



THE REPUBLIC OF UGANDA



**THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2017.**



THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.

*Yoweri Museveni*  
.....  
*President*

*Date of assent: 13/6/2017.*

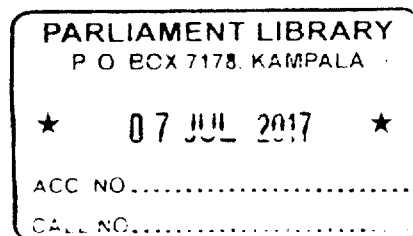
**Act**                      *Tax Procedures Code (Amendment) Act*                      **2017**

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2017

ARRANGEMENT OF SECTIONS

*Section*

1. Commencement
2. Amendment of the Tax Procedures Code Act, 2014, Act 14 of 2017
3. Insertion of new Part VA in the principal Act
4. Amendment of section 38 of the principal Act
5. Insertion of section 49A in the principal Act





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## THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2017

**An Act to amend the Tax Procedures Code Act, 2014, Act 14 of 2014 to provide for furnishing of provisional tax estimates after every three months; to provide for due dates for filing returns under the Lotteries and Gaming Act; to impose a penal tax for failure to provide documents in respect of transfer pricing; to provide for tax stamps and other 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, 2017, except for section 6 which shall come into force on a date to be appointed by the Minister, by statutory instrument, not being a date sooner than 1st July, 2017.

### **2. Amendment of Tax Procedures Code Act, 2014, Act 14 of 2014.**

The Tax Procedures Code Act, 2014 in this Act referred to as the Principal Act is amended in section 16(8) by substituting for paragraph (c) the following—

- (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 installment of provisional tax for the year of income.

**3. Insertion of new Part VA in the principal Act.**

The principal Act is amended by inserting immediately after section 19 the following new Part—

“PART VA—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 may be 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.

**4. Amendment of section 38 of the principal Act.**

Section 38 of the principal Act is amended in subsection (1) by substituting for paragraph (a), the following—

“(a) in payment of the principal tax;”.

**5. Insertion of section 49A in the principal Act.**

The principal Act is amended by inserting immediately after section 49 the following new section—

**“49A. Penal tax for failure to provide information.**

(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.”



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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 handwritten signature in cursive script, appearing to read "George", written over a dotted line.

*Clerk to Parliament*

*Date of authentication: 31<sup>st</sup>/05/2017*