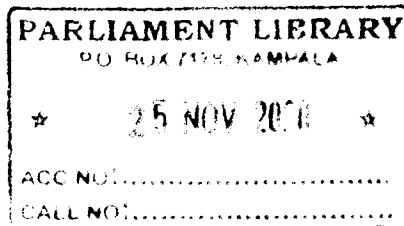




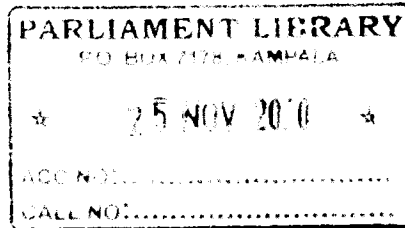
THE REPUBLIC OF UGANDA

**THE TAX PROCEDURES CODE (AMENDMENT)
ACT, 2020.**





THE REPUBLIC OF UGANDA



I SIGNIFY my assent to the bill.

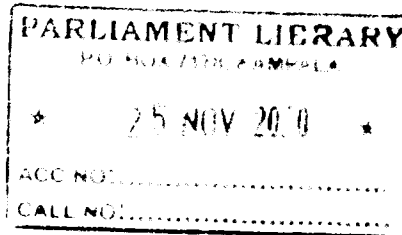
Y. Museveni

President

Date of assent: *24/11/2020.*



THE REPUBLIC OF UGANDA



THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2020

An Act to amend the Tax Procedures Code Act, 2014, Act, 14 of 2014 to provide for the deferment of the payment of income tax for companies and other persons involved in the business of manufacturing, education, tourism, horticulture and floricultural sectors, whose turnover is less than five hundred million shillings; to defer payment of tax on employment income and to waive interest and penalty on unpaid principal tax.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st April, 2020.

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

The Tax Procedures Code Act, 2014 is amended by inserting immediately after section 40A the following new sections—

Act *Tax Procedures Code (Amendment) Act* **2020**

“40B Deferment of payment of tax until 31st December, 2020

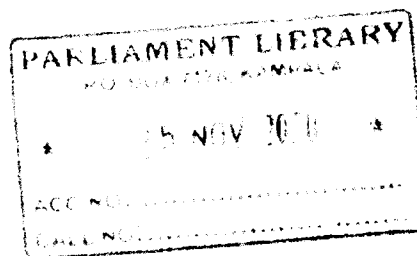
(1) A person registered as a tax payer under section 4(1) of the Act and who was liable to pay tax on or after 1st April, 2020 and before 30th June, 2020 shall have his or her liability to pay the tax deferred until 31st December, 2020.

(2) The deferral referred to under subsection (1) shall apply only to a person who is a registered tax payer involved in the business of education, tourism, manufacturing, horticulture or floriculture.

(3) A person registered as a tax payer under section 4(1) of the Act and who was liable to withhold tax under section 116 of the Income Tax Act, Cap. 340 or after 1st April, 2020 and before 30th June, 2020 shall have his or her liability to pay the tax withheld deferred until 31st December, 2020.

(4) No interest or penalty shall accumulate on the outstanding amount of tax during the period referred to in subsections (1) and (3).

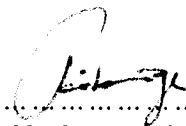
40C. Waiver of interest and penalty on unpaid principal tax.
Any interest and penalty outstanding as at 30th June, 2020, is waived.”





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.



.....
Clerk to Parliament

Date of authentication: *09/11/2020*