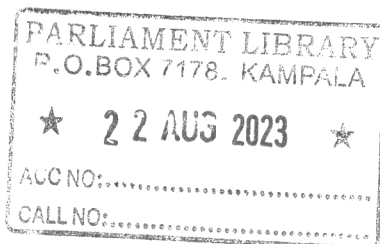




THE REPUBLIC OF UGANDA

**THE TAX PROCEDURES CODE (AMENDMENT)
ACT, 2023**





THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.

Yoweri Museveni

President

Date of assent: 17th August 2023.

Act *Tax Procedures Code (Amendment) Act* **2023**

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2023

ARRANGEMENT OF SECTIONS

Section

1. Commencement
2. Amendment of Tax Procedures Code Act, 2014
3. Amendment of section 19B of principal Act
4. Amendment of section 40 of principal Act
5. Insertion of section 40D in principal Act
6. Amendment of section 42 of principal Act
7. Insertion of section 62I of principal Act



THE REPUBLIC OF UGANDA

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2023

An Act to amend the Tax Procedures Code Act, 2014 to provide for a penalty for the unauthorised interference or tampering with a digital tax stamps machine; to cap the recovery of interest on unpaid tax; to provide for a penalty for fixing and activating a tax stamp on a wrong product, brand or volume; and for related matters.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2023.

2. Amendment of Tax Procedures Code Act, 2014

The Tax Procedures Code Act, 2014, in this Act referred to as the principal Act, is amended in section 5 by inserting immediately after subsection (9), the following—

“(10) A local authority, Government institution or regulatory body shall not register an instrument that is required to pay stamp duty under the Stamps Duty Act, 2014, unless the person lodging the instrument for registration has a tax identification number.”

3. Amendment of section 19B of principal Act

Section 19B of the principal Act is amended by inserting immediately after subsection (6), the following—

“(6a) A person who makes an unauthorised interference to or tampers with a digital tax stamps machine commits an offence and is liable, on conviction, to pay the amount of tax lost as a result of the tampering and, a fine not exceeding five thousand currency points, or imprisonment not exceeding ten years or both.”

4. Amendment of section 40 of principal Act.

Section 40 of the principal Act is amended by substituting for subsection (2), the following—

“(2) Where a tax payer’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 shall, with the approval of Parliament, remit in whole or part, the tax payable by the tax payer.”

5. Insertion of section 40D to principal Act

The principal Act is amended by inserting immediately after section 40C, the following—

“40D. Waiver of interest and penalty on payment of principal tax

(1) Any interest and penalty outstanding as at 30th June, 2023, shall be waived where the tax payer pays the principal tax by 31st December, 2023.

(2) Where the tax payer pays part of the principal tax outstanding as at 30th June, 2023 by the 31st December, 2023, the payment of interest and penalty shall be waived on a pro-rata basis.”

6. Amendment of section 42 of principal Act

Section 42 of the principal Act is amended by inserting immediately after subsection (3), the following—

“(3a) Where a taxpayer fails to provide the information requested under this section, the taxpayer shall not be allowed to provide that information at objection to a tax decision or during alternative dispute resolution procedure proceedings.

(3b) Subsection (3a) shall not apply to the information requested for by the Commissioner where the information is more than three years from the date the document was authored or beyond the past three financial years.”

7. Insertion of section 62I of principal Act

The principal Act is amended by inserting immediately after section 62H the following—

“62I. Fixing tax stamp on wrong goods, brand or volume
A taxpayer who fixes and activates a tax stamp on a wrong good, brand or volume other than a good, brand or volume for that tax stamp commits an offence and is liable, on conviction, to a fine not exceeding five thousand currency points or imprisonment not exceeding ten years or both.”



THE REPUBLIC OF UGANDA

This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.

A stylized handwritten signature in black ink, consisting of a large, looped initial 'P' followed by a horizontal line.

.....
Clerk to Parliament

Date of authentication:18/7/2023.....



THE REPUBLIC OF UGANDA

This Bill which was passed by the House and returned by Your Excellency the President for reconsideration, has been considered and passed again with amendments by the House on the 11th day of July, 2023.

A stylized signature in black ink, consisting of a series of loops and a horizontal stroke.

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Clerk to Parliament

Date of certification:18/7/2023.....