

BILLS SUPPLEMENT

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Bill No. 29	<i>The Law Revision (Miscellaneous (Amendment) Bill)</i>	2022
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**THE LAW REVISION (MISCELLANEOUS AMENDMENTS)
BILL, 2022**

MEMORANDUM

OBJECT OF BILL

The object of the Bill is to—

- (a) repeal ninety Acts of Parliament;
- (b) harmonise the use of the currency point system in all the laws of Uganda by—
 - (i) converting fines and other financial amounts from shillings into currency points;
 - (ii) converting financial amounts which are not penalties from currency points to Shillings;
 - (iii) converting specified fines from Pounds to currency points;
 - (iv) repealing the provisions in all the Acts that define “currency point” and inserting the provisions in the Interpretation Act;
- (c) modify low fees, costs and values in specified Acts;
- (d) amend the Cooperative Societies Act, Cap. 112, the Collective Investments Schemes Act, 2003 and the Partnerships Act, 2010 to provide for winding up under these Acts;

- (e) amend the Uganda Printing and Publishing Corporation Act, Cap. 330 to specifically provide that the Corporation is the Government Printer;
- (f) amend the Uganda Registration Services Bureau Act, Cap. 210, the Land Act, Cap. 227 and the Registration of Titles Act, Cap. 230 to correct the use of the titles of the office bearers in those Act;
- (g) amend the Fish Act, Cap. 197, the Hides and Skins (Export Duty) Act, Cap. 339, the Tax Procedures Code Act, 2014 and the Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017 to incorporate provisions currently contained in specified Finance Acts;
- (h) amend the Succession Act, Cap. 162 to correct the anomalies in the Act;
- (i) amend the following Acts to reflect the decisions of the Constitutional Court and Supreme Court—
 - (i) the Evidence Act, Cap. 6 section 122 (*Attorney General v. Major General David Tinyefuza (Constitutional Appeal No. 1 of 1997)*)
 - (ii) the Trial on Indictments Act, Cap. 23 section 16, the Magistrates Courts Act, Cap. 16 sections 76 and 168 and the Uganda Peoples' Defence Forces Act, 2005 sections 231 and 248 (*Foundation for Human Rights Initiative v. Attorney General (Constitutional Appeal No. 20 of 2006)* and *Hon. Sam Kutesa and 2 others v. Attorney General (Constitutional Reference No. 54 of 2011)*)
 - (iii) the Parliament (Remuneration of Members) Act Cap. 259 (Act to be repealed under schedule I to the

Bill paragraph 86, except section 1 (1) and 2 which are inserted in the Administration of Parliament Act) (*Mwesigye Wilson v. Attorney General and Parliamentary Commission (Constitutional Appeal No. 8 of 2016)*)

- (iv) the Divorce Act, Cap. 249 sections 4 (1), (2), 5, 21, 22, 23, 24 and 26 (*Uganda Association of Women Lawyers and Others v. Attorney General (Constitutional Appeal No. 2 of 2003)*)
- (v) the Access to Information Act, 2005 section 2 (1) and the Parliament Powers and Privileges Act, Cap. 258 section 14 (*Hon. Zachary Olum and Hon. Rainer Kafiire v. Attorney General (Constitutional Appeal No. 1 of 1997)*)
- (vi) the Penal Code Act, Cap. 120 sections 42, 43, 44, 50 (1) and 154 Hon. Zachary Olum and Hon. Rainer Kafiire v. Attorney General (*Constitutional Appeal No. 1 of 1997*).

JUSTIFICATION FOR BILL

The current edition of the Laws of Uganda was published in 2000. Over the 22-year period, there have been a lot of amendments made to the laws of Uganda. The Bill is intended to facilitate the process of preparing the Revised Edition of the laws of Uganda by making amendments to the specified laws, where the amendment can only be effected using an Act of Parliament. To this end, ninety Acts of Parliament have been identified for repeal. These include Acts that were affected by the Government policy on liberalisation of trade, laws that have become redundant due to the passage of time, laws that have been superseded by other laws and laws that have served their purpose and are therefore spent.

Generally, the application of laws has become increasingly difficult and some of the laws of Uganda are perceived as “weak” due to the low fines. For example, the enforcement of the Presidential directives and the Rules that were made under the Public Health Act, Cap. 281 during the COVID – 19 lockdown, was difficult due to the low fines in the Public Health Act, Cap. 281 and due to the fact that the alternative of imprisonment would have led to congestion in the prisons and police cells and to a further spread of COVID – 19. The low fines have therefore been modified and presented in currency points to enable effective application of the affected laws.

From 2001 when fines were first expressed as currency points, the value of the currency point was provided in a schedule in each law and the procedure for amendment of the schedule is prescribed in each law. This means that if the value of the currency point was revised by Cabinet, the affected schedule of each of these laws, (more than 100 laws) would have to be amended. To make the process of effecting the revision of the value of the currency point more efficient, reference to the value of the currency point should be removed from all these laws and provided for in the Interpretation Act, Cap. 3 which is applied for the construction and interpretation of all Acts of Parliament.

Currency points were intended to be used only for fines and other financial provisions in criminal matters and not for other matters such as remuneration, fees, and jurisdiction of courts. These other matters for which the currency point system has been applied have policy implications and amendment of these provisions requires other considerations other than a revision of the value of the currency point. The currency points in these laws are therefore to be presented as shillings and not currency points.

The Uganda Printing and Publishing Corporation Act, Cap. 330 was established to print and publish all Government documents. The Corporation replaced the Government department that was initially

the Government Printer. However, the Act does not explicitly provide that the Corporation is the Government printer and yet some laws refer to the Corporation as the Government printer. The Bill therefore provides that the Corporation is the Government printer to enable it function as such.

The Uganda Registration Services Bureau Act, Cap. 210, the Land Act, Cap. 227 and the Registration of Titles Act, Cap. 230 erroneously changed the titles of the officers in those Acts, which has caused confusion. The Bill seeks to correct the anomalies in these and other related laws.

The Companies Act, Cap. 110 was repealed and replaced with the Companies Act 2012. The repealed Act had provisions on the winding up of cooperative societies, collective investments schemes and partnerships. The repeal of the Companies Act, Cap. 110, left the cooperative societies, collective investments schemes and partnerships without procedures for winding up. The Bill seeks to amend these three Acts by inserting in each Act, the applicable provisions in the repealed Companies Act, Cap. 110. The amendment to the Succession Act, Cap. 162 introduced principles of law which have made implementation of the Act difficult and the provisions therefore have to be amended.

Currently some provisions imposing tax and levies are in the Finance Acts and not in the laws under which the tax or levy should be imposed. This has made the application of the laws difficult and the Bill therefore seeks to amend the Fish Act, Cap. 197, the Hides and Skins (Export Duty) Act, Cap. 339, the Tax Procedures Code Act, 2014 and the Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017 to transfer the provisions related to those laws from the Finance Acts.

The Constitutional Court and the Supreme Court have declared provisions of the Evidence Act, Cap. 6, the Trial on Indictments Act,

Cap. 23, the Magistrates Courts Act, Cap. 16, the Penal Code Act, Cap. 120, the Divorce Act, Cap. 249, Parliament Powers and Privileges Act, Cap. 258, the Parliament (Remuneration of Members) Act Cap. 259, and the Uganda Peoples' Defence Forces Act, 2005 inconsistent with the Constitution and therefore null and void. The Court decisions have been effected for each of these Acts. The Access to Information Act, 2005 has also been amended to give effect to the decision of the Courts.

PROVISIONS OF THE BILL

Clause 1 seeks to repeal the Acts specified in Schedule 1.

Clauses 2, 3 and 4 and Schedules 2, 3 and 4 seek to convert fines and other financial amounts in specified laws into currency points.

Clause 5 and Schedule 5 seek to convert financial amounts which are not criminal penalties, from currency points to shillings.

Clause 6 and Schedule 6 seek to modify low fees, costs and values in laws in force on 15th May 1987 appropriately.

Clause 7 and Schedule 7 seek to convert financial amounts expressed in pounds in specified laws, to currency points.

Clauses 8 and 9 seek to repeal of provisions on "currency point" in affected laws and insert these in the Interpretation Act, Cap. 3.

Clauses 10, 11 and 12 seek to amend the Evidence Act, Cap. 6, the Magistrates Courts Act, Cap. 16 and the Trial on Indictments Act, Cap. 23, respectively, to give effect to the decisions of Court.

Clause 13 seeks to amend the Cooperative Societies Act, Cap. 112 to incorporate provisions for winding up of cooperative societies.

Clause 14 seeks to amend Penal Code Act Cap. 120 to give effect to the decisions of Court.

Clause 15 seeks to amend the Succession Act, Cap. 162 to correct anomalies in the Act.

Clause 16 seeks to amend Fish Act, Cap. 197 to insert a provision on levy on fish for export, currently in the Finance Act, 2013 which is to be repealed under clause 1 of the Bill and Schedule 1, paragraph 45.

Clause 17, 18 and 19 seek to amend the Uganda Registration Services Bureau Act, Cap. 210, the Land Act, Cap. 227 and the Registration of Titles Act, Cap. 230, respectively, to correct the use of the titles of the officers in those Acts.

Clause 20, 21 and 22 seek to amend the Divorce Act, Cap. 249, the Administration of Parliament Act, Cap. 257 and the Parliament (Powers and Privileges) Act, Cap. 258, respectively, to give effect to the decisions of Court.

Clause 23 seeks to amend the Uganda Printing and Publishing Corporation Act, Cap. 330 to establish the Corporation as the Government Printer.

Clause 24 seeks to amend the Hides and Skins (Export Duty) Act, Cap. 339 to insert provision on export duty, currently in the Finance Act, 2002 which is to be repealed under clause 1 of the Bill and Schedule 1, paragraph 42.

Clause 25 seeks to amend the Collective Investment Schemes Act, 2003 to incorporate provisions for winding up of collective investment schemes.

Clause 26 and 27 seek to amend the Uganda Peoples' Defence Forces Act, 2005 and the Access to Information Act, 2005, respectively, to give effect to the decisions of Court.

Clause 28 seeks to amend the Partnership Act, 2010 to incorporate provisions for winding up of partnerships.

The Law Revision

Bill No. 29

(Miscellaneous (Amendment) Bill

2022

Clauses 29 seeks to amend the Tax Procedures Code Act, 2014 to insert provision on Certificates of Origin, currently in the Finance Act, 2016 which is to be repealed under clause 1 of the Bill and Schedule 1, paragraph 47.

Clauses 30 seeks to amend the Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017, to insert a provision on tariff treatment of goods from COMESA, currently in the Finance Act, 2014 which is to be repealed under clause 1 of the Bill and Schedule 1, paragraph 46.

KIRYOWA KIWANUKA,
Attorney General.

ARRANGEMENT OF CLAUSES

Clause

1. Repeal of specified Acts
2. Conversion of fines and other financial amounts in specified laws, to currency points
3. Conversion of fines and other financial amounts in the Penal Code Act, Cap. 120 to currency points
4. Conversion of fines expressed in shillings in specified laws, to currency points
5. Conversion of financial amounts, not being criminal penalties, from currency points to shillings
6. Modification of low fees, costs and values in laws in force on 15th May, 1987
7. Conversion of financial amounts expressed in pounds in specified laws, to currency points
8. Repeal of provisions on “currency point” in affected laws
9. Amendment of the Interpretation Act, Cap. 3
10. Amendment of the Evidence Act, Cap. 6
11. Amendment of the Magistrates Courts Act, Cap. 16
12. Amendment of the Trial on Indictments Act, Cap. 23
13. Amendment of the Cooperative Societies Act, Cap. 112
14. Amendment of Penal Code Act Cap. 120
15. Amendment to the Succession Act, Cap. 162
16. Amendment of the Fish Act, Cap. 197
17. Amendment of the Uganda Registration Services Bureau Act, Cap. 210
18. Amendment of the Land Act, Cap. 227

19. Amendment of the Registration of Titles Act, Cap. 230
20. Amendment of the Divorce Act, Cap. 249
21. Amendment of Administration of Parliament Act, Cap. 257
22. Amendment of the Parliament (Powers and Privileges) Act, Cap. 258
23. Amendment of the Uganda Printing and Publishing Corporation Act, Cap. 330
24. Amendment of the Hides and Skins (Export Duty) Act, Cap. 339
25. Amendment of the Collective Investment Schemes Act, 2003
26. Amendment of the Uganda Peoples' Defence Forces Act, 2005
27. Amendment of the Access to Information Act, 2005
28. Amendment of the Partnership Act, 2010
29. Amendment of the Tax Procedures Code Act, 2014
30. Amendment of the Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017

SCHEDULES

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|-------------------|---|
| <i>Schedule 1</i> | Laws for Repeal |
| <i>Schedule 2</i> | Conversion of Fines and Other Financial Amounts from Shillings to Currency Points, Prescribed in Laws in Force on 15 th May 1987 |
| <i>Schedule 3</i> | Conversion of Fines and Other Financial Amounts in The Penal Code Act to Currency Points |
| <i>Schedule 4</i> | Conversion of Fines from Shillings to Currency Points, Prescribed in Specified Laws In Force After 15 th May 1987 |
| <i>Schedule 5</i> | Conversion of Financial Amounts, Not Being Criminal Penalties, From Currency Points to Shillings |
| <i>Schedule 6</i> | Modification of Low Fees, Costs and Values in Laws in Force on 15 th May 1987 |
| <i>Schedule 7</i> | Conversion of Financial Amounts Expressed in Pounds in Specified Laws, to Currency Points |

A Bill for an Act**ENTITLED****THE LAW REVISION (MISCELLANEOUS AMENDMENTS)
BILL, 2022**

An Act to provide for the repeal of specified Acts, to provide for the conversion of fines and other financial amounts in specified laws to currency points; to provide for the conversion of financial amounts expressed in Pounds in specified laws to currency points; to provide for the amendment of several laws to correct the anomalies in those laws and to effect the decisions of the Constitutional Court and the Supreme Court, to transfer provisions in Finance Acts to the relevant laws and to incorporate provisions on winding up in the Collective Investment Schemes Act, the Partnership Act and the Cooperative Societies Act, and for related matters.

BE IT ENACTED by Parliament as follows:

1. Repeal of specified Acts

The Acts specified in Schedule 1 to this Act are, for the justification given for each Act, repealed.

2. Conversion of fines and other financial amounts in specified laws, to currency points

(1) The fines and other financial amounts in the fourth column of Schedule 2 to this Act, specified in the provisions of the laws specified in the first, second and third columns respectively, are

modified as specified in the fifth column of the Schedule, using the formula in the Law Revision (Fines and other Financial Amounts in Criminal Matters) Act, 2008.

(2) The modified fines and other financial amounts in the fifth column of Schedule 2 to this Act are converted into currency points as specified in the sixth column of the Schedule.

(3) The laws specified in Schedule 2 to this Act are amended by substituting the fines and other financial amounts in the fourth column of Schedule 2 to this Act with the currency points in the sixth column of the Schedule.

(4) Any provision of any law that would otherwise be affected by this section, which is not in Schedule 2, shall be amended using the provisions of this section.

3. Conversion of fines and other financial amounts in the Penal Code Act, Cap. 120 to currency points

The fines and other financial amounts in the Penal Code Act, Cap. 120 specified in the second column of Schedule 3 to this Act are, using the formula in the Law Revision (Fines and other Financial Amounts in Criminal Matters) Act, 2008, converted into the amounts in the third column, which are substituted with the currency points specified in the fourth column of the Schedule.

4. Conversion of fines expressed in shillings in specified laws, to currency points

(1) The fines in the fourth column of Schedule 4 to this Act, specified in the provisions of the laws specified in the first, second and third columns respectively, are converted into currency points as specified in the fifth column of the Schedule.

(2) The laws specified in Schedule 4 to this Act are amended by substituting the fines in the fourth column of Schedule 4 to this Act with the currency points in the fifth column of the Schedule.

(3) Any provision of any law that would otherwise be affected by this section, which is not in Schedule 4, shall be amended using the provisions of this section.

5. Conversion of financial amounts, not being criminal penalties, from currency points to shillings

(1) The provisions of the laws specified in the first, second and third columns of Schedule 5 are amended by substituting the financial amounts expressed in currency points specified in the fifth column of the Schedule with the financial amounts expressed in Uganda shillings as specified in the sixth column of the Schedule.

(2) Any provision of any law that would otherwise be affected by this section, which is not in Schedule 5, shall be amended by substituting the financial amounts expressed in currency points with the financial amounts expressed in Uganda shillings.

6. Modification of low fees, costs and values in laws in force on 15th May 1987

(1) The fees, values and costs, in the fifth column of Schedule 6 to this Act, specified in the provisions of the laws specified in the first, second and third columns, are modified as specified in the sixth column of the Schedule, based on the justification in the seventh column of the Schedule.

(2) The laws specified in Schedule 6 are amended by substituting the fees, values or costs, in the fifth column with the fees, values or costs in the seventh column of the Schedule.

7. Conversion of financial amounts expressed in pounds in specified laws, to currency points

(1) The amounts in pounds specified in the fourth column of Schedule 7 to this Act, specified in the provisions of the laws specified in the first, second and third columns respectively, are converted into

Uganda shillings as specified in the fifth column to the Schedule, using the rate of Uganda shillings four thousand eight hundred to one pound sterling.

(2) The amounts in Uganda shillings in the fifth column are, using the value of the currency point in the Law Revision (Fines and other Financial Amounts in Criminal Matters) Act, 2008, converted into currency points as specified in the sixth column of the Schedule.

(3) The provisions of the laws specified in Schedule 6 to this Act are amended by substituting the financial amounts expressed in pounds in the fourth column with the amounts expressed in currency points in the sixth column of the Schedule.

(4) Any provision of any law that would otherwise be affected by this section, which is not in Schedule 7, shall be amended using the provisions of this section.

8. Repeal of provisions on “currency point” in affected laws

The definition of the term “currency point”, the provision providing for the amendment of the schedule providing for the currency point and the schedule providing for the currency point wherever these provisions appear in any Act of Parliament, are repealed.

9. Amendment of the Interpretation Act, Cap. 3

The Interpretation Act is amended—

- (a) in section 2 by inserting after the definition of the term “contravene” the following—

“currency point” has the value assigned to it in the Schedule to this Act;”;

- (b) by inserting after section 48 the following section—

“49. Amendment of Schedule

The Attorney General may, by statutory instrument, with the approval of Cabinet, amend the Schedule to this Act.”;

- (c) by inserting after section 49 the following Schedule—

“SCHEDULE

Section 2

Currency point

A currency point is equivalent to twenty thousand shillings.”

10. Amendment of the Evidence Act, Cap. 6

The Evidence Act is amended by numbering the provision as (1) and inserting the following as subsection (2)—

“(2) Notwithstanding subsection (1), the officer shall, in accordance with the requirements of the Access to Information Act, give permission for giving evidence from unpublished official records relating to any affairs of State.”

11. Amendment of the Magistrates Courts Act, Cap. 16

The Magistrates Courts Act is amended—

- (a) in section 76—

- (i) by replacing “four hundred and eighty days” appearing in paragraph (a), with “one hundred and eighty days”; and
- (ii) by replacing “two hundred and forty days” in paragraph (b), with “sixty days”.

- (b) in section 168 by substituting for subsections (4) and (5) the following—

“(4) Where a person granted bail by a magistrates court is committed for trial by the High Court, the bail granted by the magistrates court shall not lapse on the committal of that person.

(5) Subsection (4) shall not be construed as limiting the powers of the High Court to, at any time, cancel bail granted by a magistrates court.”

12. Amendment of the Trial on Indictments Act, Cap. 23

Section 16 of the Trial on Indictments Act is amended—

- (a) in paragraph (a) by replacing “four hundred and eighty days” with “one hundred and eighty days”; and
- (b) in paragraph (b) by replacing “two hundred and forty days” with “sixty days”.

13. Amendment of the Cooperative Societies Act, Cap. 112

The Cooperative Societies Act is amended—

- (a) by substituting for section 59 the following—

“59. Effect of winding up

Upon the winding up of a registered society, the Second Schedule to this Act shall apply in relation to the society.”

- (b) by substituting for section 67 the following—

“67. Commission of offences by officers of a society

If the liquidator of a society whose registration has been cancelled alleges that any of the offences mentioned

in paragraphs 17, 18, 19, 20, 21 and 22 of the Second Schedule has been committed, the liquidator shall report to the Director of Public Prosecutions for the institution of proceedings as may be necessary.”

- (c) by substituting the Second Schedule with the following—

“Second Schedule

Provisions to apply to the winding up of a registered society

1. Definition of indebtedness under section 53 of Act

A registered society shall be deemed to be indebted under section 53 (a) of the Act—

- (a) if the applicant, by assignment or otherwise, to whom the registered society is indebted has served on the registered society, by leaving it at the registered office of the registered society, a demand under his or her hand requiring the registered society to pay the sum so due and the registered society has for three weeks thereafter neglected to pay the sum or to secure or compound for it to the reasonable satisfaction of the creditor;
- (b) if execution or other process issued on a judgment, decree or order of any court in favour of a creditor of the registered society is returned unsatisfied in whole or in part; or
- (c) if it is proved to the satisfaction of the court that the registered society is unable to pay its

debts, and in determining whether a registered society is unable to pay its debts the court shall take into account the contingent and prospective liabilities of the registered society.

2. Power to stay or restrain proceedings against registered society

At any time after the presentation of a winding up petition, and before an order of the cancellation of the registration of a society has been made, the registered society, or any creditor or member of a society, may—

- (a) where any suit or proceeding against the registered society is pending in the High Court or Court of Appeal apply to the court in which the suit or proceeding is pending for a stay of the proceedings; and
- (b) where any other suit or proceeding is pending against the registered society, apply to the court having jurisdiction to wind up the registered society, to restrain further proceedings in the suit or proceeding,

and the court to which application is made may, as the case may be, stay or restrain the proceedings accordingly on such terms as it thinks fit.

3. Avoidance of dispositions of property, etc. after date of dissolution.

In a winding up by court, any disposition of the property of the registered society, including things in action, and any transfer of shares, or alteration in the status of the members of the registered society, made after the commencement of the winding up, shall, unless the court otherwise orders, be void.

4. Avoidance of attachments, etc.

Where any registered society is being wound up by court, any attachment, distress or execution put in force against the estate or effects of the registered society after the commencement of the winding up shall be void.

5. Actions stayed on order of cancellation of registration of society.

When an order of the cancellation of the registration of a society is made, no action or proceeding shall be proceeded with or commenced against the registered society except by leave of court and subject to such terms as court may impose.

6. Effect of order of cancellation of registration of society

An order for winding up a registered society shall operate in favour of all the creditors and of all the members of the registered society as if the order was made on the joint petition of a creditor and a member of the society.

7. Power to stay winding up

(1) The court may at any time after an order for winding up, on the application either of the liquidator, a creditor or member of a society, and on proof to the satisfaction of the court that all proceedings in relation to the winding up ought to be stayed, make an order staying the proceedings altogether or for a limited time, on such terms and conditions as the court thinks fit.

(2) On any application under this paragraph the court may, before making an order, require the liquidator to furnish to the court a report with respect to any facts or matters which are in the opinion of the liquidator relevant to the application.

(3) A copy of every order made under this paragraph shall as soon as may be practicable, be forwarded by the registered society, or as may be prescribed, to the registrar for registration.

8. Power to summon persons suspected of having property of registered society, etc.

(1) The court may, at any time after the appointment of an interim liquidator or the making of an order of the cancellation of the registration of a society, summon before it any officer of the registered society or person known or suspected to have in his or her possession any property of the registered society or supposed to be indebted to the registered society, or any person whom the court deems capable of giving information concerning the promotion, formation, trade, dealings, affairs or property of the registered society.

(2) The court may examine the officer or person mentioned in subparagraph (1), on oath concerning the matters referred to in the subparagraph and may require the officer or person to produce any books and papers, relating to the registered society, in his or her custody or power, but where the officer or person claims any lien on the books or papers produced by him or her, the production shall be without prejudice to that lien, and the court shall have jurisdiction in the winding up to determine all questions relating to that lien.

(3) If any person so summoned, after being tendered a reasonable sum for his or her expenses, refuses to come before the court at the time appointed, not having a lawful impediment (made known to the court at the time of its sitting and allowed by it), the court may cause the person to be arrested and brought before the court for examination.

9. Power to arrest an absconding member of registered society

The court may, at any time before or after making an order of the cancellation of the registration of a society, on proof of probable cause for believing that any officer or person mentioned in paragraph 8 (1) or a member of a society, is about to leave Uganda, to abscond or to remove or conceal any of his or her property for the purpose of evading any payment or of avoiding examination with respect to the affairs of the registered society, cause the officer, person or member, as the case may be, to be arrested and his or her books and papers and movable personal property to be seized and for the officer, person or member, as the case may be and the books, papers or movable personal property, respectively, to be safely kept until such time as the court may order.

10. Debts of all descriptions may be proved

In every winding up, all debts payable on a contingency, and all claims against a registered society, present or future, certain or contingent, ascertained or sounding only in damages, shall be admissible to proof against the registered society, where a just estimate is made, so far as possible, of the value of the debts or claims, as may be subject to any contingency or sound only in damages, or for some other reason do not bear a certain value.

11. Application of the Insolvency Act in winding up of insolvent registered societies

In the winding up of an insolvent registered society, the applicable provisions of the Insolvency Act shall apply to the rights of secured and unsecured creditors and to debts provable and to the valuation of annuities and future and contingent liabilities and all persons who would be

entitled to prove for and receive dividends out of the assets of the registered society may make such claims against the registered society under this paragraph.

12. Preferential payments

(1) In the winding up of a registered society, there shall be paid in priority to all other debts—

- (a) all taxes and local rates due from the registered society at the relevant date and having become due and payable within twelve months next before that date, not exceeding in the whole, one year's assessment;
- (b) if any, the rents payable to the Uganda Land Commission or a district land board, which are not more than one year in arrear;
- (c) all wages or salary (whether or not earned wholly or in part by way of commission) of any clerk or servant (not being a member of a society) in respect of services rendered to the registered society during four months next before the relevant date and all wages (whether payable for time or for piecework) of any worker or labourer in respect of services so rendered;
- (d) unless the registered society is being wound up voluntarily merely for the purposes of reconstruction or amalgamation with another registered society, or unless the registered society has, at the commencement of the winding up, under any contract with insurers,

rights capable of being transferred to and vested in a worker, all amounts due in respect of any compensation or liability for compensation under any law for the time being in force in Uganda relating to compensation of workers, being amounts which have accrued before the relevant date;

- (e) all amounts due in respect of contributions payable by the registered society under the National Social Security Fund Act, during a period of twelve months immediately preceding the relevant date, unless the registered society is being wound up voluntarily merely for the purposes of reconstruction or amalgamation with another registered society.

(2) Notwithstanding anything in subparagraph (1)(c), the sum to which priority is to be given under the paragraph shall not, in the case of any one claimant, exceed four million shillings; except that where a claimant under subparagraph (1)(c) is a labourer in husbandry who has entered into a contract for the payment of a portion of his or her wages in a lump sum at the end of the year of hiring, he or she shall have priority in respect of the whole of such sum, or a part of it, as the court may decide to be due under the contract, proportionate to the time of service up to the relevant date.

(3) Where any compensation under any law for the time being in force in Uganda relating to compensation of workers is a weekly payment, the amount due shall, for the purposes of subparagraph (1)(d), be taken to be the amount of the lump sum for which the weekly payment

could, if redeemable, be redeemed if the employer made an application for that purpose under such law.

(4) Where any payment has been made to any clerk, servant, worker or labourer in the employment of a registered society, on account of wages or salary out of money advanced by some person for that purpose, the person by whom the money was advanced shall in a winding up have a right of priority in respect of the money so advanced and paid-up to the amount by which the sum in respect of which the clerk, servant, worker or labourer would have been entitled to priority in the winding up has been diminished by reason of the payment having been made.

(5) The debts referred to in this paragraph shall—

- (a) rank equally among themselves and be paid in full, unless the assets are insufficient to meet them, in which case they shall abate in equal proportions; and
- (b) so far as the assets of the registered society available for payment of general creditors are insufficient to meet them, have priority over the claims of holders of debentures under any floating charge created by the registered society, and be paid accordingly out of any property comprised in or subject to that charge.

(6) In the event of a landlord or other person distraining or having distrained on any goods or effects of the registered society within six months next before the date of an order of the cancellation of the registration of a society, the debts to which priority is given by this paragraph shall be a first charge on the goods or effects so

distraigned on, or the proceeds of the sale of those goods or effects; but in respect of any money paid under any such charge, the landlord or other person shall have the same rights of priority as the person to whom the payment is made.

(7) For the purposes of this paragraph—

- (a) any remuneration in respect of a period of absence from work through sickness or other good cause shall be deemed to be wages in respect of services rendered to the registered society during that period;
- (b) “the relevant date” means—
 - (i) in the case of a registered society ordered to be wound up compulsorily, the date of the appointment (or first appointment) of an interim liquidator, or, if no such appointment was made, the date of the order of the cancellation of the registration of the society, unless in either case the registered society had commenced to be wound up voluntarily before that date; and
 - (ii) in any other case where the subparagraph (i) does not apply, the date of the passing of the resolution for the winding up of the registered society.

13. Fraudulent preference

(1) Any transfer, conveyance, mortgage, charge, delivery of goods, payment, execution or other act relating to property made or done by or against a registered

society within six months before the commencement of its winding up which, had it been made or done by or against an individual within six months before the presentation of a bankruptcy petition on which the individual is adjudged bankrupt, would be deemed in his or her bankruptcy a fraudulent preference, shall in the event of the registered society being wound up be deemed a fraudulent preference of its creditors and be invalid accordingly.

(2) Any transfer, conveyance or assignment by a registered society of all its property to trustees for the benefit of all its creditors shall be void to all intents.

14. Effect of floating charge

Where a registered society is being wound up, a floating charge on the undertaking or property of the registered society created within twelve months of the commencement of the winding up shall, unless it is proved that the registered society immediately after the creation of the charge was solvent, be invalid, except to the amount of any cash paid to the registered society at the time of or subsequently to the creation of, and in consideration for, the charge, together with interest on that amount at the rate of 6 percent per year or such other rate as may for the time being be prescribed.

15. Restriction of rights of creditor as to execution or attachment in the case of registered society being wound up

(1) Where a creditor has issued execution against the movable or immovable property of a registered society or has attached any debt due to the registered society, and the registered society is subsequently wound up, the creditor shall not be entitled to retain the benefit of the execution or attachment against the liquidator in the winding up of

the registered society unless the creditor completed the execution or attachment before the commencement of the winding up; except that—

- (a) where the creditor had notice of a meeting at which a resolution for voluntary winding up was to be proposed, the date on which the creditor so had notice shall, for the purposes of this subparagraph, be substituted for the date of the commencement of the winding up;
- (b) a person who purchases in good faith under a sale by a bailiff on an order of the court any movable property of a registered society on which an execution has been levied shall in all cases acquire a good title to the movable property against the liquidator; and
- (c) the rights conferred by this subparagraph on the liquidator may be set aside by the court in favour of the creditor to such extent and subject to such terms as the court may think fit.

(2) For the purposes of this paragraph, an execution against movable property shall be taken to be completed by seizure and sale, and an attachment of a debt shall be deemed to be completed by receipt of the debt, and an execution against immovable property shall be deemed to be completed by seizure and, in the case of an equitable interest, by the appointment of a receiver.

(3) In this paragraph and in paragraph 16, “movable property” includes all chattels personal, and “bailiff”

includes any officer charged with the execution of a writ or other process.

16. Duties of bailiff as to goods taken in execution

(1) Subject to subparagraph (3), where any movable property of a registered society is taken in execution, and, before the sale of the movable property or the completion of the execution by the receipt or recovery of the full amount of the levy, notice is served on the bailiff that an interim liquidator has been appointed or that an order of the cancellation of the registration of a society has been made or that a resolution for voluntary winding up has been passed, the bailiff shall, on being so required, deliver the movable property, including any money seized or received in part satisfaction of the execution, to the liquidator, but the costs of the execution shall be a first charge on the goods or money so delivered, and the liquidator may sell the goods, or a sufficient part of the goods, for the purpose of satisfying that charge.

(2) Subject to subparagraph (3), where under an execution in respect of a decree for a sum exceeding four million shillings the movable property of a registered society is sold or money is paid in order to avoid sale, the bailiff shall deduct the costs of the execution from the proceeds of the sale or the money paid and retain the balance for fourteen days, and if within that time notice is served on the bailiff of a petition for the winding up of the registered society having been presented or of a meeting having been called at which there is to be proposed a resolution for the voluntary winding up of the registered society and an order is made or a resolution is passed, as the case may be, for the winding up of the registered society, the bailiff shall pay the balance to the liquidator,

who shall be entitled to retain it as against the execution creditor.

(3) The rights conferred by this paragraph on the liquidator may be set aside by the court in favour of the creditor to such extent and subject to such terms as the court thinks fit.

17. Offences by officers of registered societies in liquidation

(1) If any person, being a past or present officer of a registered society which at the time of the commission of the alleged offence is being wound up, whether by or under the supervision of the court or voluntarily, or is subsequently ordered to be wound up by the court or subsequently passes a resolution for voluntary winding up—

- (a) does not to the best of his or her knowledge and belief fully and truly discover to the liquidator all the property, movable and immovable, of the registered society, and how and to whom and for what consideration and when the registered society disposed of any part of the property, except such part as has been disposed of in the ordinary way of the business of the registered society;
- (b) does not deliver up to the liquidator, or as he or she directs, all such part of the movable and immovable property of the registered society as is in his or her custody or under his or her control, and which he or she is required by law to deliver up;

- (c) does not deliver up to the liquidator, or as he or she directs, all books and papers belonging to the registered society and which he or she is required by law to deliver up;
- (d) within twelve months next before the commencement of the winding up or at any time thereafter conceals any part of the property of the registered society to the value of two million shillings or more, or conceals any debt due to or from the registered society;
- (e) within twelve months next before the commencement of the winding up or at any time thereafter fraudulently removes any part of the property of the registered society to the value of two million shillings or more;
- (f) makes any material omission in any statement relating to the affairs of the registered society;
- (g) knowing or believing that a false debt has been proved by any person under the winding up, fails for the period of a month to inform the liquidator of this;
- (h) after the commencement of the winding up prevents the production of any book or paper affecting or relating to the property or affairs of the registered society;
- (i) within twelve months next before the commencement of the winding up or at any time thereafter conceals, destroys, mutilates

or falsifies, or is privy to the concealment, destruction, mutilation or falsification of, any book or paper affecting or relating to the property or affairs of the registered society;

- (j) within twelve months next before the commencement of the winding up or at any time thereafter makes or is privy to the making of any false entry in any book or paper affecting or relating to the property or affairs of the registered society;
- (k) within twelve months next before the commencement of the winding up or at any time thereafter fraudulently parts with, alters or makes any omission in, or is privy to the fraudulent parting with, altering or making any omission in, any document affecting or relating to the property or affairs of the registered society;
- (l) after the commencement of the winding up or at any meeting of the creditors of the registered society within twelve months next before the commencement of the winding up attempts to account for any part of the property of the registered society by fictitious losses or expenses;
- (m) has within twelve months next before the commencement of the winding up or at any time thereafter, by any false representation or other fraud, obtained any property for or on behalf of the registered society on credit which

the registered society does not subsequently pay for;

- (n) within twelve months next before the commencement of the winding up or at any time thereafter, under the false pretence that the registered society is carrying on its business, obtains on credit, for or on behalf of the registered society, any property which the registered society does not subsequently pay for;
- (o) within twelve months next before the commencement of the winding up or at any time thereafter pawns, pledges or disposes of any property of the registered society which has been obtained on credit and has not been paid for, unless such pawning, pledging or disposing is in the ordinary way of the business of the registered society;
- (p) is guilty of any false representation or other fraud for the purpose of obtaining the consent of the creditors of the registered society or any of them to an agreement with reference to the affairs of the registered society or to the winding up;
- (q) has within twelve months next before the commencement of the winding up been privy to the carrying on of the business of the registered society knowing that the registered society was unable to pay its debts; or

- (r) has been privy to the contracting by the registered society of any debt provable in the liquidation without having at the time when the debt was contracted any reasonable or probable ground of expectation (proof whereof shall lie on him or her) that the registered society would be able to pay that debt,

he or she commits an offence and is, in the case of the offences mentioned in (m), (n) and (o) of this subparagraph, liable on conviction to imprisonment for a term not exceeding five years and in the case of any other offence is liable on conviction to imprisonment for a term not exceeding three years.

(2) It shall be a good defence to a charge under subparagraph (1) (a), (b), (c), (d), (f), (n), (o), (q) or (r) if the accused proves that he or she had no intent to defraud and to a charge under subparagraph (1) (h), (i) or (j) if he or she proves that he or she had no intent to conceal the state of affairs of the registered society or to defeat the law.

(3) Where any person pawns, pledges or disposes of any property in circumstances which amount to an offence under subparagraph (1)(o), every person who takes in pawn or pledge or receives the property knowing it to be pawned, pledged or disposed of, commits an offence and is liable on conviction to be punished in the same way as if he or she had been convicted of an offence under section 314(1) of the Penal Code Act.

(4) For the purposes of this paragraph, “officer” includes any person in accordance with whose directions or instructions the members of a registered society have been accustomed to act.

18. Penalty for falsification of books.

If any officer or member of a registered society being wound up destroys, mutilates, alters or falsifies any books, papers or securities, or makes or is privy to the making of any false or fraudulent entry in any register, book of account or document belonging to the registered society with intent to defraud or deceive any person, he or she commits an offence and is liable to imprisonment for a term not exceeding seven years, and is also liable to a fine.

19. Fraud by officers of registered societies which have gone into liquidation

(1) If any person, who at the time of the commission of the alleged offence, is an officer of a registered society which is subsequently ordered to be wound up by the court or subsequently passes a resolution for voluntary winding up—

- (a) has by false pretences or by means of any other fraud induced any person to give credit to the registered society;
- (b) with intent to defraud creditors of the registered society, has made or caused to be made any gift or transfer of or charge on, or has caused or connived at the levying of any execution against, the property of the registered society;
- (c) with intent to defraud creditors of the registered society, has concealed or removed any part of the property of the registered society since, or within two months before, the date of any unsatisfied judgment or order for payment of money obtained against the registered society,

he or she commits an offence and is liable on conviction to imprisonment for a term not exceeding two years.

(2) For the purposes of this paragraph, “officer” includes any person in accordance with whose directions or instructions the members of a registered society have been accustomed to act.

20. Officers of registered society failing to account for loss of part of the property of registered society

(1) If any person being a past or present officer of a registered society which is being wound up under this Act fails to give a satisfactory explanation of the manner in which the loss occurred, he or she commits an offence and is liable on conviction to imprisonment for a term not exceeding three years.

(2) A prosecution shall not be instituted against any person under this paragraph except by order of the Director of Public Prosecutions.

21. Liability where proper accounts not kept

(1) If in the course of the winding up of a registered society it is shown that proper books of account were not kept by the registered society at any time during the two years immediately preceding the commencement of the winding up, or the period between the registration of the registered society and the commencement of the winding up, whichever is the shorter, every officer of the registered society who is in default is liable on conviction to imprisonment for a term not exceeding three years, unless he or she shows that he or she acted honestly and that in the circumstances in which the business of the registered society was carried on the default was excusable.

(2) For the purpose of this paragraph, a registered society shall be deemed not to have kept proper books of account, if it has not kept such books or accounts as are required to be kept by section 22 of the Act.

22. Responsibility for fraudulent trading of persons concerned

(1) If in the course of the winding up of a registered society it appears that any business of the registered society has been carried on with intent to defraud the creditors of the registered society or the creditors of any other person or for any fraudulent purpose, the court, on the application of the liquidator or any creditor or member of the registered society, may, if it thinks proper to do so, declare that any persons who were knowingly parties to the carrying on of the business in the manner referred to in this subparagraph shall be personally responsible, without any limitation of liability, for all or any of the debts or other liabilities of the registered society as the court may direct.

(2) On the hearing of an application under subparagraph (1), the liquidator may himself or herself give evidence or call witnesses.

(3) Where the court makes a declaration under subparagraph (1), the court may give any further directions as it thinks proper for the purpose of giving effect to that declaration and, in particular, the court may make provision for making the liability of any person under the declaration a charge on any debt or obligation due from the registered society to him or her, or on any mortgage or charge or any interest in any mortgage or charge on any assets of the registered society held by or vested in him or her, or any registered society or person on his or her behalf, or any

person claiming as assignee from or through the person liable or any registered society or person acting on his or her behalf, and may from time to time make such further order as may be necessary for the purpose of enforcing any charge imposed under this subparagraph.

(4) For the purpose of subparagraph (3), “assignee” includes any person to whom or in whose favour, by the directions of the person liable, the debt, obligation, mortgage or charge was created, issued or transferred or the interest created, but does not include an assignee for valuable consideration (not including consideration by way of marriage) given in good faith and without notice of any of the matters on the ground of which the declaration is made.

(5) Where any business of a registered society is carried on with such intent or for such purpose as is mentioned in subparagraph (1), every person who was knowingly a party to the carrying on of the business in the manner specified in the subparagraph, is liable on conviction to a fine not exceeding two hundred fifty currency points or to imprisonment for a term not exceeding two years, or both.

(6) This paragraph shall have effect notwithstanding that the person concerned may be criminally liable in respect of the matters on the ground of which the declaration is to be made.”

14. Amendment of Penal Code Act Cap. 120

The Penal Code Act is amended—

- (a) in section 42 by substituting “seditious publication” appearing in subsections (1), (2), (4) and (5) with “publication referred to in section 41 (1)”; and

(b) in sections 43 and 44 by substituting “section 40” appearing in both sections with “section 41”.

(c) in section 50 by substituting for subsection (1) the following—

“(1) Any person who publishes any false statement, rumour or report which causes fear and alarm to the public or which disturbs the public peace commits a misdemeanor.”

(d) in section 154—

(i) subsection (1) by substituting—

(A) “man” with “man or woman”;

(B) “married woman” with “married woman or married man, as the case may be,”; and

(C) “wife” with “wife or husband”; and

(ii) by substituting for subsection (2) the following—

“(2) Any married woman or married man who has sexual intercourse with any man or woman, as the case may be, not being her husband or wife, commits adultery and is liable, on first conviction, to a caution by the court and on subsequent conviction, to imprisonment for a term not exceeding six months.”

15. Amendment to the Succession Act, Cap. 162

The Succession Act is amended—

(a) in section 50 by substituting for the word “testator” appearing in subsection (2), the word “witness”;

- (b) by repealing section 255A; and
- (c) by substituting for section 265 the following—

“265. Procedure in contentious cases

In any case before the High Court in which there is contention, the proceedings shall take, as nearly as may be, the form of a regular suit according to the law relating to civil procedure, in which the petitioner for probate or letters of administration, as the case may be, shall be the plaintiff, and the person who may have appeared to oppose the grant shall be the defendant.”

16. Amendment of the Fish Act, Cap. 197

The Fish Act is amended by inserting after Part IV the following Part—

“PART IV A

37A. Imposition of fish levy.

- (1) A fish levy is imposed on fish exports originating from or caught in the fishing waters of Uganda.
- (2) The fish levy shall be payable at the following rates—
 - (a) large fish species (fresh, salted or smoked) at USD 05 cents per kilogram Free On Board (F.O.B);
 - (b) fish bladder (maws) at eight percent of the total value;
 - (c) small pelagic (Mukene, Mmeziri, Ragoge and Nkejje) at USD 02 cents per kilogram for export;
 - (d) industrial by-products (fish frames, fat, skin, fish off cuts and fish oil) at USD 02 cents per kilogramme for export.

(3) The levy shall be paid by the exporter to the Uganda Revenue Authority at the time of export out of Uganda.

17. Amendment of the Uganda Registration Services Bureau Act, Cap. 210

The Uganda Registration Services Bureau Act is amended—

- (a) by repealing section 36 (1);
- (b) by inserting after section 36, the following section—

“37. Validation of actions

Any action taken or done by an officer appointed under this Act, in the performance of duties under any of the relevant laws, which would be valid notwithstanding section 36 (1) of the Act, from 16th August, 2004, up to the date of commencement of this section is hereby validated.”

18. Amendment of the Land Act, Cap. 227

The Land Act is amended—

- (a) in section 1—
 - (i) by repealing the definition of “Commissioner”;
 - (ii) by inserting after the definition of “registrable interest”, the following definition—

“Registrar of Titles” means the registrar of titles appointed under the Registration of Titles Act;” and

- (b) by substituting for “Commissioner” wherever it appears in the Act, the term “Registrar of Titles”.

19. Amendment of the Registration of Titles Act, Cap. 230
The Registration of Titles Act is amended—

(a) in section 2—

- (i) by repealing the definition of “Commissioner”;
- (ii) by inserting after the definition of “proprietor” the following definition—

“Registrar” means the Registrar of Titles appointed under section 3 and includes the deputy registrar of titles so appointed and any assistant registrar of titles so appointed to the extent that he or she has been authorised to exercise or perform any power or duty conferred or imposed by this Act upon the Registrar of Titles;”;

(b) by substituting for section 3 the following section—

“3. Appointment of officers

(1) A Registrar of Titles shall be appointed to have the charge and control of the Office of Titles and to exercise the powers and perform the duties conferred or imposed upon the Registrar of Titles by this or any other Act.

(2) There may be appointed a deputy registrar of titles and such assistant registrars of titles as may be required for the purposes of this Act.

(3) The appointments made under this section shall be made in accordance with any written law relating to the appointment of persons in the public service.”;

- (c) by inserting after section 203, the following section—

“204. Validation of actions

Any action taken or done by a person appointed to exercise the powers and perform the duties conferred or imposed by this or any other Act, which would otherwise be valid notwithstanding the definition of “Commissioner” in section 2 of the Act, from 18th March, 2004, up to the date of commencement of this section, is hereby validated.”

20. Amendment of the Divorce Act, Cap. 249

The Divorce Act is amended—

- (a) in section 4—

- (i) by substituting for subsection (1) the following—

“4. Grounds for divorce

(1) A husband or wife may apply by petition to the court for the dissolution of his or her marriage, as the case may be, on the ground that since the solemnization of the marriage his wife or her husband has been guilty of adultery.”

- (ii) by substituting for subsection (2) (a) the following—

“(2) A husband or wife may apply by petition to the court for the dissolution of his or her marriage, as the case may be, on the ground that since the solemnisation of the marriage—

- (a) his wife or her husband, has changed profession of the religion under which they were married for the profession of another religion and has, following this,

gone through a form of marriage with another man or woman, as the case may be, under that other religion; or”; and

(iii) by substituting for section (2) (b) (iii) the following—

“(iii) marriage with another woman or man, as the case may be, with adultery;”.

(b) by substituting for section 5 the following—

“5. Corespondent

The petitioner for divorce under this Act shall make the alleged adulterer or adulteress a corespondent to the petition except where the petitioner is excused by the court from doing so on one of the following ground—

- (a) that the petitioner does not know the person with whom the adultery was committed;
- (b) that the petitioner does not know the name of the alleged adulterer although he or she has made efforts to discover the name; or
- (c) that the alleged adulterer is dead.”

(c) in section 21—

(i) by substituting for subsection (1), the following—

“(1) A husband or wife, as the case may be, may, by petition, claim damages from any person on the ground that that person committed adultery with the wife or husband of the petitioner, as the case may be.

- (ii) in subsection (3) by inserting at the end of the subsection the phrase “or husband, as the case may be.”;
 - (iii) in subsection (5) by inserting after the word “his” the words “or her”.
- (d) by substituting section 22 with the following—
- “22. Costs against a corespondent**
A corespondent may be ordered to pay the whole or any part of the costs of the proceedings if adultery with the wife or husband of the petitioner, as the case may be, has been established against him or her; except that he or she shall not be ordered to pay the costs of the petitioner—
- (a) if at the time of the adultery he or she had no reason to believe that the respondent was married;
 - (b) if the respondent was at the time of the adultery living apart from his wife or her husband.”
- (e) in section 23—
- (i) by substituting for the word “wife”, the words “husband or wife, as the case may be”;
 - (ii) by substituting “she” with “he or she”; and
 - (iii) by inserting immediately after the words “husband’s” the words “or wife’s”.

(f) in section 24—

(i) by substituting for subsection (1), the following—

“(1) On a decree absolute declaring a marriage to be dissolved, or on decree of judicial separation obtained by a husband or wife, the court may order the wife or husband, as the case may be, to secure to her husband or his wife such sum of money as, having regard to her husband’s or his wife’s fortune, as the case may be, if any, to the ability of the husband or wife, and the conduit of the parties, it thinks reasonable.”;

(ii) in subsection (2), by inserting before the word “wife” the word “husband or”; and

(iii) in subsection (3), by inserting before the word “wife herself” the word “husband himself or” and by inserting before the word “her behalf” the word “his behalf or”.

(g) in section 25 by inserting after the word “husband” the word “or wife, as the case may be”.

(h) by repealing section 26.

21. Amendment of Administration of Parliament Act, Cap. 257
The Administration of Parliament Act is amended by inserting immediately after section 32 the following—

“32A. Remuneration of members of Parliament

(1) There shall be paid to a member of Parliament in respect of his or her office as a member, or such other office which he or she holds by virtue of being a member of Parliament, salary and gratuity as may be determined by Government.

(2) Notwithstanding subsection (1), where a member of Parliament is also a member of the Uganda Peoples' Defence Forces and earns a salary by virtue of being a member of the Uganda Peoples' Defence Forces, that member of Parliament shall—

- (a) be paid the salary differential if his or her salary earned as a member of the Uganda Peoples' Defence Forces is less than the salary of the member of Parliament;
- (b) be paid no salary by virtue of being a member of Parliament if he or she earns a salary in the Uganda Peoples' Defence Forces equal to or more than the salary specified for a member of Parliament.

(3) The gratuity under subsection (1) shall be paid—

- (a) at the end of each period of twelve months' service in office or at such period as the member of Parliament may desire; or
- (b) on the death or retirement of a member of Parliament.

(4) Where a member of Parliament entitled to a gratuity under this section vacates his or her seat by reason of a dissolution and was returned as a member of Parliament in the following general election, and appointed to an office which entitled him or her to a gratuity under this Act, he or she shall be deemed for the purposes of this section to have continued to be entitled to the gratuity during the intervening period.

(5) For the purpose of this section, "retirement" includes resignation and cessation to hold office for any cause.

(6) The gratuity payable on the death of a member of Parliament entitled to it shall be the sum amounting to one year's basic salary payable to the member of Parliament in respect of the office he or she was holding at the time of his or her death."

22. Amendment of the Parliament (Powers and Privileges) Act, Cap. 258

The Parliament (Powers and Privileges) Act is amended by substituting for section 14 the following—

"14. Evidence of proceedings in Parliament or committee may be given without leave

(1) A member or officer of Parliament and a person employed to take minutes of evidence before Parliament or any committee of Parliament may, in accordance with the Access to Information Act, give evidence elsewhere in respect of any contents of the minutes of evidence or of any document laid before Parliament or a committee of Parliament, as the case may be, or in respect of any proceedings or examination held before Parliament or a committee of Parliament, without the special leave of Parliament first had and obtained.

(2) Subject to the Access to Information Act, subsection (1) shall not apply where the evidence is likely to prejudice the security or sovereignty of the State or interfere with the right to the privacy of any other person."

23. Amendment of the Uganda Printing and Publishing Corporation Act, Cap. 330

The Uganda Printing and Publishing Corporation Act is amended—

(a) in section 1, by repealing paragraph (e) defining the term "Government printer";

- (b) in section 2, by inserting after subsection (2), the following subsection—

“(3) The corporation shall be the Government printer.”;

- (c) in section 4 by repealing paragraph (a).

24. Amendment of the Hides and Skins (Export Duty) Act, Cap. 339

The Hides and Skins (Export Duty) Act is amended—

- (a) in section 1, by repealing paragraph (a);
- (b) by substituting for section 2, the following—

“2. Imposition of levy on raw hides and skins

(1) There shall be charged and collected by the Uganda Revenue Authority a levy at the rate of US\$0.80 per kg on any raw hides and skins of animals exported out of Uganda, including hides and skins exported for outward processing; whether the hides and skins are fresh, salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared and whether or not the hides and skins are de-haired or split.

(2) The levy charged under subsection (1) does not apply to imported raw hides and skins of animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not de-haired or split.

(3) No levy shall be payable for any item in the Second Schedule to this Act.;

- (c) in section 6, by repealing subsection (1) and repealing the word “second” appearing in subsection (2); and

- (d) by repealing the First Schedule.

25. Amendment of the Collective Investment Schemes Act, 2003
The Collective Investment Schemes Act, is amended by—

- (a) repealing section 57; and
- (b) repealing section 58 (1) (a).

26. Amendment of the Uganda Peoples' Defence Forces Act, 2005

The Uganda Peoples' Defence Forces Act, 2005 is amended—

- (a) in section 231 by repealing the phrase “except in cases where the appellant has been sentenced to death or to a term of imprisonment exceeding five years” appearing at the end of the provision; and
- (b) in section 248 by repealing paragraphs (b) (i) and (ii).

27. Amendment of the Access to Information Act, 2005

The Access to Information Act is amended in section 2 (1) by inserting before the word “Government” first appearing in the subsection the word, “Parliament”.

28. Amendment of the Partnership Act, 2010

The Partnership Act, is amended—

- (a) in section 53—
 - (i) by substituting for the headnote the following—

“53. Winding up of partnerships”
 - (ii) repealing subsection (1);
 - (iii) by repealing the term “limited liability” appearing in subsection (2), (3) and (4);

- (b) by repealing section 58.

29. Amendment of the Tax Procedures Code Act, 2014

The Tax Procedures Code Act, 2014 is amended—

- (a) by substituting for the title of Part XI the following—

“PART XI – CERTIFICATES”;

- (b) by inserting immediately after section 43 the following—

“43A. Uganda Revenue Authority to issue Certificates of Origin

The Uganda Revenue Authority shall be responsible for issuing Certificates of Origin required under section 111(2) of the East African Community Customs Management Act, 2004.”

30. Amendment of the Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017

The Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017 is amended—

- (a) in section 1, by inserting after the definition of “Court of Justice” the following—

“import duty” means any customs duties and other charges of equivalent effect levied on imported goods under the East African Community Customs Management Act, 2004;”;

- (b) by inserting immediately after section 5 the following section—

“5A. Tariff treatment of goods from COMESA

(1) Subject to this section, import duty shall not be charged on goods produced or manufactured in the territory of a COMESA member State, where the goods comply with the requirements of Article 48 of the Treaty and the rules of origin in ANNEX IV of the Treaty.

(2) Subsection (1) shall only apply to goods from a COMESA member State that grants the same level of preference to qualifying Uganda exports.

(3) Subsection (1) shall not apply to—

- (a) the items in Schedule 2 of the East African Community Common External Tariff to the Protocol on the Establishment of the East African Community Customs Union;
- (b) organic surface active agents preparations;
- (c) fruits and ready to drink juices;
- (d) soap and organic surface active products; and
- (e) goods originating from a Partner State of the East African Community that are not accorded Community tariff treatment and which do not qualify as East African Community goods.”

Section 1

SCHEDULES

SCHEDULE 1

LAWS FOR REPEAL

No.	CITATION OF ACT	TITLE OF ACT	JUSTIFICATION FOR REPEAL
1.	Cap. 1	Constitutional (Consequential Provisions) Act	Spent
2.	Cap. 7	Evidence (Bankers' Books) Act	Redundant, superseded by other law and policies
3.	Cap. 15	Justices of Peace Act	Obsolete
4.	Cap. 17	Maintenance Orders Enforcement Act	Obsolete
5.	Cap. 27	Adulteration of Produce Act	Superseded by the Uganda National Bureau of Standards Act, Cap 327
6.	Cap. 32	Produce Protection Act	Superseded by the National Trade Policy on liberalization of trade
7.	Cap. 33	Prohibition of the Burning of Grass Act	Superseded by the Local Governments Act, Second Schedule, Part 3, paragraph 3 (n)
8.	Cap. 55	Uganda Commercial Bank Act	Act affected by section 35 (1) of the Public Enterprises Reform and Divestiture Act, Cap. 98

9.	Cap. 56	Uganda Development Bank Act	Act affected by section 35 (1) of the Public Enterprises Reform and Divestiture Act, Cap. 98
10.	Cap. 86	Enguli (Manufacture and Licensing) Act	Obsolete
11.	Cap. 93	Liquor Act	Superseded by the National Trade Policy on liberalization of trade
12.	Cap. 96	Phosphorus Matches Act	Superseded by the National Trade Policy on liberalization of trade
13.	Cap. 97	Potable Spirits Act	Superseded by the National Trade Policy on liberalization of trade
14.	Cap. 99	Shop Hours Act	Superseded by the National Trade Policy on liberalization of trade
15.	Cap. 107	Uganda Posts and Telecommunications Corporation Act	Act affected by section 35 (1) of the Public Enterprises Reform and Divestiture Act, Cap. 98
16.	Cap. 111	Companies (Government and Public Bodies Participation) Act	Spent
17.	Cap. 123	Robbery Suspects Act	Redundant
18.	Cap. 125	Deposit Library and Documentation Centre Act	Affected by Article 40 (2) of the Constitution and superseded by the Universities and Other Tertiary Institutions Act, 2001, the Public Procurement and Disposal of Public Assets Act, 2003, the National Library Act, 2003 and the Decentralisation policy

19.	Cap. 129	Independence Scholarship Act	Spent
20.	Cap. 133	Makerere University (Deposit Library) Act	Affected by Article 40 (2) of the Constitution Superseded by the Universities and Other Tertiary Institutions Act, 2001, the Public Procurement and Disposal of Public Assets Act, 2003, National Library Act, 2003 and the Decetralisation Policy
21.	Cap. 139	Uganda Wildlife Training Institute Act	Superseded by Uganda Wildlife Research and Training Institute Act, 2016, Act 17 of 2016
22.	Cap. 141	Parliamentary Elections (Interim Provisions) Act, Cap. 141	Superseded by the Parliamentary Elections Act, 2005, Act 17 of 2005
23.	Cap. 154	Administration of Estates by Consular Officers Act	Redundant
24.	Cap. 158	Church of England Trustees Act	Redundant
25.	Cap. 172	External Assistance Act	Superseded by the Public Finance Management Act, 2015, Act 3 of 2015
26.	Cap. 173	Finance Act, 1974	Superseded by the Public Finance Management Act, 2015, Act 3 of 2015
27.	Cap. 174	Finance Act, 1984	Superseded by the East African Community Customs Management Act, 2004
28.	Cap. 175	Finance Act, 1987	Superseded by other laws

29.	Cap. 176	Finance Act, 1988	Superseded by the East African Community Customs Management Act, 2004
30.	Cap. 177	Finance Act, 1989	Provisions inserted under the Traffic and Road Safety Act, Cap. 361
31.	Cap. 178	Finance (No.1) Act, 1991	Superseded by the East African Community Customs Management Act, 2004
32.	Cap. 179	Finance (No.2) Act, 1991	Superseded by the East African Community Customs Management Act, 2004
33.	Cap. 180	Finance Act, 1992	Superseded by the East African Community Customs Management Act, 2004
34.	Cap. 181	Finance Act, 1993	Superseded by applicable laws on taxes
35.	Cap. 182	Finance (No.1) Act, 1994	Superseded by the East African Community Customs Management Act, 2004
36.	Cap. 183	Finance (No.2) Act, 1994	Superseded by the East African Community Customs Management Act, 2004
37.	Cap. 184	Finance (No.1) Act, 1996	Superseded by the East African Community Customs Management Act, 2004
38.	Cap. 185	Finance (No.2) Act, 1996	Superseded by the East African Community Customs Management Act, 2004

39.	Cap. 186	Finance Act, 1997 – 1998	Superseded by the East African Community Customs Management Act, 2004
40.	Cap. 187	Finance (No.1) Act, 1999	Superseded by the East African Community Customs Management Act, 2004
41.	Cap. 188	Finance (No.2) Act, 1999	Superseded by the East African Community Customs Management Act, 2004
42.	No. 28 of 2002	Finance Act, 2002	Provisions of Act to be inserted in the Hides and Skins (Export Duty) Act, Cap. 339, by section 17 of this Act
43.	No. 32 of 2006	Finance Act, 2006	Provisions inserted under the Traffic and Road Safety Act, 1998, Cap. 361 and the Uganda National Bureau of Standards Act, Cap. 327
44.	No. 14 of 2009	Finance Act, 2009	Provisions inserted under the Uganda National Bureau of Standards Act, Cap. 327
45.	No. 18 of 2013	Finance Act, 2013	Provisions inserted under the Fish Act, Cap. 197, the Business Names Registration Act, Cap. 109, the Cattle Traders Act, Cap. 43, the Hides and Skin Trade Act, Cap. 89, the Registration of Titles Act, Cap. 230, the Mortgage Act, Cap. 229, the Police Act, Cap. 303, the Firearms Act, Cap. 229, the Uganda Citizenship and Immigration Control Act, Cap. 66, the Companies Act, 2012, the Occupational Safety and Health Act, 2006

46.	No. 10 of 2014	Finance Act, 2014	Provisions of Act to be inserted in the Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017 by section 21 of this Act
47.	No. 14 of 2016	Finance Act, 2016	Provisions of Act to be inserted in the Tax Procedures Code Act, 2014 under section 17 of this Act
48.	Cap. 192	Premium Development Fund	Superseded by the Bank of Uganda Act, Cap. 51
49.	Cap. 194	Treasury Bills Act	Redundant
50.	Cap. 195	Uganda Government Securities Act	Obsolete
51.	Cap. 198	Game (Preservation and Control) Act	Act repealed by Uganda Wildlife Act, Cap. 200 except Schedules. The matters in the Schedule were superseded by section 34, Parts IV, VI, VII of the Uganda Wildlife Act, 2019, Act 17 of 2019
52.	Cap. 199	Trout Protection Act	Obsolete
53.	Cap. 203	Foreign Service Officers (Fees and Charges) Act	Obsolete
54.	Cap. 231	Rent Restriction Act	Superseded by the National Trade Policy on liberalization of trade
55.	Cap. 233	Agricultural and Livestock Development Fund	Obsolete

56.	Cap. 234	Development Loans Fund Act	Superseded by the Public Finance Management Act, 2015, Act 3 of 2015
57.	Cap. 236	Loans Act	Superseded by Public Finance Management Act, 2015, Act 3 of 2015
58.	Cap. 238	Loans (United Kingdom Government) Act	Obsolete
59.	Cap. 239	Local Authorities Loan Fund Act	Superseded by the Public Finance Management Act, 2015, Act 3 of 2015
60.	Cap. 245	Self-Help Project Act	Redundant
61.	Cap. 253	Marriage of Africans Act	Obsolete
62.	Cap. 259	Parliament (Remuneration of Members) Act	Court declared section 5 unconstitutional (Mwesigye Wilson v. Attorney General and Parliamentary Commission Constitutional Appeal No. 8 of 2016). The ruling affected the other provisions of the Act except section 1 (1) and 2 which have been inserted in the Administration of Parliament Act (see clause 21 of the Bill)
63.	Cap. 282	Sleeping Sickness Act	Superseded by the Trypanosomiasis Control Council Act, Cap. 211
64.	Cap. 283	Tsetse fly Control Act	Superseded by the Trypanosomiasis Control Council Act, Cap. 211

65.	Cap. 293	Public Collections Act	Superseded by the Public Finance Management Act, 2015, Act 3 of 2015
66.	Cap. 296	Cantonments Act	Superseded by Uganda Peoples' Defence Forces Act, 2005, Act 7 of 2005
67.	Cap. 300	Foreign Seamen Deserters Act	Redundant
68.	Cap. 311	Government Central Purchasing Corporation Act	Act referred to in the First Schedule of the Public Enterprises Reform and Divestiture Act, Cap. 98, (class III, paragraph 12) and was affected by section 35 (1) of that Act. Act was superseded by the Public Procurement and Disposal of Public Assets Act, 2003, Act 1 of 2003
69.	Cap. 314	National Insurance Corporation Act	Act referred to in the First Schedule of the Public Enterprises Reform and Divestiture Act, Cap. 98, (class III, paragraph 29) and was affected by section 35 (1) of that Act
70.	Cap. 315	National Textiles Board Act	Redundant
71.	Cap. 316	National Tobacco Corporation Act	Redundant
72.	Cap. 320	New Vision Printing and Publishing Corporation Act	Redundant

73.	Cap. 321	Reconstruction and Development Corporation Act	Spent
74.	Cap. 323	Uganda Airlines Act	Act referred to in the First Schedule of the Public Enterprises Reform and Divestiture Act, Cap. 98, (<i>class III, paragraph 48</i>) and was affected by section 35 (1) of that Act
75.	Cap. 324	Uganda Cement Corporation Act	Act referred to in the First Schedule of the Public Enterprises Reform and Divestiture Act, Cap. 98, (<i>class III, paragraph 51</i>) and was affected by section 35 (1) of that Act
76.	Cap. 326	Uganda Development Corporation Act	Act affected by section 35 (1) of Public Enterprises Reform and Divestiture Act, Cap. 98 under S.I. 43 of 2011 and replaced with the Uganda Development Corporation Act, No. 10 of 2016
77.	Cap. 329	Uganda Planning Commission Act	Superseded by National Planning Authority Act, 2002, Act 15 of 2002
78.	Cap. 332	Uganda Steel Corporation Act	Redundant
79.	Cap. 334	Wood Industries Corporation Act	Redundant
80.	Cap. 344	Surcharges (Revenue) Act	Superseded by provisions in applicable laws
81.	Cap. 346	Tax Exemption (Uganda Peoples' Defence Forces, Uganda Police Force and Uganda Prisons Services) Act	Obsolete

82.	Cap. 347	Tax Reserve Certificates Act	Superseded by the Income Tax Act, Cap.340
83.	Cap. 348	Taxes and Duties (Provisional Collection) Act	Superseded by the Public Finance Management Act, 2015
84.	Cap. 351	Aerodromes (Control) Act	Obsolete
85.	Cap. 352	Aerodromes (Control of Obstructions) Act	Obsolete
86.	Cap. 353	Airport Services Charges Act	Obsolete
87.	Cap. 357	Rivers Act	Superseded by the National Environment Act, 2019 sections 52 and 53
88.	Cap. 359	Specified Goods (Conveyance) Act	Superseded by the National Trade Policy on liberalization of trade
89.	No. 6 of 2001	Budget Act	Superseded by the Public Finance Management Act, 2015, Act 3 of 2015
90.	No. 14 of 2008	The Law Revision (Fines and Other Financial Amounts in Criminal Matters) Act	Spent

SCHEDULE 2

Section 2

CONVERSION OF FINES AND OTHER FINANCIAL AMOUNTS IN SPECIFIED LAWS TO CURRENCY POINTS

Citation	Title of Act	Provision	Fine or other financial amount in shillings	Modified fine or other financial amount in shillings	Fine or other financial amount in currency points
1. Cap. 3	Interpretation Act	Section 38	Three thousand	One hundred and twenty thousand	Six
2. Cap. 5	Commissioners for Oaths (Advocates) Act	Section 6	Six hundred	Six million	Three hundred
			Two thousand	Twenty million	One thousand
3. Cap. 11	Inquests Act	Section 30	Five hundred	Five million	Two hundred and fifty
4. Cap. 16	Magistrates Courts Act	Section 99 (1)	Four hundred	Four million	Twenty
		Section 125 (2)	One hundred	One million	Fifty
		Section 142 (4)	One thousand	One hundred twenty thousand	Six
		Section 159	One thousand	Two hundred and forty thousand	Twelve

Bill No. 29

The Law Revision
(Miscellaneous (Amendment) Bill

2022

5. Cap. 18	Notaries Public Act	Section 5	Six hundred Two thousand	Six million Twenty million	Three hundred One thousand
6. Cap. 23	Trial on Indictments Act	Section 38 (1)	Four hundred	Four million	Two hundred
		Schedule, paragraph 9 (1)	Four hundred	Forty thousand	Twenty
7. Cap. 26	Witness Summons (Reciprocal Enforcement) Act	Section 8	Five hundred	Five million	Two hundred and fifty
8. Cap. 27	Adulteration of Produce Act	Section 8	Six hundred	One hundred and twenty thousand	Six
		Section 8	Three thousand	Nine hundred and sixty thousand	Forty-eight
9. Cap. 32	Produce Protection Act	Section 2	Four hundred	Eighty thousand	Four
		Section 4	Two hundred	Two hundred and forty thousand	Twelve
		Section 9	Two hundred	One hundred and twenty thousand	Six
		Section 10	Four hundred	Eighty thousand	Four
		Section 14 (a)	Seven hundred and fifty	One hundred and twenty thousand	Six
		Section 14 (b)	Two thousand	Four hundred and eighty thousand	Twenty-four

10. Cap. 33	Prohibition of the Burning of Grass Act	Section 6 (1)	Five hundred	One hundred and twenty thousand	Six
11. Cap. 39	Animals (Prevention of Cruelty) Act	Section 6 (2)	One thousand	Four hundred and eighty thousand	Twenty-four
			Five thousand	Nine hundred and sixty thousand	Forty-eight
		Section 2(1)	One thousand	One hundred and twenty thousand	Six
		Section 4 (1)	One thousand	Ten million	Five hundred
		Section 7 (1)	One thousand	Ten million	Five hundred
		Section 10(2)	Five hundred	Five million	Two hundred and fifty
			One thousand	Ten million	Five hundred
		Section 11(2)	One thousand	Ten million	Five hundred
			Two thousand	Twenty million	One thousand
12. Cap. 40	Animals (Straying) Act	Section 2(b)	Ten	One hundred thousand	Five

13. Cap. 42	Cattle Grazing Act	Section 6	One thousand	Two hundred and forty thousand	Twelve
14. Cap. 43	Cattle Traders Act	Section 10(2)	One thousand	Two hundred and forty thousand	Twelve
15. Cap. 44	Rabies Act	Section 4	Five	Fifty thousand	Two and a half (2.5)
		Section 5 (3)	Five hundred	Two hundred and forty thousand	Twelve
		Section 7 (2)	Two hundred	One hundred and twenty thousand	Six
		Section 9 (2)	Two hundred	One hundred and twenty thousand	Six
16. Cap. 45	Boy Scouts and Girl Guides Act	Section 6	Two hundred	Forty thousand	Two
17. Cap. 46	Historical Monuments Act	Section 19	Two thousand	Two hundred and forty thousand	Twelve
18. Cap. 49	Stage Plays and Public Entertainments Act	Section 19	Two thousand	Two hundred and forty thousand	Twelve

19. Cap. 71	Civil Procedure Act	Section 24(c)	One thousand	Ten million	Five hundred
		Section 89 (5)	Four hundred	Four million	Two hundred
20. Cap. 76	Distress for Rent (Bailiffs) Act	Section 4	Two hundred	Two million	One hundred
21. Cap. 81	Registration of Documents Act	Section 20 (2)	Two hundred shillings	Two million	One hundred
22. Cap. 83	Assets of Departed Asians Act	Section 17(1)	Fifty thousand	Five hundred million	Twenty-five thousand
23. Cap. 88	External Trade Act	Section 12 (1)	Twenty thousand	One million and four hundred forty thousand	Seventy-two
24. Cap. 89	Hide and Skin Trade Act	Section 4(5)	Five thousand	Four hundred and eighty thousand	Twenty-four
		Section 14 (2)	Two thousand	Two hundred and forty thousand	Twelve
		Section 14 (2)	Ten thousand	One hundred million	Five thousand
25. Cap. 91	Industrial Licensing Act	Section 14	One thousand	Nine hundred and sixty thousand	Forty-eight

26. Cap. 94	Markets Act	Section 3	Five hundred	One hundred and twenty thousand	Six
27. Cap. 101	Trade (Licensing) Act	Section 7	Ten thousand	Four hundred and eighty thousand	Twenty-four
		Section 10 (2)	Five thousand	Four hundred and eighty thousand	Twenty-four
		Section 15 (3)	Two thousand	Two hundred and forty thousand	Twelve
		Section 26 (2)	Two thousand	Two hundred forty thousand	Twelve

28. Cap. 103	Weights and Measures Act	Section 44 (1)	Five hundred	Five million	Two hundred and fifty currency points
			One thousand	Ten million	Five hundred currency points
		Section 44 (2)	Two thousand	Twenty million	One thousand currency points
		Section 44 (4)	Five thousand	Fifty million	Two thousand five hundred currency points
		Section 55AS First Schedule, Paragraph 2(3)	Four thousand Two hundred shillings Five hundred	Forty million	Two thousand currency points

29. Cap. 109	Business Names Registration Act	Section 8	One hundred and fifty	One million and five hundred thousand	Seventy-five
		Section 10	One thousand	One hundred and twenty thousand	Six
		Section 11	One thousand	One hundred and twenty thousand	Six
		Section 12	One thousand	Ten million	Five hundred
		Section 14 (1)	One thousand	Ten million	Five hundred
		Section 18 (1)	Two	Twenty thousand	One
			Four	Forty thousand	Two
			One	Ten thousand	0.5
		Section 20 (2)	One hundred and fifty	One million and five hundred thousand	Seventy-five
30. Cap. .116	Criminal Procedure Code Act	Section 1 (b) (ii)	Four thousand	Forty million	Two thousand

31. Cap. 119	Identification of Offenders Act	Section 2 (5)	Five hundred	Five million	Two hundred fifty
32. Cap. 159	Estates of Missing Persons (Management) Act	Section 10 (4)	Two thousand five hundred	Two hundred forty thousand	Twelve
		Section 11 (2)	Five hundred	One hundred twenty thousand	Six
33. Cap. 166	Commissions of Inquiry Act	Section 11(3)	One thousand five hundred	Fifteen million	Seven hundred and fifty
34. Cap. 221	Minimum Wages Advisory Boards and Wages Councils Act	Section 4 (5)	One thousand five hundred	Fifteen million	Seven hundred and fifty
		Section 14 (2)	Five hundred	Five million	Two hundred fifty
		Section 17 (2)	Five hundred	Five million	Two hundred fifty
		Section 18 (3)	Five hundred	Five million	Two hundred fifty
		Section 19(3)	Two thousand	Two hundred forty thousand	Twelve
		Section 20	Five hundred	Five million	Two hundred fifty
		Section 21	Five hundred	One hundred twenty thousand	Six

35. Cap. 226	Land Acquisition Act	Section 17	Five hundred	Two hundred forty	Twelve
36. Cap. 232	Survey Act	Section 14(1)	One thousand	One hundred and twenty thousand	Six
		Section 18	Two thousand	Twenty million	One thousand
		Section 30	One hundred	One million	Five hundred
		Section 31	One hundred	One million	Five hundred
37. Cap. 244	Preservation of Amenities Act	Section 2(4)	Fifty	Five hundred	
38. Cap. 248	Customary Marriage (Registration) Act	Section 19 (a)	Two thousand	Four hundred and eighty thousand	Twenty-four
		Section 19(b)	Ten thousand	Two million and four hundred thousand	One hundred twenty
		Section 20	Five hundred	Five million	Two hundred and fifty
		Section 37 (2)	Five hundred	Five million	Two hundred and fifty
39. Cap. 250	Hindu Marriage and Divorce Act	Section 7 (a)	Five hundred	Five million	Two hundred and fifty
		Section 7 (b)	One hundred	One million	Fifty
		Section 7 (c)	One thousand	Ten million	Five hundred

40. Cap. 254	National Flag and Armorial Ensigns Act	Section 4 (2)	One thousand	Two hundred and forty thousand	Twelve
41. Cap. 258	Parliament (Powers and Privileges) Act	Section 17	Five hundred	One hundred and twenty thousand	Six
		Section 18	Four thousand	Nine hundred and sixty thousand	Forty-eight
		Section 19	Four thousand	Nine hundred and sixty thousand	Forty-eight

42. Cap. 270	Auctioneers Act	Section 3 (2)	One thousand five hundred	Fifteen million	Seven hundred fifty
		Section 13 (2)	One hundred and fifty	One million and five hundred thousand	Seventy-five
		Section 14 (7)	One thousand five hundred	Fifteen million	Seven hundred and fifty
		Section 18 (c)	Seven hundred and fifty	Seven million and five hundred thousand	Three hundred and seventy-five
43. Cap. 271	Engineers Registration Act	Section 27	One thousand	Ten million	Five hundred
		Section 29	Ten thousand	One hundred million	Five thousand
		Section 30	Five thousand	Fifty million	Two thousand and five hundred
44. Cap. 275	Surveyors Registration Act	Section 27 (1)	Ten thousand	One hundred million	Five thousand
		Section 28 (d)	Five thousand	Fifty million	Two thousand five hundred
		First Schedule, paragraph 4 (2)	One thousand	Ten million	Five hundred
		First Schedule, paragraph 5	One thousand	Ten million	Five hundred
		First Schedule, paragraph 7 (1) and (2)	One thousand	Ten million	Five hundred

45. Cap. 277	Veterinary Surgeons Act	Section 12 (4)	Five thousand	Fifty million	Two thousand and five hundred
		Section 13 (2)	Three thousand	Thirty million	One thousand and five hundred
		Section 15	Six thousand	One hundred and twenty thousand	Six
		Section 18(1)	One thousand	One hundred and twenty thousand	Six
46. Cap. 278	Food and Drugs Act	Section 2(4)	Two thousand		Six
		Section 3(2)	Two thousand	Twenty Million	One thousand
		Section 5(1)	Two thousand	Twenty Million	One thousand
		Section 5(2)	Two thousand	Twenty Million	One thousand
		Section 6 (1)	Two thousand	One hundred and twenty thousand	Six
		Section 10 (3)	Two thousand	Twenty million	One thousand
			Five thousand	Fifty thousand	Two thousand five hundred
		Section 11(5)	Five hundred	Five million	Two hundred and fifty
		Section 14 (2)	Five hundred	Five million	Two hundred fifty
		Section 15 (3)	Two thousand	One hundred and twenty thousand	Six

		Section 16 (2)	Two thousand	One hundred and twenty thousand	Six
		Section 17 (5)	Two thousand	Twenty million	One thousand
		Section 21 (3)	One	Ten thousand	Half (0.5)
		Section 24 (5)	Five thousand	Fifty million	Two thousand and five hundred
		Section 26 (3)	Two thousand	One hundred and twenty thousand	Six
		Section 27 (1)	One thousand	Ten million	Five hundred
			Four thousand	Forty million	Two thousand
		Section 27 (3)	One thousand	Ten million	Five hundred
		Section 36 (1)	Two thousand	Twenty million	One thousand
		Section 36 (2)	Two thousand	Twenty million	One thousand
47. Cap. 280	Pharmacy and Drugs Act	Section 16 (4) (b)	Two hundred shillings	Two million	One hundred
48. Cap. 281	Public Health Act	Section 13 (2)	Two hundred	Two million	One hundred

		Section 20	Three hundred	One hundred and twenty thousand	Six
		Section 21	Four hundred	Four million	Two hundred
		Section 22 (1)	One thousand	Ten million	Five hundred
		Section 23	One thousand	Ten million	Five hundred
		Section 35	Two thousand	Four hundred and eighty thousand	Twenty-four
		Section 36 (2)	One thousand	Two hundred and forty thousand	Twelve
		Section 53 (1)	Three thousand	Nine hundred and sixty thousand	Forty-eight
		Section 60 (3)	Four hundred	Four million	Two hundred
		Section 61 (1)	Eighty	Eight hundred thousand	Forty
		Section 67 (3)	One thousand Forty	Ten million Four hundred thousand	Five hundred Twenty

		Section 79 (2)	Two hundred One hundred	Two million One million	One hundred Fifty
		Section 83 (7)	Four hundred	Four million	Two hundred
		Section 89 (2)	One hundred Forty	One million Four hundred thousand	Fifty Twenty
		Section 94 (2)	One hundred	One million	Fifty
		Section 96 (2)	One hundred	One million	Fifty
			Twenty	Two hundred thousand	Ten
		Section 97 (2)	One hundred	One million	Fifty
			Twenty	Two hundred thousand	Ten
		Section 99 (1)	One hundred	Ten thousand	Half (0.5)
		Section 109 (2)	Three thousand	Thirty million	One thousand five hundred
		Section 112	One thousand five hundred	Fifteen million	Seven hundred and fifty thousand

		Section 128 (1)	One hundred	One million	Fifty
			Forty	Four hundred thousand	Twenty
		Section 133	Two thousand	Twenty million	One thousand
			Sixty	Six hundred thousand	Thirty
49. Cap. 284	Venereal Diseases Act	Section 4 (2)	Two thousand	Two hundred and forty thousand	Twelve
		Section 7 (1)	Five thousand	Four hundred and eighty thousand	Twenty-four
		Section 8(1)	Two thousand	Two hundred and forty thousand	Twelve
50. Cap. 298	Explosives Act	Section 3 (2)	Two thousand	Twenty million	One thousand
		Section 4 (2)	Two thousand	Twenty million	One thousand
		Section 6 (2)	One thousand	Ten million	Five hundred
		Section 11	One thousand	Ten million	Five hundred
		Section 21	Five thousand	Fifty million	Two thousand and five hundred

		Section 26	One thousand	Ten million	Five hundred
		Section 29 (a)	Five thousand	Fifty million	Two thousand and five hundred
		Section 29 (b)	Ten thousand	One hundred million	Five thousand
		Section 30 (2)	Three thousand shillings	Four hundred eighty	Twenty-four
51. Cap. 299	Firearms Act	Section 5 (2)	One thousand	Ten million	Five hundred
		Section 16 (3)	One thousand	Ten million	Five hundred
		Section 18 (4)	Five thousand	Fifty million	Two thousand and five hundred
		Section 33 (4)	One thousand	Ten million	Five hundred
		Section 36	Ten thousand	Nine hundred and sixty thousand	Forty-eight
52. Cap. 303	Police Act	Section 22(2)	Fifty thousand	One hundred and twenty thousand	Six
		Section 30 (2)	Two hundred	Forty thousand	Two

		Section 35 (5)	One thousand	One hundred and twenty thousand	Six
		Section 37	Fifty thousand/ three months	One hundred and twenty thousand	Six
		Section 69	Fifty thousand	Two hundred and forty thousand	Twelve
		Section 70 (5)	Fifty thousand	Two hundred and forty thousand	Twelve
53. Cap. 327	Uganda National Bureau of Standards	Section 31 (3)	Twenty thousand	Nine hundred sixty thousand	Forty-eight
		Section 41	Fifteen thousand	Nine hundred sixty thousand	Forty-eight
54. Cap.339	Hides and Skins (Export Duty) Act	Section 5	Five thousand	Two hundred and forty thousand	Twelve
55. Cap. 357	Rivers Act	Section 4 (2)	One thousand five hundred	Fifteen million	Seven hundred and fifty
		Section 7 (1)	Three thousand	Thirty million	One thousand
		Section 9 (4)	One hundred and fifty	One million, five hundred thousand	Seventy-five
		Section 10	One hundred and fifty	One million, five hundred thousand	Seventy-five

56. Cap. 364	Trading with the Enemy Act	Section 2 (1)	Fifteen thousand	Three million, three hundred and sixty thousand	One hundred sixty-eight
		Section 4 (3)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 4 (4)	Fifteen thousand	Three million, three hundred and sixty thousand	One hundred sixty-eight
		Section 6 (3)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 8 (5)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 8 (6)	Two hundred	Two million	One hundred
		Section 9 (1)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 9 (2)	One thousand	Ten million	Five hundred

SCHEDULE 3

Section 3

CONVERSION OF FINES AND OTHER FINANCIAL AMOUNTS IN THE PENAL CODE ACT TO CURRENCY POINTS

PROVISION OF PENAL CODE ACT	AMOUNT IN SHILLINGS IN PENAL CODE ACT, CAP 120	AMOUNT IN SHILLINGS AFTER CONVERSION UNDER THE LAW REVISION (FINES AND OTHER FINANCIAL AMOUNTS IN CRIMINAL MATTERS) ACT, 2008	AMOUNT IN CURRENCY POINTS
Section 35(1)	Two thousand shillings	Nine hundred sixty thousand shillings	Forty-eight currency points
Section 35(2)	One thousand shillings	Four hundred eighty thousand shillings	Twenty-four currency points
Section 36(2)	Thirty thousand shillings	One million, four hundred forty thousand shillings	Seventy-two currency points
Section 40(1)	Fifty thousand shillings	Two million four hundred thousand shillings	One hundred and twenty currency points
Section 40(2)	Thirty thousand shillings	One million, four hundred forty thousand shillings	Seventy-two currency points

Section 75	<ul style="list-style-type: none"> • Five thousand shillings • Fifty thousand shillings 	<ul style="list-style-type: none"> • Two hundred forty thousand shillings • Two million four hundred thousand shillings 	<ul style="list-style-type: none"> • Twelve currency points • One hundred and twenty currency points
Section 82	Two thousand shillings	Two hundred forty thousand shillings	Twelve currency points
Section 95(1)	Ten thousand shillings	Four hundred eighty thousand shillings	Twenty-four currency points
Section 107(2)	One thousand shillings	Forty thousand shillings	Two currency points
Section 127(1)	<ul style="list-style-type: none"> • Two hundred shillings • Six hundred shillings • Twelve hundred shillings 	<ul style="list-style-type: none"> • Four hundred eighty thousand shillings • Six million shillings, • Twelve million shillings. 	<ul style="list-style-type: none"> • Twenty-four currency points • Three hundred currency points • Six hundred currency points
Section 127(2)	<ul style="list-style-type: none"> • Two hundred shillings 	<ul style="list-style-type: none"> • Four hundred eighty thousand shillings • Six million shillings • Twelve million shillings 	<ul style="list-style-type: none"> • Twenty-four currency points • Three hundred currency points • Six hundred currency points

Section 127(3)	Six hundred shillings	Two hundred forty thousand shillings	Twelve currency points
Section 154(1)	<ul style="list-style-type: none"> • Two hundred shillings • Six hundred shillings • Twelve hundred shillings 	<ul style="list-style-type: none"> • Four hundred and eighty thousand shillings • Six million shillings • Twelve million shillings 	<ul style="list-style-type: none"> • Twenty-four currency points • Three hundred currency points • Six hundred currency points
Section 161(4)	<ul style="list-style-type: none"> • One thousand shillings • Three thousand shillings 	<ul style="list-style-type: none"> • Ten million shillings • Thirty million shillings 	<ul style="list-style-type: none"> • Five hundred currency points • One thousand five hundred currency points
Section 165(1)	Four thousand shillings	Two hundred forty thousand shillings	Twelve currency points
Section 167	Three thousand shillings	One hundred and twenty thousand shillings	Six currency points
Section 227	Seventy thousand shillings	Three million, three hundred and sixty thousand shillings	One hundred and sixty-eight currency points
Section 230	Two thousand shillings	Two hundred and forty thousand shillings.	Twelve currency points

Section 275(6)		Five million shillings	Two hundred and fifty currency points
Section 275(11)		Five million shillings	Two hundred and fifty currency points
Section 284	One thousand shillings	Two hundred and forty thousand shillings	Twelve currency points
Section 318(4)		Five million shillings	Two hundred and fifty currency points
Section 319(1) (c)		Five million shillings	Two hundred and fifty currency points
Section 340	Fifty thousand shillings	Two million four hundred thousand shillings	One hundred and twenty currency points
Section 367	Two thousand shillings	Two hundred and forty thousand shillings	Twelve currency points

SCHEDULE 4

Section 4

CONVERSION OF FINES EXPRESSED IN SHILLINGS IN SPECIFIED LAWS TO CURRENCY POINTS

Citation	Title of Act	Provision	Fine in shillings	Fine in currency points
1. Cap. 16	Magistrates Courts Act	Section 162 (1) (b)	Four million eight hundred thousand	Two hundred and forty
		Section 162 (1) (c)	Five hundred thousand	Twenty-five
2. Cap. 30	Cotton Development Act	Section 8(2)	One million	Fifty
		Section 8 (4)	Two million	One hundred
		Section 10 (6)	One hundred thousand	Five
		Section 11 (2)	Two million	One hundred
		Section 12 (2)	One million	Fifty
		Section 14	Five hundred	Twenty-five
		Section 17	Two million	One hundred
		Section 20 (4)	Ten million	Five hundred
		Section 21 (3)	One million	Fifty

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3. Cap. 51	Bank of Uganda Act	Section 39 (3)	One million	Fifty
		Section 45 (4)	Five hundred thousand	Twenty-five
		Section 51 (1)	Four hundred thousand	Twenty
4. Cap. 59	Children Act	Section 102 (2)	Five hundred thousand	Twenty-five
		Section 109	One hundred thousand	Five
		Section 110 (2)	Five hundred thousand	Twenty five
5. Cap. 84	Capital Markets Authority Act	Section 21	Four million	Two hundred
6. Cap. 98	Public Enterprises Reform and Divestiture Act	Section 43 (3)	Five million	Two hundred and fifty
7. Cap. 112	Cooperative Societies Act	Section 8 (3)	Ten thousand One thousand	0.5 0.05
		Section 24 (5)	Five thousand Five hundred	0.25 0.025

	Section 77 (3)	Twenty thousand	One
	Section 77 (6)	Two thousand	0.1
	Section 78 (2)	Ten thousand	0.5
	Section 80 (2)	Five thousand	0.25
	Section 81	Five thousand	0.25
	First Schedule, paragraph 2 (3)	Five hundred	0.025
	First Schedule, paragraph 3 (2)	Five hundred	0.025
	First Schedule, paragraph 5 (2)	One thousand	0.05
	First Schedule, paragraph 8 (3)	One hundred	0.005
	First Schedule, paragraph 10 (2)	Five hundred	0.025
	First Schedule, paragraph 11(1)	One hundred	0.005
	First Schedule, paragraph 11 (2)	Five hundred	0.025

8. Cap. 152	Water Act	Section 40 (1)	Six million	Three hundred
		Section 40 (1)	One million	Fifty
		Section 104 (1)	One hundred thousand	Five
		Section 104 (1)	Six million	Three hundred
		Section 104 (2)	One hundred twenty thousand	Six
		Section 104 (2)	Ten million	Five hundred
		Section 104 (2) (a)	One hundred eighty thousand	Nine
		Section 104 (2) (a)	Eighteen million	Nine hundred
		Section 104 (2) (b)	Three hundred sixty thousand	Eighteen
		Section 104 (2) (b)	Thirty-six million	One hundred eight hundred

9. Cap. 206	National Drug Policy and Authority Act	Section 14 (3)	One million	Fifty
		Section 18 (2)	One million	Fifty
		Section 24 (4)	Two million	One hundred
		Section 27 (2)	Two million	One hundred
		Section 30	Five million	Two hundred and fifty
		Section 60 (1)	One million	Fifty
		Section 60 (1)	Two million	One hundred
10. Cap. 214	Motor Vehicle Insurance (Third Party Risks) Act	Section 2 (3)	One hundred thousand	Five
		Section 4	One hundred thousand	Five
		Section 10 (2)	One hundred thousand	Five
		Section 40	Fifty thousand	Two point five
11. Cap. 268	Allied Health Professionals Act	Section 56	Three hundred thousand	Fifteen

12. Cap. 269	Architects Registration	Section 33(1)	Five hundred thousand	Twenty-five
		Section 37	Five hundred thousand	Twenty-five
13. Cap. 272	The Medical and Dental Practitioners Act	Section 27 (2)	Two hundred thousand	Ten
		Section 27 (2)	Three million	One hundred and fifty
		Section 47 (2)	Three hundred thousand	Fifteen
		Section 47 (2)	Three million	One hundred fifty
14. Cap. 274	Nurses and Midwives Act	Section 54	Three hundred thousand	Fifteen
		Section 54	Three million	One hundred and fifty
15. Cap. 303	Police Act	Section 1(a)	One hundred thousand	Five currency points
		Section 21 (3)	Two hundred thousand	Ten
		Section 27A	Forty thousand	Two

16. Cap. 331	Uganda Railways Corporation Act	Section 80 (1)	One hundred thousand	Five
		Section 80 (2)	One hundred thousand	Five
		Section 81	Fifty thousand	Two point five
		Section 82	Fifty thousand	Two point five
		Section 83 (1)	Fifty thousand	Two point five
		Section 83 (6)	Ten thousand	Point five
		Section 84	Two hundred thousand	Ten
		Section 85 (1)	Fifty thousand	Two point five
		Section 86	Two hundred thousand	Ten
17. Cap. 349	Value Added Tax	Section 43 (3)	Five hundred thousand	Twenty-five

18. Cap. 11 of 2014	Excise Duty Act	Section 15 A (2) (a)	Two hundred thousand	Ten
19. Cap. 14 of 2014	Tax Procedures Code Act	Section 19.B (1)	Fifty million	Two thousand five hundred
		Section 19.B (2)	Twenty million	One thousand
		Section 19.B (3)	Fifty million	Two thousand five hundred
		Section 19.B (4)	Ten million	Five hundred
		Section 49 A (1)	Fifty million	Two thousand five hundred
		Section 49 A (2)	Twenty million	One thousand

SCHEDULE 5

Section 5

CONVERSION OF FINANCIAL AMOUNTS, NOT BEING CRIMINAL PENALTIES, FROM CURRENCY POINTS TO SHILLINGS

CITATION OF ACT	TITLE OF ACT	PROVISION	SUBJECT MATTER	AMOUNT IN CURRENCY POINTS	AMOUNT IN SHILLINGS
1. Cap. 20	Poor Persons Defence Act	Section 3(3)	Amount of remuneration due to advocate	Fifty	One million
2. Cap. 156	Administration of Estates (Small Estates) (Special Provisions) Act	Section 2 (1) (b)	Jurisdiction of Magistrate Grade I courts	One thousand	Twenty million
		Section 2 (1) (c)	Jurisdiction of Chief Magistrate	Two thousand five hundred	Fifty million
3. Cap. 157	Administrator General's Act	Section 2 (5)	Value of estates for which Administrator General may delegate powers	Seven hundred fifty	Fifteen million
		Section 4 (5) (b)	Value of estate Administrator General may administer without letters of administration	Seven hundred fifty	Fifteen million
		Section 30 (3)	Value of estate for which Administrator General may determine disputes without reference to court	Seven hundred fifty	Fifteen million

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4. Cap. 159	Estates of Missing Persons (Management) Act	Section 3 (1) (b)	Jurisdiction of Magistrate Grade I court	One thousand	Twenty million
		Section 3 (1) (c)	Jurisdiction of Chief Magistrates courts	Two thousand five hundred	Fifty million
5. Act No. 11 of 2001	Animal Breeding Act	Schedule 7	Fees payable for applications for registration under the Act	Three (Application)	Sixty thousand
				Item 2(i) – Ten	Two hundred thousand
				Item 2(ii) - Twenty-five	Five hundred thousand
				Item 3 – Eight	One hundred sixty thousand
				Item 4(a) - One Point Five (1.5)	Thirty thousand
				Item 4(b) – Five	One hundred thousand
				Item 4(c) Twenty-one	Four hundred twenty
				Item 4(d) – Four	Eighty thousand
				Item 5 – Five	One hundred thousand

				Item 6 – Four	Eighty thousand
				Item 8(i) -One	Twenty thousand
				Item 8(ii) – Three	Sixty thousand
				Item 8(iii) – Three	Sixty Thousand
				Item 9 - Zero-point five (0.5)	Ten thousand
				Item 10(i), (ii) and (iii) - Zero point one. (0.1)	Two thousand
6. Act No. 17 of 2002	Leadership Code Act	Section 7 (9)	Fee for accessing declarations	Twenty-five	Five hundred thousand
		Section 10(3)	Value of gifts accepted	Five	One hundred thousand
		Section 10(4)	Value of gifts to be declared if from same source	Ten	Two hundred thousand
7. Act No. 4 of 2003	Collective Investment Schemes Act, 2003	Section 56(3) (a)	Value of indebtedness of scheme to creditor	Fifty	One million

8. Act No. 5 of 2003	Microfinance Deposit-taking Institutions Act	Section 15 (1) and (2)	Minimum paid of capital of company to be granted license	Twenty-five thousand	Five hundred million
9. Act No. 13 of 2003	Petroleum Supply Act, 2003	Section 44(3) (b)	Maximum petroleum fee per litre	Zero point zero zero zero five (0.0005)	Ten
10. Act No. 5 of 2004	Foreign Exchange Act	Section 5(3)	Minimum paid up share capital for business of foreign exchange	One thousand	Twenty million
11. Act No. 1 of 2005	Referendum and Other Provisions Act, 2005	Section 5(4)	Minimum paid up share capital for business of money transfer	Two thousand five hundred	Fifty million
12. Act No. 17 of 2005	Parliamentary Elections Act	Section 24 (12)	Money deposited in High Court as security for costs	One hundred	Two million
13. Act No. 18 of 2005	Political Parties and Organisations Act	Section 11 (3)	Procedure for nomination of candidate	Ten	Two hundred thousand
		Section 14(1)	Value of contribution or donation not allowed to be made	Twenty thousand	Four hundred million
		Section 14 (3) (b)	Value of contribution or donation political party not allowed to accept	Two hundred thousand	Four billion

14. Act No. 13 of 2006	Local Council Courts Act	Section 10 (2) (a)	Restriction of jurisdiction of local council courts on matters in second and third schedules	One hundred	Two million
15. Act 7 of 2010	Contracts Act	Section 10 (5)	Value of subject matter to be in writing	Twenty-five	Five hundred thousand
16. Act No. 19 of 2010	Emoluments and Benefits of the President, Vice President and Prime Minister Act	Second Schedule	Benefits	One hundred eighty	Three million six hundred thousand
		Third Schedule		One hundred seventy-five	Three million five hundred thousand
		Fourth Schedule		Column 1 - One hundred sixty	Three million two hundred thousand
				Column 2, paragraph 1 - Two hundred twenty-five	Four million five hundred thousand
				Column 2, paragraph 3 - Ten	Two hundred thousand

			Column 2, paragraph 3 - Seven	One hundred forty thousand
			Column 2, paragraph 4 - Zero point seven (0.7)	Fourteen thousand
		Fifth Schedule	Part A	
			Item 2 – One thousand	Twenty million
			Item 2 - Five hundred	Ten million
			Item 7 – Forty	Eight hundred thousand
			Part B	
			Item 2 – One thousand	Twenty million
			Item 2 - Five hundred	Ten million
			Item 8 – Forty	Eight hundred thousand
		Sixth Schedule	Item 6- twenty- five	Five hundred thousand

				Item 8 – twenty thousand	Four hundred million
		Seventh Schedule		Item 2 – One thousand	Twenty million
				Item 2 – five hundred	Ten million
				Item 6 – Forty	Eight hundred thousand
				Item 8 – Twenty thousand	Four hundred million
		Eighth Schedule		Part A	
				Item 2 – fifteen thousand	Three hundred million
				Item 7 – thirty-five	Seven hundred thousand
				Item 9 – Five hundred	Ten million
				Item 9 – Two hundred fifty	Five million
				Part B	

				Item 5 – fifteen thousand	Three hundred million
				Item 8 – thirty-five	Seven hundred thousand
				Item 9 – five hundred	Ten million
				Item 9- two hundred fifty	Five million
				Part C	
				Item 5-one thousand five hundred	Three hundred thousand
				Item 8 – thirty five	Seven hundred thousand
				Item 9 – five hundred	Ten million
				Item 9 – two hundred fifty	Five million
		Ninth Schedule		Item 5 – fifteen	Three hundred thousand
				Item 6 – fifteen thousand	Three hundred million
		Tenth Schedule		Item 5 – fifteen	Three hundred thousand

		Eleventh Schedule		Part A	
				Item 2 – twelve thousand	Two hundred forty million
				Item 6 - thirty	Six hundred thousand
				Item 7-three hundred fifty	Seven million
				Item 7 – one hundred seventy five	Three million five hundred thousand
				Part B	
				Item 3 – Ten	Two hundred thousand
				Item 5 – thirty	Six hundred thousand
				Item 7 - three hundred fifty	Seven million
				Part C	
				Item 2 – Twelve thousand	Three million five hundred thousand
				Item 4 – ten	Two hundred thousand

				Item 6 – thirty	Six hundred thousand
				Item 8 – three hundred fifty	Seven million
				Item 8 – One hundred seventy five	Three million five hundred thousand
		Twelfth Schedule		Item 2 - Twelve thousand	Two hundred forty million
17. Act 14 of 2011	Insolvency Act	Sections 33 (4)	Value of debt which is a preferential claim against person	Twenty-five	Five hundred thousand
		Section 105 (5)	Value of debt which is a preferential claim against company	Twenty-five	Five hundred thousand
18. Act 1 of 2012	Companies Act	Sections 147(2)(b)	Paid up sum	Two hundred	Four million
		206 (3)	Value of transaction company not to enter into	One thousand	Twenty million
		207(5)(c)	Value of loans to employees	Fifty thousand	One billion

		219(2)	Value of non cash assets not entered in arrangement	Two hundred fifty	Five million
19. Act 12 of 2013	Anti-Money Laundering Act	Section 6(2)(b)	Value of an occasional transaction for which an accountable manager must carry out prior due diligence	Five thousand	One hundred million
20. Act 7 of 2016	Lotteries and Gaming Act	Sections 24(4)(b)	Total value of prizes for promotion which are not for lottery	Fifty	One million
		Section 55 (1)	Penal tax for not filing returns within time	Ten	Two hundred thousand
21. Act No. 8 of 2019	Security Interest in Movable Property Act	Section 47(4)	Contractual value of property	Five hundred	Ten million

22. Act No. 8 of 2020	Admini- stration of the Judiciary Act	Schedule 2	Benefits of judges	Part A Item 3 - Twenty thousand	Four hundred million
				Item 5 - Ten thousand	Two hundred million
				Item 7 – Fifteen	Three hundred thousand
				Item 8 - One hundred	Two million shillings
				Item 9 - Eleven point seventy- five (11.75)	Two hundred thirty- five thousand
				Part B Item 3 - Nineteen thousand	Three hundred eighty million
				Item 5 - Nine thousand	One hundred eighty million
				Item 7 – Ninety	One million eight hundred thousand
				Item 8 - Ten-point twenty-five (10.25)	Two hundred five thousand
		Schedule 4		Part A, Item 3 – Fifteen thousand	Three hundred million

				Item 5 – Seven thousand five hundred	One hundred fifty million
				Part B, Item 3 – Fifteen thousand	Three hundred million
				Item 5 – seven thousand five hundred	One hundred fifty million
		Schedule 5		Part A, Item 3 - Seventeen thousand five hundred	One hundred fifty million
				Item 5 – eight thousand	One hundred sixty thousand
				Part B, Item 3 – Fifteen thousand	Three hundred million
				Item 5 – Seven thousand five hundred	One hundred fifty million
	Succession (Amendment) Act, No. 3 of 2022	Section 35 (amending section 179 (4) of Act	Value of property transferable as gift	Twenty-five	Five hundred thousand

SCHEDULE 6

Section 6

MODIFICATION OF LOW FEES, COSTS AND VALUES IN LAWS IN FORCE ON 15TH MAY 1987

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Chapter	Act	Provision	Subject matter	Current Fees or Costs in Shillings	Modified Fees or Costs in shillings	Basis for modification
1. Cap. 5	Commissioner for Oaths Act	Section 1(2)	Revenue duty for appointment as Commission for oaths	Sixty	Fifteen thousand	Stamp duty for powers of attorney and statutory declarations under Schedule 2 of the Stamp Duty Act
		Second Schedule to Commissioner of Oaths Rules	Fee for taking affidavit	Three	Not less than two hundred thousand	Item 1 of the Fifth Schedule of the Advocates (Remuneration and Taxation Costs) Regulations, S.I. No. 7 of 2018
			Fee for exhibit to affidavit	One shilling fifty cents	One hundred thousand	Item 5 of the Fifth Schedule of the Advocates (Remuneration and Taxation Costs) Regulations, S.I. No. 7 of 2018

			Fee for administering oath outside office of commissioner	Eleven shillings twenty-five cents	Not less than two hundred thousand	Item 1 of the Fifth Schedule of the Advocates (Remuneration and Taxation Costs) Regulations, S.I. No. 7 of 2018
2. Cap. 16	Magistrates Courts Act	Section 142 (2) (a))	Fine for offence for which term of imprisonment is six months	One thousand	Twelve currency points	Fine based on value in the Law Revision (Fines and Other Financial Amounts in Criminal Matters) Act 2008
		Section 142 (2) (d)	Value of property stolen	One thousand	Ten million	Value of property under the Judicature (Small Claims Procedure) Rules, 2011
		Section 142 (2) (e)	Value of property received and retained	One thousand	Ten million	Value of property under the Judicature (Small Claims Procedure) Rules, S.I. 25 of 2011
		Section 142 (2) (f)	Value of property which is subject of malicious damage	One thousand	Ten million	Value of property under the Judicature (Small Claims Procedure) Rules, S.I. 25 of 2011

		Section 143 (3) (b)	Value for petty cases	One hundred	Ten million	Value of property under the Judicature (Small Claims Procedure) Rules, S.I. 25 of 2011
		Section 195 (2)	Maximum costs to be awarded by magistrates courts	Two hundred thousand	To repeal subsection (2)	Not applied by Magistrates Courts
		Section 195 (4)	Value of appeal to High Court against award of costs	Ten thousand	To repeal subsection (4)	Not applied by courts
		Section 204 (4)	Maximum value of appeal to High Court for criminal matters	One hundred	To repeal subsection (4)	Not applied by courts
		Third Schedule, paragraph 31 (8)	Value of award to be referred to chief magistrate for approval	Twenty thousand	To repeal paragraph 31 (8)	Not applied by courts
3. Cap.. 23	Trial on Indictment Act	Section 125 (2)	Award of costs by High court	Three thousand	To repeal subsection (2)	Not applied by the High Courts
		Schedule, paragraph 9 (1)	Fine for non-attendance of assessor	Four hundred	To repeal “not exceeding four hundred shillings”	Not applied by the High Courts

4. Cap. 71	Civil Procedure Act	Section 44 (1) (g) (i)	Salary of public servant not liable to attachment	Forty shillings	Annual salary not exceeding shs 2,820,000	Item 1 of the Third Schedule to the Income Tax Act
		Section 44 (1) (g) (ii)	Salary of public servant not liable to attachment	Forty Eighty	Annual salary not exceeding shs. 2,820,000	Item 1 of the Third Schedule to the Income Tax Act
5. Cap. 156	Administration of Estates (Small Estates) (Special Provisions) Act	Section 7 (2)	Value of appeals to Court of Appeal	Ten thousand	Repeal subsection (2)	Not applied by courts
6. Cap. 161	Public Trustee Act	Section 15	Public Trustee administering without application to court	Two thousand	Fifteen million	Value in section 4 (5) (b) of Administrator General's Act
7. Cap. 197	Fish Act	Section 19	Fee for replacement of lost certificate	Five	Fifteen thousand	Item 26 of Schedule 2 of the Stamp Duty Act
8. Cap. 252	Marriage and Divorce of Mohammedans	Section 14	Certified copy of registers	Two	Fifteen thousand	Item 26 of Schedule 2 of the Stamp Duty Act
9. Cap. 278	Food and Drug Act	Section 13 (2)	Fee for certificate for food poisoning	Five	Fifteen thousand	Item 26 of Schedule 2 of the Stamp Duty Act

SCHEDULE 7

Section 7

CONVERSION OF FINANCIAL AMOUNTS EXPRESSED IN POUNDS IN SPECIFIED LAWS, TO CURRENCY POINTS

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CITATION OF ACT	ACT	PROVISION	AMOUNT IN POUNDS	AMOUNT IN UGANDA SHILLINGS	AMOUNT IN CURRENCY POINTS
1. Cap. 6	Evidence Act	Section 84(e)	Two hundred	Nine hundred sixty	Forty-eighty
2. Cap. 35	Tobacco (Control and Marketing) Act	Section 16(1)	Two hundred and fifty	One million two hundred	Sixty
		Section 16(3)	Two hundred and fifty	One million two hundred	Sixty
		Section 16(4)	One hundred and fifty	Seven hundred twenty thousand	Thirty-six
		Section 16(5)	Fifty	Two hundred forty	Twelve
3. Cap. 120	Penal Code Act	Section 162	Five hundred	Two million four hundred thousand	One hundred twenty
4. Cap. 255	Public Holidays Act	Section 3(5)	Ten	Forty-eight thousand	Two-point four
6. Cap. 302	Official Secrets Act	Section 7(2)	Two hundred	Nine hundred sixty	Forty-eight