

**BILLS SUPPLEMENT**

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**Bill No. 54**      *Tax Procedures Code (Amendment) Bill*      **2024**

**THE TAX PROCEDURES CODE (AMENDMENT) BILL, 2024**

**MEMORANDUM**

The object of this Bill is to amend the Tax Procedures Code Act, 2014, to require a taxpayer who intends to claim a deduction of or credit for the goods destroyed to inform the Commissioner before the destruction of the goods.

**MATIA KASAIJA, (MP),**  
*Minister of Finance, Planning and Economic Development.*

A Bill for an Act

ENTITLED

**THE TAX PROCEDURES CODE (AMENDMENT)  
ACT, 2024**

**An Act to amend the Tax Procedures Code Act, 2014, to require a taxpayer who intends to claim a deduction of or credit for the goods destroyed to inform the Commissioner before the destruction of the goods.**

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2024.

**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 by inserting immediately after section 18 the following—

**“18A. Destruction of goods**

(1) A taxpayer who intends to claim a deduction of or credit for the goods destroyed as a result of -

- (a) damage of trading stock;
- (b) expiry of trading stock;
- (c) damage of manufactured stock;
- (d) expiry of manufactured stock; or
- (e) obsolete stock,

shall inform the Commissioner in writing, using the form prescribed under section 70 of this Act, before destroying the goods.

(2) A tax payer who fails to inform the Commissioner in accordance with subsection (1), shall not claim for deduction of or credit for the destroyed goods.”