

ACTS SUPPLEMENT

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Act 22

Finance (Amendment) Act

2010

THE FINANCE (AMENDMENT) ACT, 2010

An Act to amend the Finance Act 2009 to provide for the reduction of registration fees for motorcycles and to empower the Minister, by regulations made under the Act, to prescribe penalties and other matters for the purposes of the regulations.

DATE OF ASSENT: 19th October, 2010.

Date of Commencement: See section 1.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY

1. Commencement

This Act shall be deemed to have come into force on the 1st day of July, 2010.

PART II—AMENDMENT OF FINANCE ACT, 2009

2. Amendment of First Schedule to Finance Act, 2009

The Finance Act, 2009 is amended in the First Schedule by substituting for Item 3 the following—

“3. Registration fees for motorcycles Shs. 130,000/=”

3. Amendment of section 2 of the Finance Act 2009

The Finance Act 2009 is amended in section 2—

- (a) by inserting immediately after subsection (1) the following—

“(1a) A person who imports a used refrigerator, freezer, computer or a television set in contravention of subsection (1) commits an offence and is liable on conviction to a fine not exceeding seven hundred currency points or imprisonment not exceeding eight years or both”.

4. Amendment of section 3 of Finance Act 2009

The Finance Act 2009 is amended in section 3—

- (a) by inserting immediately after subsection (1) the following—

“(1a) A person who imports, manufactures, sells or uses a sack or a bag made of polymers of ethene and polyethene in contravention of subsection (1) commits an offence and is liable on conviction to a fine not exceeding seven hundred currency points”.

- (b) by inserting immediately after subsection (3) the following—

“(3a) Regulations made under subsection (3) may—

- (a) prescribe fees and forms for the purposes of the regulations;

- (b) provide for civil penalties to be imposed in respect of any breach of the regulations;

- (c) in relation to any contravention of the regulations—

- (i) prescribe a penalty not exceeding a fine of five hundred currency points;

- (ii) prescribe a severer penalty in respect of a second or subsequent conviction for the same offence;
- (iii) in the case of a continuing offence, provide for the imposition of an additional penalty not exceeding a fine of one hundred and fifty currency points in respect of each day on which the offence continues.

(3b) The Uganda Revenue Authority may sue for and recover any civil penalty imposed under regulations made under subsection (3a).”