

---

---

**BILLS****SUPPLEMENT No. 5****25th March, 2025****BILLS SUPPLEMENT***to The Uganda Gazette No. 25, Volume CXVIII, dated 25th March, 2025*Printed by UPPC, Entebbe, by Order of the Government.

---

---

**Bill No. 10***Stamp Duty (Amendment) Bill***2025****THE STAMP DUTY (AMENDMENT) BILL, 2025****MEMORANDUM**

The object of this Bill is to amend Schedule 2 to the Stamp Duty Act, Cap. 339 to provide for nil duty for agreements or memorandum of an agreement and, a mortgage deed.

**MATIA KASAIJA, (MP)***Minister of Finance, Planning and Economic Development.*

**A Bill for an Act****ENTITLED****THE STAMP DUTY (AMENDMENT) ACT, 2025**

**An Act to amend Schedule 2 to the Stamp Duty Act, Cap. 339, to provide for nil duty for agreements or memorandum of an agreement and, a mortgage deed.**

**BE IT ENACTED** by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1st July, 2025.

**2. Amendment of Stamp Duty Act**

The Stamp Duty Act, is amended in Schedule 2—

(a) by substituting for item 5 the following—

“5. Agreement or memorandum of an agreement	Nil”
---	------

(b) by substituting for item 42 the following—

<p>“42. (a) Mortgage deed— of the total value. A mortgagor who gives a power of attorney to collect rent or a lease of the property mortgaged is deemed to give possession within the meaning of this item.</p>	<p>Nil</p>
<p>(b) where a collateral or auxiliary or additional or substituted security is given by way of further assurance where the principal or primary security is duly stamped</p>	<p>Nil</p>

(c) by substituting for item 43 the following—

<p>43. Mortgage of a crop—including any instrument endorsement, note, attestation, certificate or entry not being protest of a bill of note, made or signed by a notary public in the execution of the duties of his or her office or by any other person lawfully acting as a notary public</p>	<p>Nil”</p>
--	-------------