

**BILLS SUPPLEMENT**

*to The Uganda Gazette No. 34, Volume CXIII, dated 4th June, 2020*

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**Bill No. 16**

*Income Tax (Amendment) Bill*

**2020**

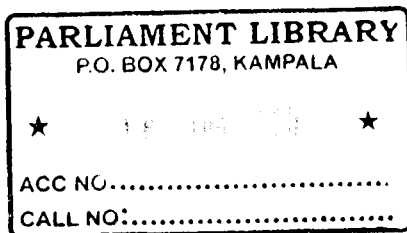
**THE INCOME TAX (AMENDMENT) (N0.2) BILL, 2020**

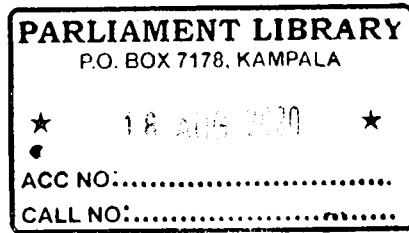
**MEMORANDUM**

The object of this Bill is to amend the Income Tax Act, Cap. 340 to provide the deduction of charitable donations made by persons to the Government to fight against the COVID-19 pandemic.

**MATIA KASAIJA, (MP)**

*Minister of Finance, Planning and Economic  
Development*





A Bill for an Act

ENTITLED

**THE INCOME TAX (AMENDMENT) (No. 2) ACT, 2020**

**An Act to amend the Income Tax Act, Cap. 340 to provide for the deduction of charitable donations made by persons to the Government to fight against the COVID-19 pandemic.**

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 Income Tax Act, Cap. 340.**

Section 34 of the Income Tax Act is amended—

- (a) by inserting immediately after subsection (1) the following—

“(1a) A person is allowed a deduction for a gift made to the Government during a year of income for purposes of facilitating the Government in the prevention, treatment and containment of the COVID-19 pandemic.”

- (b) by substituting for the words “subsection (1)” appearing in subsections (2) and (3), the words “this section”.