
BILLS

SUPPLEMENT No. 2

24th March, 2021

BILLS SUPPLEMENT

to The Uganda Gazette No. 26, Volume CXIV, dated 24th March, 2021

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Bill No. 8

Tax Procedures Code (Amendment) Bill

2021

THE TAX PROCEDURES CODE (AMENDMENT) BILL, 2021

MEMORANDUM

The object of this Bill is to amend the Tax Procedures Code Act, 2014, Act, 14 of 2014 to define “tax decision”; to impose an obligation on a local authority, Government institution or regulatory body to issue a licence to only a person who has a tax identification number; to provide for penal tax relating to tax stamps; to provide for alternative dispute resolution mechanism for tax objections; to prescribe the powers of the commissioner during investigations; to revise offences and penalties in the Act.

MATIA KASAIJA (MP)

Minister of Finance, Planning & Economic Development

THE TAX PROCEDURES CODE (AMENDMENT) BILL, 2021

ARRANGEMENT OF CLAUSES

Clause

1. Commencement
2. Amendment of section 3 of Tax Procedures Code Act 2014
3. Amendment of section 5 of principal Act
4. Amendment of section 9 of principal Act
5. Amendment of section 14 of principal Act
6. Amendment of section 19B of principal Act
7. Amendment of section 23 of principal Act
8. Amendment of section 24 of principal Act
9. Amendment of section 38 of principal Act
10. Amendment of principal Act
11. Amendment of section 54 of principal Act
12. Amendment of section 55 of principal Act
13. Amendment of section 56 of principal Act
14. Amendment of section 57 of principal Act
15. Amendment of section 58 of principal Act
16. Amendment of section 59 of principal Act
17. Amendment of section 60 of principal Act
18. Amendment of section 61 of principal Act
19. Amendment of section 62 of principal Act
20. Insertion of section 62A of principal Act
21. Amendment of section 63 of principal Act

A Bill for an Act

ENTITLED

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2021

An Act to amend the Tax Procedures Code Act, 2014, Act 14 of 2014 to define “tax decision”; to impose an obligation on a local authority, Government institution or regulatory body to issue a licence to only a person who has a tax identification number; to provide for penal tax relating to tax stamps; to provide for alternative dispute resolution mechanism for tax objections; to prescribe the powers of the commissioner during investigations; to revise offences and penalties in the Act.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2021.

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 in section 3 by substituting for the definition of “tax decision” the following—