
BILLS

SUPPLEMENT No. 4

27th March, 2024

BILLS SUPPLEMENT

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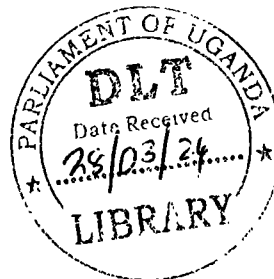
Bill No. 54 *Tax Procedures Code (Amendment) Bill* **2024**

THE TAX PROCEDURES CODE (AMENDMENT) BILL, 2024

MEMORANDUM

The object of this Bill is to amend the Tax Procedures Code Act, 2014, to require a taxpayer who intends to claim a deduction of or credit for the goods destroyed to inform the Commissioner before the destruction of the goods.

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



A Bill for an Act

ENTITLED

**THE TAX PROCEDURES CODE (AMENDMENT)
ACT, 2024**

An Act to amend the Tax Procedures Code Act, 2014, to require a taxpayer who intends to claim a deduction of or credit for the goods destroyed to inform the Commissioner before the destruction of the goods.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2024.

2. Amendment of Tax Procedures Code Act, 2014

The Tax Procedures Code Act, 2014 in this Act referred to as the principal Act, is amended by inserting immediately after section 18 the following—

“18A. Destruction of goods

(1) A taxpayer who intends to claim a deduction of or credit for the goods destroyed as a result of -