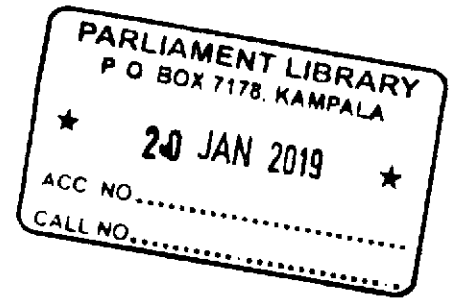
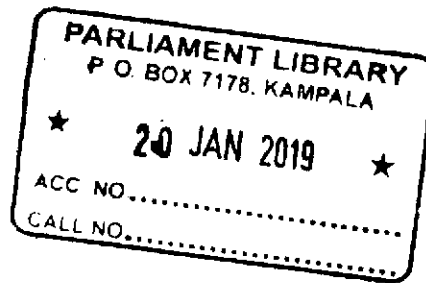




THE REPUBLIC OF UGANDA



THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2018.





THE REPUBLIC OF UGANDA

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I SIGNIFY my assent to the bill.

Yoweri Museveni
.....
President

Date of assent: *25 / 12 / 2018*

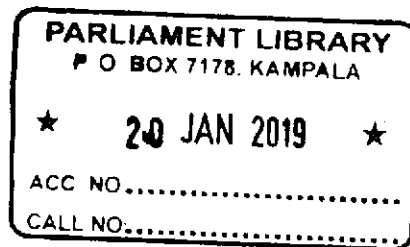
Act *Tax Procedures Code (Amendment) Act* **2018**

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2018

ARRANGEMENT OF SECTIONS

Section

1. Commencement.
2. Amendment of section 16 of the Tax Procedures Code Act, 2014.
3. Insertion of sections 73A and 73B to the principal Act.





THE REPUBLIC OF UGANDA

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2018

An Act to amend the Tax Procedures Code Act, 2014, to provide for due dates for filing of returns under the Lotteries and Gaming Act, 2016; to provide for electronic receipting and invoicing; and to provide for penal tax relating to electronic receipting and invoicing.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on publication.

2. Amendment of section 16 of the Tax Procedures Code Act, 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 (g) the following—

Act *Tax Procedures Code (Amendment) Act* **2018**

“(g) in the case of the Lotteries and Gaming Act, 2016, a licensed person shall furnish returns with the Commissioner as follows—

- (i) a weekly return, by Wednesday of the following week; and
- (ii) a monthly return, by the fifteenth day of the following month.”

3. Insertion of sections 73A and 73B to principal Act.

The principal Act is amended by inserting immediately after section 73 the following sections—

“73A. Electronic receipting and invoicing.

(1) A taxpayer may issue an e-invoice or e-receipt, or employ an electronic fiscal device which shall be linked to the centralised invoicing and receipting system or a device authenticated by the Uganda Revenue Authority.

(2) The Commissioner shall, by notice in the *Gazette*, specify taxpayers for whom it shall be mandatory to issue e-invoices or e-receipts or employ electronic fiscal devices which shall be linked to the centralised invoicing and receipting system or devices authenticated by the Uganda Revenue Authority.

(3) A taxpayer specified by the Commissioner under subsection (2), shall issue electronic invoices or e-receipts or employ an electronic fiscal device in all business transactions.

73B. Penal tax relating to electronic receipting and invoicing

(1) A taxpayer specified under section 73A (2) who does not use an electronic fiscal device is liable to pay a penal tax equivalent to the tax due on the goods or services, or four hundred currency points, whichever is higher.

Act *Tax Procedures Code (Amendment) Act* **2018**

(2) A taxpayer specified under section 73A (2) who does not issue an e –invoice or e- receipt for goods or services, or who tampers with an electronic fiscal device, is liable to pay a penal tax equivalent to the tax due on the goods or services or three hundred currency points, whichever is higher.

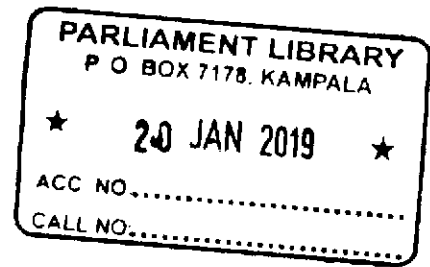
(3) A person who attempts to acquire or who acquires an electronic fiscal device that is not linked to the centralised invoicing and receipting system or authenticated by the Uganda Revenue Authority commits an offence and is liable, on conviction, to a term of imprisonment not exceeding three years or a fine not exceeding three hundred currency points, or both.”

Cross References

Lotteries and Gaming Act, 2016



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: 07th/12/2018