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**BILLS****SUPPLEMENT No. 4****30th March, 2020****BILLS SUPPLEMENT***to The Uganda Gazette No. 21, Volume CXIII, dated 30th March, 2020*

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**Bill No. 6***The Stamp Duty (Amendment) Bill***2020****THE STAMP DUTY (AMENDMENT) BILL, 2020****MEMORANDUM**

The object of this bill is to amend the Stamp Duty Act, 2014, to provide for the payment of stamp duty on professional licence or certificate and to clarify on the requirements for incentives on strategic investments projects.

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



THE STAMP DUTY (AMENDMENT) BILL, 2020

ARRANGEMENT OF CLAUSES

*Clauses*

1. Commencement
2. Amendment of the Stamp Duty Act, Act 13 of 2014.



A Bill for an Act

ENTITLED

**THE STAMP DUTY (AMENDMENT) ACT, 2020**

An Act to amend the Stamp Duty Act, 2014, to provide for the payment of stamp duty on professional licence or certificate and to clarify on the requirements for incentives on strategic investments projects.

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2020.

**2. Amendment of Stamp Duty Act, Act 13 of 2014.**

The Stamp Duty Act, 2014, in this Act referred to as the principal Act is amended in Schedule —

- (a) by inserting immediately after item 63 the following—

“63A	Professional licence or certificate	100,000/=”
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(b) by substituting for item 60A (iii) the following—

“(iii) capacity to at least source fifty percent of the locally produced raw materials, subject to availability;”

(c) by substituting for item 60A (iv) the following—

“(iv) capacity to employ a minimum of one hundred citizens; and”