

**BILLS SUPPLEMENT**

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

Printed by UPPC, Entebbe, by Order of the Government.

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**Bill No. 7**                      *The Stamp Duty (Amendment) Bill*                      **2021**

**THE STAMP DUTY (AMENDMENT) BILL, 2021**

**MEMORANDUM**

The object of this Bill is to amend the Stamp Duty Act, 2014 to provide for an incentive to a manufacturer, other than a manufacturer referred to in item 60A (b), whose investment capital is at least fifty million United States Dollars; to clarify the requirements for incentives on strategic investments projects.

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

A Bill for an Act

ENTITLED

**THE STAMP DUTY (AMENDMENT) ACT, 2021**

**An Act to amend the Stamp Duty Act, 2014, to provide for an incentive to a manufacturer, other than a manufacturer referred to in item 60A (b), whose investment capital is at least fifty million United States Dollars; to clarify the requirements for incentives on strategic investments projects.**

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2021.

**2. Amendment of Stamp Duty Act, 2014**

The Stamp Duty Act, 2014 is amended in Schedule 2—

(a) by substituting for item 60A (iii) the following—

“(iii) capacity to use at least fifty percent of the locally produced raw materials, subject to availability”;

(b) by substituting for item 60A (iv) the following—

“(iv) capacity to employ a minimum of one hundred citizens;” and

(c) by inserting immediately item 60A (e), the following—

“(f) a manufacturer, other than a manufacturer referred to in item 60A (b)—

(i) in case of a new manufacturer who, subject to availability, has capacity to use at least seventy percent of the locally produced raw materials, and employs at least seventy percent citizens with an aggregate wage of at least seventy percent of the total wage bill of the new manufacturer and whose investment capital is, at least fifty million United States Dollars; or

(ii) in the case of an existing manufacturer who, subject to availability, has capacity to use at least seventy percent of the locally produced raw materials, and employs at least seventy percent citizens with an aggregate wage of at least seventy percent of the total wage bill of the existing manufacturer from the date on which the manufacturer makes an additional investment equivalent to fifty million United States Dollars—

(aa) debenture; whether a mortgage debenture or not, being of a marketable security – of total value;

(bb) further charge; any instrument imposing a further charge on a mortgaged property – of total value;

- (cc) lease of land – of total value;
- (dd) increase of share capital;
- (ee) transfer of land;
- (ff) an agreement to provide services on conducting a feasibility study or developing a design for construction.”;
- (d) in item 56 by inserting the word “entry” immediately after the word “of” appearing at the end of item 56; and
- (e) by substituting for item 57 the following—

“57	instrument of settlement or an instrument revoking the settlement including a deed of dower	15,000/=”
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