1000029412	NILE PLYWOODS (U) LTD.
440	1000202562	NILE SURGICOT LIMITED
441	1000178861	NKOKONJERU HOSPITAL
442	1000039488	NKUMBA UNIVERSITY
443	1000038159	NOKIA SOLUTIONS AND NETWORKS BRANCH OPERATIONS OY
444	1000501467	NSAMIZI TRAINING INSTITUTE OF SOCIAL DEVELOPMENT
445	1000038587	NTAKE BAKERY & COMPANY LTD
446	1000054038	NTEREFUNE GENERAL ENTERPRISES LTD
447	1000101316	OFFICE OF THE AUDITOR GENERAL
448	1009183906	OGOLAI TECHNICAL INSTITUTE
449	1000029343	OIL PALM UGANDA LIMITED
450	1000038128	OPPORTUNITY BANK(U)LTD
451	1001346047	ORA TECHNICAL INSTITUTE
452	1001060453	ORGANISATION FOR COMMUNITY ACTION
453	1000023319	ORIENT BANK LTD
454	1000029405	OSCAR INDUSTRIES LTD.
455	1001527796	OXFAM NOVIB
456	1000023723	PAN AFRIC IMPEX UGANDA LIMITED
457	1000023692	PARAA SAFARI LODGE LIMITED
458	1000026985	PARLIAMENT OF UGANDA
459	1000113671	PEARL ENGINEERING CO LTD
460	1008818865	PETER C. ALDERMAN FOUNDATION
461	1009841269	PETROLEUM AUTHORITY OF UGANDA
462	1000631271	PHARMACEUTICAL SOCIETY OF UGANDA
463	1000027503	PICFARE INDUSTRIES LTD.
464	1000032422	PKF CONSULTING LTD
465	1000092203	PKF UGANDA
466	1000041007	PLAN INTERNATIONAL, INC.
467	1000029719	POST BANK UGANDA LIMITED
468	1000129346	PRAMUKH STEEL LIMITED
469	1000023295	PREMIER ACADEMY LIMITED
470	1000114582	PREMIER COMMODITES (U) LTD
471	1000039181	PREMIER DISTILLERIES LIMITED
472	1001926183	PREMIER ROSES LIMITED
473	1000748755	PRESIDENTIAL INITIATIVE ON BANANA INDUSTRIAL DEVELOPMENT
474	1000027510	PRICEWATERHOUSECOOPERS
475	1000028359	PricewaterhouseCoopers Limited
476	1000023264	PRIDE MICRO FINANCE LIMITED
477	1000028269	PRIME GENERAL SUPPLY LIMITED
478	1000123250	PRIVATISATION AND UTILITY SECTOR REFORM PROJECT
479	1000217913	PROGRAM FOR ACCESSIBLE HEALTH COMMUNICATION AND EDUCATION
480	1000296842	PROGRAMME FOR APPROPRIATE TECHNOLOGY IN HEALTH
481	1000027472	PROPERTY SERVICES LIMITED
482	1000027572	PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHOR

483	1000119943	QUALITY CHEMICALS LTD
484	1000245853	QUALITY INFRASTRUCTURE AND STANDARDS PROGRAMME (QUISP)
485	1000037821	QUALITY PLASTICS UGANDA LIMITED
486	1000993806	QUEEN ELIZABETH NATIONAL PARK
487	1001111376	RAKAI HOSPITAL
488	1000507715	REACH ONE TOUCH ONE MINISTRIES (ROTOM)
489	1000339591	REACH THE YOUTH UGANDA
490	1006204301	REGIONAL INTEGRATION IMPLEMENTATION PROGRAMME
491	1000111879	REGIONAL UNIVERSITIES FORUM FOR CAPACITY BUIL
492	1000027396	RENE INDUSTRIES LIMITED
493	1000026885	RENE INVESTMENTS LIMITED
494	1000039112	RESEARCH TRIANGLE INSTITUTE
495	1000098116	REYNOLDS CONSTRUCTION COMPANY (NIGERIA) LIMITED
496	1000100360	RHINO FOOTWEAR LIMITED
497	1001267584	RHINO FUND - UGANDA
498	1000055471	RHINO INVESTMENTS LIMITED
499	1000029702	RIFT VALLEY RAILWAYS UGANDA LIMITED
500	1000034676	RILEY PACKAGING (U) LTD
501	1000035118	ROJAMU (UGANDA) LIMITED
502	1000023326	ROKO CONSTRUCTION LIMITED
503	1010558044	ROKO GROUP LIMITED
504	1000026854	ROOFINGS LIMITED
505	1000022805	ROOFINGS ROLLING MILLS LIMITED
506	1000023364	ROYAL VAN ZANTEN LIMITED
507	1007538786	RUBANDA TECHNICAL INSTITUTE
508	1003157831	RURAL ELECTRIFICATION AGENCY
509	1000330067	RUSEKERE GROWERS TEA FACTORY CO LTD
510	1000090608	RWENZORI BOTTLING COMPANY
511	1000023333	RWENZORI COMMODITIES LIMITED
512	1000578622	RWENZORI MOUNTAINS NATIONAL PARK
513	1000434413	S.W.T LEATHER INDUSTRIES LIMITED
514	1000026830	SAIMCO (SOROTI AGRICULTURE)
515	1000237589	SAMARITANS PURSE INTERNATIONAL RELIEF
516	1000026471	SARACEN (U) LIMITED
517	1000775625	SATGURU TRAVEL AND TOURS SERVICES COMPANY LIMITED
518	1000035370	SAVANNAH COMMODITIES COMPANY LIMITED
519	1000039778	SAVE THE CHILDREN INTERNATIONAL
520	1000029274	SBI INTERNATIONAL HOLDINGS AG.
521	1000028687	SCANAD UGANDA LIMITED
522	1000043527	SCD (UGANDA) LIMITED
523	1002029507	SEA HORSE INTERNATIONAL LIMITED
524	1000119394	SECURITY GROUP ALARMS LIMITED
525	1000029436	SECURITY GROUP CASH IN TRANSIT LIMITED
526	1000026136	SECURITY GROUP UGANDA LIMITED
527	1000051211	SEND A COW LIMITED
528	1000026174	SERVICE & COMPUTER INDUSTRIES UGANDA LIMITED
529	1000026074	SEYANI BROTHERS AND CO U LIMITED
530	1000025401	SEYANI INTERNATIONAL COMPANY LIMITED
531	1000051128	SHARE AN OPPORTUNITY-UGANDA
532	1000026464	SKFYAT TANNERY COMPANY LIMITED
533	1000185668	SMILE COMMUNICATIONS UGANDA LIMITED
534	1000112373	SNV NETHERLANDS DEVELOPMENT ORGANIZATION
535	1000079272	SOGEA - SATOM
536	1000130285	SOLAR NOW SERVICES (U) LIMITED
537	1001855197	SOLITON TELMEC LTD
538	1000209411	SOLITON TELMEC U LIMITED
539	1000591853	SOROTI REGIONAL REFERRAL HOSPITAL
540	1001813021	SOROTI UNIVERSITY
541	1001047201	SORUDA
542	1000137427	SOS CHILDREN'S VILLAGES UGANDA

543	1000026823	SOUTHERN RANGE NYANZA LIMITED
544	1000119829	SPEAR HOUSE LIMITED
545	1000059399	SPEDAG INTERFREIGHT UGANDA LIMITED
546	1000028787	SPEKE HOTEL (1996) LIMITED
547	1001085352	ST FRANCIS HEALTH CARE SERVICES
548	1000388633	ST FRANCIS NAGGALAMA HOSPITAL
549	1001956605	ST JOSEPH TECHNICAL INSTITUTE KISUBI
550	1000327578	ST MARYS HOSPITAL LACOR
551	1003512568	ST PETERS BUKALAGI TECHNICAL INSTITUTE
552	1000525213	ST. FRANCIS HOSPITAL AND TB/LEPROSY CENTRE NYENGA
553	1000024158	STANBIC BANK (U) LTD.
554	1000024189	STANDARD CHARTERED BANK UGANDA LIMITED
555	1000074101	STAR DTV (UGANDA) CO.LIMITED
556	1000060842	STEEL AND TUBE INDUSTRIES LIMITED
557	1000024172	STIRLING CIVIL ENGINEERING LIMITED - UGANDA BRANCH
558	1008243175	STRONGMINDS UGANDA
559	1000439228	SUGAR AND ALLIED INDUSTRIES LIMITED
560	1000024134	SUGAR CORPORATION OF UGANDA LIMITED
561	1000109228	SUNRISE COMMODITIES AND MILLERS UGANDA LTD
562	1000043437	SUPER MEDIC LTD
563	1000926489	TAN DISTRIBUTORS LIMITED
564	1001010099	TASCO INDUSTRIES LIMITED
565	1000026236	TECHNOLOGY ASSOCIATES LIMITED
566	1000396234	TECHNOLOGY PRODUCTS AND SERVICES LTD
567	1000024769	TEMBO STEELS (U) LIMITED
568	1000104240	TETRA TECHNICAL SERVICES (U) LIMITED
569	1000046996	THE AIDS SUPPORT ORGANISATION (TASO)
570	1003025842	THE CHILDREN OF THE NILE FOUNDATION LTD
571	1000117965	THE CHURCH OF JESUS CHIRST OF LATTER DAY SAINTS
572	1000033423	THE EMIN PASHA LIMITED
573	1000325231	THE HOTEL AND TOURISM TRAINING INSTITUTE
574	1000042688	THE HUMAN RIGHTS AND GOOD GOVERNANCE PROGRAMME
575	1000030513	THE INFECTIOUS DISEASES INSTITUTE LIMITED
576	1000112559	THE JANE GOODALL INSTITUTE
577	1000024869	THE JUBILEE INVESTMENTS COMPANY
578	1000077394	THE LUTHERAN WORLD FEDERATION
579	1000137976	THE NATIONAL FORUM OF PWHIA NETWORKS IN UGANDA
580	1001117593	THE NATIONAL YOUTH COUNCIL
581	1000042374	THE NEW FOREST COMPANY LIMITED
582	1000027144	THE NEW VISION PRINTING AND PUBLISHING CORPORATION
583	1000092355	THE REGISTERED TRUSTEES OF KAMPALA ARCHDIOCESE
584	1000033768	THE REGISTERED TRUSTEES OF MENGO HOSPITAL
585	1000041214	THE REGISTERED TRUSTEES OF REPRODUCTIVE HEALTH UGANDA
586	1006946727	THE REGISTERED TRUSTEES OF THE ARYA PRATINIDHI SABHA OF EASTERN AFRICA
587	1001314890	THE SYNAGOGUE CHURCH OF ALL NATIONS-UGANDA
588	1000408392	THE UGANDA HUMAN RIGHTS COMMISSION
589	1000144942	TIAN TANG GROUP LIMITED
590	1000107257	TIMCOM U LTD
591	1000024790	TORORO CEMENT LTD
592	1000024876	TORORO STEEL WORKS LIMITED
593	1000842700	TORORO TECHNICAL INSTITUTE
594	1000026243	TPS (UGANDA) LIMITED
595	1000024731	TRANSPAPER LTD
596	1000551172	TRANSPARENCY INTERNATIONAL UGANDA
597	1000024807	TROPICAL BANK LIMITED

598	1000214188	UAP OLD MUTUAL PROPERTIES UGANDA LIMITED
599	1000028794	UGACHICK POULTRY BREEDERS LIMITED
600	1000516376	UGAFODE MICROFINANCE LIMITED
601	1000225635	UGANDA AIDS COMMISSION
602	1000477911	UGANDA ALLIED HEALTH EXAMINATIONS BOARD
603	1000026143	UGANDA BAATI LTD
604	1000028428	UGANDA BATTERIES LIMITED
605	1000229950	UGANDA BLOOD TRANSFUSION SERVICES
606	1000023775	UGANDA BREWERIES LIMITED
607	1000284950	UGANDA BUREAU OF STATISTICS
608	1000151494	UGANDA BURNS AND PLASTIC SURGERY INSTITUTE LIMITED
609	1000957588	UGANDA BUSINESS AND TECHNICAL EXAMINATIONS BOARD
610	1001133427	UGANDA CANCER INSTITUTE
611	1000146554	UGANDA CHRISTIAN UNIVERSITY
612	1000146554	UGANDA CHRISTIAN UNIVERSITY
613	1000028863	UGANDA CLAYS LTD
614	1000055626	UGANDA COFFEE DEVELOPMENT AUTHORITY
615	1000023851	UGANDA COMMUNICATIONS COMMISSION
616	1000400663	UGANDA CROP CARE LIMITED
617	1000023944	UGANDA DEVELOPMENT BANK LTD
618	1000443250	UGANDA DEVELOPMENT CORPORATION
619	1000025815	UGANDA ELECTRICITY DISTRIBUTION COMPANY LIMITED
620	1000023813	UGANDA ELECTRICITY GENERATION COMPANY LIMITED
621	1000025097	UGANDA ELECTRICITY TRANSMISSION COMPANY LIMITED
622	1000374280	UGANDA EXPORT PROMOTION BOARD
623	1009135185	UGANDA FREE ZONES AUTHORITY
624	1000042115	Uganda Industrial Research Institute
625	1000651458	UGANDA INSTITUTE OF ALLIED HEALTH AND MANAGEMENT SCIENCES- MULAGO
626	1000594518	UGANDA INVESTMENT AUTHORITY
627	1000967830	UGANDA LAND COMMISSION
628	1000943176	UGANDA LAW REFORM COMMISSION
629	1000055526	UGANDA MATRYRS UNIVERSITY
630	1000487497	UGANDA MEDICAL AND DENTAL PRACTITIONERS COUNCIL
631	1000062775	UGANDA NATIONAL BUREAU OF STANDARDS
632	1005993583	UGANDA NATIONAL COMMISSION FOR UNESCO
633	1000271898	UGANDA NATIONAL COUNCIL FOR SCIENCE AND TECHNOLOGY
634	1000030506	UGANDA NATIONAL EXAMINATION BOARD
635	1008139706	UGANDA NATIONAL METEOROLOGICAL AUTHORITY
636	1000132401	UGANDA NATIONAL ROADS AUTHORITY
637	1000912571	UGANDA NURSES AND MIDWIVES COUNCIL
638	1000500787	UGANDA NURSES AND MIDWIVES EXAMINATIONS BOARD
639	1008699876	UGANDA PETROLEUM INSTITUTE KIGUMBA
640	1000804283	UGANDA REGISTRATION SERVICES BUREAU
641	1004849404	UGANDA RETIREMENT BENEFITS REGULATORY AUTHORITY
642	1000029771	UGANDA REVENUE AUTHORITY
643	1000160400	UGANDA ROAD FUND
644	1000053203	UGANDA SOCIETY FOR HEALTH SCIENTIST
645	1001712431	UGANDA TECHNICAL COLLEGE BUSHENYI
646	1000796972	UGANDA TECHNICAL COLLEGE ELGON
647	1000023875	UGANDA TELECOM LIMITED
648	1000421989	UGANDA TOBACCO SERVICES LIMITED
649	1000472771	UGANDA TOURISM BOARD
650	1000573896	UGANDA TOWERS LIMITED
651	1001387343	UGANDA VETERANS ASSISTANCE BOARD
652	1002389132	UGANDA VIRUS RESEARCH INSTITUTE - CDC COAG

653	1001058737	UGANDA VIRUS RESEARCH INSTITUTE DIRECTORS OFFICE
654	1000026923	UGANDA WILDLIFE AUTHORITY
655	1000219632	UGANDA YOUNG MENS CHRISTIAN ASSOCIATION YMCA
656	1000025760	UMEME LIMITED
657	1000025111	UNGA MILLERS (U) LIMITED
658	1000021400	UNION LOGISTICS (UGANDA) LIMITED
659	1000364186	UNISTRONG INVESTMENT (U) LIMITED
660	1000023868	UNITED BANK FOR AFRICA (UGANDA) LIMITED
661	1000099925	UNIVERSITY RESEARCH CO LLC
662	1000075506	VALLEY STREAM LIMITED
663	1000343502	VEKSONS (U) LIMITED
664	1000025380	VICTORIA ENGINEERING LIMITED
665	1000996640	VILLAGE ENTERPRISE FUND
666	1000028283	VISA INVESTMENTS LTD
667	1000152267	VOCATIONAL TRAINING INSTITUTE NAKAWA

668	1000124962	VOLUNTARY SERVICE OVERSEAS LTD.
669	1000025228	WAGAGAI LIMITED
670	1000030251	WATOTO CHILDCARE MINISTRIES
671	1000145484	WATOTO CHURCH LIMITED
672	1000121203	WAVAH WATER LIMITED
673	1000167687	WICCE-WOMEN'S INTERNATIONAL CROSS CULTURAL EX
674	1000374252	WORLD RENEW UGANDA
675	1000028818	WORLD VISION UGANDA
676	1000885142	YOGI STEELS LIMITED
677	1003390003	ZENITAKA CORPORATION
678	1000072689	ZHONGHAO OVERSEAS CONSTRUCTION ENG CO LTD
679	1002818859	ZHONGMEI ENGINEERING GROUP LIMITED
680	1000136243	ZTE UGANDA LIMITED

PRACTICE NOTES

(Under Section 79 of the VATA)

These Practice Notes, which are binding on all URA officers unless altered or revoked, were issued to achieve consistency in the administration of the Value Added Tax Act and to provide guidance to taxpayers and officers of the Uganda Revenue Authority.

Practice Notes – 2007

ISSUE DATE : 18th June 2007
EFFECTIVE DATE:
ISSUED BY : Allen Kagina (Mrs) - Commissioner General

1. Definition of the Terms “Medical, Dental and Veterinary Equipment” for VAT Purposes.

Paragraph 1(q) of the Second Schedule to the VAT Act provides that the supply of dental, medical and veterinary equipment is an exempt supply.

Definition of Equipment

- (a) The Act does not define the term equipment. This PN is therefore intended to provide the meaning of what should be treated as medical, dental and veterinary equipment.
- (b) Medical, Dental and Veterinary equipment is any equipment or device which has features or characteristics that identify it as having been designed to be used alone or in combination for a medical, dental or veterinary purpose or function such as the diagnosis, prevention, monitoring, treatment, alleviation of or compensation for an injury and alleviation of disease in human beings and animals.
- (c) The equipment/device will usually be durable although certain disposable items such as syringes may still be equipment.
- (d) Based on the above definition, medical, dental and veterinary equipment covers a wide range of goods from simple items like bandages and syringes, to complex machinery such as X-ray machines as well as parts and accessories for use with the equipment.
- (e) Parts and accessories will be treated as medical equipment/device if they are intended specifically by manufacturers to be used together with the parent medical device.
- (f) Parts are integral components without which the equipment is not complete; while accessories are optional extras which can be used to improve the operation of the

equipment or enable it to be used to better effect. Accessories do not include items which have an independent function.

- (g) For purposes of clarity, medical, dental and veterinary equipment shall include articles under heading 9018 – 9022 of the Harmonized Systems Code (HS Code), contact lenses, spectacle lenses (excluding frames) and those that will be treated as such based on the classification given by the National Drug Authority.

Exclusions

- (a) Excluded from the definition are chemical reagents and medicines, mosquito nets, cleaning and sterilizing fluids, disinfectants, cotton wool (other than sterilized), hospital linen, blankets, drug trolleys, gloves (other than surgical), gymnasium equipment (other than specialized physiotherapy equipment), clothing (other than specialized ones such as surgical masks and gowns), lockers, bathroom scales.
- (b) This definition shall also exclude general use items used to equip or facilitate a medical facility or items that can be put to diverse uses which are not necessarily medical uses e.g. television sets, telephone sets or a fan used in a medical ward will not be considered medical equipment.

2. Definition of Medicines and Drugs for VAT purposes

- (a) Paragraph 1(c) of the Third Schedule VAT Act provides that the supply of drugs and medicines is a zero-rated supply. However, drugs and medicines are not defined.
- (b) Medicines and drugs shall be interpreted to be any substance or article (not being an equipment/device, instrument, apparatus or appliance) which is for use wholly or mainly in either or both of the following ways:–
- (i) by being administered to human beings or animals internally or externally for medical purposes; or
- (ii) as an ingredient in the preparation of a substance or article to be so administered.
- (c) Therefore, medicines and drugs are any substance, preparation or mixture of substances used or intended for use in diagnosing, or treating of disease, disorder or abnormal physical state or the symptoms thereof in human beings or animals.
- (d) The World Customs Organisation (WCO) uses the term “medicament” in reference to medicines and drugs.

- (e) A medicament is an agent that promotes recovery from injury or ailment. Medicaments are impregnated or coated with pharmaceutical substances for therapeutic or prophylactic use in medical, surgical, dental or veterinary purposes.
- (f) For purposes of VAT and clarity, medicines and drugs shall include surgical dressings, biological products such as vaccines and blood products, as well as items under headings 3004 and 3005 of the HS Code.

Exclusions

- (a) The definition of medicines and drugs shall not include preparations commonly used for toilet purposes, or in connection with the care of the human body, whether for cleansing, deodorizing, beautifying, preserving or restoring whether or not possessing therapeutic or prophylactic properties e.g. medicated soaps, shampoos, toothbrushes, dental pastes and creams, facial and body creams, hair removing creams, aromatherapy oils, mouth washes, lip balms, deodorants, antiperspirants, disinfectants. [The definition shall also not include lozenges and all items under headings 3301 to 3307 of the HS Code]
- (b) Nutrition/Food supplements are not drugs or medicines for VAT purposes because they are intended to supplement one's dietary requirements and do not contain active pharmaceutical substances and as such shall be treated as taxable supplies for VAT purposes.

ISSUE DATE : 14th November 2007
EFFECTIVE DATE:
ISSUED BY : Allen Kagina (Mrs) - CG

VAT on Imported Rice

Revoked WEF Sept.2014

1. Paragraph 1(a) of the Second Schedule of the VAT Act provides that the supply of unprocessed agricultural products and livestock is an exempt supply.
2. Paragraph 3 of the same Schedule states that

“for purposes of paragraph 1(a)...unprocessed includes low value added activity such as sorting, drying, salting, filleting, deboning, freezing, chilling, or bulk packaging, where, except in the case of packaging, the value added does not exceed 5% of the total value of the supply.
3. All imported rice shall be considered to be unprocessed agricultural produce for purposes of the VAT Act and therefore falls under the provisions of the Second Schedule which provides for exempt goods.

Practice Notes – 2008

ISSUE DATE : 23rd April 2008
EFFECTIVE DATE:
ISSUED BY : Allen Kagina (Mrs) - CG

1. VAT treatment of Computer Printers

Paragraph 1(v) of the second schedule of the VAT Act provides that, “the supply of computers, printers, parts and accessories falling under heading 84.71 and 84.73 of the harmonized coding system of the customs law is exempt;”

Following the recent changes in the Customs coding system i.e. from the Harmonized Commodity Description and Coding System 2002 (HS 2002) version to HS 2007, computer printers became classifiable under two tariff headings- 84.71 (when presented with a computer) and 84.43 (when presented separately), with specific HS codes as 8471.60.00 and 8443.32.00.

As a result of the new coding, the current provisions of paragraph 1 (v) of the second schedule, exclude computer printers classified under HS Code 8443.32.00.

This position is a mismatch arising from the change in the Customs coding system, but not a change in policy.

Therefore, the purpose of this practice note is to clarify that, the supply of printers as provided for in paragraph 1 (v) of the second schedule of the VAT Act, includes desktop printers or printers presented separately specifically under subheading 8443.32.00 of the East African Community Common External Tariff.

2. Boundaries of Kampala District for VAT purposes

The Value Added Tax (Amendment Act) 2008 deleted “and Entebbe” from the Second Schedule paragraph (u) under Exempt Supplies to read:

“the supply of accommodation in tourist lodges and hotels outside Kampala District;”

This practice note is intended to clarify on what constitutes Kampala District for VAT purposes to bring about uniformity and ease the administration of VAT collection.

Kampala District shall constitute the five political divisions namely;

1. Kampala Central; 2) Nakawa; 3) Rubaga; 4) Makindye; and 5) Kawempe.

Any area outside the above political divisions does not fall under Kampala District for VAT purposes.

ISSUE DATE : 2nd June 2008
ISSUED BY : Allen Kagina (Mrs) - CG

VAT treatment of supply of goods as part of the transfer of a business as a going concern

Paragraph 1(k) of the second schedule of the VAT Act provides that, “the supply of goods as part of the transfer of a business as a going concern by one taxable person to another taxable person is exempt.”

The “transfer of going concern” is defined in paragraph 2 (e) of the second schedule to include “the disposal of any part of a business which is capable of separate operation.” However, this definition is not sufficient in explaining what a sale of a business as a going concern entails.

The purpose of this practice note therefore, is to clarify what constitutes the supply of goods as part of the transfer of a business as a going concern for purposes of section 19 and paragraph 1 (k) of Schedule II of the VAT ACT, Cap 349.

The supply is VAT exempt if all of the following requirements are met;

1. The supplier disposes of any part of a business which is capable of separate operation (for example a branch of a business).
2. Both the seller and the buyer must be registered as taxable persons for VAT.
3. The Agreement of Sale which should be duly executed must make it absolutely clear that the property is a whole or part of the Seller's business which is being sold as a going concern.
4. Activities of the business must continue after the business is transferred to the purchaser for at least two (2) years.
5. The supplier supplies to the recipient all of the facilities that are necessary for the continued operation of the enterprise being sold. This may include premises, plant & equipment, stock in trade, intangible assets such as goodwill, contacts and licenses, and all the operating structure and process of the enterprise.
6. The supplier carries on or will carry on the business until the day of the supply (whether or not as a part of a larger business carried on by the supplier) and that the nature of the business will not change after the transaction.

7. The transferor and transferee shall within 21 days of the transfer, notify the Commissioner General in writing of the details of the transfer in accordance with section 19 (2) of the VAT Act, Cap.349.

Note: A mere disposal of an asset used by the business is not a supply of a going concern.

Practice Notes – 2010

ISSUE DATE : 4th March 2010
EFFECTIVE DATE: 1st July 2009
ISSUED BY : Allen Kagina (Mrs) - CG

Exemption of VAT in accordance with section 19 and paragraph 1(aa) of the Second Schedule to the VAT Act.

Paragraph 1(aa) of the Second Schedule to the VAT Act was amended by the VAT(amendment) Act 2009 to provide as hereunder;

“The following supplies are specified as exempt supplies for the purpose of section 19....the supply of specialized vehicles, plant and machinery, feasibility studies, engineering designs, consultancy services and civil works related to hydro- electric power, roads and bridges construction, public water works, agriculture, education and health sectors”

Definitions:

The meaning below shall be attached to the terms as used in the provision:-

“specialized vehicles” means vehicles manufactured for a particular task other than for the ordinary use of transportation of goods and passengers.

“plant and machinery” includes whatever apparatus is used by a business man for carrying on his business – not his stock in trade which he buys or makes for sale, but all goods and chattels, fixed or moveable, live or dead, which he keeps for the permanent employment in his business.

“feasibility studies” means an investigation to determine whether a particular project system, process etc. is desirable, practicable. It is an analysis designed to establish the practicability and cost justification of a given project. It is a preliminary study undertaken to determine and document project viability. The term feasibility study is also used to refer to the resulting documents or artefact.

“engineering designs” it is the result of a process used by engineers to help develop products.

The engineering design is defined as the result of the process of servicing a system, component or process to meet desired deeds. It is a result of a decision – making process in which the basic sciences, mathematics, and engineering sciences are applied to convert resources optimally to meet a stated objective. It comes as a result of defining the problem, conducting research, narrowing the research and analysing set criteria.

“Consultancy services” means expert advice on a particular project or activity.

“civil works” relates to services in building/construction of hydro- electric power projects, roads and bridges construction, public water works, agriculture, education and health. It involves all the activities involved in the construction process starting from clearing of land to the completion of the project. However civil works does not include the goods used in the construction/projects.

“agriculture” the science or practice of cultivating the land and keeping or breeding animals.

“education” a process of training and instruction especially of children and young people in schools, colleges, universities and other education institution which is designed to give knowledge and develop skills.

“health” Provision of medical care. It deals with the prevention, treatment and management of illness and the preservation of mental and physical well-being through the services offered by the medical and allied health professions.

Implication of the amendment

The provision above exempts VAT on the supplies of goods or services of specialized vehicles, plant and machinery, feasibility studies, engineering designs, consultancy services and civil works related to hydro- electric power, roads and bridges construction, public water works. The exemption has also been extended to the agriculture, education and health sectors.

This means that suppliers of the goods and services highlighted above as goods or services related to hydro–electric power projects, roads, bridges construction, public water works, agriculture, education and health sectors should not charge VAT on these supplies.

In the same spirit, the suppliers shall not claim input tax incurred in the process of making the supplies of the listed services to the above named sectors. The suppliers must maintain a record of evidence of the provision of the services to the listed projects/sectors. The contractors shall also be required to provide the Commissioner, Domestic Taxes office and their respective stations a list of suppliers and services offered reflecting quantity and values in Uganda Shillings. This shall be in both soft and hard copy.

NB: This exemption is on the supply of the services or goods listed in the provision related to the sectors therein mentioned and not to the contractors.

PRACTICE NOTES: URA/ VAT/PN2/14

Reference Number: PN2014090300922 Effective Date: 02/09/2014

The Commissioner General of Uganda Revenue Authority hereby issues these Practice Notes under Section 79 of the Value Added Tax Act, Cap 349, Laws of Uganda.

Section 5 of the VAT (Amendment) Act 2014 repealed Paragraph 1(f) of the Third Schedule to the VAT Act which zero rated the supply of cereals, where the cereals are grown, milled or produced in Uganda. The implication of this amendment is that the supply of cereals grown and milled in Uganda attracts VAT at the rate of 18% with effect from 1st July 2014.

Furthermore, Paragraph 1(a) of the Second Schedule to the VAT Act exempts from VAT the supply of livestock, unprocessed foodstuffs, and unprocessed agricultural products. Paragraph 3 of the same Schedule defines “unprocessed” to include low value added activity such as **sorting, drying, salting, filleting, deboning, freezing, chilling or bulk packaging**, where, except in the case of packaging, the value added does not exceed 5% of the total value of the supply.

From the research conducted, we have established that in relation to the supply of rice, the value addition activities such as **drying, hulling, milling, polishing, grading, sorting and packaging** among others exceeds 5%.

This implies that the supply of rice which is ready for human consumption does not fall within the provisions of Paragraph 1(a) of the Second Schedule to the VAT Act nor does it fall under the Third Schedule of the same Act and therefore the supply attracts VAT at the rate of 18%. This also means that imported rice is subject to VAT at 18%.

Our Practice Notes issued on the 14th November 2007 on imported rice are hereby revoked.

Doris Akol
Commissioner General

PRACTICE NOTES: URA/ VAT/PNI/17

Definition of Educational Materials for Section 24, Paragraph 4 of the Third Schedule and Paragraph 2 of the Second Schedule to the Vat Act

Issue date: 24/04/2018

The Commissioner General of Uganda Revenue Authority hereby issues these Practice Notes under Section 44 of the Tax Procedures Code Act, 2014.

Paragraph 4(a) of the Third Schedule to the VAT Act Cap 349 as amended (hereinafter referred to as the VAT Act) defines "educational materials" to mean materials, whether printed or audio, suitable for use only in public libraries and educational establishments specified in Paragraph 2 of the Second Schedule to the VAT Act. Paragraph 2 (a) of the Second Schedule to the VAT Act defines "education services" to mean education provided by a Pre-Primary, Primary, or Secondary School; a Technical College or University; an Institution established for the promotion of adult education, vocational training, technical education, or the education or training of physically or mentally handicapped persons.

Therefore, Educational Materials for purposes of the VAT Act are those materials primarily used and suitable for use only in Educational establishments or institutions which are listed in paragraph 2 (a) of the Second Schedule to the VAT Act as listed above, whether printed or audio. These are: Reference Text Books, Handbooks and Publications, Journals and or other instructional material, or audio aids for instruction in Educational Institutions or similar materials found in or suitable for public libraries and educational institutions or establishments including specialized instructional material for the handicapped persons, UNEB Literature Set Books, Dictionaries, Crayons; Colour Pencils; Elementary Reading books and Charts; Lead Pencils; Art Pencils; Drawing Art Books; Pencil Sharpeners; Chalk Board Dusters; Chalk; Rulers Measuring Thirty Centimetres; Atlas books, Maps, Science related educational materials, Geometry Sets; Mathematical Sets; Technical Drawing Sets; Erasers; Graph Books; Black Boards, Duplicating Stencils; Chalkboard Instruments; Soft Cover Exercise Books that meet the parameters of the paper being in size A4 or AS per sheet, with indications of Name of Pupil/student, School, Class, Subject, Paged in multiples of 4 as 32 pages, 48pages, 96pages, 200pages with papers of GSM ranging between 42 and 52).

For avoidance of doubt Educational Materials DO NOT include counter books (Quired or NOT), Note Books, ruled papers or any other paper in a form not mentioned above and other items not listed above.

Doris Akol – Commissioner General

EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT ACT

5TH SCHEDULE - EXEMPTION REGIME EXTRACT

The following goods which are exempt from Customs Duties under the 5th Schedule of the EACCMA are also VAT exempt at importation by virtue of section 20 of the VAT Act. However, if and when these items are sold locally, they attract VAT at 18%.

Note: This is an abridged listing and may not contain all the details of the exempted items as contained in the 5th Schedule (as amended)

PART A – SPECIFIC EXEMPTIONS

SN	BENEFICIARY	GOODS/ITEMS	W.E.F
1.	The Presidency	All goods	Jan 2005
2.	The Armed Forces, Police and <i>Prison services</i>	All goods	Jan 2005 <i>July 2015</i>
3.	Commonwealth Armed forces and Naval vessels	All goods	Jan 2005
4.	Diplomats and their dependants, the UN and its agencies, High Commissions, Foreign Embassies, Diplomatic Missions; and their accredited employees	Household and personal effects, one motor vehicle, goods for official use and project support.	Jan 2005
5.	Donor Agencies with bilateral or multilateral Agreements and their accredited personnel and dependants.	Household and personal effects, one motor vehicle.	Jan 2005
6.	International and Regional Organisations	All goods for official use.	Jan 2005

SN	BENEFICIARY	GOODS/ITEMS	W.E.F
7.	The War Graves Commission	All goods for the establishment and maintenance of war cemeteries, except office supplies and personal effects.	Jan 2005
8.	The disabled, Blind and physically handicapped	Specially designed materials, articles and equipment, and one motor vehicle.	Jan 2005
9.	Rally Drivers	One rally motor vehicle and spare parts.	Jan 2005
10.	Aid Funded Projects	All goods and equipment for the projects.	Jan 2005
11.	National Red Cross Societies	All goods for official use in provision of relief services.	Jul 2009

PART B – GENERAL EXEMPTIONS

SN	BENEFICIARY	GOODS/ITEMS	W.E.F
1.	Aircraft Operators and Ground Handlers	Aircrafts, parts and accessories, specialised equipment, Apron buses	Jan 2005; Modified in Jul 2011
2.	Importer	Containers, boxes, tins, bottles, jars and any ordinary trade packages, pallets, pre-packing slings, export packing materials, [gas cylinders] and inputs for their manufacture.	Jan 2005 & Jul 2010. Deleted July 2015.

SN	BENEFICIARY	GOODS/ITEMS	W.E.F
3.	Consignee of Deceased Person's effects	Used personal effects of the deceased, including one motor vehicle.	Jan 2005
4.	Importer	Fresh Fish, Crustaceans and Molluscs (dead or alive), chilled or frozen caught and landed in Uganda.	Jan 2005
5.	Arriving Passengers, first arrivals or returning residents above the age of 18.	Accompanied baggage, personal and previously used household effects, including one motor vehicle and goods up to the value of USD 500, liquors up to 1 ltr, wine up to 2 lts, perfumes up to ¼ ltr, and cigarettes up to 250g.	Jan 2005 & Jul 2010
6.	Importer	Samples and miscellaneous articles with no commercial value	Jan 2005
7.	Importer	Ships and other vessels	Jan 2005
8.	Importer	Preparations for cleaning dairy apparatus	Jan 2005
9.	Importer	Mosquito nets and materials for their manufacture	Jan 2005
10.	Approved importer by Ministry of Agriculture	Seeds and cut plants for sowing and planting and specially treated inputs use in processing and preservation of seeds for sowing.	Jan 2005 & Jul 2014

SN	BENEFICIARY	GOODS/ITEMS	W.E.F
11.	Approved importer by Ministry of Agriculture	Chemically defined compounds used as fertilizers	Jan 2005
12.	National Museums	Exhibits, specimens, scientific equipment, chemicals, reagents, films, visual aids.	Jan 2005
13.	Importer	Diapers, urine bags and hygienic bags for medical use.	Jan 2005
14.	Approved Importer	Diagnostic reagents and equipment for use in hospitals, clinics and diagnostic laboratories; <i>blood collection tubes</i>	Jan 2005, Jul 2006, Jul 2008 and <i>July 2016</i>
15.	Persons engaged in agriculture, horticulture, floriculture, poultry, bee keeping	Inputs and gear.	Jan 2005, Sep 2005, Nov 2009, Jul 2010 & Jul 2012
16.	Importer	Packaging materials and raw materials for manufacture of medicaments.	Jan 2005
17.	Importer	Educational articles and materials	Jan 2005
18.	Manufacturer	Splints for manufacturing matches	Jan 2005
19.	Manufacturer	Heating, ventilating and air conditioning equipment for pharmaceutical manufacturers	July 2016

SN	BENEFICIARY	GOODS/ITEMS	W.E.F
20.	Government, an approved agent, NGO, relief agency	Relief goods for emergency use in disaster areas.	Jul 2006
21.	Licensed Hotel	Engraved or marked washing machines, kitchen ware, cookers, fridges, freezers, air conditioning systems, cutlery, TVs, carpets, furniture, linen, curtains, gym equipment	Sep 2005 Jul 2008
22.	Importer	Refrigerated trucks, insulated tankers, heat insulated milk tanks and aluminium cans for dairy industry	Sep 2005, Jul 2008, Nov 2009 & Jul 2012
23.	Importer	Speed governors	Sep 2005
24.	Approved railway operator	Wagons, coaches, locomotives and parts, equipment and accessories for the construction, repair and maintenance of railway infrastructure	Jul 2013
25.	Importer	Electrical energy saving bulbs and LED bulbs.	Jul 2006, Jul 2008 & Jul 2010
26.	Importer	Specialised equipment for development and generation of Solar and Wind Energy, including accessories and deep cycle batteries which use and/or store solar power.	Jul 2006, Jul 2010, Jul 2014, July 2016
27.	Importer	Plastic bag biogas digesters	Jul 2013

SN	BENEFICIARY	GOODS/ITEMS	W.E.F
28(1)	Licensed Hospitals	Engraved or marked shadow-less lamps, blood freezers, kitchenware and equipment, laundry equipment, mattresses and linen, bedside screens, air conditioners, [<i>hospital staff uniforms – deleted</i>], water heating equipment, trolleys and stretchers, furniture.	Jul 2007, July 2016
28(2)	Licensed Hospitals	Incinerators equipment and materials”	July 2016
29.	Local authorities or their contractors	Motor vehicles specially designed for garbage collection and disposal	Jul 2008
30.	Licensed company	Machinery, spares and equipment used in oil, gas and mining operations.	Nov 2009 & Jul 2012
31.	Registered manufacturers	Replacement spare parts for industrial machinery under chapters 84 & 85 of the CET.	Jul 2009
32.	Licensed and recommended Tour operators	Specially designed motor vehicles for transportation of tourists.	Jul 2009
33.	Importer	Examination gloves for laboratory and medical use.	Jul 2010
34.	Importer	Tsetse fly traps	Jul 2011
SN		GOODS/ITEMS	W.E.F

	BENEFICIARY		
35.	Importer	Security equipment like metal detectors, CCTV cameras, bomb detectors and under carriage mirrors	Jul 2011
36.	Importer	Battery operated vehicles for use in hotels, hospitals and airports.	Jul 2011
37.	Approved manufacturers	Inputs for use in manufacturing medical diagnostic kits.	Jul 2012
38.	Importer	Water treatment effluent plant	Jul 2013
39.	Importer	Refrigeration equipment for dead bodies for use in Hospital, city council or funeral home	July 2016

FINANCE ACT

Extract

THE FINANCE ACT 2013

Commencement 1st July 2013

SCHEDULE

Fees Payable under Specified Enactments

	ITEM	FEE (UGX/USD)
1. Business Names Registration Act, Cap.109		UGX
	a) For certified copy of certificate of registration (per copy)	5,000
2. Registration of Titles Act, Cap.230		
	a) Registration fees in respect of transfer of land	30,000
	b) Consent to transfer land	20,000
	c) Application for extension of lease	20,000
	d) Registration of court order	20,000
3. Mortgage Act, 2009 (Act No. 8 Of 2009)		
	a) Registration fees	40,000
	b) Certification of a mortgage	4,000
4. Uganda Citizenship And Immigration Control Act, Cap 66		

Part I - Passports					
	a) Diplomatic				300,000
	b) Official				250,000
	c) Ordinary				150,000
	d) East African				80,000
	e) Conventional Travel Documents (CTDs)				120,000
	f) Passports processed within 2 working days				300,000
Part II - Work Permits					
		FEES IN USD (\$) BY MONTHS			
		6	12	24	36
	a) Class B (Agriculture)	800	2500	4000	5000
	b) Class C (Mining)	800	2500	4000	5000
	c) Class E (Manufacturing)	800	2500	4000	5000
	d) Class F(Professional)	800	2500	4000	5000
	e) Class G (Expatriate employment)	800	2500	4000	5000
Other Finance Act 2015 amendments (Not under this Schedule)					
	<ul style="list-style-type: none"> ▪ Single entry visa = \$ 100 ▪ Non-refundable prepayment fee on application for work permit = \$ 1500 				
Part III - Certificate of Residence					
	a) 5 years				USD 2500
	b) 10 years				USD 2000
	c) 15 years				USD 2500
	d) For life				USD 2500
	e) Due to marriage				USD 500
Part IV - Other Fees					
	a) Temporary movement permit				UGX 10,000
	b) Illegal stay (per day)				USD 100
	c) Airlines or carriers fine for inadmissible				USD 3000
5. The Companies Act, 2012 (Act No. 1 of 2012) - Fees Payable to the Registrar					
	a) On making request to the registrar to approve and reserve any name for registration of a company or change of name of a company				20,000

	i) For the registration of a company whose nominal share capital does not exceed Shs. 5,000,000.	50,000
	ii) For the registration of a company whose nominal share capital exceeds Shs. 5,000,000	1% of nominal share capital
	iii) For the registration of a company without nominal share capital	80,000
	b) For any resolution required to be filed under the companies Act	
	i) 3 copies	20,000
	ii) Every extra copy	10,000
	c) For the filling of amended Articles of Association and Memorandum of Association.	
	i) 3 copies	
	ii) Every extra copy	
	d) For registration of annual return of a company, including a copy of the balance sheet or a certificate that no invitation has been made to the public to subscribe to its shares;	
	i) 3 copies	50,000
	ii) Every extra copy	10,000
	e) For registration of the annual return of a company without a nominal share capital	
	i) 3 copies	30,000
	ii) Every extra copy	10,000
	f) For registration of any application to the Registrar under the Company Act	20,000
	g) For registration of any Notice or Order required to be delivered, sent or forwarded to the registrar	20,000
	h) For the certification of any company document	
	i) 3 copies	20,000

	ii) Every extra copy	10,000
	i) For the registration of any increase of share capital made after the first registration of the company	1% of the amount by which the increased share capital exceeds the share capital on the preceding registration
	j) For the registration of any document effecting a transfer of shares	
	i) 3 copies	20,000
	ii) Every extra copy	10,000
	k) For registering a certified copy of the charter, statute or memorandum and articles of the company or other instrument constituting or defining the constitution of the company	USD 250
	i) 3 copies	USD 250
	ii) Every extra copy	USD 10
	l) For registering any other document required to be delivered to the registrar under part X of the Act.	
	i) 3 copies	USD 55
	ii) Every extra copy	USD 10
	m) For registering under part IV of the Act, any charge required to be registered by a company	50,000
	n) For registering particulars of a series of debentures under the Act.	50,000
	o) For registering the appointment of a receiver or manager of the property of a company under section 103 of the Act.	25,000
	p) For inspecting the register of charges for each inspection	25,000
	q) For inspecting the register of companies in respect of any one company or for each inspection of a company's file	25,000
	r) For the issue of a license by the Minister dispensing with the word limited.	50,000

EXCISE DUTY ACT, 2014

An Act to consolidate and amend the law relating to excise duty and to provide for related matters.

Date of Commencement: 1st July, 2014.

Arrangement of Sections

PART I - PRELIMINARY

1. Commencement
2. Interpretation
3. Associate

PART II - IMPOSITION, LIABILITY AND PAYMENT OF EXCISE DUTY

4. Imposition of excise duty

PART III - LICENSING OF MANUFACTURERS, IMPORTERS AND PROVIDERS OF EXCISABLE GOODS AND SERVICES

5. Licence for premises

PART IV - CONTROL OF EXCISABLE GOODS

6. Provision of facilities for excise control
7. Entry
8. Storage of excisable goods after manufacture
9. Deficiency or excess in stock

PART V - PAYMENT OF EXCISE DUTY, RETURNS, ASSESSMENTS AND APPEALS

10. Payment of excise duty
11. Application of information technology
12. Refunds
13. Liability to duty on re-importation
14. Excisable goods or excisable services granted remission liable to duty on disposal

PART VI - MISCELLANEOUS

15. Prices quoted to include duty
- 15A. General Penalty

16. Regulations
17. Power of Minister to amend Schedule
18. Repeal and savings

PART I - PRELIMINARY

1. Commencement

This Act shall be deemed to have come into force on 1st July, 2014

2. Interpretation

In this Act, unless the context otherwise requires –

“aircraft” includes every description of craft used in aerial navigation;

“assessment” means –

- (a) the ascertainment of excise duty under this Act; or
- (b) the ascertainment of the amount of interest and any other amount payable by a person under this Act;
- (c) a decision of the Commissioner which, under this Act, is subject to objection and appeal;

“Authority” means the Uganda Revenue Authority established by the Uganda Revenue Authority Act;

“beer” includes ale, porter, and any other description of beer and any liquor which is made or sold as a description of, or substitute for, beer and which contains more than two per cent of proof spirit but does not include –

- (a) liquor as defined in the law relating to liquor; or
- (b) any kind of beer prescribed by regulations;

“cigar” means a cigar, cheroot, or cigarillo, prepared from tobacco;

“cigarette” means a cigarette prepared from tobacco and includes any form of tip and the paper;

“Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act;

“distiller” means a manufacturer of spirits by distillation of a fermented liquor or enguli or by any other process;

“distillery” means a distiller’s factory;

“distiller’s warehouse” means a place of security provided by a distiller and approved by the Commissioner under this Act;

“document” includes magnetic tapes, disks and microfilms;

“enguli” means a spirituous liquor including a drink containing liquor, which is conveyed into a receiver in a distillery entered under this Act as an enguli receiver;

“excisable goods” means goods manufactured in Uganda and imported into Uganda and specified in Schedule 2 but does not include goods exempt from duty;

“excisable services” means the services specified in Schedule 2;

“excise duty” means a duty imposed under this Act;

“export” means to take or cause to be taken out of Uganda;

“goods exempt from duty” means the goods specified in Schedule 3;

“import” as used in relation to goods has the meaning assigned to it in the Value Added Tax Act;

“importer” as used in relation to goods has the meaning assigned to it in the Value Added Tax Act;

“manufacture” includes the production of excisable goods or any intermediate or uncompleted process in the production of excisable goods or the rectifying or denaturing of spirits;

“materials” means the goods from which excisable goods are capable of being manufactured and any residue from the process of manufacture;

“officer” includes a person other than a labourer employed in the service of the Uganda Revenue Authority and whose right or duty it is to require the performance of any act in this Act;

“over the top services” means the transmission or receipt of voice or messages over the internet protocol network and includes access to virtual private networks;

Inserted by ED (Am) Act 2018

“own use” in relation to services means applying the services for non-business use;

“owner” in respect of any excisable goods, materials, aircraft, vessel, vehicle, plant, or other thing, includes a person who is or holds himself or herself out to be the owner, manufacturer, agent or the person in possession of, or beneficially interested in, or having control of, or power of disposition over, such goods, materials, aircraft, vessel, vehicle, plant, or other thing;

“plant” includes utensils, presses, machinery, mills, implements, appliances and fittings;

“premises” includes a building, house, room or place;

“registered person” means a person registered to manufacture excisable goods, import excisable goods or provide excisable services under this Act;

“rectifier” means a person who redistills spirits removed from a spirits receiver for the purpose of purifying or adding flavour but does not include the re-distillation of enguli;

“return” means a return of excise duty;

“specially denatured spirits” means spirits denatured in accordance with a formula prescribed by regulations made under this Act for specially denatured spirits;

“spirits” means spirits of any description and includes all liquor mixed with spirits and all mixtures and compounds or preparations made with spirits but does not include denatured spirits or enguli;

“sugar” includes a saccharine substance, extract, or syrup, rice, flaked maize, any other description of corn which in the opinion of the Commissioner is prepared in a manner similar to flaked maize and any other material capable of being used in brewing except malt, corn, hops, hop concentrate, or hop oil;

“supply” as used in relation to services has the meaning assigned to it in the Value Added Tax Act;

“telecommunications services” means a service for the transmission, emission, or reception of signals, writing, images, sounds, or information of any kind by wire, radio, optical, or other electromagnetic systems and includes the related transfer or assignment of the right to use capacity for such transmission, emission, or reception the provision of access to global or local information networks, but does not exclude a private network for the exclusive use of the person;

“tribunal” means the tax appeals tribunal established by the Tax Appeals Tribunal Act;

“value added services” means content, products or services offered in the telecom sector via the mobile platform and includes short messaging service and multimedia messaging service which afford the user flexibility in accessing other services including mobile betting, games, paying for services, products or promotions but does not include standard voice calls, peer to peer short messaging service and multimedia messaging service, fax transmission, internet, mobile money transactions and games promoted by a value added service provider licensed by the National Lotteries Board;

“value added tax” means value added tax imposed under the Value Added Tax Act;

“wash” means the fermented liquor from which spirits are produced by distillation;

“wine” means liquor of a strength not exceeding fifty degrees of proof which is made from fruit and sugar and which fruit or sugar mixed with any other material and which had undergone a process of fermentation in its manufacture and includes mead.

3. Associate

- (1) For the purposes of this Act, where a person who is not an employee acts in accordance with the directions, requests, suggestions or wishes of another person whether or not they are in a business relationship and whether those directions, requests, suggestions or wishes are communicated to the first-mentioned person, both persons are treated as associates of each other.
- (2) Without limiting the general effect of subsection (1), the following are treated as an associate of a person –
 - (a) a relative of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions or wishes of the other person;
 - (b) a partner of the person, unless the Commissioner is satisfied that neither person acts in accordance with the directions, requests, suggestions or wishes of the other person;
 - (c) a partnership in which the person is a partner where the person, either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the rights to income or capital of the partnership;
 - (d) the trustee of a trust under which the person, or an associate under another application of this section, benefits or may benefit;
 - (e) a company in which the person, either alone or together with an associate under another application of this section, controls fifty percent or more of the voting

power in the company either directly or through one or more interposed companies, partnerships or trusts;

- (f) where the person is a partnership, a partner in the partnership who, either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the rights to income or capital of the partnership;
- (g) where the person is the trustee of a trust, any other person who benefits or may benefit under the trust; or
- (h) where the person is a company –
 - (i) a person who, either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the voting power in the company, either directly or through one or more interposed companies, partnerships or trusts; or
 - (ii) other company in which the person referred to in subparagraph (i), either alone or together with an associate or associates under another application of this section, controls fifty percent or more of the voting power in that other company, either directly or through one or more interposed companies, partnerships or trusts.

PART II - IMPOSITION, LIABILITY AND PAYMENT OF EXCISE DUTY

4. Imposition of excise duty

- (1) Subject to this Act, the excisable goods and excisable services specified in Schedule 2 shall be chargeable with the excise duty specified in that Schedule.
- (2) Unless otherwise provided in this Act excise duty –
 - (a) in the case of an excisable service, is to be paid by the person providing the service;
 - (b) in the case of a manufactured excisable good, is to be paid by the person manufacturing the excisable good; and
 - (c) in the case of an imported excisable good, is to be paid by the person importing the excisable good.
- (3) A manufacturer of an excisable good becomes liable to pay excise duty on that manufactured excisable good when the manufactured good is removed from the manufacturer's premises.

- (4) A person providing an excisable service becomes liable to pay excise duty on that service *on the earlier of the following* – [date of provision of the service.]
- (a) *the date on which the performance of the service is completed;*
 - (b) *the date on which payment for the service is made; or*
 - (c) *the date on which an invoice is issued;*
- (5) An importer of excisable goods shall pay excise duty at the time of import.
- (5) A telecommunications service operator providing data used for accessing over the top services is liable to account for and pay excise duty on the access to the over the top services.

*Substituted by
ED (Am) Act 2018*

*Inserted by ED (Am) Act 2018
NB: Numbering of (5) repeated.*

PART III - LICENSING OF MANUFACTURERS, IMPORTERS AND PROVIDERS OF EXCISABLE GOODS AND SERVICES

5. Licence for premises

- (1) For the purpose of facilitating the administration of excise duty a registered person shall apply for a licence for premises in which the manufacture, provision or dealing in excisable goods or excisable services takes place.
- (2) The application shall be in the form prescribed by the Commissioner.
- (3) Within one month after receiving the application under subsection (1), the Commissioner may grant or refuse the application.
- (4) The Commissioner may require the applicant to meet specified conditions before licensing the premises of the applicant.
- (5) The Commissioner may grant or renew a license, with or without conditions.
- (6) Where the Commissioner refuses to license premises, the Commissioner shall give reasons for the refusal.
- (7) Where the Commissioner licenses premises under this section, the Commissioner shall, on payment of the prescribed fee by the applicant, issue to the applicant a license.
- (8) The certificate of registration shall be in a form prescribed by the Commissioner.
- (9) The Commissioner shall establish and maintain a register containing the relevant details of all premises licensed under this section.

- (10) A licence issued under this section is valid for twelve months from the date of issue.
- (11) A registered person may apply to the Commissioner, in the approved form and prescribed manner, for renewal of a licence issued under this section.
- (12) An application for renewal of a licence under subsection (5) must be made before the expiry date of the licence or within such further time as the Commissioner may allow and be accompanied by payment of the prescribed fee for renewals.
- (13) The Commissioner must cancel a licence issued under this section if satisfied that the premises no longer meet the conditions for the grant of the licence.
- (14) A registered person shall not use the licensed premises for a purpose other than that the purpose for which the premises were licensed.

PART IV - CONTROL OF EXCISABLE GOODS

6. Provision of facilities for excise control

- (1) The Commissioner may for the purpose of ensuring the proper performance of the provisions of this Act require an officer to be stationed on the licensed premises of a registered person under this Act.
- (2) The Commissioner may, for the purposes of subsection (1), require the registered person to provide and maintain, to the satisfaction of the Commissioner, suitable office accommodation and equipment in the licensed premises.
- (3) A registered person shall provide and maintain at the licensed premises storing excisable goods, scales and weights, lights, ladders, and other equipment, as may be necessary to enable an officer to take account of, or check by weight, gauge, or measure, all excisable goods or materials in the licensed premises.

7. Entry

- (1) A registered person shall, before commencing manufacture of excisable goods, make entry in the prescribed manner of each building, room, place, and item of plant in the licensed premises, which the registered person proposes to use in the manufacture, preparation for sale, or storage, of materials or excisable goods.
- (2) An entry under subsection (1) shall specify the purpose for which a building, room, place or item of plant, is to be used and, unless the Commissioner otherwise permits, the mark by which it is to be distinguished.

- (3) The Commissioner may, by notice in writing to the registered person, require a new entry to be made by the registered person within one month of the date of the notice.
- (4) A registered person shall not, in the course of manufacture, preparation, sale or storage, of any materials or excisable goods –
 - (a) make use of any building, room, place, or item of plant, in relation to which entry is required under this section unless there is in force a valid entry;
 - (b) make use of a building, room, place, or item of plant, for any purpose other than that for which it was entered;
 - (c) effect, without the prior permission of the Commissioner, an alteration to any building, room, place, or item of plant.
- (5) A registered person who contravenes subsection (5) commits an offence and is liable on conviction to imprisonment not exceeding three years or a fine not exceeding seventy two currency points or both.
- (6) Where a person is convicted under subsection (5), the court shall order the forfeiture of any excisable goods, materials or plant in respect of which the offence has been committed.

8. Storage of excisable goods after manufacture

- (1) All manufactured excisable goods shall, after the process of manufacture has been completed, be immediately removed to a room to be known as the “stock room”.
- (2) The stock room shall be within the licensed premises.
- (3) The stock room shall not be used for any purpose other than that of storing manufactured excisable goods after they have been manufactured.
- (4) All manufactured excisable goods kept in the stock room shall be stored in a manner that facilitates the taking of a full account of all the goods.
- (5) A registered person who contravenes this section commits an offence and is liable on conviction to a fine not exceeding seventy two currency points or imprisonment not exceeding three years and the court convicting the offender shall forfeit the excisable goods to the State.
- (6) A stock book shall be kept in the prescribed form and shall be available for inspection by the Commissioner.

(7) The Commissioner may take copies of any entry in the stock book.

9. Deficiency or excess in stock

- (1) Where, upon the Commissioner taking stock of the manufactured excisable goods in the licensed premises of a registered person –
- (a) the registered person fails to account to the Commissioner for any excisable goods manufactured by him or her, the excise duty on those manufactured excisable goods shall immediately become due and payable;
 - (b) any excisable goods are found in excess of the quantity which, according to the stock book of the registered person must be in the stockroom, those goods shall be forfeited to the State.
- (2) A registered person –
- (a) who fails to account to the Commissioner for any excisable goods manufactured by the registered person; or
 - (b) in whose licensed premises excisable goods are found in excess of the quantity which, according to the stock book, should be in the licensed premises, unless the registered person explains the deficiencies or excess to the satisfaction of the Commissioner, the registered person 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.

PART V - PAYMENT OF EXCISE DUTY, RETURNS, ASSESSMENTS AND APPEALS

10. Payment of excise duty

- (1) A person liable to pay excise duty shall pay the duty on the date the person files a return with the Commissioner, or shall, in the case of an assessment, pay the excise duty within forty five days after receipt of the notice of assessment.
- (2) Where excisable goods on which excise duty has been paid are converted into other excisable goods liable to excise duty, the converted excisable goods shall be liable only to the difference between the excise duty on the converted goods and the excise duty originally paid before the conversion.
- (3) Where excisable goods on which excise duty has been paid are converted into approved healthcare or medical products, a refund of the excise duty shall be provided to the manufacturer of the approved health care or medical products. (3) &(4) inserted by ED (Am) Act 2016.

- (3a) The Commissioner may, if satisfied that the excisable goods have been exported, remit the excise duty chargeable on those goods. (3a) inserted by ED (Am) Act 2018
- (4) In this section, “approved healthcare or medical product” means a product that has been approved by the Minister responsible for finance in consultation with the Minister responsible for health, in accordance with regulations made under section 16.

11. Application of information technology

Subject to conditions the Commissioner may prescribe, the formalities or procedures under this Act which may be carried out by use of information technology.

12. Refunds

- (1) A person liable to pay excise duty may apply to the Commissioner for a refund of any excise duty paid in error or in excess of the excise duty assessed or due.
- (2) An application for a refund under this section shall be made to the Commissioner in the form and manner prescribed by the Commissioner.
- (3) Where the Commissioner is satisfied that excise duty has been overpaid, the Commissioner shall –
- (a) apply the excess in reduction of any other duty due from the person liable to pay excise duty; and
 - (b) at the written option of the person liable to pay excise duty, apply the balance of the excess, if any, in reduction of any outstanding liability of the person liable to pay excise duty in regard to other taxes not in dispute.
- (4) In this section “any other duty” means a duty other than excise duty.
- (5) Where the Commissioner is required to refund an amount of excise duty to a person under this Act, the Commissioner shall pay simple interest on the amount of the refund at the rate of two percent per month commencing thirty days after the date the application for the refund and ending on the last day on which a refund is made.
- (6) Notwithstanding subsection (4), a person liable to excise 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 all necessary and satisfactory information required in relation to the refund in question, whichever is the later.

- (7) The Commissioner shall, within thirty days after 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.
- (8) A person dissatisfied with a decision referred to in subsection (5) may challenge the decision under the objection and appeal procedure in this Act.

13. Liability to duty on re- importation

Where a remission or refund of excise duty has been granted in respect of excisable goods or excisable services which have been exported and those excisable goods or excisable services are subsequently unloaded in Uganda for home consumption those excisable goods or excisable services are liable to excise duty in force at the time of the unloading.

14. Excisable goods or excisable services granted remission liable to duty on disposal

- (1) Subject to this Act, a person who has been granted a remission or refund in respect of excisable goods or excisable services or is in possession of excisable goods for which a remission or refund has been granted, shall not subsequently deal with those excisable goods or supply those excisable services in a manner inconsistent with the purpose for which the remission or refund was granted.
- (2) A person who deals with excisable goods or supplies excisable services in a manner inconsistent with the purpose for which the remission or refund was granted is liable to pay the excise duty which would have been paid if the remission or refund had not been granted.
- (3) Where excisable goods to which subsection (1) applies are sold or disposed of without payment of the excise duty to which they are liable, the excisable goods shall be forfeited to the State.
- (4) A person who knowingly disposes of or knowingly acquires excisable goods or knowingly provides or knowingly receives excisable services, to which subsection (1) applies without the duty on the goods or services having been paid commits an offence and is liable, on conviction, to a fine not exceeding forty eight currency points or imprisonment not exceeding two years or both.

PART VI - MISCELLANEOUS

15. Prices quoted to include excise duty

The price advertised or quoted for an excisable good or service shall include excise duty and the advertisement or quotation shall state that the price includes excise duty.

15A. General Penalty

- (1) A person who fails to apply for a licence under section 5 is liable to pay a penalty equal to the amount of duty payable during the period commencing with the last day of the application period until the person files an application for the licence with the Commissioner, or until the Commissioner grants the licence, whichever is earlier.
- (2) A person who fails to furnish a return within the time specified under this Act is liable to pay a penalty amounting to whichever is the greater of the following –
 - (a) two hundred thousand shillings; or
 - (b) an interest charge for the period for which the return is outstanding calculated in accordance with subsection (3).
- (3) A person who fails to pay excise duty imposed under this Act on the excisable goods manufactured or imported by that person by the due date is liable to pay interest on the unpaid duty at a rate of two percent per month, compounded, for the duty which is outstanding.
- (4) Where a person pays interest under subsection (3), and the duty to which it relates is found not to have been due and payable by the person and is refunded, the interest relating to the amount of the refund, shall be refunded to that person with an interest of two percent per month, compounded.
- (5) A person who fails to maintain proper records for any period required by this Act is liable to pay a penalty equal to the amount of duty payable by the person for that period or ten currency points per filing period, whichever is the higher.
- (6) Where a person knowingly or recklessly –
 - (a) makes a statement or declaration to an officer of the Uganda Revenue Authority which 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 such a manner that –
 - (i) the duty payable by the person exceeds the duty that was assessed as payable, based on the false or misleading information; or
 - (ii) the amount of the refund claimed was false,

that person is liable to pay a penalty equal to the amount of the excess duty, refund or claim.

- (7) Where the interest due and payable under subsection (3) exceeds the aggregate of the principal tax, any interest in excess of the principal tax shall be waived.

16. Regulations

- (1) The Minister may, by statutory instrument, make regulations to better carry into effect the provisions of this Act.
- (2) Without limiting the general effect of subsection (1), regulations made under this section may –
- (a) provide for the fees to be paid for a licence issued under this Act;
 - (b) provide for the form of the returns to be made by a registered person;
 - (c) provide for the securing and collection of excise duty on spirits;
 - (d) prescribe the maximum and minimum strength of a wort, wash or spirits;
 - (e) regulate the remission of excise duty including the remission of excise duty on spirits;
 - (f) regulate the receipt, storage, warehousing, removal and delivery of spirits prior to the payment of excise duty.
- (3) Regulations under subsection (1) may provide that a person who contravenes a provision of the regulations commits an offence and is liable on conviction to a fine not exceeding seventy two currency points or both.

17. Power of Minister to amend Schedule

The Minister may, by statutory instrument, with the approval of Cabinet, amend Schedule 1.

18. Repeal and savings

- (1) The East African Excise management Act, 1970 and the Excise Tariff Act, Cap. 338 are repealed.
- (2) Notwithstanding subsection (1),
- (a) all excise duty due in respect of a transaction that took place before the commencement of this Act shall be due and payable as if the repealed Act were still in force but in case of a default the person shall be dealt with under this Act;

- (b) all appointments made under the repealed legislation and subsisting at the date of commencement of this Act are taken to be appointments made under this Act;
- (c) all forms and documents used in relation to the repealed legislation may continue to be used under this Act, and all references in those forms and documents to provisions of and expressions appropriate to the repealed legislation are taken to refer to the corresponding provisions and expressions of this Act.

SCHEDULE 1

Section 2

Currency Point

One currency point is equivalent to twenty thousand shillings

SCHEDULE 2

Section 3,3A, 3AA, 3B

**Part I - Excise Duty in Respect of Excisable Goods
and Services**

	EXCISABLE GOOD OR SERVICE	DUTY RATE	
		2017/2018	2018/2019
1. Cigarettes			
a)	Soft cup [Other soft cup]	-	-
	Locally manufactured	Shs.55,000 per 1,000 sticks	Shs.55,000 per 1,000 sticks
	Imported	Shs.75,000 per 1,000 sticks	Shs.75,000 per 1,000 sticks
b)	Hinge Lid	-	-
	Locally manufactured	Shs.80,000 per 1,000 sticks	Shs.80,000 per 1,000 sticks
	Imported	Shs.100,000 per 1,000 sticks	Shs.100,000 per 1,000 sticks
c)	Cigars, cheroots and cigarillos containing tobacco	200%	200%
d)	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	200%	200%
e)	Homogenised or reconstituted tobacco	200%	200%
f)	Other	200%	200%

2. Beer			
	a) Malt beer	60% or shs.1860 per litre, whichever is higher	60% or shs.1860 per litre, whichever is higher
	b) Beer whose local raw material content, excluding water, is at least 75% by weight of its constituent	30% or shs.650 per litre, whichever is higher.	30% or shs.650 per litre, whichever is higher.
	c) Beer produced from barley grown and malted in Uganda	30% or Shs.950 per litre, whichever is higher.	30% or Shs.950 per litre, whichever is higher.
	d) Opaque Beer	-	30% or Shs.650 per litre, whichever is higher
3. Spirits			
	a) <i>Un-denatured spirits</i> made from locally produced raw materials]	60%	60% or Shs.2000 per litre, whichever is higher
	b) <i>Un-denatured spirits made from imported raw materials</i>	100% or shs.2500 per litre, whichever is higher	100% or shs.2500 per litre, whichever is higher
	c) <i>Ready to drink [Other] spirits</i>	80%	80% or shs.1500 per litre, whichever is higher.
4. Wine			
	a) <i>Wine</i> made from locally produced raw materials	20%	20% or Shs.2000, per litre, whichever is higher;
	b) Other wines	60% or shs.6000 per litre, whichever is higher.	80% or Shs.8000, per litre, whichever is higher.
5. Non-alcoholic			
	a) Non-alcoholic beverages not including fruit or vegetable juices.	13% or shs.240 per litre, whichever is higher.	12% or shs.200 per litre, whichever is higher.
	b) Fruit juice and vegetable juice, except juice made from at least 30% of pulp from fruit and vegetables grown in Uganda.	13% or shs.300 per litre, whichever is higher.	13% or shs.300 per litre, whichever is higher.
	c) Powder for reconstitution to make juice or dilute-to-taste drinks, excluding pulp;	-	15% of the value

6.	Mineral water, bottled water and other water purposely for drinking	10%	10%
7.	Cement	Shs.500 per 50kgs	Shs.500 per 50kgs
8.	Fuel		
	a) Motor spirit (gasoline)	Shs.1100 per litre	Shs.1200 per litre
	b) Gas oil (automotive, light, amber for high speed engine)	Shs.780 per litre.	Shs.880 per litre.
	c) Other gas oils	Shs.630 per litre	Shs.630 per litre
	d) Gas oil for thermal power generation to national grid	Nil	Nil
	e) Illuminating kerosene	Shs.200 per litre	Shs.200 per litre
	f) Jet A1 and aviation fuel	Shs.630 per litre	Shs.630 per litre
	g) Jet A1 and aviation fuel imported by registered airlines, companies with designated storage facilities or with contracts to supply airlines	Nil	Nil
9.	Cane or beet sugar and chemically pure sucrose in solid form	Shs.100 per kg	Shs.100 per kg
10.	Cane or beet sugar for industrial use	0%	0%
11.	Sacks and bags of polymers of ethylene and other plastics under its HS codes 3923.21.00 and 3923.29.00 except vacuum packaging bags for food, juices, tea and coffee.	120%	120%
12.	Cosmetics and perfumes, <i>except creams used by Albino in the treatment of their skin</i>	10%	10%
13.	Telecommunications Services		
	a) Airtime on mobile cellular, landlines and public pay phones	12% & 5%	12% of the fee charged;
	b) Over The Top services	-	Shs.200 per user per day of access;
	c) Internet data	-	NIL
	d) Money transfer or withdrawal services, including transfers and withdrawal services by operators licensed or permitted to provide communications or money transfers or withdrawals but not including transfers and withdrawal services provided by banks	10% of the fees charged	15% of the fees charged
	e) Value added services	20%	20%
	f) Mobile money transactions of receiving, payments and withdrawals	-	1% of the value of the transaction;

	g) Incoming international calls, <i>except calls from the Republic of Kenya, the Republic of Rwanda and the Republic of South Sudan.</i>	USD 0.09 per minute	<i>USD 0.09 per minute</i>
14.	Ledger fees, ATM fees, withdrawal fees and periodic charges and other transaction and non-transaction charges, excluding loan related charges periodically charged by financial institutions.	10% of the fees charged	15% of the fees charged
15.	Motor vehicle lubricants	10%	10%
16.	<i>Sugar confectionaries</i> ; Chewing gum, sweets and chocolates	Nil	Nil
17.	Furniture		
	(a) Specialised hospital furniture	Nil	Nil
	(b) Furniture manufactured in Uganda using local materials but excluding furniture which is assembled in Uganda.	Nil	Nil
	(c) Other furniture	20%	20%
18.	Cooking oil	-	Shs.200 per litre;
19.	Motorcycles; at first registration	-	Shs.200,000;
20.	Construction materials for development of industrial parks or free zones by a developer whose investment is at least one hundred million United States Dollars;	-	NIL
21.	Construction materials of a factory or warehouse exclusive of those available on the local market, locally produced raw materials and inputs to an operator within the industrial park, free zone, single factory or other business outside the industrial park or free zone who meets the following requirements – (a) a minimum investment capital of fifteen million United States Dollars in the case of a foreigner or ten million United States Dollars in case of a citizen of a Partner State of the East African Community; (b) carries on business in – (i) agro processing; (ii) food processing; (iii) medical appliances; (iv) building materials;		NIL

	<ul style="list-style-type: none"> (v) light industry; (vi) automobile manufacturing and assembly; (vii) household appliances; (viii) furniture; (ix) logistics and ware- housing, (x) information technology; or (xi) commercial farming; <p>(c) seventy percent of the raw materials used are sourced locally, subject to their availability;</p> <p>(d) directly employs a minimum of one hundred Ugandans; and</p> <p>(e) provides for substitution of thirty percent of the value of imported products;</p>		
22.	Locally produced materials for construction of premises and other infrastructure to a hotel or tourism developer whose investment capital is at least eight million United States Dollars of a room capacity exceeding one hundred guests.		NIL
23.	Furnishings and fittings or locally produced materials for construction of premises and other infrastructure to a hospital facility developer whose minimum investment capital is at least five million United States Dollars and who develops a hospital at the level of a national referral hospital with capacity to provide specialised medical care.		NIL

Part II - Calculation of Excise Duty Payable in Respect of Excisable Goods and Services whose Excise Duty is expressed in Percentages

1. Calculation of excisable duty payable

The excise duty payable by a person in respect of excisable goods or services whose excise duty is expressed as percentages shall be calculated using the following formula –

$$\mathbf{A \times B}$$

Where,

A is the value of the excisable goods or the excisable service; and

B is the rate of excise duty applicable to the goods or service.

2. Determination of value of excisable goods and services

- (1) The value of an excisable good shall be the normal ex-factory price of the good exclusive of any tax on that good.
- (2) The normal ex-factory price of the good shall include raw material costs, manufacturing costs, labour costs, profit margin, bank charges and interest and all other costs, charges and expenses incidental to the factory, production and sale.
- (3) The value of an excisable service shall be the price paid or payable by the consumer of that service excluding value added tax chargeable under the Value Added Tax Act and excise duty chargeable under this Act.
- (4) In the case of non-arm's length transactions, the normal ex-factory price shall be the price at which the transaction would have occurred in the ordinary course of business between the person liable to excise duty and an independent person dealing at arm's length and, in cases where the price cannot be determined, the price shall, subject to this Act, be decided by the Commissioner.
- (5) A sale in the open market between a manufacturer and a buyer independent of each other presupposes –
 - (a) that the price is the sole consideration;
 - (b) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the manufacturer or any person associated in business with him and the buyer; and
 - (c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods or services will accrue either directly or indirectly to the manufacturer or any person associated with him.
- (6) Notwithstanding this Act, where the Commissioner is satisfied that an arrangement has been entered into or carried out where –
 - (a) a person has obtained an excise duty benefit in connection with the arrangement; and
 - (b) having regard to the substance of the arrangement, it is concluded that the person, or one of the persons, who entered into or carried out the arrangement did so for the sole or dominant purpose of enabling the person to obtain the excise duty benefit,

the Commissioner may determine the liability of the person who has obtained the excise duty benefit as if the arrangement had not been entered into or carried out, or in a manner as in the circumstances the Commissioner considers appropriate for the prevention or reduction of the excise duty benefit.

- (7) In this section –
- (a) “arrangement” includes an agreement, promise, or undertaking whether express or implied and whether or not enforceable, or intended to be enforceable, by legal proceedings, and a plan, proposal, course of action, or course of conduct; and
 - (b) “excise duty benefit” includes –
 - (i) a reduction in the liability of a person to pay excise duty;
 - (ii) an increase in an entitlement of a person to a credit or refund; or
 - (iii) any other avoidance or postponement of liability for the payment of excise duty.
- (8) The value of an imported excisable good is the sum of the value of the good ascertained for the purposes of import duty under the laws relating to customs; and the amount of import duty payable on that good.
- (9) The value of an excisable service is the amount exclusive of any tax and duty, paid or payable by the final consumer in consideration for the service.
- (10) Where no amount is paid in consideration for the excisable service under subsection (9) or where there is an application of the excisable service to own use by the person providing the service, the value of the excisable service shall be the market value of the excisable service.
- (11) The taxable value of money transfer services by cellular service providers, money transfer agencies and other financial service providers shall be the fees charged for a particular money transfer service transaction.

SCHEDULE 3

Section 2

Goods Exempt from Excise Duty

The goods exempt from excise duty are imported goods which are exempt from import duty under the Fifth Schedule to the East African Customs Management Act, 2004.

STAMP DUTY RATES

(Under Schedule 2 of the Stamp Duty Act, 2014)

Stamp Duty is charged on any instrument, in the Schedule below, which is executed in or outside Uganda, and which relates to property situated in Uganda or to a matter or thing done or to be done in Uganda. Instruments executed by, on behalf of, or in favour of the Government of Uganda are exempted. The exemption also extends to various international organisations as listed in the tax laws. Instruments are expected to be stamped within 45 days of the execution if executed in Uganda, and within 30ndays of being received in Uganda if executed outside Uganda.

SCHEDULE 2

	DESCRIPTION OF INSTRUMENT	STAMP DUTY	
		2017/2018	2018/2019
1.	ACKNOWLEDGEMENT of a debt exceeding shs.100,000	NIL	NIL
2.	(a) ADMINISTRATION BOND	10,000/=	15,000/=
	(b) CUSTOMS BONDS - of the total value	0.05 %	0.05%
3.	ADOPTION DEED	10,000/=	15,000/=
4.	AFFIDAVIT including an affirmation or declaration	10,000/=	15,000/=
5.	AGREEMENT OR MEMORANDUM of an agreement.	10,000/=	15,000/=
6.	AGREEMENT relating to deposit of title - deeds, pawn pledge - of the total value	1 %	1%
7.	APPOINTMENT IN EXECUTION of a power, whether of trustees or of property	10,000/=	15,000/=

8.	APPRAISMENT OR VALUATION made otherwise than under an order of court - of the total value.	NIL	NIL
9.	APPRENTICESHIP DEED	10,000/=	15,000/=
10.	ARTICLES OF ASSOCIATION OF A COMPANY	10,000/=	15,000/=
11.	ASSENT TO BEQUEST WHETHER UNDER HAND OR SEAL	10,000/=	15,000/=
12.	AWARD by arbitrator or umpire	10,000/=	15,000/=
13.	BILL OF EXCHANGE not being a bond, bank note or currency note	10,000/=	15,000/=
14.	BILL OF LADING (including a thorough bill of lading)	NIL	NIL
15.	BILL OF SALE	10,000/=	15,000/=
16.	BOND (not being a debenture)	10,000/=	15,000/=
17.	CANCELLATION - instrument of	10,000/=	15,000/=
18.	CAPITAL DUTY (a) On nominal share capital or any increase of it of any company incorporated in Uganda with limited liability - of the total value.	0.5 %	0.5%
	(b) On increase of share capital of any company when the increase is a condition precedent for disbursement of loan funds for a development project.	NIL	NIL
	(c) On becoming public through the operation of the stock exchange.	NIL	NIL

19.	CAVEAT (under the Registration of Titles Act or any other law relating to the registration of title to land)	10,000/=	15,000/=
20.	CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold)	10,000/=	15,000/=
21.	CHARTER PARTY (instrument for charter hire or vessel or part of it)	10,000/=	15,000/=
22.	CHEQUE	NIL	NIL
23.	COMPOSITION DEED (instrument of conveyance of property by a debtor for the benefit of his creditors) - of the total value	1 %	1%
24.	CONVEYANCE (not being transfer) - of the total value	10,000/=	15,000/=
25.	COPY OF EXTRACT	10,000/=	15,000/=
26.	COUNTERFEIT OR DUPLICATE of an instrument chargeable with duty and in respect of which the property duty has been paid.	10,000/=	15,000/=
27.	DEBENTURE - whether a mortgage debenture or not, being of a marketable security - of the total value.	0.5 %	0.5%
28.	DEED	10,000	15,000/=
29.	DIVORCE - (any instrument by which any person effects the dissolution of marriage)	10,000	15,000/=
30.	EQUITABLE MORTGAGE - of the total value	0.5 %	0.5%
31.	EXCHANGE OF PROPERTY – of the total value	2%	2%

32.	EXTRACT	10,000/=	15,000/=
33.	FURTHER CHARGE - any instrument imposing a further charge on mortgaged property - of the total value	0.5 %	0.5%
34.	GIFT - Instrument of not being a settlement or will or transfer – of the total value	1 %	1%
35.	HIRE PURCHASE AGREEMENT - of the total value	1 %	1%
36.	INDEMNITY BOND	1 %	1%
37.	INSTRUMENT – for a loan not exceeding Uganda shillings three million	NIL	NIL
38.	LEASE - of the total value	1 %	1%
39.	LETTER OF CREDIT - an instrument by which one person authorizes another to give credit to the person in whose favour it is drawn	10,000/=	15,000/=
40.	LETTER OF LICENSE - any agreement between a debtor and his creditors that the latter shall for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	10,000/=	15,000/=
41.	MEMORANDUM OF ASSOCIATION OF A COMPANY	10,000/=	15,000/=
42.	(a) Mortgage deed - of the total value. A MORTGAGOR who gives a power of attorney to collect rents or a lease of the property mortgaged is deemed to give possession within the meaning of this item.	0.5 %	0.5%

	(b) Where a collateral or auxiliary or additional or substituted security is given by way of further assurance where the principal or primary security is duly stamped.	10,000/=	15,000/=
43.	MORTGAGE OF A CROP - including any instrument endorsement, note, attestation, certificate or entry not being PROTEST OF A BILL OF NOTE, made or signed by a Notary Public in the execution of the duties of his office or by other person lawfully acting as Notary Public	10,000/=	15,000/=
44.	NOTARIAL ACT - made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public	10,000/=	15,000/=
45.	NOTE OR MEMORANDUM - sent by a broker or agent to his principal intimating the purchase or sale on account such principal of any goods stock or marketable security.	10,000/=	15,000/=
46.	PARTITION	10,000	15,000/=
47.	(a) PARTNERSHIP	10,000/=	15,000/=
	(b) DISSOLUTION OF PARTNERSHIP.	10,000/=	15,000/=
48.	(a) POLICY OF INSURANCE	35,000/=	35,000/=
	(b) LIFE INSURANCE	NIL	NIL
	(c) INSURANCE PERFORMANCE BOND	50,000/=	50,000/=
49.	POWER OF ATTORNEY	10,000/=	15,000/=
50.	PROMISSORY NOTE	10,000/=	15,000/=

51.	PROTEST OF BILL OR NOTE - any declaration in writing made by a Notary Public, attesting the dishonour of a bill of exchange or promissory note.	10,000/=	15,000/=
52.	RECEIPT - as defined by section 2 for any money or other property the amount of value exceeds Shs.50,000	10,000/=	15,000/=
53.	RECONVEYANCE OF MORTGAGED PROPERTY - of the total value.	10,000/=	15,000/=
54.	RELEASE - Any instrument not being such a release as is provided for by section 26(2) by which a person renounces a claim upon another person or against any specified property	10,000/=	15,000/=
55.	RESPONDENTIA BOND - any instrument securing a loan on the cargo laden on board a ship and making repayment contingent on the arrival of the cargo at the port of	10,000/=	15,000/=
56.	SECURITY BOND OR MORTGAGE DEED - executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by surety to secure the due performance of a contract - of the total value	1 %	1%
57.	SETTLEMENT (a) INSTRUMENT OF – (including a deed of dower)	10,000/=	15,000/=
	(b) REVOCATION OF –	10,000/=	15,000/=
58.	SHARE WARRANTS - to bearer issued under the Companies Act - of the total value	1 %	1%
59.	SHIPPING ORDER - for or relating to the conveyance of goods on board any vessel	10,000/=	15,000/=

60.	SOLEMN OR STATUTORY DECLARATION	10,000/=	15,000/=
60A	<p>STRATEGIC INVESTMENT PROJECTS</p> <p>The stamp duty chargeable in respect of an instrument executed by, or on behalf of a company or Government for the sole purpose of implementing the following strategic investment projects –</p> <p>(a) developers of an industrial park or free zone whose investment capital is at least one hundred million United States Dollars –</p> <p>(i) debenture; whether a mortgage debenture or not, being of a marketable security- of the total value;</p> <p>(ii) further charge; any instrument imposing a further charge on a mortgaged property- of the total value;</p> <p>(iii) lease of land- of the total value</p> <p>(iv) increase of share capital;</p> <p>(v) transfer of land;</p> <p>(vi) an agreement to provide services on conducting a feasibility study or developing a design for construction;</p> <p>(b) an operator within an industrial park or free zone or an operator of a single factory or other business outside the industrial park who meets the following requirements –</p> <p>(i) a minimum investment capital of fifteen million United States Dollars in case of a foreigner, or ten million United States Dollars in case of a citizen of a Partner State of the East African Community;</p> <p>(ii) carries on business in agro processing, food processing, medical appliances, building materials, light industry, automobile manufacturing and assembly, household appliances, furniture, logistics and warehousing, information technology or commercial farming;</p>	NIL	NIL

	<ul style="list-style-type: none"> (iii) seventy percent of the raw materials used are sourced locally, subject to their availability; (iv) directly employs a minimum of one hundred citizens; and (v) provides for substitution of thirty percent of the value of imported products – <ul style="list-style-type: none"> (aa) debenture; whether a mortgage debenture or not, being of a marketable security – of the total value; (bb) further charge; any instrument imposing a further charge on a mortgaged property- of the total value; (cc) lease of land– of the total value (dd) increase of share capital; (ee) transfer of land; (c) hotel or tourism facility whose investment capital is eight million United States Dollars with a room capacity exceeding one hundred guests – <ul style="list-style-type: none"> (i) debenture; whether a mortgage debenture or not, being of a marketable security – of the total value; (ii) further charge; any instrument imposing a further charge on a mortgaged property- of the total value; (iii) lease of land- of the total value (iv) increase of share capital; (v) transfer of land; (vi) an agreement to provide services on conducting a feasibility study or developing a design for construction; (d) hospital facility developer whose investment capital is at least five million United States Dollars and who develops a hospital at the level of a national referral hospital with capacity to provide specialised medical care – 		
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	<ul style="list-style-type: none"> (i) debenture; whether a mortgage debenture or not, being of a marketable security – of the total value (ii) further charge; any instrument imposing a further charge on a mortgaged property- of the total value; (iii) lease of land- of the total value; (iv) increase of share capital; (v) transfer of land; (vi) an agreement to provide services on conducting a feasibility study or developing a design for construction 		
61.	SURRENDER TO LEASE	10,000/=	15,000/=
62.	TRANSFER – (a) of the total value	1.5 %	1.5%
	(b) transfer of shares in an incorporated company listed on the stock exchange, arising from the trading of those shares on the stock exchange.	0.5 %	0.5%
	(c) of assets to special purpose vehicles for the purpose of issuing asset backed securities	NIL	NIL
63.	TRUST - concerning any property made by any writing not being a will.	10,000/=	15,000/=
64.	Any other <i>instrument</i> not specifically mentioned	10,000/=	15,000/=

TAX PROCEDURES CODE ACT

An Act to provide for a Code to regulate the procedures for the administration of specified tax laws in Uganda; to harmonise and consolidate the tax procedures under existing tax laws; and to provide for related matters.

Date of Assent: 19th October, 2014

Date of Commencement: 1st July 2016

Arrangement of Sections

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PART I - PRELIMINARY

1. Commencement

This Act shall come into force on a date appointed by the Minister, by statutory instrument.

2. Application

This Act shall apply to every tax law specified in Schedule 2.

3. Interpretation

In this Act, unless the context otherwise requires –

“additional assessment” means an additional assessment made by the Commissioner under section 23;

“advance assessment” means an advance assessment made by the Commissioner under section 22;

“Authority” means the Uganda Revenue Authority established by the Uganda Revenue Authority Act;

“business information return” means a return required to be furnished under section 130 of the Income Tax Act;

“Commissioner” means the Commissioner-General appointed under the Uganda Revenue Authority Act;

“Committee” means the Tax Agents Registration Committee established under section 7;

“currency point” has the meaning assigned to it in Schedule 1 ;

“default assessment” means a default assessment made by the Commissioner under section 21;

“due date” means the date by which a tax obligation must be fulfilled under this Act;

“listed institution” has the meaning assigned to it in the Income Tax Act;

“Minister” means Minister responsible for Finance;

“objection decision” means a decision within the meaning of section 24;

“occupier” in relation to premises or a place means the owner, manager, or any other person lawfully in the premises or place;

“penal tax” means a tax imposed as a penalty for failure to perform an act required by or under a tax law;

“person” has the same meaning as in the Income Tax Act;

“record” includes –

- (a) a book of account, document, paper, register, bank statement, receipt, invoice, voucher, contract and agreement, or Customs declaration; or
- (b) any information or data stored on a mechanical or electronic data storage device;

“registration threshold” has the meaning in section 7(2) of the Value Added Tax Act;

“self-assessment” means an assessment treated as having been made by a taxpayer under section 20;

“self-assessment return” means a return made in accordance with section 16 and 20;

“statutory rate”, in relation to a period, means the Bank of Uganda discount rate at the commencement of that period;

“tax” means a tax imposed under a tax law and includes withholding tax and provisional tax;

“tax assessment” means a self-assessment, default assessment, advance assessment, or additional assessment”;

“tax agent” means a person registered as a tax agent under this Act;

“tax decision” means –

- (a) a tax assessment; or
- (b) a decision on any matter left to the discretion, judgment, direction, opinion, approval, satisfaction or determination of the Commissioner, other than a decision made in relation to a tax assessment;

“tax law” means a law specified in Schedule 2;

“tax obligation” means any duty expected of a taxpayer under a tax law and includes registration, filing and payment of a tax liability;

“tax officer” means the Commissioner and an officer of the Authority appointed under the Uganda Revenue Authority Act;

“taxpayer” means a person liable for tax under a tax law and includes

- (a) for the income tax, a person who has zero chargeable income or an assessed loss for a year of income; or
- (b) for the VAT, a taxable person whose total input tax credits for a tax period are equal to or exceed the person’s total output tax for the period;

“tax period”, means –

- (a) in the case of the income tax –
 - (i) for the purposes of withholding tax, the period to which the withholding relates;
 - (ii) for the purposes of provisional tax, the period to which the provisional tax relates; or
 - (iii) for any other purposes, the year of income;
- (b) in the case of VAT, the tax period under the Value Added Tax Act; or
- (c) in any other case, the period for which the tax is reported;

“tax representative” means –

- (a) for an individual under a legal disability, the guardian or manager who receives or is entitled to receive income on behalf, or for the benefit of that natural person;
- (b) for a company, the chief executive officer, managing director, or any director of the company;
- (c) for a partnership, a partner in the partnership;
- (d) in the case of a trust, a trustee of the trust;

- (e) in the case of the Government or local Government in Uganda, the individual responsible for accounting for the receipt or payment of moneys or funds on behalf of the Government or local Government;
- (f) in the case of a foreign government, political subdivision of a foreign government, or a listed institution, any natural person responsible for accounting for the receipt or payment of moneys or funds in Uganda on behalf of the government, political subdivision of the government, or listed institution; and
- (g) in the case of a non-resident person, the individual controlling the person's affairs in Uganda, including a manager of a business of that person or any representative appointed by the person in Uganda;

“tax return” means a return or other document listed in the Third schedule;

“transaction information” means information relating to a transaction in respect of which a record is made;

“TIN” means a Tax Identification Number issued to a registered taxpayer;

“Tribunal” means the Tax Appeals Tribunal established by the Tax Appeals Tribunal Act;

“unpaid tax” means tax that has not been paid by the due date, but does not include tax that is the subject of an objection and that is not required to be paid until the objection is finally decided;

“VAT” means Value Added Tax; and

“withholding tax” means any tax that a withholding agent is required to deduct from a payment to a payee.

PART II - REGISTRATION OF TAXPAYERS

4. Registration

- (1) A person liable to pay tax under a tax law shall apply to the Commissioner for registration in the prescribed manner.
- (2) The application shall be accompanied by the prescribed evidence of the person's identity.
- (3) The Commissioner shall register a person who has applied for registration if satisfied that the person meets the requirements for registration.

- (4) Where the Commissioner refuses to register a person who has applied for registration, the Commissioner shall serve that person with written notice of the refusal within fourteen days after the refusal, stating the reasons for refusal.
- (5) Where a person applies for registration as required under a tax law, the Commissioner may use the information provided for the registration for the purposes of this Act without requiring the person to furnish the same particulars under this Act.
- (6) Despite subsection (5), the Commissioner may request a person to provide any further information necessary to complete the registration of the person under this Act.

5. Tax Identification Number

- (1) Upon registration, the Commissioner shall issue to every person registered a Tax Identification Number, TIN.
- (2) The Commissioner shall issue one TIN to each person registered.
- (3) The TIN issued by the Commissioner shall be used for tax purposes under all tax laws.
- (4) A person shall state that person's TIN on any return, notice, communication, or other document furnished, lodged, or used for the purposes of a tax law.
- (5) Subject to subsection (6), a TIN is personal to the person to whom it has been issued and shall not be used by another person.
- (6) The TIN of a registered taxpayer may be used by a registered tax agent if:–
 - (a) the person has given written permission to the registered tax agent to use the TIN on their behalf; and
 - (b) the registered tax agent uses the TIN only in respect of the tax affairs of the taxpayer.
- (7) The Commissioner shall by notice in writing, cancel a TIN if satisfied that:–
 - (a) the person is deregistered for the purposes of all tax laws;
 - (b) a TIN has been issued to the person under an identity that is not that person's true identity; or
 - (c) the person has been previously issued with a TIN that is still in force.

- (8) The Commissioner may, at any time, by notice in writing, cancel the TIN issued to a person and issue the person with a new TIN.

6. Deregistration

- (1) A person who is no longer required to be registered for the purposes of a tax law may, in the prescribed manner, apply to the Commissioner to be deregistered.
- (2) The Commissioner shall by notice in writing, deregister a person if -
- (a) that person has applied for deregistration and the Commissioner is satisfied that the person is no longer required to be registered; or
 - (b) that person has not applied for deregistration but the Commissioner is satisfied that the person is eligible for deregistration.
- (3) Deregistration takes effect from the date specified in the notice of deregistration.
- (4) A person who is deregistered shall comply with any requirements relating to deregistration as specified under the tax law to which the registration relates.

PART III - TAX AGENTS AND TAX REPRESENTATIVES

Registration of Tax Agents

7. Tax Agents Registration Committee

- (1) There shall be a Tax Agents Registration Committee to handle registration, renewal of registrations and cancellation of tax agent's registration.
- (2) The Committee shall comprise of the following members –
- (a) the Commissioner General, or his or her representative for purposes of this Act, who shall be the Chairperson;
 - (b) one representative from the accountancy profession nominated by the Institute of Certified Public Accountants of Uganda;
 - (c) a representative from the legal profession nominated by the Uganda Law Society; and
 - (d) two members from the private sector with expertise or relevant experience in economics, finance or taxation who shall be appointed by the Board of the Uganda Revenue Authority,

- (3) The Commissioner shall receive and maintain a register of all registered tax agents.
- (4) In exercise of its functions under this Act, the Committee shall make rules to govern its own procedure.

8. Tax Agents

- (1) An individual, partnership, or company may apply to the Committee for registration as a tax agent.
- (2) An application for registration as a tax agent under subsection (1) shall be in the prescribed form and shall be accompanied by the prescribed fee.
- (3) For purposes of this Act, a tax agent is a person engaged –
 - (a) in the preparation, certification, and filing tax returns, information returns or other statements or reports required by the Authority.
 - (b) in the preparation of requests for ruling, petitions for reinvestigation, protests, objections, requests for refund or tax certificates, compromise settlements and/or abatement of tax liabilities and other official papers and correspondences with the Authority.
 - (c) in meetings and hearings on behalf of the taxpayer in all matters relating to a taxpayer rights, privileges or liabilities under the laws or regulations administered by the Authority.

9. Registration of Tax Agents

- (1) In the case of an application by a natural person, the Committee shall register the applicant if satisfied that the applicant is a fit and proper person to prepare tax returns and transact business with the Committee under the tax laws on behalf of taxpayers.
- (2) In the case of an application by a partnership or a company, the Committee shall register the applicant if satisfied that –
 - (a) the partner or employee specified in the application as the nominee of the partnership or company respectively is a fit and proper person to prepare tax returns and transact business with the Commissioner under a tax law on behalf of a taxpayer; and
 - (b) a partner in the partnership or a director, manager or other executive officer of the company is of high integrity and good character.

- (3) An individual applying for registration as a tax agent, or in the case of an application by a partnership or company, the partner or employee specified as the nominee of the partnership or company respectively, shall meet the following requirements –
 - (a) have been awarded a degree or a post-graduate award from an approved tertiary institution in the discipline that is relevant for the provision of tax agent services; or
 - (b) have successfully completed a course in taxation that is recognised by the Tax Registration Committee; or
 - (c) in the coming into force of this Act, have been engaged in the equivalent of 24 months of full-time tax practice in the preceding 5 years.
- (4) The registration of a tax agent shall remain in force for twelve months from the date of registration.
- (5) The Commissioner shall notify the applicant of the decision on the application.
- (6) This section does not apply to an advocate acting as an advocate to a taxpayer.

10. Renewal of Registration

- (1) A tax agent may apply to the Committee for the renewal of the tax agent's registration.
- (2) An application under subsection (1) shall be in the prescribed form and shall be accompanied by the prescribed fee.
- (3) The application shall be submitted to the Committee within twenty one days before the date of expiry of the tax agent's registration or a later date allowed by the Committee.
- (4) The Committee shall renew the registration of a tax agent who has applied under subsection (1) if the tax agent still meets the requirements for registration.
- (5) The Committee shall in writing notify the applicant of the decision on the application to renew registration.

11. Registration of Additional or Substituted Tax Agents

- (1) A partnership or company registered as a tax agent may apply to the Committee, in the prescribed form and accompanied by the prescribed fee, to register a partner of the partnership or an employee of the company as an additional or substituted tax agent.

- (2) The Committee shall register the person nominated under subsection (1) if satisfied that the person is a fit and proper person to prepare tax returns and transact business with the Committee under a tax law on behalf of a taxpayer.
- (3) The Committee shall in writing notify an applicant under this section of the decision of the Committee on the application.

12. Notice of Change in Registered Particulars

- (1) A partnership that is registered as a tax agent shall notify the Committee, in writing, if:–
 - (a) there is a change in the composition of the partnership, within seven days after the change in composition; or
 - (b) the partnership is going to be dissolved within, seven days before the dissolution of the partnership.
- (2) A company that is registered as a tax agent shall notify the Committee, in writing, if –
 - (a) a registered nominee ceases to be an employee of the company or a person becomes a director, manager, or other executive officer of the company, within seven days after the employee ceases to be employed, or the person becomes a director, manager or other executive officer; or
 - (b) the company is going into liquidation within seven days before the company goes into liquidation.

13. Cancellation of Tax Agent's Registration

- (1) A tax agent that ceases to carry on business as a tax agent shall notify the Committee, in writing, within seven days after ceasing to carry on business as a tax agent.
- (2) A tax agent may apply to the Committee, in the prescribed form to cancel the registration of the agent where the agent no longer wishes to be registered as a tax agent.
- (3) The Committee may cancel the registration of a tax agent if the Committee is satisfied that –
 - (a) in the case of an individual, the person is no longer a fit and proper to prepare tax returns and transact business with the Committee under the tax laws on behalf of a taxpayer;

- (b) in the case of a partnership, the additional or nominated partner has ceased to be a partner in the partnership or the partnership has applied to the Committee to cancel the registration of the partner;
 - (c) in the case of a company, the person nominated has ceased to be employed by the company or the company has applied to the Committee to cancel the registration of the employee;
 - (d) a tax return prepared and delivered by the tax agent is false in any material particular, unless the tax agent establishes to the satisfaction of the Committee that it was not due to any wilful or negligent conduct of the tax agent;
 - (e) the tax agent has ceased to meet the requirements for registration as a tax agent;
or
 - (f) the tax agent has ceased to carry on business as a tax agent.
- (4) The Committee shall give notice, in writing, to a tax agent of a decision to cancel the registration of the tax agent or a nominee of the tax agent.
- (5) The cancellation shall take effect from the date specified in the notice.

Tax Representatives

14. Liabilities and Obligations of a Tax Representative

- (1) A tax representative is responsible for performing any duty or obligation imposed by a tax law on the taxpayer, including the submission of tax returns and payment of tax.
- (2) If there are two or more tax representatives of a taxpayer, the obligations referred to in this section apply jointly and severally to the agents but may be discharged by any of them.
- (3) A tax representative making a payment of tax on behalf of a taxpayer is to be treated as acting under the authority of the taxpayer.
- (4) A tax that, by virtue of subsection (1), is payable by the representative of a taxpayer is recoverable from the agent only to the extent of the assets of the taxpayer that are in the possession or under the control of the tax representative.
- (5) Subject to subsection (6), a tax agent is personally liable for the payment of any tax due by the tax representative in that capacity if, while the amount remains unpaid, the representative –

- (a) alienates, charges, or disposes of any moneys received or accrued in respect of which the tax is payable; or
 - (b) disposes of or parts with any moneys or funds belonging to the taxpayer that are in the possession of the representative or which come to the representative after the tax is payable, if tax could legally have been paid from or out of the moneys or funds.
- (6) A tax representative is not personally liable for tax if –
- (a) the monies were paid by the representative on behalf of a taxpayer and the amount paid has priority, in law or equity, over the tax payable by the taxpayer; or
 - (b) at the time the monies were paid, the representative had no knowledge, and could not reasonably be expected to know, of the taxpayer's tax or duty liability.
- (7) An amount that a tax representative is personally liable for under subsection (5) shall be collected and recovered in accordance with this Act.
- (8) Nothing in this section relieves a taxpayer from performing any obligation imposed on the taxpayer under a tax law that the tax representative of the taxpayer has failed to perform.
- (9) A reference in this section to a tax liability includes any interest payable in respect of the liability.

PART IV - RECORD-KEEPING

15. Accounts and Records

- (1) Subject to subsections (2) and (5), every taxpayer shall for the purposes of a tax obligation –
- (a) maintain, in the English language, records including in electronic format, as may be required to determine the taxpayer's tax liability under a tax law;
 - (b) maintain the record so as to enable the taxpayer's tax liability under the tax law to be readily ascertained; and
 - (c) retain the record for five years after the end of the tax period to which it relates or other period as specified in the tax law.

- (2) Where, at the end of the time specified in subsection (1) (c), a record is necessary for a proceeding commenced before the end of the five-year period, the person shall retain the document until all proceedings have been completed.
- (3) A mode of record keeping shall contain sufficient transaction information and, in the case of a record in electronic format shall be capable of being retrieved and converted to a standard record format equivalent to that contained in an acceptable paper record.
- (4) The Commissioner may, on the application of a taxpayer who wishes to keep records in a language other than English or in a currency other than Uganda Shillings, allow the taxpayer to keep records in a different language or currency.
- (5) An application under subsection (4) shall clearly state the reasons of the applicant for wishing to keep records in a different language or currency.
- (6) Where a record referred to in subsection (1) is not in English, the Commissioner may, by notice in writing, require the person keeping the record to provide, at the person's expense, a translation into English by a translator approved by the Commissioner.
- (7) A taxpayer granted permission to keep records in a language other than English shall file a tax return or provide other correspondence with the Commissioner in English.

PART V - TAX RETURNS

16. Furnishing of Tax Returns

- (1) A person required to furnish a tax return under a tax law shall submit the return in the prescribed form and in the manner determined by the Commissioner.
- (2) Where a person does not furnish a tax return under subsection (1), the Commissioner may at the person's cost, by notice in writing, appoint another person to prepare and furnish the return on behalf of that person.
- (3) A return furnished under subsection (2) shall be treated, for all the purposes of the tax law under which the return is required to be furnished, to be the return of the person required to furnish the return.
- (4) Where the Commissioner is not satisfied with a tax return furnished by a person, other than a self-assessment return, the Commissioner may, by notice in writing, require the person who has furnished the return to provide a fuller or further tax return.
- (5) A taxpayer with an annual turnover of the amount prescribed in Schedule 3 shall furnish with the taxpayer's return of income audited financial statements prepared by an accountant registered by the Institute of Certified Public Accountants of Uganda.

- (6) A tax return purporting to be made by or on behalf of a person is treated as having been made by the person or with the person's authority unless the contrary is proved.
- (7) The following are tax returns for the purposes of this Act –
- (a) a return of income;
 - (b) a return of rental income;
 - (c) a provisional tax estimate;
 - (d) a business information return;
 - (e) a return required to be furnished under the Value Added Tax Act;
 - (f) an excise duty return;
 - (g) any other return required to be furnished under a tax law; and
 - (h) any form required to be furnished under a tax law containing information relating to an assessment of tax.
- (8) For purposes of subsection (7), the applicable time frame for lodging a return shall be as follows -
- (a) in the case of a return of income, every taxpayer shall furnish a return of income for each year of income of the taxpayer not later than six months after the end of that year;
 - (b) in the case of a return of rental income, every taxpayer shall furnish a return of rental income for each year of income of the taxpayer not later than six months after the end of that year;
 - (c) a provisional taxpayer's estimate shall be in the form prescribed by the Commissioner and shall be furnished to the Commissioner by the due date for the payment of the first instalment of provisional tax for the year of income; [in the case of a provisional tax estimate, every taxpayer is required to furnish a return of provisional tax estimate]
 - (d) in the case of a business information return, a person who is required to furnish a business information return with the commissioner should do so within sixty days after the end of the year of income in which the payment was made;

- (e) in the case of the Value Added Tax Act, a taxable person shall lodge a Value Added Tax return with the Commissioner General for each tax period within fifteen days after the end of the tax period;
- (f) in the case of an Excise Duty return, a person who is required to furnish an excise duty return with the Commissioner General shall do so by the fifteenth day of the following month;
- (g) in the case of the *Lotteries and Gaming Act, 2016*, a *licensed* person *shall furnish returns with the Commissioner as follows* [who is required to furnish a return with the Commissioner shall do so in the period specified under the Act] –
- (i) *a weekly return, by Wednesday of the following week; and*
- (ii) *a monthly return, by the fifteenth day of the following month;*
- (h) in case of any other return required to be furnished under a tax law, a person is required to furnish such return with the commissioner in the period specified under the tax law to which the return relates;
- (i) in case of any form required to be furnished under a tax law containing information relating to an assessment of tax, a person is required to furnish such a form with the commissioner in the period specified by the Commissioner.

*Substituted by
TPC (Am) Act 2018.
Note: Not yet in
force. Pending Assent*

17. Certification of Tax Return by Tax Agent

- (1) A tax agent who prepares or assists in the preparation of a tax return of a taxpayer shall provide the taxpayer with a signed certificate in the prescribed form –
- (a) Stating the sources available to the tax agent for the preparation of the return; and
- (b) certifying that the tax agent has examined the documents of the taxpayer and that, to the best of the tax agent's knowledge, the return together with any supporting documentation, reflects the correct data and transactions to which it relates.
- (2) A tax agent who does not provide the certificate referred to in subsection (1) shall in writing specify to the taxpayer the reasons for not providing the certificate.
- (3) A tax agent who prepares or assists in the preparation of a tax return of a taxpayer shall make a declaration in the taxpayer's return stating whether a certificate under subsection (1) or a statement under subsection (2) has been provided to the taxpayer.

- (4) A tax agent shall when required to do so by notice in writing from the Commissioner, produce to the Commissioner a copy of the certificate under subsection (1) or the statement provided to the taxpayer under subsection (2).
- (5) A tax agent shall keep copies of certificates provided to taxpayers under subsection (1) and statements provided to taxpayers under subsection (2) for five years from the date that the tax return to which the certificate or statement relates is furnished.

18. Power of the Commissioner to require Tax Returns in certain Cases

- (1) This section applies if, during a tax period –
 - (a) a taxpayer has died;
 - (b) a taxpayer has become bankrupt, wound up, or goes into liquidation;
 - (c) a taxpayer is about to leave Uganda permanently; or
 - (d) the Commissioner otherwise considers it appropriate.
- (2) The Commissioner may, by notice in writing and at any time during the tax period, require –
 - (a) the taxpayer or the taxpayer’s representative to furnish a tax return for the tax period by the date specified in the notice being a date that may be before the date that the return for the tax period would otherwise be due; and
 - (b) the taxpayer or taxpayer’s representative to pay any tax due under the return.
- (3) Where a taxpayer is subject to more than one tax, this section applies to each tax separately.

19. Extension of Time to Furnish a Tax Return

- (1) A person required to furnish a tax return may apply in writing to the Commissioner for an extension of time to furnish the return.
- (2) An application under subsection (1) shall be made by the date on which the return is required to be furnished or made.
- (3) Where an application has been made under subsection (1) and the Commissioner is satisfied that the person is unable to furnish the tax return by the due date because of any reasonable cause, the Commissioner may, by notice in writing, grant the person an extension of time to furnish the return.

- (4) The extension of time granted under subsection (3) shall not exceed an aggregate period of ninety days.
- (5) An extension of time granted under this section does not change the date for payment of the tax due as specified in the tax law under which the tax return is required to be furnished and interest remains payable on the unpaid tax from the date the tax was originally due.
- (6) The commissioner may allow an application for the extension of time after the expiry of the due date if the commissioner is satisfied that the failure to furnish a tax return was due to exceptional circumstances.

*Part V A Inserted by TPC (Am) Act 2017.
Commencement date to be appointed by Statutory
Instrument.*

PART V A - TAX STAMPS

19A. Tax Stamps

- (1) A person dealing in goods, whether locally manufactured or imported shall affix a tax stamp on any goods locally manufactured or imported as prescribed by the Minister under subsection (3).
- (2) The Commissioner shall prescribe the manner in which a tax stamp is to be affixed to goods.
- (3) The Minister shall prescribe, by statutory instrument, the locally manufactured or imported goods on which tax stamps shall be affixed.

19B. Penal Tax Relating to Tax Stamps

- (1) A taxpayer who fails to affix a tax stamp on goods prescribed under section 19A(3) is liable to pay a penal tax equivalent to double the tax due on goods or fifty million shillings, whichever is higher.
- (2) A person who prints over or defaces a tax stamp affixed on goods prescribed under section 19A(3) is liable to pay a penal tax equivalent to double the tax due on the goods or twenty million shillings, whichever is higher.
- (3) A person found in possession of goods prescribed under section 19A(3), on which a tax stamp is not affixed, is liable to pay a penal tax equivalent to double the tax due on the goods or fifty million shillings, whichever is higher.
- (4) A person who attempts to acquire or who acquires or sells a tax stamp without the authority 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 VI - TAX ASSESSMENTS**20. Self-Assessment**

- (1) A taxpayer who has submitted a self-assessment return in the prescribed form for a tax period is treated, as having made an assessment of the amount of tax payable, including a nil amount, for that period being the amount set out in the return.
- (2) Where a taxpayer liable to income tax has submitted a self- assessment return in the prescribed form for a year of income and the taxpayer has an assessed loss for the year, the taxpayer is treated, as having made an assessment of the amount of the loss for that year being that amount set out in the return.
- (3) Where a taxable person has submitted a self-assessment return in the prescribed form for a tax period and the taxable person has an excess input tax credit carried forward for that tax period, the taxable person is treated, as having made an assessment of the amount of the excess input tax credit carried forward for that tax period being that amount set out in the return.
- (4) Where a taxpayer electronically completes and submits a prescribed form for a tax return that tax return is a self-assessment return despite the form having pre-filled information provided by the Commissioner.
- (5) The following are self-assessment returns for the purposes of this Act –
 - (a) a return of income;
 - (b) a return of rental income;
 - (c) a return required to be furnished under the Value Added Tax Act;
 - (d) a return required to be furnished under the Excise Duty Act;
 - (e) a return specified as a self-assessment return under a tax law.

21. Default Assessment

- (1) Where a taxpayer fails to furnish a self-assessment return for a tax period as required under a tax law, the Commissioner may, at any time, make an assessment as follows –
 - (a) in the case of an assessed loss under the Income Tax Act, the amount of the assessed loss of the taxpayer for the period;

- (b) in the case of an excess input tax credit under the Value Added Tax Act, the amount of the excess input tax credit of the taxpayer for the period; or
 - (c) in any other case, the tax payable by the taxpayer for the tax period.
- (2) The Commissioner shall serve a taxpayer assessed under subsection (1) with notice, in writing, of the assessment specifying –
- (a) the amount of tax assessed, assessed loss, or excess input tax credit, as the case may be;
 - (b) the amount of penal tax and interest, if any, payable in respect of the amount assessed;
 - (c) the tax period to which the assessment relates;
 - (d) the due date for payment of the tax, penal tax and interest; and
 - (e) the manner of objecting to the assessment.
- (3) The service of a notice of an assessment under this section does not change the due date for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and penal tax and interest remain payable based on the original due date.

22. Advance Assessment

- (1) This section applies to a taxpayer specified in section 18 and where the Commissioner is satisfied that there is a risk that a taxpayer may delay, obstruct, prevent, or render ineffective payment or collection of tax that has not yet become due.
- (2) Subject to subsection (3), the Commissioner may make an assessment for a tax period in relation to a taxpayer to whom section 18 applies –
- (a) in the case of an assessed loss under the Income Tax Act, of the amount of the assessed loss of the taxpayer for the period;
 - (b) in the case of an excess input tax credit under the Value Added Tax Act, of the amount of the excess input tax credit of the taxpayer for the period; or
 - (c) in any other case, of the tax payable by the taxpayer for the period.
- (3) Subsection (2) applies only if the taxpayer has not submitted a return as required by section 18.

- (4) An assessment made under subsection (2) –
 - (a) may be made before the date on which the taxpayer's tax return for the period is due; and
 - (b) shall be made in accordance with the tax law in force at the date the assessment was made.
- (5) The Commissioner shall serve a taxpayer assessed under subsection (2) with notice, in writing, of the assessment specifying –
 - (a) the amount of tax assessed;
 - (b) the amount of penal tax and interest, if any, payable in respect of the tax assessed;
 - (c) the tax period to which the assessment relates;
 - (d) the due date for payment of the tax, penal tax and interest; and
 - (e) the manner of objecting to the assessment.
- (6) An assessment made under subsection (2) may be amended under section 23 so that the taxpayer is assessed in respect of the whole of the tax period to which the assessment relates.
- (7) Nothing in this section relieves a taxpayer from being required to furnish the tax return to which the assessment served under this section relates.

23. Additional Assessment

- (1) The Commissioner may make an additional assessment amending a tax assessment made for a tax period to ensure that –
 - (a) for an assessed loss under the Income Tax Act, the taxpayer is assessed in respect of the correct amount of the assessed loss for the period;
 - (b) for an excess input tax credit under the Value Added Tax Act, the taxpayer is assessed in respect of the correct amount of the excess input tax credit for the period; or
 - (c) in any other case, the taxpayer is liable for the correct amount of tax payable in respect of the period.

- (2) An additional assessment under subsection (1) may be made –
 - (a) at any time, if fraud or any gross or wilful neglect has been committed by, or on behalf of the taxpayer, or new information has been discovered in relation to the tax payable by the taxpayer for a tax period;
 - (b) in the case of an additional assessment, within three years from the date of service of the notice of the additional assessment; or
 - (c) in any other case, within three years after the date –
 - (i) the taxpayer furnished the self-assessment return to which the original assessment relates; or
 - (ii) the Commissioner served notice of the original assessment on the taxpayer.
- (3) Subject to subsection (1), a taxpayer who has furnished a self-assessment return, other than a taxpayer whose return is being investigated, may upon discovering an error within twelve months after the date of furnishing the return, apply to the Commissioner for leave to make an additional assessment.
- (4) The Commissioner shall within thirty days after receiving the application, in writing notify the taxpayer of the decision.
- (5) For the purposes of subsection (2)(b) the additional assessment shall be limited to amending the alterations and additions made in the additional assessment.
- (6) Where the Commissioner has made an additional assessment under this section, the Commissioner shall serve the taxpayer with notice, in writing, of the additional assessment specifying—
 - (a) the amount assessed as tax, assessed loss, or excess input tax credit, as the case may be;
 - (b) the amount of penal tax and interest, if any, payable in respect of the amount assessed as a result of subsection (2) (a);
 - (c) the tax period to which the assessment relates;
 - (d) the due date for payment of any tax, penal tax and interest being a date that is not less than forty five days from the date of service of the notice; and
 - (e) the manner of objecting to the assessment.

- (7) The service of a notice of an additional assessment under this section does not change the due date for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and penal tax and interest shall remain payable based on the original due date.
- (8) Subsection (6) shall not apply to where the circumstances leading to the additional assessment are occasioned by an error on the part the Commissioner.

PART VII - OBJECTIONS AND APPEALS

24. Objection to a Tax Decision

- (1) A person who is dissatisfied with a tax decision may lodge an objection with the Commissioner within forty five days after receiving notice of the tax decision.
- (2) An objection shall be in the prescribed form and shall state the grounds upon which it is made and contain sufficient evidence to support the objection.
- (3) Where a taxpayer has lodged an objection to a tax assessment for a tax period, the Commissioner may consider the objection if the taxpayer –
 - (a) has furnished the return to which the assessment relates in the case of a default or advance assessment;
 - (b) has paid the tax due under the return to which the assessment relates together with any penalty or interest due.
- (4) A person may apply in writing to the Commissioner for an extension of time to lodge an objection and the Commissioner may, if satisfied with the grounds upon which the application is made, grant an extension for such period as the Commissioner determines.
- (5) The Commissioner may make a decision on an objection –
 - (a) to a tax assessment, affirming, reducing, increasing, or otherwise varying the assessment to which the objection relates; or
 - (b) to any other tax decision, affirming, varying, or setting aside the decision.
- (6) The Commissioner shall serve notice of an objection decision on the person objecting within ninety days from the date of receipt of the objection.
- (7) Subject to subsection (9), where an objection decision has not been served within the time specified under subsection (6), the person objecting may, by notice in writing to

the Commissioner, elect to treat the Commissioner as having made a decision to allow the objection.

- (8) Where a person makes an election under subsection (7), the person is treated as having been served with notice of the objection decision on the date the person's election is lodged with the Commissioner.
- (9) The time limit for making an objection decision is waived where a review of a taxpayer's records is necessary for settlement of the objection and the taxpayer is notified.
- (10) Where the Commissioner reviews the taxpayer records under subsection (9), the Commissioner shall within the time specified in subsection (6) notify the taxpayer of the review.

25. Review of an Objection Decision

- (1) A person dissatisfied with an objection decision may, within 30 days after being served with a notice of the objection decision, lodge an application with the Tax Appeals Tribunal for review of the objection decision.
- (2) A person dissatisfied with a decision of the Tribunal may, within 30 days after being served with a notice of the decision, lodge an application with the High Court for review of the decision.

26. Burden of Proof

In any proceeding under this Act –

- (a) for a tax assessment, the burden is on the taxpayer to prove that the assessment is incorrect; or
- (b) for any other tax decision, the burden is on the person objecting to the decision to prove that the decision should not have been made or should have been made differently.

PART VIII - COLLECTION AND RECOVERY OF TAX

Tax Collection

27. Payment of Tax

- (1) The tax owing by a taxpayer for a tax period is payable on the date specified in the tax law under which the tax is payable.

- (2) An amount that is treated as tax for the purposes of this Act shall be collected by the Commissioner serving a notice of demand on the person liable for the amount.
- (3) The amount is payable on the date specified in the notice being a date that is not less than twenty eight days from the date of service of the notice.
- (4) The Commissioner may waive the amount or accept a lesser amount than is required to be paid under section 24 (3) where an objection has reasonably been made to a tax assessment.

28. Extension of Time to Pay Tax

- (1) A taxpayer may apply, in writing, to the Commissioner for an extension of time within which to pay tax that is due.
- (2) An application for an extension of time to pay tax shall be made by the due date for payment of the tax to which the application refers.
- (3) Where an application has been made under this section, the Commissioner may, having regard to the circumstances of the case and by notice in writing –
 - (a) grant the taxpayer an extension of time for payment of the tax; or
 - (b) require the taxpayer to pay the tax in such instalments as the Commissioner may determine.
- (4) Where tax is permitted to be paid by instalments and there is default in payment of any instalment, the whole balance of the outstanding tax becomes payable immediately.
- (5) Despite the grant of an extension of time or permission to pay tax by instalments, the liability for interest arises from the original due date for payment of the tax.

29. Tax as a Debt Due to the Government of Uganda

- (1) Tax payable under a tax law is a debt due to the Government of Uganda and is payable to the Commissioner in the manner and at the place determined by the Commissioner.
- (2) The Commissioner may sue for and recover unpaid tax in a court of competent jurisdiction in Uganda.
- (3) In any suit under this section, the production of a certificate signed by the Commissioner stating the name and address of the taxpayer and the amount of tax payable is conclusive evidence of the amount of tax payable by the taxpayer unless the contrary is proved.

*Enforced Tax Collection***30. Collection of Tax from Persons leaving Uganda Permanently**

- (1) If the Commissioner has reasonable grounds to believe that a taxpayer may leave Uganda permanently without paying tax that is due, the Commissioner may issue a certificate containing particulars of the tax payable to the officer responsible for immigration control and request the Commissioner for Immigration to prevent that person from leaving Uganda until that person –
 - (a) makes payment of the tax in full; or
 - (b) executes a financial bond guaranteeing payment of the tax.
- (2) A copy of a certificate issued under subsection (1) shall be served on the taxpayer named in the certificate if it is practicable to do so.
- (3) Payment of the tax specified in the certificate to a customs or immigration officer or the production of a certificate signed by the Commissioner stating that the tax has been paid or secured is sufficient authority for allowing the taxpayer to leave Uganda.

31. Recovery of Tax through Persons Owing Money to the Taxpayer

- (1) This section applies where a person is, or will become liable to pay tax and –
 - (a) the tax is unpaid; or
 - (b) the Commissioner has reasonable grounds to believe that the taxpayer will not pay the tax by the due date for payment.
- (2) Where this section applies to a taxpayer, the Commissioner may, by notice in writing, require a person who –
 - (a) owes or may subsequently owe money to the taxpayer;
 - (b) holds or may subsequently hold money, for or on account of, the taxpayer;
 - (c) holds money on account of some other person for payment to the taxpayer; or
 - (d) has authority from some other person to pay money to the taxpayer,

to pay the amount specified in the notice to the Commissioner, being an amount that shall not exceed the amount of the unpaid tax or the amount that the Commissioner believes will not be paid by the taxpayer by the due date.

- (3) A person to whom a notice is served under subsection (2) shall pay the amount specified in the notice under subsection (2) by the date specified in the notice, being a date that is not before the date that the amount owed by the payer to the taxpayer becomes due to the taxpayer or held on the taxpayer's behalf.
- (4) If a notice served under subsection (2) requires a person to deduct amounts from salary, wages, or other similar remuneration payable at fixed intervals to the taxpayer, the amount required to be deducted by the person from each payment shall not exceed twenty percent of the amount of each payment of the pension, salary, wages, or other remuneration.
- (5) Where a person served with a notice under subsection (2) is unable to comply with the notice by reason of lack of moneys owing to, or held for the taxpayer, the person shall, as soon as is practicable and in any case before the payment date specified in the notice, notify the Commissioner accordingly.
- (6) If a notice is served on the Commissioner under subsection (5), the Commissioner shall, by notice in writing –
 - (a) accept the notification and cancel or amend the notice issued under subsection (2); or
 - (b) reject the notification.
- (7) The Commissioner shall, by notice in writing to a person under this section, revoke or amend a notice served under subsection (2) if the taxpayer has paid the whole or part of the tax payable or has made an arrangement satisfactory to the Commissioner for payment of the tax.
- (8) A copy of a notice served on a person under this section shall also be served on the taxpayer.
- (9) A person making a payment in accordance with a notice under subsection (2) is treated as acting under the authority of the taxpayer and of all other persons concerned and is indemnified in respect of the payment despite any provisions to the contrary in any written law, contract, or agreement.
- (10) The Commissioner must credit any amount paid by a person under this section against the tax owing by the taxpayer.
- (11) A person who does not comply with a notice issued under this section is personally liable for the amount specified in the notice which shall be treated and collected as unpaid tax under this Act.

32. Distress Proceedings

- (1) The Commissioner or an officer authorised by the Commissioner in writing may issue an order, in writing, for the recovery of unpaid tax by distress and sale of the movable property of a taxpayer.
- (2) An order issued under subsection (1) shall specify –
 - (a) the taxpayer against whose property the order is issued;
 - (b) the amount of the unpaid tax liability;
 - (c) the property against which distress is to be executed and location of the property; and
 - (d) the tax liability to which the order relates.
- (3) For the purposes of executing distress under subsection (1), the Commissioner or an officer authorised by the Commissioner may –
 - (a) at any time, enter any premises described in the order for distress proceedings; and
 - (b) require a police officer to be present while the distress is being executed.
- (4) Any property subject to distress proceedings under this section shall be –
 - (a) identified by the attaching of a notice stating:

“Property impounded for not complying with tax obligations by order of the Commissioner General of the Uganda Revenue Authority under Section 34 of the Tax Procedures Code Act”; and
 - (b) kept at the premises where the distress is executed or at any other place that the Commissioner or authorised officer may consider appropriate, at the cost of the taxpayer.
- (5) If the taxpayer does not pay the tax due and specified in the order under subsection (1), together with the costs of the distress –
 - (a) in the case of perishable goods, within a period that the Commissioner or authorised officer considers reasonable having regard to the condition of the goods; or

- (b) in any other case, within ten days after the distress is executed, the property subject to the distress proceedings may be disposed of by sale by public auction or in such other manner as the Commissioner or authorised officer may direct.
- (6) The proceeds of a disposal under subsection (5) shall be applied by the Commissioner in the following order –
- (a) towards the cost of taking, keeping, and selling the property subject to distress proceedings;
 - (b) towards the payment of any tax, penalty, or interest owing by the taxpayer; and
 - (c) the remainder of the proceeds, if any, are to be paid to the taxpayer.
- (7) Where the proceeds of disposal are less than the sum of the costs of the distress and the tax payable, the Commissioner or authorised officer may recover the shortfall in accordance with this Part.

33. Temporary Closure of Business

- (1) The Commissioner or an officer authorised in writing by the Commissioner for the purposes of this section may notify a person in writing of the intention to close down part or the whole of the person's business premises for default in paying a tax that is due and payable, within seven days from the date of the notice.
- (2) Where a taxpayer does not pay the tax due after service of a notice under subsection (1), the Commissioner or authorised officer may issue an order to close down part or the whole of the business premises of the taxpayer for a period not exceeding fourteen days.
- (3) The Commissioner or authorised officer may, at any time, enter any premises described in an order issued under subsection (2) for the purposes of executing the order and may require a police officer to be present while the order is being executed.
- (4) The Commissioner or an authorised officer shall affix in a conspicuous place at any entrance to the premises that have been closed in accordance with an order issued under subsection (2), a notice in the following words: –
- “Temporarily closed for failure to comply with a tax obligation”
- (5) If the tax due is satisfied during the period of closure, the Commissioner shall immediately remove the notice referred to in subsection (4).

34. Charge over Immovable Property

- (1) If a taxpayer who is the owner of land or a building in Uganda does not pay tax by the due date, the Commissioner may, by notice in writing, to the Registrar of Titles direct the Registrar that the land or buildings in the notice are the subject of a security for unpaid tax.
- (2) The Commissioner shall serve a copy of the notice on the taxpayer.
- (3) Upon receipt of the notice under subsection (1), the Registrar shall, without fee, register the directive as if it were an instrument of mortgage or charge on the land or building and that registration, subject to any prior mortgage or charge, operates in all respects as a legal mortgage or charge on that land or building to secure the amount of the unpaid tax.
- (4) Where a taxpayer does not pay the tax due within twelve months after receiving the copy of the notice under subsection (2) the Commissioner may commence distress proceedings against the land or building of the taxpayer.
- (5) Upon receipt of the full amount of tax secured under this section, the Commissioner shall notify the Registrar to cancel the entry made under subsection (3) and the Registrar shall, without fee, cancel the entry.
- (6) This section does not preclude the Commissioner from registering a caveat on the land or building as an interim measure to stop the transfer of the land or building.

35. Seizure of Goods

- (1) The Commissioner or a tax officer authorised in writing by the Commissioner may seize any goods in respect of which there are reasonable grounds to believe that the tax payable in respect of the supply, removal or import of the goods has not been paid.
- (2) Goods seized under subsection (1) shall be stored in a place approved by the Commissioner or authorised officer for the storage of seized goods.
- (3) Upon seizing the goods, the person seizing the goods shall obtain a written statement from the owner or the person who has custody or control of the goods at the time of the seizure, specifying the quantity and quality of the goods.
- (4) Subject to subsection (5), where goods are seized under this section, the Commissioner or authorised officer shall, within ten days after the seizure, serve on the owner of the goods or the person who has custody or control of the goods immediately before the seizure, a notice –

- (a) identifying the goods;
 - (b) stating that the goods have been seized under this section and the reason for the seizure; and
 - (c) setting out the terms for the release or disposal of the goods.
- (5) Where after making reasonable enquiries, the Commissioner does not have sufficient information to identify the person on whom a notice under subsection (4) should be served, the Commissioner or authorised officer may serve the notice on a person claiming the goods, but that person must give sufficient information to enable the notice to be served.
- (6) The Commissioner or authorised officer may authorise the release of any goods seized under subsection (1) to the person on whom a notice under subsection (4) has been served where that person has paid, or gives security for the payment of the tax assessed as payable or the tax that will become payable in respect of the supply, removal, or import of the goods.
- (7) If the proceeds of disposal are less than the sum of the costs of the seizure and the tax payable, the Commissioner or authorised officer may recover the shortfall in accordance with this Part.
- (8) Subject to subsection (6), the Commissioner shall retain the goods seized under subsection (1) –
- (a) in the case of perishable goods, for a period that the Commissioner or authorised officer considers reasonable having regard to the condition of the goods; or
 - (b) in any other case, until the later of –
 - (i) ten days after the seizure of the goods; or
 - (ii) ten days after the date on which payment of the tax is due in respect of the supply, or import of the goods.
- (9) Upon expiry of the period specified in subsection (8), the Commissioner or an authorized officer may sell the goods in the manner specified in section 32(5) and apply the proceeds of sale as set out in section 32(6).

36. Security for Unpaid Tax

The Commissioner may require a taxpayer, by notice in writing, to give security by bond, deposit, or otherwise satisfactory to the Commissioner, for the payment of tax that may become payable, if there is reason to believe that:—

- (a) a taxpayer establishing a business in Uganda intends to carry on the business for a limited time only; or
- (b) a taxpayer may not pay tax when it becomes payable.

37. Priority of Withholding Tax and VAT

- (1) The following amounts are held in trust for the Government by the person receiving or withholding the amount –
 - (a) if the person is a taxable person under the Value Added Tax Act, the VAT on taxable supplies made by the person, net of any input tax credit allowed; and
 - (b) withholding tax.
- (2) Despite any other enactment, withholding tax withheld or deducted by a person –
 - (a) shall not be subject to attachment in respect of any debt or liability of the person;
 - (b) is a first charge on the payment or amount from which the tax is withheld or deducted; and
 - (c) shall be withheld or deducted prior to any other deduction that the person may be required to make from the payment or amount under an order of any court or any other law.
- (3) Where the Commissioner is satisfied that tax has been overpaid, the Commissioner shall –
 - (a) apply the excess in reduction of any other tax due from the taxpayer;
 - (b) apply the balance of the excess, if any, in reduction of any outstanding liability of the taxpayer to pay other taxes not in dispute or to make provisional tax payments during the year of income in which the refund is to be made; and
 - (c) refund the remainder, if any, to the taxpayer.

38. Order of Payment

- (1) When a taxpayer is liable for penal tax and interest in relation to a tax liability and the taxpayer makes a payment that is less than the total amount of tax, penal tax, and interest due, the amount paid is applied in the following order –
 - (a) in payment of the *principal* tax [liability]; *Substituted by TPC (Am) Act 2017*
 - (b) in payment of penal tax; and
 - (c) the balance remaining is applied against the interest due.
- (2) If a taxpayer has more than one tax liability at the time a payment is made, subsection (1) applies to the earliest liability first.

Interest on Late Payments

39. Recovery of Interest on Unpaid Tax

- (1) Interest payable on unpaid tax under a tax law shall be collected by the Commissioner in accordance with this Act as if it were unpaid tax.
- (2) Interest paid by a person under subsection (1) shall be refunded to the person to the extent that the principal amount to which the interest relates is found not to have been payable.
- (3) Interest payable by a person –
 - (a) in respect of withholding tax payable by the person; or
 - (b) in respect of an amount referred to in section 14(7) or 31 which is payable by the person,
is borne personally by the person and is not recoverable from any other person.

PART IX - REMISSION OF TAX

40. Remission of Tax

- (1) Where the Commissioner is of the opinion that the whole or any part of the tax payable under a tax law by a taxpayer cannot be effectively recovered by reason of hardship, impossibility, undue difficulty or the excessive cost of recovery, the Commissioner may refer the taxpayer's case to the Minister.

- (2) Where a taxpayer's case is referred to the Minister under subsection (1) and the Minister is satisfied that the tax due cannot be effectively recovered, the Minister may remit in whole or part the tax payable by the taxpayer.
- (2a) The Minister shall pay any tax due and payable by Government arising from any commitment made by Government to pay tax on behalf of a person, or owing from Government through the acquisition of goods and services.
- (2b) All taxes due and unpaid by Government except tax withheld by Government under subsection (1) as at 31st June, 2018 are waived.
- (2c) The Minister shall publish in the Gazette and in a newspaper of national circulation, a list of all taxes waived under subsection (2b).
- (3) For the purposes of this section "tax" includes interest and penal tax.

*(2a) – (2c) Inserted by TPC (Am) Act 2018.
Note: Not yet in force. Pending Assent*

PART X - INVESTIGATIONS

41. Access to Premises, Records and Data Storage Devices

- (1) For the purposes of administering any provision of a tax law, the Commissioner –
- (a) shall have at all times and without prior notice, full and free access to –
 - (i) any premises or place;
 - (ii) any record, including a record in electronic format; or
 - (iii) any data storage device;
 - (b) may make an extract or copy from any record, including a record in electronic format, of any information relevant to a tax obligation;
 - (c) may seize any record that, in the opinion of the Commissioner, affords evidence which may be material in determining the correct tax liability of any person;
 - (d) may seize a data storage device that may contain data relevant to a tax obligation; and
 - (e) may retain any record or data storage device seized under this section for as long as it is required for determining a taxpayer's tax obligation and liability, including any proceedings under this Act.

- (2) The Commissioner may require a police officer to be present for the purposes of exercising powers under this section.
- (3) The occupier of the premises or place in which an exercise of power under subsection (1) relates shall provide all reasonable assistance and facilities necessary for the effective exercise of the power including –
 - (a) answering questions relating to the investigation to which the exercise of power relates orally or in writing; or
 - (b) providing access to decryption information necessary to decrypt data to which access is sought under this section.
- (4) A person whose records or data storage device have been seized and retained under this section may access and examine them, including making copies or extracts from them under supervision as the Commissioner may determine.
- (5) The Commissioner shall sign for all records or data storage devices seized and retained under this section.
- (6) Where any record or data storage device seized and retained under this section is lost or destroyed while in the possession of the Commissioner, the Commissioner shall appropriately compensate the owner for the loss or destruction.
- (7) This section has effect despite –
 - (a) any law relating to privilege or the public interest with respect to access to premises or places, or the production of any property or record, including in electronic format; or
 - (b) any contractual duty of confidentiality.

42. Notice to Obtain Information or Evidence

- (1) The Commissioner may, for the purpose of administering any provision of a tax law, require any person, by notice in writing, whether or not liable for tax –
 - (a) to furnish, within the time specified in the notice, any information that may be stated in the notice; or
 - (b) to attend at the time and place designated in the notice for the purpose of being examined by the Commissioner concerning the tax affairs of that person or any other person, and for that purpose the Commissioner may require the person to produce any record, including an electronic format, in the control of the person.

- (2) If a notice under subsection (1) is unable to be served on a person in accordance with section 48, the notice may be published in any widely circulated newspaper in Uganda and publication in such newspaper is treated as service for the purposes of this section.
- (3) The Commissioner may require the information referred to in subsection (1) to be –
 - (a) given on oath and, for that purpose, the Commissioner may administer the oath;
or
 - (b) verified by statutory declaration or otherwise.
- (4) This section has effect despite –
 - (a) any law relating to privilege or the public interest with respect to access to premises or places, or the production of any property or record, including in electronic format; or
 - (b) any contractual duty of confidentiality.

PART XI - TAX CLEARANCE CERTIFICATES

43. Tax Clearance Certificate

- (1) A taxpayer providing a passenger transport service; or a freight transport service with a goods vehicle with a capacity of two tonnes or more, shall if required by the Transport licensing Board, obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's obligations.
- (2) A taxpayer providing ware housing or clearing and forwarding services shall obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's obligations.
- (3) A taxpayer supplying goods or services to the Government shall obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's tax obligations.
- (4) Any person who requires a tax clearance certificate shall apply to the Commissioner for the certificate as proof of tax compliance.

PART XII - PRACTICE NOTES AND RULINGS*Practice Notes***44. Practice Notes**

- (1) The Commissioner may issue practice notes setting out the Commissioner's understanding of the application of a provision in a tax law.
- (2) The Commissioner shall issue a practice note by publishing a notice of the practice note in the Gazette.
- (3) A practice note issued under this Act is binding on the Commissioner until it is revoked by the Commissioner.
- (4) A practice note applies from the date specified in the notice and if no date is specified, from the date of publication in the Gazette.
- (5) The Commissioner may revoke a practice note, in whole or part, by publishing a notice of the revocation in the Gazette or in any widely circulated newspaper.
- (6) A practice note that has been revoked in whole or in part shall -
 - (a) continue to apply to a transaction commenced before the practice note is revoked; and
 - (b) not apply to a transaction commenced after the practice note is revoked to the extent that the practice note is revoked.

*Private Rulings***45. Private Rulings**

- (1) Subject to subsection (2), the Commissioner may, upon application in writing by a taxpayer, issue to the taxpayer a private ruling setting out the position of the Commissioner regarding the application of a provision in a tax law to a transaction entered into or proposed to be entered into by the taxpayer.
- (2) The Commissioner may reject an application for a private ruling if-
 - (a) the Commissioner has already decided the matter that is the subject of the application in a tax assessment;

- (b) the Commissioner is of the opinion that an existing practice note adequately covers the matter that is the subject of the application;
 - (c) the application relates to a matter that is the subject of a tax audit or an objection;
 - (d) the application is frivolous or vexatious;
 - (e) the transaction to which the application relates has not been carried out and there are reasonable grounds to believe that it will not be carried out;
 - (f) the applicant has not provided the Commissioner with sufficient information to make a private ruling; or
 - (g) in the opinion of the Commissioner, it would be unreasonable to comply with the application having regard to the resources needed to comply.
- (3) Where a taxpayer has made a full and true disclosure of the nature of all aspects of the transaction relevant to the ruling and the transaction has proceeded in all material respects as described in the taxpayer's application for the ruling, the ruling is binding on the Commissioner in relation to the taxpayer to whom the ruling has been issued.
- (4) A private ruling is not binding on the taxpayer to whom it is issued.
- (5) Where a private ruling is inconsistent with an existing practice note, the private ruling has priority to the extent of the inconsistency.
- (6) Where the Commissioner rejects an application for a private ruling, the Commissioner shall notify the taxpayer in writing.
- (7) A private ruling is issued by serving a written notice of the ruling on the applicant and the ruling shall set out the matter ruled on, identifying –
- (a) the taxpayer;
 - (b) the tax law relevant to the ruling;
 - (c) the tax period to which the ruling applies;
 - (d) the transaction to which the ruling relates; and
 - (e) any assumptions on which the ruling is based.

- (8) The Commissioner may revoke a private ruling in whole or in part by written notice served on the taxpayer to whom the ruling is issued.
- (9) A private ruling is not a tax decision for the purposes of this Act.

PART XIII - TAX OFFICERS

46. Delegation

- (1) Subject to this Act, the Commissioner may, by written instrument, delegate to a tax officer, an accounting officer of a local government or Kampala Capital City Authority any duty, power, or function conferred or imposed on the Commissioner under a tax law, other than the power to compound offences under section 66 and the power to delegate conferred by this section.
- (2) A reference in a tax law to the Commissioner includes, in respect of the exercise of a power or performance of a function delegated to a tax officer, a reference to the tax officer.
- (3) A delegation under this section is revocable at will and does not prevent the exercise of a power or performance of a function by the Commissioner.

47. Confidentiality

- (1) A tax officer shall regard as secret and confidential all information and documents received in performance of duties as a tax officer.
- (2) A person appointed under, or employed in carrying out the provisions of a tax law shall not disclose any information or produce any document which has come into the person's possession or knowledge in connection with the performance of duties under a tax law except as may be necessary for the purpose of giving effect to the provisions of a tax law.
- (3) Nothing in this section prevents the disclosure of information or any document to –
 - (a) a court or the Tribunal where the disclosure is required for the purposes of a tax law;
 - (b) the Minister or any other person if the disclosure is necessary for the purposes of a tax law;
 - (c) a person in the service of the Government in a revenue or statistical department if such disclosure is necessary for the performance of the person's official duties;

- (d) the Auditor-General or any person authorised by the Auditor-General if disclosure is necessary for the performance of official duties; or
 - (e) the competent authority of the government of another country with which Uganda has entered into an agreement for the avoidance of double taxation or for the exchange of information, to the extent permitted under that agreement.
- (4) A person receiving documents and information under subsection (2) or (3) is required to keep them secret under the provisions of this section, except to the minimum extent necessary to achieve the purpose for which the disclosure is necessary.
- (5) Documents and information obtained by the Commissioner in the performance of the Commissioner's duties and powers under a tax law may be used by the Commissioner for the purposes of any other tax law.
- (6) This section shall continue to apply to a former tax officer or person formerly appointed or employed under a tax law as it applies to a tax officer.

PART XIV - PENAL TAX

Penal Tax

48. Penal Tax for Default in Furnishing a Tax Return

A person who fails to furnish a tax return by the due date, or within a further time allowed by the Commissioner under this Act is liable to pay a penal tax equal to 2 percent of the tax payable under the return before subtracting any credit allowed to the taxpayer on his or her tax return or ten currency points per month, whichever is higher, for the period the return is outstanding.

49. Penal Tax for Failing to Maintain Proper Records

A person who deliberately fails to maintain proper records as required under a tax law for a tax period is liable to pay a penal tax equal to double the amount of tax payable by the person for the period to which the failure relates.

49A. Penal Tax for Failure to Provide Information

*Inserted by
TPC (Am) Act 2017*

- (1) A person who, upon request by the Commissioner, fails to provide records in respect of transfer pricing within 30 days after the request, is liable to a penal tax equivalent to fifty million shillings.

- (2) A person who fails to provide information other than information referred to in subsection (1), to the Commissioner upon request is liable to a penal tax of twenty million shillings.

50. Penal Tax for Making 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 tax properly payable by the person exceeds the tax that was assessed as payable based on the false or misleading statement or omission, that person is liable to pay a penal tax equal to double the amount of the excess.

51. Penal Tax for Understating Provisional Tax Estimates

- (1) A provisional taxpayer, whose estimate or revised estimate of chargeable income for a year of income is less than ninety percent of the taxpayer's actual chargeable income assessed for that year, is liable to penal tax equal to twenty percent of the difference between the tax calculated in respect of the taxpayer's estimate, or as revised, of chargeable income and the tax calculated in respect of ninety percent of the taxpayer's actual chargeable income for the year of income.
- (2) A provisional taxpayer whose estimate or revised estimate of gross turnover for a year of income is less than ninety percent of the taxpayer's actual gross turnover for that year is liable to penal tax equal to twenty percent of the difference between the tax calculated in respect of the taxpayer's estimate, or as revised, of gross turnover and the tax calculated in respect of ninety percent of the taxpayer's actual gross turnover for the year of income.
- (3) This section does not apply to a taxpayer who is in the business of agricultural, plantation, or horticultural farming.

52. Penalty for Failing to Apply for Registration

- (1) A person who does not apply for registration as required under a tax law is liable to a default penalty equal to the higher of –
- (a) double the amount of tax payable during the period commencing on the last day of the application period until the person files an application for registration with

the Commissioner or the Commissioner registers the person on the Commissioner's own motion; or

(b) fifty currency points.

(2) The penalty imposed under this section shall be recovered and collected by the Commissioner as if it were unpaid tax.

53. Recovery of Penal Tax

(1) Liability for penal tax is calculated separately in respect of each section dealing with penal tax.

(2) A person is liable for penal tax if the Commissioner serves notice on the person of a demand for the penal tax setting out the amount of penal tax payable and the due date for payment being a date that is not less than twenty eight days from the date of service of the notice.

(3) Penal tax shall not be imposed on a person for an act or omission if the person has been convicted of an offence for the same act or omission.

(4) Where penal tax has been paid and criminal proceedings are instituted in respect of the same act or omission, the Commissioner shall refund the amount of penal tax paid.

(5) Where good cause is shown, in writing, by the person liable to pay penal tax, the Minister may, on the advice of the Commissioner, remit in whole or part, any penal tax payable.

(6) Penal tax is treated as unpaid tax for the purposes of this Act and shall be recovered and collected as unpaid tax.

PART XV - OFFENCES

54. Failing to Furnish a Tax Return

(1) A person who does not furnish a tax return by the due date, or within such further time as the Commissioner may allow, commits an offence and is liable on conviction to a fine not exceeding twenty five currency points.

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

55. Failure to Comply with Obligations under this Act

- (1) A person who does not –
 - (a) comply with a notice served on the person under section 31;
 - (b) comply with a notice served on the person under section 18(2);
 - (c) provide reasonable facilities and assistance as required under section 41;
 - (d) comply with a notice served on the person under section 42;
 - (e) get a tax clearance certificate prior to performing an act specified in section 43;
or
 - (f) comply with sections 11, 13, 47 or 72,commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points.
- (2) A person who notifies the Commissioner in writing under section 31(5) is considered to be in compliance with any notice served on the person under section 31(2) until the Commissioner serves the person with a notice under section 31(6) amending the notice served under section 31(2) or rejecting the person's notice under section 31(5).

56. Failure to Maintain Proper Records

A taxpayer who knowingly or recklessly does not maintain records as required under a tax law commits an offence and is liable on conviction to a fine not exceeding forty eight currency points or to imprisonment not exceeding two years or both.

57. Use of false TIN

- (1) A person who knowingly or recklessly uses a false TIN on a tax return or other document prescribed or used for the purposes of a tax law 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) A person who uses a TIN of another person is treated as having used a false TIN, unless the TIN has been used in the circumstances specified in section 5(6).

58. Making False or Misleading Statements

- (1) A person who knowingly or recklessly –

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

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

- (2) Section 50 applies in determining whether a person has made a statement to a tax officer.

59. Obstructing a Tax Officer

A person who obstructs a tax officer in the performance of duties under a tax law commits an offence and is liable on conviction to a fine not exceeding forty eight currency points or to imprisonment not exceeding two years or both.

60. Aiding or Abetting a Tax Offence

A person who aids, abets, counsels, or induces another person to commit an offence under a tax law, commits an offence and is liable on conviction for the same punishment as imposed for the principal offender.

61. Offences Relating to Recovery of Tax

A person who –

- (a) rescues any goods that are the subject of an order under section 32 that are in premises which are the subject of an order under section 33, or that have been seized under section 35;
- (b) before, during, or after any distress proceedings under section 32 or seizure of goods under section 35, staves, breaks or destroys any goods, or documents relating to any goods, to prevent –
 - (i) the seizure or the securing of the goods; or
 - (ii) the proof of an offence; or
- (c) enters premises which are the subject of an order under section 33 without the permission of the Commissioner,

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

62. Offences Relating to Registration

A person who –

- (a) does not apply for registration as required under a tax law;
- (b) does not notify the Commissioner of a change in registration particulars or circumstances as required under a tax law; or
- (c) does not apply for cancellation of registration as required under a tax law,

commits an offence and is liable on conviction –

- (i) if the failure or act is done knowingly or recklessly, to a fine not exceeding fifty currency points or imprisonment not exceeding two years or both; or
- (ii) in any other case, a fine not exceeding twenty five currency points or imprisonment not exceeding one year or both.

63. Offences in Relation to Tax Officers

(1) A tax officer who –

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

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

(2) A person who –

- (a) directly or indirectly offers or gives to a tax officer any 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 is lawfully entitled to receive; or

- (b) proposes or enters into any agreement with a tax officer in order to induce the officer to do any act or thing, abstain from doing any act or thing, connive at the doing of any act or thing, or concealing any act or thing by which tax revenue is or may be defrauded or which is contrary to the provisions of a tax law or to the proper execution of the officer's duty,

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

- (3) A tax officer who commits an act specified in subsection (1) and who volunteers information to the Commissioner relating to that act is –
 - (a) exonerated from prosecution; but
 - (b) is liable for twenty percent of the fine that would be imposed on a person convicted of an offence under subsection (1).
- (4) A person who commits an act specified in subsection (2), and who volunteers information to the Commissioner relating to that act is –
 - (a) exonerated from prosecution; but
 - (b) is liable for the amount of tax unpaid as a result of the agreement with the tax officer referred to subsection (2).
- (5) A tax officer convicted of an offence under subsection (1) is, in addition to any punishment imposed under that subsection, liable for the amount of tax unpaid as a result of the agreement with the tax officer referred to subsection (2).
- (6) A person who impersonates a tax officer commits an offence and is liable on conviction to a fine not exceeding fifty currency points or imprisonment not exceeding two years or both.

64. Offences by Bodies of Persons

- (1) When an offence under a tax law is committed by a company, the offence is treated as having been committed by a person who, at the time the offence is committed, is:–
 - (a) the chief executive officer, managing director, a director, company secretary, treasurer, or other similar officer of the company; or

- (b) acting or purporting to act in that capacity.
- (2) Where an offence under a tax law is committed by a partnership, every partner at the time of the commission of the offence is treated as having committed the offence.
- (3) This section does not apply to a person if –
 - (a) the offence is committed without the consent or knowledge of a person specified under subsection (1), (2), or (3); and
 - (b) the person specified under subsection (1), (2), or (3) has exercised all diligence to prevent the commission of the offence as ought to have been exercised having regard to the nature of the representative’s functions and all other circumstances.
- (4) When an offence under a tax law is committed by an unincorporated association or body of persons, the offence is treated as having been committed by a person who, at the time the offence was committed, was:–
 - (a) involved in the management of the unincorporated association or body of persons; or
 - (b) acting or purporting to act in that capacity.

65. Tax Officer may appear on behalf of Commissioner

- (1) Notwithstanding anything in any written law, a tax officer duly authorised in writing by the Commissioner may appear in any court on behalf of the Commissioner in any civil proceedings in which the Commissioner is a party.
- (2) Notwithstanding anything in any written law, a tax officer duly authorised in writing by the Commissioner may conduct any prosecution for an offence under this Act and for that purpose, the officer has all the powers of a public prosecutor appointed under section 42 of the Magistrates Courts’ Act subject to the powers of Director of Public Prosecutions under article 120 of the Constitution.

66. Compounding of Offences

- (1) If a person has committed an offence under a tax law, other than under section 63, the Commissioner may, at any time prior to the commencement of court proceedings, enter into an agreement with the offender to compound the offence if the offender agrees to pay to the Commissioner –
 - (a) any unpaid tax; and

- (b) an amount not exceeding the maximum fine imposed by the tax law for the offence.
- (2) The Commissioner may compound an offence under this section only if the offender admits, in writing, to committing the offence and requests the Commissioner to enter into a compounding agreement in relation to the offence.
- (3) If the Commissioner compounds an offence under this section, the compounding agreement in relation to the offence –
- (a) shall specify the name of the offender, the offence committed, the sum of money to be paid, and the date for payment;
 - (b) shall have a copy of the written admission referred to in subsection (2) attached;
 - (c) shall be served on the offender;
 - (d) is not subject to any appeal;
 - (e) may be enforced in the same manner as a decree of any court for the payment of the amount stated in the order; and
 - (f) on production to any court, is treated as proof of the conviction of the offender for the offence specified.
- (4) Where the Commissioner compounds an offence under this section, the offender is not be liable for prosecution or penal tax in respect of the same act or omission that was the subject of the compounded offence.

67. Tax Charged to be paid despite Prosecution

The amount of any tax due and payable under a tax law by a taxpayer is not abated by reason only of the conviction or punishment of the taxpayer for an offence under any tax law, or for the compounding of such offence under section 66.

PART XVI - MISCELLANEOUS

68. Validity of Tax Decision

The validity of a tax decision, a notice of a tax decision, or any other document purporting to be made or executed under a tax law is not –

- (a) affected by reason that any of the provisions of the tax law under which it is made have not been complied with;

- (b) quashed or deemed to be void or voidable for want of form; or
- (c) affected by reason of any mistake, defect, omission or commission in it.

69. Rectification of a Mistake

Where the Commissioner is satisfied that an order or decision made, or a document or notice issued contains an error which is apparent from the record and that the error does not involve a dispute as to the interpretation of the law or facts of the case, the Commissioner may, for the purpose of rectifying the error, amend the order, decision, document or notice at any time before the expiry of three years from the date of making or issuing the order, decision, document or notice.

70. Forms, Notices, and Authentication of Documents

- (1) Subject to section 47, a form, notice, tax return, statement, table, or any other document required or published by the Commissioner for the purposes of a tax law shall be in the form determined by the Commissioner.
- (2) The Commissioner shall make any document referred to in subsection (1) available to the public at the offices of the Authority and at other locations, or by mail or other means, determined by the Commissioner.
- (3) A notice or other document issued, served, or given by the Commissioner under a tax law is sufficiently authenticated if the name or title of the Commissioner, or an authorised tax officer, is printed, stamped, or written on the document.

71. Approved or Prescribed Form

- (1) A tax return, notice, or other document required to be furnished or lodged under a tax law is in the approved or prescribed form if
 - (a) it is in the form prescribed by the Commissioner for that type of tax return, notice, or document;
 - (b) it contains the information, including any attached documents required; and
 - (c) is signed as required by the form.
- (2) The Commissioner shall publish the prescribed forms in the gazette and a newspaper with wide circulation.

72. Manner of Furnishing Documents or Service of Notices

- (1) Except as provided in section 72, a tax return, application, notice, or other document required to be furnished by a taxpayer under a tax law shall be furnished by –
 - (a) personally delivering the document to an office of the Authority; or
 - (b) registered post to an office of the Authority,and is treated as received by the Commissioner when acknowledged by stamping or other prescribed method, electronic or otherwise.
- (2) Except as otherwise provided in a tax law, a notice or other document required to be served by the Commissioner on a person for the purposes of a tax law is treated as sufficiently served on the person if –
 - (a) personally served on the person;
 - (b) left at the person's registered office, place of business, or last known address as stated in any communication with the Commissioner;
 - (c) sent by registered post to the person's registered office, place of business, or last known address as stated in any communication with the Commissioner; or
 - (d) an electronic data message is transmitted to the person's known or registered electronic account.
- (3) Where a notice or other document is served by registered post, the notice or document is, in the absence of any proof to the contrary, treated as having been sufficiently served on the fourteenth day after the date of postage and, in proving service, it is sufficient to prove that the envelope containing the notice or other document was properly addressed and was posted.

73. Electronic Returns and Notices

- (1) The Commissioner may establish and operate a procedure to be known as the electronic notice system, for the electronic furnishing of tax returns or other documents to the Commissioner and the electronic service of notices and other documents by the Commissioner.
- (2) For the purposes of subsection (1), the Commissioner may prescribe conditions for:–
 - (a) the registration of taxpayers to participate in the electronic notice system;

- (b) the issuing and cancellation of authentication codes to registered users;
 - (c) the tax returns and other documents that may be transmitted through the electronic notice system, including the format and manner in which they are to be transmitted;
 - (d) the correction of errors in or amendments to electronic returns or other documents;
 - (e) the use of the electronic notice system, including the procedure applicable if there is a breakdown or interruption in the system;
 - (f) the use in any electronic transmission of symbols, codes, abbreviations, or other notations to represent any particulars or information required under a tax law; and
 - (g) any other matter for the proper functioning of the electronic notice system.
- (3) Where a tax return or other document of a registered user has been transmitted to the Commissioner through the electronic system using the authentication code assigned to a registered user,
- (a) with or without the authority of the registered user; and
 - (b) before the registered user applies to the Commissioner for cancellation of the authentication code,
- the return or other document is, for the purposes of the tax law under which it has been furnished, presumed to be furnished by the registered user unless the registered user proves the contrary.
- (4) A person who furnishes an electronic tax return or other document on behalf of another person must not divulge or disclose the contents of the return or document, or a copy of it, without the prior written consent of the Commissioner.

73A. Electronic Receipting and Invoicing

*73A & 73B Inserted by TPC (Am) Act 2018.
Note: Not yet in force. Pending Assent*

- (1) A taxpayer may issue an e-invoice or e-receipt, or employ an electronic fiscal device which shall be linked to the centralised invoicing and receipting system or a device authenticated by the Uganda Revenue Authority.
- (2) The Commissioner shall, by notice in the Gazette, specify taxpayers for whom it shall be mandatory to issue e-invoices or e-receipts or employ electronic fiscal devices which

shall be linked to the centralised invoicing and receipting system or devices authenticated by the Uganda Revenue Authority.

- (3) A taxpayer specified by the Commissioner under subsection (2), shall issue electronic invoices or e- receipts or employ an electronic fiscal device in all business transactions.

73B. Penal Tax relating to Electronic Receipting and Invoicing

- (1) A taxpayer specified under section 73A (2) who does not use an electronic fiscal device is liable to pay a penal tax equivalent to the tax due on the goods or services, or four hundred currency points, whichever is higher.
- (2) A taxpayer specified under section 73A (2) who does not issue an e-invoice or e-receipt for goods or services, or who tampers with an electronic fiscal device, is liable to pay a penal tax equivalent to the tax due on the goods or services or three hundred currency points, whichever is higher.
- (3) A person who attempts to acquire or who acquires an electronic fiscal device that is not linked to the centralised invoicing and receipting system or authenticated by the Uganda Revenue Authority commits an offence and is liable, on conviction, to a term of imprisonment not exceeding three years or a fine not exceeding three hundred currency points, or both.

74. Appeal from the Decision of the Committee

Section 14 of the Tax Appeals Tribunal Act, cap 345 is amended by substituting for sub clause (1) the following –

- (a) a person who is aggrieved by a decision made under a taxing Act by the:–
- (i) Uganda Revenue Authority; or
 - (ii) Committee established under the Tax Procedures Code Act, may apply to the tribunal for a review of the decision.

75. Regulations

- (1) The Minister may, by statutory instrument, make regulations –
- (a) prescribing fees, or other matters required under this Act; or
 - (b) for the better carrying into effect of the provisions and purposes of this Act.

- (2) Without prejudice to the general effect of subsection (1), regulations made under that subsection may –
- (a) contain provisions of a saving or transitional nature subsequent to the coming into force of this Act; or
 - (b) prescribe in respect of a contravention of the regulations –
 - (i) a penalty not exceeding a fine of one hundred twenty five currency points or imprisonment not exceeding one year or both;
 - (ii) in the case of the second or subsequent offence, a penalty not exceeding a fine of fifty currency points or imprisonment not exceeding two years or both;
 - (iii) in the case of a continuing offence, an additional fine not exceeding five currency points in respect of each day on which the offence continues; and
 - (iv) a requirement that the court must forfeit to the Government anything with which the offence was committed.

76. Amendment of Schedules

- (1) The Minister may by statutory instrument with approval of the Cabinet amend Schedule 1.
- (2) The Minister may, by statutory instrument with the approval of Parliament amend Schedule 2 or 3.

77. Repeals

- (1) The following provisions of the Income Tax Act are repealed –
 - (a) sections 92, 94-110;
 - (b) sections 129 and 131 to 135; and
 - (c) sections 137 to 162.
- (2) The following provisions of the Value Added Tax Act are repealed–
 - (a) Part VIII sections 31, 32 and 33;
 - (b) sections 33A to 40;

- (c) sections 46 to 64;
- (d) sections 68 to 70A; and
- (e) sections 79 and 80.

78. Transitional Provisions

- (1) A prosecution commenced before the commencement of this Act shall continue and be disposed of as if this Act had not come into force.
- (2) Where the period for making any application, appeal, or prosecution has expired before the commencement of this Act, nothing in this Act is to be construed as enabling the application, appeal, or prosecution to be made under this Act by reason only of the fact that a longer period is specified in this Act.
- (3) A tax liability that arose before the commencement of this Act may be recovered under this Act, but without prejudice to any action already taken for the recovery of the tax.
- (4) All forms and documents used under the tax laws specified in Schedule 2 may continue to be used until they are revoked under this Act and all references in those forms and documents to the tax laws under that Schedule are taken to refer to the corresponding provisions in this Act.

SCHEDULE 1

Sec.3

Currency Point

One currency point is equivalent to twenty thousand Shillings.

SCHEDULE 2

Sec.2

Tax Laws

For the purposes of this Act, a reference to tax law means –

- (a) this Act;
- (b) the Income Tax Act;
- (c) the Value Added Tax Act;
- (d) the Excise Duty Act;
- (e) Gaming Pool Betting (Control and Taxation) Act;
- (f) any other Act imposing a tax as the Minister, may by statutory instrument declare in accordance with section 76 (2).

SCHEDULE 3

Sec.15

Amount of Turnover in respect of which Audited Financial Statements are required

Uganda Shillings 500,000,000 and above

Cross References

1. Income Tax Act, Cap 340
2. Tax Appeals Tribunal Act, Cap 345
3. Uganda Revenue Authority Act, Cap 196
4. Value Added Tax Act, Cap 349

LOTTERIES AND GAMING ACT

An Act to reform the law relating to the conduct of lotteries, gaming, betting and casinos; to establish the National Lotteries and Gaming Regulatory Board; to provide for licensing and regulation of lotteries, gaming and betting; to provide for taxation of casinos, gaming and betting activities; to repeal the National Lotteries Act, Cap. 191 and the Gaming and Pool Betting (Control and Taxation) Act, Cap. 292; and for related matters.

Date of Assent: 28th December, 2015

Date of Commencement: 8th April, 2016

Arrangement of Sections

PART I - PRELIMINARY

1. Interpretation.

PART II - NATIONAL LOTTERIES AND GAMING REGULATORY BOARD

The National Lotteries and Gaming Regulatory Board

2. Establishment of the National Lotteries and Gaming Regulatory Board.
3. Objective of the Board.
4. Functions of the Board
5. Powers of the Board
6. Composition of the Board
7. Tenure of office of members of the Board
8. Meetings of the Board.
9. Remuneration of members of the Board.

Staff of the Board

10. Secretariat of the Board.
11. Chief Executive Officer
12. Functions of the Chief Executive officer
13. Tenure of office and remuneration of Chief Executive officer
14. Exemption from personal liability.

PART III - FINANCES OF THE BOARD

15. Funds of the Board
16. Power to open bank accounts
17. Borrowing powers
18. Estimates of income and expenditure
19. Financial year of the Board
20. Accounts
21. Audit of accounts
22. Annual report

PART IV - LICENSING AND REGULATION OF LOTTERIES

National Lottery

23. Licence to conduct the national lottery

Public Lotteries

24. Licence to conduct a public lottery

Regulation of Lotteries

25. Lottery rules.

PART V - CASINO, GAMING AND BETTING LICENCES

26. Casino, gaming and betting licence.
27. Board to issue licences.
28. Licence to operate a casino.
29. Suitability of premises
30. Specific licence conditions.
31. Licensing of certain casino employees
32. Casino games and rules.
33. Gaming and betting and betting equipment within the casino.

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34. Specific conditions for gaming and betting machines licence.

Registration of Gaming and Betting Machines and Devices

35. Registration of gaming and betting machines or devices.

- 36. National register of gaming and betting machines and devices.
- 37. Technical standards for gaming and betting machines.
- 38. Gaming and betting software standards

PART VII - GENERAL PROVISIONS ON LICENCING

- 39. Minimum capital requirements
- 40. Bond
- 41. Application for a licence.
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- 43. General licence conditions.
- 44. Form of licence.
- 45. Duration of licence.
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- 47. Renewal of licence

PART VIII - TAXATION OF CASINOS, GAMING AND BETTING ACTIVITIES

- 48. Tax on casinos, gaming and betting.
- 49. Interest on unpaid tax.
- 50. Returns.
- 51. Assessment.
- 52. Objection to assessment.
- 53. Remission of tax.
- 54. Recovery of unpaid tax and interest.
- 55. Penal tax.
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Restrictions on Minors

- 57. Licensee or agent not to accept entry or payment from minors.
- 58. Adults not to enter or subscribe to public lottery on behalf of minors.
- 59. Display of notice prohibiting minors from entering lottery.
- 60. Prohibited items.

Electronic Monitoring System

- 61. National central electronic monitoring system.
- 62. Display of licence.

Appeals

63. Appeals

Offences and Penalties

- 64. Conducting a lottery or related competition without a licence.
- 65. Promoting or advertising unlicensed lottery.
- 66. Forging tickets or selling forged tickets
- 67. Offences relating to casinos, gaming and betting.
- 68. Offences relating to tax
- 69. Amendment of Schedules
- 70. Regulations

Repeal and Savings

- 71. Repeal of Cap 191 and Cap. 292

Schedules

- Schedule 1 - Currency point
- Schedule 2 - Meetings of the Board and related matters
- Schedule 3 - Matters to be provided for by lottery rules
- Schedule 4 - Rate of tax
- Schedule 5 - Prohibited items

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Interpretation

In this Act, unless the context otherwise requires –

“agent of a licensee” means an agent appointed or approved in accordance with the conditions of the licence held by the licensee;

“betting” means making or accepting a bet on –

- (a) the outcome of a race, competition or other event or process;
- (b) the likelihood of anything occurring or not occurring; or
- (c) whether anything is or is not true.

*Inserted by
LG (Am) Act 2018.*

“betting intermediary” means a person who provides a service designed to enable any other person to make or accept bets;

“Board” means the National Lotteries and Gaming Regulatory Board;

“casino” means a private club, or a room in a club, hotel, or other establishment, where gambling takes place or place where people gamble by playing card games, roulette, or slot machines which has been issued with a licence under this Act;

“Commissioner” means the Commissioner General appointed under the Uganda Revenue Authority Act, Cap 196;

“conducting a public lottery” includes promoting, organising and operating a public lottery;

“currency point” has the value assigned to it in Schedule 1;

“gaming” means the playing of a game of chance for winnings in money or money’s worth and for the avoidance of doubt, includes gambling;

“gaming and betting machine or device” means any equipment or mechanical, electromechanical or electronic contrivance, component or machine; or software used remotely or directly in connection with gaming and betting or any game which affects the result of a wager by determining a win or loss;

“licence” means a licence issued under this Act;

“licensee” means the holder of a licence;

“lottery” includes any game, scheme or arrangement, system, plan, promotional competition or device for distributing prizes or property by lot or chance, whether by throwing or casting of dice, tickets, cards, lots, numbers or figures;

“Minister” means the Minister responsible for finance;

“minor” means a person below twenty five years;

“national lottery” means lottery conducted by or on behalf of the Minister responsible for finance with the view of raising funds for a purpose defined by the Minister;

“numbers” include –

- (a) symbols;
- (b) a single number or symbol;
- (c) a group or groups of numbers or of symbols or of numbers and symbols;
- (d) a combination or combinations of numbers or of symbols or of numbers and symbols; or
- (e) a distribution or distributions of numbers or of symbols or of numbers and symbols; and

a person chooses numbers if the person chooses the numbers personally or if the numbers are chosen for the person;

“pool” means any competition organized for gain, in which for monetary or other material regard, the public is invited to forecast or tell the result of any game, race, or event and includes a pool operated on the system known as fixed odds betting on the results of that game, race or event;

“pool bet” means any stake or wager in a pool, whether in money or money’s worth and includes any portion of that stake or wager;

“prize” means the prize awarded to the winner of a lottery;

“promotional competition” means a lottery, game or contest conducted for the purpose of promoting the sale or use of any goods or services;

“public lottery” means a lottery conducted in the public interest and for no private gain for a period determined by the Board;

Substituted by LG (Am) Act 2018.

“wager” means a sum of money or representative of value that is risked on an occurrence for which the outcome is uncertain.

PART II - NATIONAL LOTTERIES AND GAMING REGULATORY BOARD

The National Lotteries and Gaming Regulatory Board

2. Establishment of the National Lotteries and Gaming Regulatory Board
3. Objective of the Board
4. Functions of the Board
5. Powers of the Board
6. Composition of the Board
7. Tenure of office of members of the Board
8. Meetings of the Board
9. Remuneration of members of the Board

*Non-tax related details
intentionally omitted*

Staff of the Board

10. Secretariat of the Board
11. Chief Executive Officer
12. Functions of the Chief Executive Officer
13. Tenure of office of Chief Executive Officer
14. Exemption from personal liability

PART III - FINANCES OF THE BOARD

15. Funds of the Board

- (1) The funds of the Board shall be appropriated by Parliament for the purposes of the Board.
- (2) The Board shall collect –
 - (a) the proceeds from the national lottery after deducting the expense of conducting the lottery.
 - (b) [one per cent of the annual turnover of every lottery, gaming or betting business licenced under this Act;]
 - (c) licence, application fees and any other fees.

*Repealed by
LG (Am) Act 2018.*

- (3) The monies collected in subsection (2) shall be remitted to the Consolidated Fund in accordance with the Public Finance Management Act, 2015.

- 16. Power to open bank accounts
- 17. Borrowing powers
- 18. Estimates of income and expenditure
- 19. Financial year of the Board
- 20. Accounts
- 21. Audit of accounts
- 22. Annual reports

*Non-tax related details
intentionally omitted*

PART IV - LICENSING AND REGULATION OF LOTTERIES

National Lottery

- 23. Licence to conduct the national lottery

Public Lotteries

- 24. Licence to conduct a public lottery

Regulation of Lotteries

- 25. Lottery rules

PART V - CASINO, GAMING AND BETTING LICENCES

- 26. Casino, gaming and betting licence
- 27. Board to issue licences
- 28. Licence to operate a casino
- 29. Suitability of premises
- 30. Specific licence conditions
- 31. Licensing of certain casino employees
- 32. Casino games and rules
- 33. Gaming and betting equipment within the casino

*Non-tax related details
intentionally omitted*

PART VI - SPECIFIC PROVISIONS RELATING TO GAMING OR BETTING MACHINES

- 34. Specific conditions for gaming or betting machines licence
- 35. Registration of gaming and betting machines or devices
- 36. National register of gaming or betting machines and devices
- 37. Technical standards for gaming or betting machines

38. Gaming or betting software standards

PART VII - GENERAL PROVISIONS ON LICENCING

39. Minimum capital requirements

40. Bond

41. Application for a licence

42. Processing of application by the Board

43. General licence conditions

*Non-tax related details
intentionally omitted*

44. Form of licence

45. Duration of licence

46. Suspension and revocation of licence

47. Renewal of licence

PART VIII - TAXATION OF CASINOS, GAMING AND BETTING ACTIVITIES

48. Tax on casinos, gaming or betting

- (1) An operator of a casino, gaming or betting activity issued with a licence under this Act shall, in addition to taxes prescribed by law, pay a gaming tax at the rate prescribed in Schedule 4.
- (2) The amount of tax levied under subsection (1), the intervals and the time within which it shall be paid shall be determined by the Minister.

49. Interest on unpaid tax

- (1) Any person who does not pay tax due on the due date shall, in addition to the tax, pay interest equal to two per cent of the outstanding amount for each week or part of the week that the tax remains unpaid.
- (2) Any interest due and payable under subsection (1), which exceeds the aggregate of the principal tax and penal tax is waived.

*49(2) Inserted by
LG (Am) Act 2018.*

50. Returns

- (1) A taxable person shall lodge a tax return with the Commissioner for each tax determined under section 48 by the 15th day of the following month.
- (2) The tax return shall be in a form prescribed by the Commissioner.

51. Assessment

- (1) A tax return submitted by a promoter, a principal or a person licenced under this Act shall be treated as a self-assessment issued by the Commissioner.
- (2) The Commissioner may make an assessment of the tax payable where—
 - (a) a tax payer defaults in furnishing a return under this Act;
 - (b) the Commissioner is not satisfied by a return made by a promoter or principal or a person licenced under this Act.
- (3) Where the Commissioner makes an assessment under subsection (2) (b), the Commissioner shall state the reasons why the Commissioner is not satisfied.

52. Objection to assessment

- (1) A person may object to an assessment within forty five days from the date the assessment is served on that person.
- (2) The objection shall be addressed to the Commissioner and shall state the grounds on which the objection is based.
- (3) The Commissioner shall consider the objection and may –
 - (a) allow the objection and amend the assessment;
 - (b) reject the objection and maintain the assessment.
- (4) Where a person objects to an assessment in part, the person shall pay the tax which is not in dispute or a lesser amount determined by the Commissioner, until the objection is determined.

53. Remission of tax

- (1) The Commissioner may refer a taxpayer’s case to the Minister, where the Commissioner is of the opinion that the tax due or any part of it cannot be effectively recovered due to hardship, impossibility, undue difficulty or the excessive cost of recovery.
- (2) Where the Minister is satisfied that the tax due in respect of the case referred by the Commissioner cannot be effectively recovered, the Minister may remit or write off the tax.

54. Recovery of unpaid tax and interest

- (1) Tax due and any interest in respect of the tax is a debt due to the Government and may be recovered as a civil debt.
- (2) Without prejudice to subsection (1), the Commissioner may recover tax due and any interest by –
 - (a) sealing the premises used by the principal, agent or a person licensed under this Act for the purposes of a casino or gaming and betting;
 - (b) an agency notice requiring any person owing or holding money for or on behalf of the taxpayer (principal or agent) to pay the money to the Commissioner;
 - (c) distress proceedings on the financial, movable or immovable property of the taxpayer.
- (3) For the purposes of subsection (2)(c), a person making a payment to the Commissioner in accordance with a notice issued by the Commissioner shall be taken as acting under the authority of the person liable to pay the tax and is absolved in respect of the amount paid.
- (4) The Commissioner may at any time enter any premises or house specified in the distress order.

55. Penal tax

- (1) A person who fails to lodge a tax return within the time specified under this Act is liable to a penal tax of ten currency points.
- (2) A person who fails to maintain proper records in accordance with regulations made under this Act is liable to a penal tax equal to double the amount of the tax payable.
- (3) Where a person pays a penal tax under this section and the tax to which it relates is refunded, the penal tax or the part which relates to the tax refunded shall be refunded.

56. Commissioner to collect tax

The Commissioner shall collect all the tax required to be paid under this Act.

PART IX - GENERAL

Restrictions on Minors

*Non-tax related details
intentionally omitted*

- 57. Licensee or agent not to accept entry or payment from minor**
- 58. Adults not to enter or subscribe to public lottery on behalf of minor**
- 59. Display of notice prohibiting minors from entering lottery**
- 60. Prohibited items**

Electronic Monitoring System

- 61. National central electronic monitoring system**
- 62. Display of licence**

Appeals

63. Appeals

- (1) A person aggrieved by a decision relating to tax under Part VIII of this Act may, within thirty days after notice of the decision, appeal to the Tax Appeals Tribunal.
- (2) A person aggrieved by a decision made under this Act, other than a decision made under section 42(5) and Part VIII may, within thirty days after notice of the decision, appeal to the High Court.
- (3) A person who intends to appeal against a decision under this Act shall serve a copy of the notice of appeal on the Board and the Minister.

Offences and Penalties

- 64. Conducting a lottery or related competition without a licence**
- 65. Promoting or advertising unlicensed lottery**
- 66. Forging tickets or selling forged tickets**
- 67. Offences relating to casinos, gaming and betting**

*Non-tax related details
intentionally omitted*

68. Offences relating to tax

A person who knowingly or recklessly –

- (a) does not make a return as required by this Act;
- (b) makes a statement or declaration which is false or misleading, to the Commissioner or a person authorized by the Commissioner;

- (c) omits from a statement or declaration any matter or thing without which, the statement or declaration is misleading and the tax payable by the person exceeds the tax assessed, commits an offence and is liable on conviction to a fine not exceeding forty eight currency points or imprisonment not exceeding two years or both.

69. Amendment of Schedules

- (1) The Minister may, with the approval of Cabinet, by statutory instrument, amend Schedule 1 of this Act.
- (2) The Minister may, with the approval of Parliament by statutory instrument, amend Schedule 2 and 3 of this Act.

70. Regulations

- (1) The Minister may, on the recommendation of the Board by statutory instrument, make regulations to give effect to this Act. [within a period of six months from the date of assent.] Repealed by
LG (Am) Act 2018.
- (2) Without prejudice to sub section (1) the Minister may make regulations for –
- (a) the keeping of records in respect of gaming and betting machines, including the form, transfer and inspection of the records;
 - (b) the fees required to be prescribed or for the services rendered by the Board;
 - (c) the transfer or movement of gaming and betting machines and equipment;
 - (d) advertising of casinos and gaming and betting;
 - (e) the facilities and amenities to be made available to patrons in a casino or gaming and betting premises;
 - (f) the form of applications for a licence under this Act;
 - (g) the power and manner of inspection and investigation persons licensed under this Act;
 - (h) the provision of assistance to persons who are or may be affected by problems related to gambling;
 - (i) establishing the identity of users of a casino or gaming and betting facilities;

- (j) recording the identity of users of a casino or gaming and betting facilities;
 - (k) restricting gaming and betting facilities to persons registered in respect of the facilities in advance;
 - (l) the handling of complaints and determination of disputes under this Act;
 - (m) the disposal of unclaimed prizes;
 - (n) regulating the appointment and use of agents by a person licensed to conduct a lottery;
 - (o) regulating the holding of a draw for a lottery;
 - (p) the mode and time of payment of fees or money payable under this Act;
 - (q) requiring licence holders to restrict access of premises to children including –
 - (i) taking specified steps to ensure that a child does not enter the premises;
 - (ii) ensuring that each entrance to the premises is supervised by a person whose responsibilities include ensuring that a child does not access the premises; and
 - (iii) requiring evidence of age to be produced by any person seeking admission to the premises,
 - (r) any other matter that is necessary or incidental to giving effect to this Act.
- (3) Regulations made under this section may prescribe in respect of a contravention of the regulations, a fine not exceeding forty eight currency points or imprisonment not exceeding two years.

71. Repeal of Cap. 191 and Cap. 292

- (1) The National Lotteries Act and the Gaming and Pool Betting (Control and Taxation) Act are repealed.
- (2) Notwithstanding subsection (1) –
 - (a) a statutory instrument made under the National Lotteries Act, Cap. 191 or Gaming and Pool Betting (Control and Taxation) Act Cap. 292 and is in force at the commencement of this Act is valid until it is revoked under this Act;

- (b) a licence issued under the National Lotteries Act Cap 191 and the Gaming and Pool Betting (Control and Taxation) Act Cap 292 shall remain valid as if it were issued under this Act or until it is suspended or revoked in accordance with this Act;
- (c) the National Lotteries Board existing immediately before the commencement of this Act shall continue in existence until the Minister appoints a Board under this Act.

SCHEDULE 1

Section 1, 69

Currency Point

One currency point is equivalent to twenty thousand shillings.

SCHEDULE 2

Section 8

MEETINGS OF THE BOARD AND RELATED MATTERS

- 1. **Meetings of the Board**
- 2. **Quorum**
- 3. **Minutes of meetings**
- 4. **Power to co-opt**
- 5. **Validity of proceedings not affected by vacancy**
- 6. **Disclosure of interest of members**
- 7. **Official seal of the Board**
- 8. **Board may regulate its procedure**

*Non-tax related details
intentionally omitted*

SCHEDULE 3

Matters to Be Provided For By Lottery Rules

Section 25

- 1) The amount payable for subscription, entry or acceptance of entries into the lottery;
- 2) Restrictions on persons below eighteen years participating in the lottery;
- 3) The form and manner of entering the lottery;
- 4) The minimum or maximum number of entries that may be made in the lottery;

- 5) The amount payable in respect of each entry;
- 6) The amount of money prizes and the nature of other prizes;
- 7) The number of tickets issued under the lottery;
- 8) Verification of tickets relating to the lottery;
- 9) Claiming prizes by participants;
- 10) Any other matter prescribed by the Minister.

SCHEDULE 4

Rate of Tax

Section 48

Amended by Finance Act 2016 & LG (Am) Act 2017

Twenty percent (20%) [Thirty five percent] of the total amount of money staked less the pay outs (winnings) for the period of filing returns.

SCHEDULE 5

Section 60

Prohibited Items

1. Guns, shotguns and machine guns
2. Saline
3. Explosives, knives and chloroform, acid.

TAX APPEALS TRIBUNALS ACT

Cap.345, Laws of Uganda, 2000

An Act to establish tax appeals tribunals pursuant to article 152(3) of the Constitution.

Commencement: 1 August, 1998.

Arrangement of Sections

PART I - INTERPRETATION

1. Interpretation

PART II - ESTABLISHMENT OF TAXATION APPEALS TRIBUNALS

2. Establishment of tribunals
3. Appointment of the chairperson of a tribunal
4. Appointment of the other members of a tribunal
5. Qualifications for appointment
6. Term of appointment
7. Conditions of appointment
8. Oath of office
9. Termination of appointment
10. Disclosure of interest

PART III - ORGANISATION OF THE TRIBUNALS

11. Official seal
12. Arrangement of business
13. Constitution of a tribunal for exercise of powers

PART IV - REVIEW BY THE TRIBUNALS OF TAXATION DECISIONS

14. Tribunal to review taxation decisions
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16. Application for review of a taxation decision
17. Lodging of material documents with the tribunal
- 17A. Mediation
18. Burden of proof
19. Review by the tribunal

20. Hearings
21. Powers of the tribunal
22. Procedure
23. Representation before the tribunal
24. Opportunity to make submissions concerning evidence
25. Discontinuance, dismissal or reinstatement of an application
26. Power of the tribunal if the parties reach agreement
27. Appeals to the High Court from decisions of a tribunal
28. Operation and implementation of a decision subject to review or appeal

PART V - MANAGEMENT OF THE TRIBUNALS

29. Management of the administrative affairs of the tribunal
30. Registrar of the tribunal

PART VI - OFFENCES AND PENALTIES

31. Failure to comply with a summons
32. Failure to answer questions
33. False or misleading evidence
34. Contempt of a tribunal

PART VII - FINANCIAL PROVISIONS

35. Funds, accounts and audit

PART VIII - MISCELLANEOUS

36. Immunity from suit
37. Delegation
38. Service of notices and other documents
39. Regulations
40. Power of Minister to amend the Schedule
41. Transitional

Schedule

Schedule

Currency point.

PART I – INTERPRETATION**1. Interpretation**

- (1) In this Act, unless the context otherwise requires –
- (a) “applicant” means a person who has made an application to a tribunal for –
 - (i) review of a taxation decision;
 - (ii) an extension of time under section 16(2); or
 - (iii) reinstatement of an application under section 25(4);
 - (b) “chairperson” means the chairperson of a tribunal appointed under section 3;
 - (c) “currency point” means the value of a currency point specified in the Schedule to this Act;
 - (d) “decision maker” is the person who, from time to time, holds the office which has general administration of the taxing Act under which a taxation decision has been made;
 - (e) “member” means a member of a tribunal;
 - (f) “Minister” means the Minister responsible for finance;
 - (g) “objection decision” means a taxation decision made in respect of a taxation objection;
 - (h) “proceeding”, in relation to a tribunal, means –
 - (i) an application to a tribunal for review of a taxation decision;
 - (ii) an application to a tribunal for an extension of time under section 16(2); or
 - (iii) an application to a tribunal for reinstatement of an application under section 25(4);
 - (i) “registrar” means the registrar of a tribunal;
 - (j) “tax” includes duty, rate, levy or other imposition;
 - (k) “taxation decision” means any assessment, determination, decision or notice;

- (l) “taxing Act” means any Act which imposes a tax; and
- (m) “tribunal” means a tax appeals tribunal established by this Act and, in relation to a proceeding, means a tax appeals tribunal established as constituted for the purposes of the proceeding.
- (2) For the purposes of this Act, where a taxing Act provides that a person dissatisfied with a taxation decision may object against the decision, such an objection is referred to as a “taxation objection”.

PART II - ESTABLISHMENT OF TAXATION APPEALS TRIBUNALS

- 2. Establishment of tribunals**
- 3. Appointment of the chairperson of a tribunal**
- 4. Appointment of the other members of a tribunal**
- 5. Qualifications for appointment**
- 6. Term of appointment**
- 7. Conditions of appointment** *Details intentionally left out*
- 8. Oath of office**
- 9. Termination of appointment**
- 10. Disclosure of interest.**

Where a member is, or is to be, a member of the tribunal as constituted for the purposes of a proceeding and the member has any interest, pecuniary or otherwise, that could conflict with the proper performance of the member’s functions, the member shall disclose the interest to the parties to the proceeding and, except with the consent of all the parties to the proceeding, the member shall not take part in the proceeding or exercise any powers in relation to the review by a tribunal of the taxation decision to which the proceeding relates.

PART III - ORGANISATION OF THE TRIBUNALS

- 11. Official seal**
- 12. Arrangement of business** *Details intentionally left out*
- 13. Constitution of a tribunal for exercise of powers**

- (1) A tribunal shall be constituted for a proceeding by three members.
- (2) At a hearing of a proceeding before the tribunal at which the tribunal is constituted by three members –

- (a) if the chairperson is a member of the tribunal as constituted, he or she shall preside; or
 - (b) in any other case a member elected by the members present from among their number shall preside.
- (3) Where, in the case of a proceeding constituted by three members, one of those members ceases to be a member, or ceases to be available for the purposes of the proceeding, before the matter to which the proceeding relates is determined –
- (a) if the parties to the proceeding agree, then the proceeding shall be completed by the tribunal constituted by the remaining members of the tribunal; or
 - (b) if the parties do not agree, the proceedings shall be adjourned, another member shall replace the member who ceased to be a member for the purposes of the proceeding and the proceeding shall be reheard.
- (4) Where, as a result of subsection (3)(a), the tribunal is constituted by two members and the members do not agree on the decision to be made, the chairperson shall assign another member to the tribunal for the purposes of the proceeding, and the proceeding shall be reheard.
- (5) Where a proceeding is reheard by the tribunal, the tribunal may, for the purposes of the proceeding, have regard to any record of the proceeding before the tribunal as previously constituted, including a record of any evidence taken in that proceeding.

PART IV - REVIEW BY THE TRIBUNALS OF TAXATION DECISIONS

14. Tribunal to review taxation decisions

- (1) Any person who is aggrieved by a decision made under a taxing Act by the Uganda Revenue Authority may apply to the tribunal for a review of the decision.
- (2) The tribunal has power to review any taxation decision in respect of which an application is properly made.
- (3) A tribunal shall in the discharge of its functions be independent and shall not be subject to the direction or control of any person or authority.

15. Deposit of portion of tax pending determination of objection

- (1) A taxpayer who has lodged a notice of objection to an assessment shall, pending final resolution of the objection, pay 30 percent of the tax assessed or that part of the tax assessed not in dispute, whichever is greater.

- (2) Subject to subsection (1), in the case of goods which are perishable, the goods shall be released to the taxpayer immediately after payment of the amount of tax prescribed in that subsection; but the Uganda Revenue Authority shall be given surety equivalent to the amount of tax assessed.

16. Application for review of a taxation decision

- (1) An application to a tribunal for review of a taxation decision shall –
- (a) be in writing in the prescribed form;
 - (b) include a statement of the reasons for the application; and
 - (c) be lodged with the tribunal within thirty days after the person making the application has been served with notice of the decision.
- (2) A tribunal may, upon application in writing, extend the time for the making of an application to the tribunal for a review of a taxation decision.
- (3) An applicant to a tribunal shall serve a copy of the application on the decision maker within five days after lodging the application with the tribunal.
- (4) Where an application for review relates to a taxation decision that is an objection decision, the applicant is, unless the tribunal orders otherwise, limited to the grounds stated in the taxation objection to which the decision relates.
- (5) An application to a tribunal for review of a taxation decision is not taken to have been made unless the prescribed non-refundable fee, if any, in respect of the application has been paid.
- (6) The Civil Procedure and Limitation (Miscellaneous Provisions) Act shall not apply to an application for review.
- (7) An application for review of a taxation decision shall be made within six months after the date of the taxation decision.

17. Lodging of material documents with the tribunal

- (1) Subject to this section, not later than thirty days after being served with a copy of an application to a tribunal to review a taxation decision, the decision maker shall lodge with the tribunal two copies of –
- (a) the notice of the decision;

- (b) a statement giving the reasons for the decision; and
 - (c) every other document in the decision maker's possession or under his or her control which is necessary to the tribunal's review of the decision.
- (2) Where the tribunal is of the opinion that there may be –
- (a) particular other documents; or
 - (b) other documents included in a class of documents, which may be relevant to the review of a decision by the tribunal, the tribunal may, by notice in writing, require the decision maker to lodge with the tribunal the documents specified in the notice to the extent that those documents are in the person's possession or under his or her control.
- (3) This section has effect notwithstanding any rule of law relating to privilege or the public interest in relation to the production of documents.

17A. Mediation

*17A Inserted by
TAT (Am) Act 2018*

- (1) A tribunal may, prior to hearing any application filed with the tribunal, refer the matter for mediation to a Registrar or to a mediator in accordance with the Judicature (Mediation) Rules, 2013.
- (2) The Judicature (Mediation) Rules, 2013 shall apply, with necessary modifications, to mediation under this Act.

18. Burden of proof

In a proceeding before a tribunal for review of a taxation decision, the applicant has the burden of proving that –

- (a) where the taxation decision is an objection decision in relation to an assessment, the assessment is excessive; or
- (b) in any other case, the taxation decision should not have been made or should have been made differently.

19. Review by the tribunal

- (1) For the purpose of reviewing a taxation decision, a tribunal may exercise all the powers and discretions that are conferred by the relevant taxing Act on the decision maker and shall make a decision in writing -

- (a) affirming the decision under review;
 - (b) varying the decision under review; or
 - (c) setting aside the decision under review and either –
 - (i) making a decision in substitution for the decision so set aside; or
 - (ii) remitting the matter to the decision maker for reconsideration in accordance with any directions or recommendations of the tribunal.
- (2) The tribunal shall give reasons in writing for its decision, including its findings on material questions of fact and reference to the evidence or other material on which those findings were based.
- (3) A decision on an application for review shall be made as soon as is practicable after the hearing has been completed; and the tribunal shall cause a copy of its decision, including the reasons for the decision, to be served on each party to the proceeding.
- (4) Subject to subsection (5), a decision of a tribunal comes into operation upon the giving of the decision or on such other date as may be specified by the tribunal in the decision.
- (5) A taxation decision varied by a tribunal or a decision made by the tribunal in substitution for a taxation decision under review shall, for all purposes other than for the purpose of making an application to the tribunal for review or the lodging of an appeal against the decision, be deemed to be a decision of the decision maker and, unless the tribunal orders otherwise, has effect on and from the day on which the decision under review had effect.
- (6) A decision of a tribunal shall have effect as and be enforceable as if it were a decision of a court.
- (7) Subject to subsection (9), all decisions of a tribunal and all evidence received by it, including a transcript of the report of the hearings, are public records open to the inspection of the public.
- (8) Subject to subsection (9), a tribunal shall provide for the publication of its decisions, including reasons, in such form and manner as may be adapted for public information and use, and such authorised publication is evidence of the decisions of the tribunal in all courts of Uganda without any further proof of authentication.
- (9) A tribunal shall ensure that in releasing, or allowing access to, information under subsection (7) or (8) measures are taken to prevent the disclosure of trade secrets or other confidential information.

20. Hearings

Subject to article 28 of the Constitution, hearings before the tribunal shall be open to the public unless the tribunal, on the request of either party, directs that the hearing should be closed to the public.

21. Powers of the tribunal

- (1) For the purpose of a proceeding before a tribunal, the tribunal may –
 - (a) take evidence on oath;
 - (b) proceed in the absence of a party who has had reasonable notice of the proceeding;
and
 - (c) adjourn the hearing of the proceeding from time to time.
- (2) For the purpose of the hearing of a proceeding before a tribunal, the tribunal shall have powers of the High Court to summon a person to appear before it –
 - (a) to give evidence; or
 - (b) to produce books, documents or things in the possession, custody or control of the person named in the summons that are mentioned in the summons.
- (3) Where a tribunal considers it desirable for the purposes of avoiding expenses or delay, or for any other special reason, it may receive evidence by affidavit and administer interrogations and require the persons to whom interrogations are administered to make a full and true reply to the interrogations.
- (4) A tribunal shall have power to issue a commission or request to examine witnesses abroad.
- (5) A tribunal may make an order as to costs against any party, and the order shall be enforceable in like manner to an order of the High Court.
- (6) A tribunal may make an order as to damages, interest or any other remedy against any party, and the order shall be enforceable in the same manner as an order of the High Court.

*Inserted by
TAT (Am) Act 2018*

22. Procedure

- (1) In any proceeding before a tribunal, the procedure of the tribunal is, subject to this Act, within the discretion of the tribunal.

- (2) A proceeding before a tribunal shall be conducted with as little formality and technicality as possible, and the tribunal shall not be bound by the rules of evidence but may inform itself on any matter in such manner as it thinks appropriate.
- (3) The proceedings of a tribunal shall be conducted in accordance with such rules of practice and procedure as the tribunal may specify, and the tribunal may direct the application of the rules of practice and procedure of any court subject to such modifications as the tribunal may direct.
- (4) The tribunal shall have such assistance in carrying out its lawful writs, processes, orders, rules, decrees or commands as is available to a court in Uganda.

23. Representation before the tribunal

At the hearing of a proceeding before a tribunal, the applicant may appear in person or may be represented.

24. Opportunity to make submissions concerning evidence

A tribunal shall ensure that every party to a proceeding before the tribunal is given a reasonable opportunity to present his or her case and, in particular, to inspect any documents to which the tribunal proposes to have regard in reaching a decision in the proceeding and to make submissions in relation to those documents.

25. Discontinuance, dismissal or reinstatement of an application

- (1) An applicant may, by notice in writing lodged with a tribunal, at any time, notify the tribunal that the application is discontinued or withdrawn, and the tribunal shall dismiss the application without proceeding to review the decision.
- (2) If an applicant fails, without reasonable excuse, to appear at the hearing of the proceeding, a tribunal may dismiss the application without proceeding to review the decision.
- (3) If an applicant fails within a reasonable time to proceed with the application or comply with a direction by a tribunal in relation to the application, the tribunal may dismiss the application.
- (4) Where the tribunal has dismissed an application under subsection (2) or (3), the applicant may, within thirty days after receiving notification that the application has been dismissed, apply to the tribunal for reinstatement of the application, and the tribunal may, if it considers it appropriate to do so, reinstate the application and give such directions as appear to be appropriate in the circumstances.

26. Power of the tribunal if the parties reach agreement

If, at any stage during a proceeding, the parties to the proceeding agree in writing as to the terms of a decision of the tribunal in the proceeding or in relation to a part of the proceeding or a matter arising out of a proceeding and the tribunal is satisfied that a decision in those terms is within the powers of the tribunal, the tribunal, may –

- (a) where the agreement reached is as to the terms of a decision of the tribunal in the proceeding, make a decision in accordance with those terms without holding a hearing or, if the hearing has commenced, without completing the hearing; or
- (b) where the agreement reached relates to a part of a proceeding or a matter arising out of a proceeding, in its decision in the proceeding, give effect to the terms of the agreement without dealing at the hearing with that part of the proceeding or the matter arising out of the proceeding to which the agreement relates.

27. Appeals to the High Court from decisions of a tribunal

- (1) A party to a proceeding before a tribunal may, within thirty days after being notified of the decision or within such further time as the High Court may allow, lodge a notice of appeal with the registrar of the High Court, and the party so appealing shall serve a copy of the notice of appeal on the other party to the proceeding before the tribunal.
- (2) An appeal to the High Court may be made on questions of law only, and the notice of appeal shall state the question or questions of law that will be raised on the appeal.
- (3) The High Court shall hear and determine the appeal and shall make such order as it thinks appropriate by reason of its decision, including an order affirming or setting aside the decision of the tribunal or an order remitting the case to the tribunal for reconsideration.

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

- (1) Where an application for review of a taxation decision has been lodged with a tribunal or an appeal against a decision of a tribunal has been lodged with the High Court, the reviewing body may make an order staying or otherwise affecting the operation or implementation of the decision under review or appeal, or a part of the decision, as the reviewing body considers appropriate for the purposes of securing the effectiveness of the proceeding and determination of the application or appeal.
- (2) Where the decision maker is required to refund an amount of tax to a person as a result of a decision of a reviewing body, the tax shall be repaid with interest at the rate specified in the relevant law on the amount of the refund for the period commencing

from the date the person paid the tax refunded and ending on the last day of the month in which the refund is made.

- (3) In this section, “reviewing body” means –
- (a) in the case of an application for review to a tribunal, the tribunal; or
 - (b) in the case of an appeal to the High Court, the High Court.

PART V - MANAGEMENT OF THE TRIBUNALS

29. Management of the administrative affairs of the tribunal

Details intentionally left out

30. Registrar of the tribunal

- (1) There shall be a registrar of each tribunal who shall perform the registry functions of the tribunal.
- (2) A person shall not be qualified to be appointed registrar unless he or she is qualified to be appointed as a registrar of the High Court.
- (3) A registrar has power to do all things necessary or convenient to be done for the purpose of assisting the chairperson under section 29.
- (4) The chairperson may give the registrar directions regarding the exercise of his or her powers under this Part.
- (5) Notwithstanding subsection (3), a registrar shall have power to –
 - (a) hear and determine interlocutory applications arising from an application filed with a tribunal;
 - (b) tax a bill of costs; and
 - (c) mediate any matter referred to him or her by a tribunal.

(5) Inserted by
TAT (Am) Act 2018

PART VI - OFFENCES AND PENALTIES

31. Failure to comply with a summons

Any person who has been served with a summons issued by the registrar –

- (a) to appear as a witness before a tribunal; or

(b) to produce a book, document or thing,

and who, without reasonable excuse, fails to comply with the summons, commits an offence and is liable on conviction to a fine not exceeding sixty currency points or to imprisonment not exceeding two years or to both.

32. Failure to answer questions

Any person who appears as a witness before a tribunal and who, without reasonable excuse, refuses or fails to answer a question that he or she is required to answer by the presiding member at the proceeding commits an offence and is liable on conviction to a fine not exceeding sixty currency points or to imprisonment not exceeding two years or to both.

33. False or misleading evidence

Any person who appearing as a witness before a tribunal gives evidence that, to his or her knowledge, is false or misleading commits an offence and is liable on conviction to a fine not exceeding sixty currency points or to imprisonment not exceeding two years or to both.

34. Contempt of a tribunal

Any person who –

- (a) insults a member in, or in relation to, the exercise of his or her powers or functions as a member;
- (b) interrupts the proceedings of a tribunal;
- (c) creates a disturbance, or takes part in creating a disturbance in or near a place where a tribunal is sitting; or
- (d) does any other act or thing that would, if a tribunal were a court of record, constitute a contempt of that court,

commits an offence and is liable on conviction to a fine not exceeding twenty-five currency points or to imprisonment not exceeding six months or to both.

PART VII - FINANCIAL PROVISIONS

35. Funds, accounts and audit

PART VIII – MISCELLANEOUS

36. Immunity from suit

Details intentionally left out

37. Delegation**38. Service of notices and other documents**

The rules for service of notices and other documents in the taxing Act under which the taxation decision under review is made shall apply for the purpose of serving any notice or document required or authorised by this Act.

39. Regulations**40. Power of Minister to amend the Schedule**

Details intentionally left out

41. Transitional

Schedule

S. 1

Currency point

A currency point is equivalent to twenty thousand shillings.

History: Act 12/1997; S.I. 73/1998.

Cross References

Civil Procedure and Limitation (Miscellaneous Provisions) Act, Cap. 72. Constitution of 1995.

Judicature (Mediation) Rules, 2013 SI No.10 of 2013
