

BILLS SUPPLEMENT

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Bill No. 12 *Tax Appeals Tribunals*
(Amendment) Bill **2000**

THE TAX APPEALS TRIBUNALS (AMENDMENT)
BILL, 2000.

MEMORANDUM.

The object of this Bill is to amend the Tax Appeals Tribunals Act, 1997 in order to *inter alia*—

- (a) make it mandatory for any taxpayer filing a notice of objection to an assessment of tax before the Tribunal, to pay thirty percent of the tax assessed or that part of the tax assessed not in dispute before his or her objection is entertained by the Tribunal; and
- (b) to oblige the Tribunal to extend the time in which an application to it for a review of a taxation decision can be made, for just cause, and to hear such application in the presence of both parties.

GABRIEL OPIO,
*Minister of State for Finance, Planning and Economic
Development (P&I) also holding the portfolio of the Minister of
Finance, Planning and Economic Development.*

THE TAX APPEALS TRIBUNALS (AMENDMENT) BILL, 2000.

ARRANGEMENT OF CLAUSES.

Clause.

1. Short title and commencement.
2. Amendment of section 10.
3. Amendment of section 16.
4. Amendment of section 17.
5. Amendment of section 18.
6. Amendment of section 29.
7. Amendment of section 42.

A BILL for an Act

ENTITLED

**THE TAX APPEALS TRIBUNALS (AMENDMENT)
ACT, 2000.**

An Act to amend the Tax Appeals Tribunals Act, 1997.

BE IT ENACTED by Parliament as follows:

1. (1) This Act may be cited as the Tax Appeals Tribunals (Amendment) Act, 2000 and shall be read as one with the Tax Appeals Tribunals Act, 1997, in this Act referred to as the "principal Act".

Short title and commencement. Act No. 12 of 1997.

(2) This Act shall be deemed to have come into force on the 1st day of July, 2000.

2. Section 10 of the principal Act is amended by the repeal of subsections (4), (5), (6), (7) and (8).

Amendment of section 10.

3. Section 16 of the principal Act is amended by substituting subsection (1) with the following new subsection—

Amendment of section 16.

BSC

“(1) The Tribunal shall not entertain a tax payer’s notice of objection to an assessment unless the tax payer shows proof that he or she has paid thirty per cent of the tax assessed or that part of the tax assessed not in dispute, whichever is greater; and in the case of customs duty, the tax payer shall provide surety for the tax due on the goods before they are released.”

Amendment
of section
17.

4. Section 17 of the principal Act is amended by substituting for subsection (2) the following new subsection—

“(2) The Tribunal may, upon application in writing and for just cause, extend the time for making an application to the Tribunal for a review of a taxation decision and shall hear the application in the presence of both parties.”

Amendment
of section
18.

5. Section 18 of the principal Act is amended by adding the following new subsection after subsection (3)—

“(4) The Tribunal may, upon application in writing, extend the time for filing documents provided under subsection (1) of this section.”

Amendment
of section
29.

6. Section 29 of the principal Act is amended in subsection (7) by substituting for “may make” the words “may upon receiving adequate security for the taxes in dispute make.”

Amendment
of section
42.

7. Section 42 of the principal Act is amended by repealing paragraph (b).