



THE REPUBLIC OF UGANDA

**THE INCOME TAX (AMENDMENT) ACT, 2002.**

*Jen*



THE REPUBLIC OF UGANDA

I HEREBY SIGNIFY my Assent to the Act.

*Yehusani*  
.....  
*President.*

*4/12/2002.*  
.....  
*Date of Assent.*

*176*

**Act**                      *Income Tax (Amendment) Act*                      **2002**  
THE INCOME TAX (AMENDMENT) ACT, 2002.

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ARRANGEMENT OF SECTIONS

*Section.*

1. Short title and commencement.
2. Amendment of section 22 of the principal Act.
3. Amendment of section 112 of the principal Act.
4. Amendment of section 155 of the principal Act.
5. Amendment of paragraph 1 of the Second Schedule.
6. Amendment of paragraph 1 of the Third Schedule.

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Act *Income Tax (Amendment) Act* 2002

Amendment of section 155 of the principal Act.

4. Section 155 of the principal Act is amended by inserting immediately after subsection (2) the following new subsection—

“(3) This section does not apply to a tax payer who is in the business of agricultural, plantation or horticultural farming”

Amendment of paragraph 1 of the Second Schedule.

5. The Second Schedule to the principal Act is amended in paragraph 1, by substituting for the words—

“Where the gross turnover of the tax payer does not exceed Shs. 20 million per annum ..... Shs 100, 000.”

the words—

“Where the gross turnover of the tax payer exceeds Shs. 5 million but does not exceed Shs. 20 million per annum ..... Shs 100, 000.”

Amendment of paragraph 1 of the Third Schedule.

6. Part I of the Third Schedule to the principal Act is amended in paragraph 1, by substituting for the words—

“Shs. 126,000 plus 20% of the amount by which chargeable income exceeds Shs 1,360, 000.”

the words—

“Shs. 126,000 plus 20% of the amount by which chargeable income exceeds Shs 2,820, 000.”

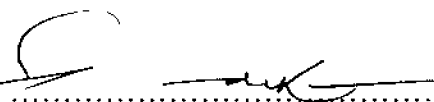
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**THE REPUBLIC OF UGANDA**

THIS PRINTED impression has been carefully compared by me with the Bill which has been passed by Parliament and found by me to be a true copy of the Bill.

.....20-11-2002.....  
*Date of Authentication*

Signed ..........  
*Clerk to Parliament.*