
BILLS

SUPPLEMENT No. 1

10th January, 2025

BILLS SUPPLEMENT

to The Uganda Gazette No. 2, Volume CXVIII, dated 10th January, 2025

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Bill No. 2

Income Tax (Amendment) Bill

2025

THE INCOME TAX (AMENDMENT) BILL, 2025

MEMORANDUM

The object of this Bill is to amend section 21 of the Income Tax Act, Cap. 338 to exempt the income of the Bujagali Hydro Power Project from tax.

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

A Bill for an Act

ENTITLED

THE INCOME TAX (AMENDMENT) ACT, 2025

An Act to amend section 21 of the Income Tax Act, Cap. 338 to exempt the income of the Bujagali Hydro Power Project from tax.

BE IT ENACTED by Parliament as follows—

1. Commencement

This Act shall be deemed to have come into force on 1st July, 2024.

2. Amendment of Cap. 338

The Income Tax Act is amended in section 21 (1) —

(a) by substituting paragraph (ab) with the following—

“(ab) the income of the Bujagali Hydro Power Project up to 30th June, 2025;”

