

**ACTS SUPPLEMENT**

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**Act 18**

*Finance Act*

**2013**

THE FINANCE ACT, 2013

ARRANGMENT OF SECTIONS

*Section*

PART I—PRELIMINARY

1. Commencement.

PART II—REVISION OF MOTOR VEHICLE  
AND MOTOR CYCLE REGISTRATION FEES

2. Amendment of Finance Act, 2006 as amended by the Finance (Amendment) Act 2010.

PART IV—AMENDMENT OF TRAFFIC AND  
ROAD SAFETY ACT, 1998

3. Amendment of section 31 of Cap. 361.

PART V—FISH LEVY

4. Imposition of fish levy.

PART VI—REVISION OF FEES PAYABLE  
UNDER SPECIFIED ENACTMENTS

5. Revision of fees payable under specified enactments.

**THE FINANCE ACT, 2013**

**An Act to provide for the alteration of certain taxes and duties, to amend certain enactments relating to taxes; to revise the non tax revenue in various enactments and for related matters.**

DATE OF ASSENT: 30th October, 2013.

*Date of Commencement:* 1st July, 2013.

BE IT ENACTED by Parliament as follows:

**PART I—PRELIMINARY.****1. Commencement.**

This Act shall be deemed to have come into force on 1st July 2013.

**PART II—REVISION OF MOTOR VEHICLE AND  
MOTOR CYCLE REGISTRATION FEES.****2. Amendment of Finance Act, 2006 as amended by the  
Finance (Amendment) Act 2010.**

Part II of the First Schedule to the Finance Act, 2006 as amended by the Finance (Amendment) Act 2010 is amended by—

(a) substituting for items 1(a), (b), (c) and (d) the following—

(a)	Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles.	Shs. 1,200,000/=
(b)	Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	Shs. 1,200,000/=
(c)	Estate and station wagon vehicles with engine capacity of 3500 cc or above	Shs. 1,700,000/=
(d)	Medium omnibuses and heavy omnibuses having seating accommodation of more than 28 passengers	Shs. 1,200,000/=

(b) substituting for item 3 the following—

“3	Registration fees for motor cycles	Shs. 250,000/=
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(c) substituting for item 8 the following—

“8	Certified copies of record	Shs. 40,000/=
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PART III—AMENDMENT OF TRAFFIC AND ROAD SAFETY ACT, 1998

**3. Amendment of section 31 of Cap. 361.**

Section 31 of the Traffic and Road Safety Act, 1998 is amended by substituting for subsection (1) the following—

“(1) Within fourteen days after the sale or other disposition of any kind of any registered motor vehicle, trailer or engineering plant, the person selling or otherwise disposing of it shall notify the licensing officer, in the prescribed form accompanied by the prescribed fee, of the sale or disposition, the name and address of the new owner, the mileage recorded on the mileage recorder, if any, of the motor vehicle, trailer or engineering plant and other particulars as may be prescribed.”

PART IV—FISH LEVY

**4. Imposition of fish levy.**

(1) A fish levy is imposed on fish exports originating from or caught in the fishing waters of Uganda.

(2) The fish levy shall be payable at the following rates—

- (a) large fish species (fresh, salted or smoked) at USD 05 cents per kilogram Free On Board (F.O.B);
- (b) fish bladder (Maws) at USD 20 cents per kilogramme Free On Board (F.O.B);
- (c) small pelagic (Mukene, Mmeziri, Ragoge and Nkejje) at USD 02 cents per kilogram for export;
- (d) industrial by-products (fish frames, fat, skin, fish off cuts and fish oil) at USD 02 cents per kilogramme for export.

(3) The levy shall be collected by the Uganda Revenue Authority and remitted to the Consolidated Fund.

PART V—REVISION OF FEES PAYABLE UNDER SPECIFIED ENACTMENTS

**5. Revision of fees payable under specified enactments.**

The fees payable under the enactments specified in Schedule 1 are revised in accordance with that Schedule—

## SCHEDULE 1

**REVISED FEES PAYABLE UNDER SPECIFIED ENACTMENTS**

	<i>Item</i>	<i>Fees payable (in Uganda Shillings unless specified otherwise)</i>
<b>BUSINESS NAMES REGISTRATION ACT, CAP. 109</b>		
1.	For certified copy of certificate of registration (per copy)	5,000
<b>CATTLE TRADERS ACT, CAP. 43</b>		
2.	For the issue or renewal of a cattle trader's licence	100,000
3.	For the issue of an exporting licence	100,000
<b>MINING ACT, 2003</b>		
4.	Application for retention licence	500,000
5.	Application for location licence	500,000
6.	Exploration licence	1,000,000
7.	Renewal of exploration licence	1,000,000
8.	Mineral dealer's licence (a) Industrial or minerals (b) Base metals (or metal) (c) Precious metals	1,500,000 2,000,000 3,000,000
9.	Goldsmith's licence (annual fees)	1,500,000
10.	Mining lease/surface rent	3,000,000
11.	Annual mineral rent (other than for prospecting licence or retention licence for 1km <sup>2</sup> or part of square kilometre)	50,000
<b>HIDE AND SKIN TRADE ACT, CAP. 89</b>		
12.	For the issue of a buyers licence	100,000
13.	For the issue of an exporters-buyers licence	100,000
<b>REGISTRATION OF TITLES ACT, CAP. 230</b>		
14.	Registration fees in respect of transfer of land	30,000
15.	Consent to transfer land	20,000
16.	Application for extension of lease	20,000
17.	Registration of court order	20,000

<b>MORTGAGE ACT, 2009 (Act No. 8 of 2009)</b>		
18.	Registration fees	40,000
19.	Certification of a mortgage	4,000
<b>POLICE ACT, CAP. 303</b>		
20.	Application to open a Private security Company <b>Pf 96</b>	200,000
21.	Crime report	5,000
22.	Traffic accident report	5,000
23.	Sketch map	5,000
24.	Band charges	300,000
<b>FIREARMS ACT, CAP. 299</b>		
25.	Application to acquire firearms by a PSO <b>Pf 97</b>	200,000
26.	Application to acquire civilian firearms <b>Pf 98</b>	50,000
27.	Application to acquire a gun dealers License Pf 100	100,000
28.	Application for renewal of firearm license	100,000
29.	Application for renewal of operators License	100,000
30.	Application for renewal of gun dealership license	200,000
31.	Permit to acquire or import a firearm	1,000,000

**UGANDA CITIZENSHIP AND IMMIGRATION CONTROL ACT,  
CAP 66**

<b>Part I - Passports</b>			
32.	(a)	Diplomatic.....	120,000
	(b)	Official.....	120,000
	(c)	Ordinary.....	120,000
	(d)	East African.....	80,000
	(e)	Conventional Travel..... Documents (CTDs)	120,000

<b>Part II - Work Permits</b>			
33.	(a) Class A2 (Parastatal) per year (b) Class B (Agriculture) per year (c) Class C (Mining) per year (d) Class D (Investors) per year (e) Class E (Manufacturing) per year (f) Class F (Professionals) per year (g) Class G (Expatriate Employees) per year (h) Class G1 (Missionaries, volunteers and NGOs) per year (i) Certified copy or duplicate of any permit		US\$ 300 US\$ 1000 US\$ 1500 US\$ 2500 US\$ 1500 US\$ 1000 US\$ 1000 US\$ 250 20,000
<b>Part III - Certificate of Residence</b>			
34.	(a) 5 years (b) 10 years (c) 15 years (d) For Life (e) Due to Marriage		US\$ 2500 US\$ 2000 US\$ 2500 US\$ 2500 US\$ 500
<b>Part IV - Other Fees</b>			
35.	(a) Temporary Movement Permit (b) Illegal stay (per day) (c) Airlines or carriers fine for inadmissibles		10,000/= US\$ 100 US\$ 3000

### **THE COMPANIES ACT, 2012 (Act No. 1 of 2012)**

#### **FEEs PAYABLE TO THE REGISTRAR**

Item	Matter	Amount (in Uganda Shillings unless specified otherwise)
1.	On making request to the registrar to approve and reserve any name for registration of a company or a change of name of a company	20,000

2.	<p>(a) For the registration of a company whose nominal share capital does not exceed Shs. 5,000,000</p> <p>(b) For the registration of a company whose nominal share capital exceeds Shs. 5,000,000</p> <p>(c) For the registration of a company without nominal share capital</p>	<p>50,000</p> <p>1% of nominal share capital</p> <p>80,000</p>
3.	<p>For any resolution required to be filed under the Companies Act</p> <p>(a) 3 copies</p> <p>(b) Every extra copy</p>	<p>20,000</p> <p>10,000</p>
4.	<p>For the filing of amended Articles of Association and Memorandum of Association:</p> <p>(a) 3 copies</p> <p>(b) Every extra copy</p>	<p>50,000</p> <p>10,000</p>
5.	<p>(a) For registration of annual return of a company, including a copy of the balance sheet or a certificate that no invitation has been made to the public to subscribe to its shares;</p> <p>(i) 3 copies</p> <p>(ii) Every extra copy</p> <p>(b) For registration of the annual return of a company without a nominal share capital</p> <p>(i) 3 copies</p> <p>(ii) Every extra copy</p>	<p>50,000</p> <p>10,000</p> <p>30,000</p> <p>10,000</p>
6.	<p>For the registration of any application to the Registrar under the Companies Act</p>	<p>20,000</p>
7.	<p>For registration of any Notice or Order required to be delivered, sent or forwarded to the registrar</p>	<p>20,000</p>
8.	<p>For the certification of any company document</p> <p>(a) 3 copies</p> <p>(b) Every extra copy</p>	<p>20,000</p> <p>10,000</p>



9.	For the registration of any increase of share capital made after the first registration of the company	1 % of the amount by which the increased share capital exceeds the share capital on the preceding registration
10.	For the registration of any document effecting a transfer of shares (a) 3 copies (b) Every extra copy	20,000 10,000
11.	(a) For registering a certified copy of the charter, statute or memorandum and articles of the company or other instrument constituting or defining the constitution of the company (i) 3 copies (ii) Every extra copy (b) For registering any other document required to be delivered to the registrar under part X of the Act. (i) 3 copies (ii) Every extra copy	US \$ 250 US \$10  US \$ 55 US \$10
12.	For registering under Part IV of the Act, any charge required to be registered by a company	50,000
13.	For registering particulars of a series of debentures under the Act	50,000
14.	For registering the appointment of a receiver or manager of the property of a company under section 103 of the Act	25,000
15.	For inspecting the register of charges for each inspection	25,000
16.	For inspecting the register of Companies, in respect of any one company or for each inspection of a company's file	25,000
17.	For the issue of a licence by the Minister dispensing with the word limited	50,000

**THE PETROLEUM (EXPLORATION, DEVELOPMENT  
AND PRODUCTION), ACT, 2013  
(Act No. 3 of 2013)**

**Fees chargeable for the Sale of Hydrocarbon Potential Data  
under the Act.**

	<b>DATA DESCRIPTION</b>	<b>DATA TYPE</b>	<b>COST</b>
<b>1.0</b>	<b>NORTHERN LAKE ALBERT BASIN</b>		
<b>1.1</b>	Onshore and Offshore 2D seismic data (1,213line km)	Geophysical	US \$ 50,000
<b>1.2</b>	Marine Gravity data (300 line km)	Geophysical	US \$ 1,000
<b>1.3</b>	Ground Gravity data (285 line km)	Geophysical	US \$ 1,000
<b>1.4</b>	Ground Magnetic data (285 line km)	Geophysical	US \$ 1,000
<b>1.5</b>	Awaka-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and litholog	Geological	US \$ 20,000
<b>1.6</b>	Taita-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
<b>1.7</b>	Karuka-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
<b>1.8</b>	Karuka-2 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
<b>1.9</b>	Geological maps for the basin in the Albertine Graben	Report	US \$ 500
<b>1.10</b>	Assessment of the petroleum Potential of Exploration Areas 1 and 2 in the Republic of Uganda	Report	US \$ 500
<b>1.11</b>	Geochemical analysis of Kibiro Oil Seep (Report No.6542/lc)	Report	US \$ 500
<b>1.12</b>	Geochemicals analysis of shale samples from Kaiso on the shares of L. Albert.	Report	US \$ 500

<b>1.13</b>	Geochemical characterization of surface seeps and shale samples from Uganda	Report	US \$ 500
<b>1.14</b>	Organic Geochemical analysis of samples from Uganda	Report	US \$ 500
<b>1.15</b>	Geographical report for Uganda seeps-comparison of Hohwa, Kibiro & Kibuku	Report	US \$ 500
<b>1.16</b>	Geophysical analysis of Gravity and magnetic data in EA2	Report	US \$ 500
<b>2.0</b>	<b>SOUTHERN LAKE ALBERT</b>		
<b>2.1</b>	Onshore and transition 2D seismic data in Southern Lake Albert basin (1,500 line km)	Geophysical	US \$ 50,000
<b>2.2</b>	Ground magnetic data in Southern Lake Albert basin (311 line km)	Geophysical	US \$ 1,000
<b>2.3</b>	Ground Gravity data in Southern Lake Albert basin (311 line km)	Geophysical	US \$ 1,000
<b>2.4</b>	Marine Gravity data in Southern Lake Albert basin (298 line km)	Geophysical	US \$ 1,000
<b>2.5</b>	Geological maps for the basins in the Albertine Graben	Report	US \$ 500
<b>2.6</b>	Kanyawantaba-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas reading and litholog	Geophysical	US \$ 20,000
<b>3.0</b>	<b>SEMLIKI BASIN</b>		
<b>3.1</b>	Onshore 2D seismic data in Semliki basin (398 line km)	Geophysical	US \$ 30,000
<b>3.2</b>	Onshore 2D seismic data in Semliki basin (390 line km)	Geophysical	US \$ 42,000
<b>3.3</b>	Ground magnetic data in Semliki basin (411 line km)	Geophysical	US \$ 1,000
<b>3.4</b>	Ground magnetic data in Semliki (411 line km)	Geophysical	US \$ 1,000
<b>3.5</b>	Turaco-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology(0-2487m) and VSP data	Geological	US \$ 20,000

3.6	Turaco-2 well: Drilling and Geological reports, Deviation data, Elevation data, Final well report, Mudlog data, Petrophysical reports, wireline logs and Formation evaluation (Petrophysical MFT) data	Geological	US \$ 20,000
3.7	Turaco-3 well: Drilling and Geological report, Deviation data, Elevation data, Final well report, Mudlog data, Petrophysical reports, wireline logs well test report, Petrophysical analysis plus addendum on implications of MFT pressure gradients for CO <sub>2</sub> in zone 2 of the prospect	Geological	US \$ 20,000
3.8	Geological maps for the basins in the Albertine Graben	Geological	US \$ 500
3.9	Uganda Seepage Oil study(four seeps from kibuku)	Report	US \$ 500
3.10	Geochemical characterization of surface seeps and shale samples from Uganda	Report	US \$ 500
3.11	Organic Geochemical analysis of samples from Uganda	Report	US \$ 500
3.12	Geochemical report for Uganda seeps-comparison of Hohwa, Kibiro & Kibuku	Report	US \$ 500
4.0	<b>THE RHINO CAMP BASIN</b>		
4.1	Onshore 2D seismic data (488 line km)	Geophysical	US \$ 30,000
4.2	Ground magnetic data (700 line km)	Geophysical	US \$ 1,000
4.3	Ground Gravity data (700 line km)	Geophysical	US \$ 1,000
4.4	Free tensor Gradiometry		US \$ 5000
4.4	Iti-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20000
4.5	Aviv-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20000

4.6	Mvule-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20000
4.7	Geological maps for the basin in the Albertine Graben	Report	US \$ 500
5.0	<b>THE EDWARD-GEORGE BASIN</b>		
5.1	Ground magnetic data in Lake Edward-George basin (315 line km)	Geophysical	US \$ 1,000
5.2	Ground Gravity data in Lake Edward-George basin (315 line km)	Geophysical	US \$ 1,000
5.3	Onshore 2D seismic data (1,000 line km)	Geophysical	US \$ 35000
5.4	Ngaji-1 well: Geology and operational reports, Mud and wireline log data, Geochemistry, Drilling parameters, Gas readings and lithology	Geological	US \$ 20,000
5.5	Geological maps for the basin in the Albertine Graben	Report	US \$ 500
5.	Geographicalm analysis of Gravity and magnetic data in the Edward-George basin	Report	US \$ 500
6.0	<b>ALBERTINE GRABEN</b>		
6.1	Aeromagnetic data in Albertine Graben (1342.01 line km)	Geophysical	US \$ 1000
<b>OCCUPATIONAL SAFETY AND HEALTH ACT, 2006 (Act No. 9 of 2006)</b>			
<b>A.</b>	<b>BASIC FEES FOR EXAMINATION OF HOISTS AND LIFTS</b>		
Cate gory	Description	Basic Fee Per Unit	
		Power Operated	M a n u a l l y Operated
L . 1 (a)	Hoists or Lifts	600,000	450,000
(b)	Builder's Hoists	400,000	<b>Nil</b>

**BASIC FEES FOR EXAMINATION OF OVERHEAD TRAVELING  
CRANES AND OTHER LIFTING MACHINES**

<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>	
		<i>Power Operated</i>	<i>Manually Operated</i>
L.2 (a)	Overhead traveling cranes having a nominal safe working load of more than 250 tons	1,800,000	1,300,000
(b)	Overhead traveling cranes having a nominal safe working load of between 200tons and 250 tons	1,700,000	1,200,000
(c)	Overhead traveling cranes having a nominal safe working load of between 175tons and 200 tons	1,650,000	1,200,000
(d)	Overhead traveling cranes having a nominal safe working load of between 150tons and 175 tons	1,600,000	1,150,000
(e)	Overhead traveling cranes having a nominal safe working load of between 125tons and 150 tons	1,520,000	1,050,000
(f)	Overhead traveling cranes having a nominal safe working load of between 100tons and 125tons	1,410,000	1,000,000
(g)	Overhead traveling cranes having a nominal safe working load of between 75tons and 100tons	1,300,000	900,000
(h)	Overhead traveling cranes having a nominal safe working load of between 50tons and 75 tons	1,150,000	850,000
(i)	Overhead traveling cranes having a nominal safe working load of between 30tons and 50 tons	1,050,000	650,000
(j)	Overhead traveling cranes having a nominal safe working load of between 20tons and 30 tons	860,000	600,000

(k)	Overhead traveling cranes having a nominal safe working load of between 10tons and 20 tons	650,000	460,000
(l)	Overhead traveling cranes having a nominal safe working load of more than 5tons and less than 10 tons	500,000	380,000
(m)	Overhead traveling cranes having a nominal safe working load of 5tons or less	300,000	200,000
	<b>Lifting Machines Other Than Overhead Travelling Cranes</b>		
(n)	Lifting machines having a nominal safe working load of 10tons or over	500,000	380,000
(o)	Lifting machines having a nominal safe working load of more than 5tons, but less than 10tons	400,000	280,000
(p)	Lifting machines having a nominal safe working load of 2tons, but not exceeding 5tons	300,000	200,000
(q)	Lifting machines having a nominal safe working load of less than 2tons	200,000	180,000
(r)	Runways	190,000	190,000
<b>D. BASIC FEES FOR EXAMINATION OF LIFTING APPLIANCES</b>			
Category	Description	Basic Fee Per Unit	
		Power Operated	Manually Operated
L.3 (a)	Chain blocks having a nominal safe working load of 20 tons or over	600,000	390,000
	Chain blocks having a nominal safe working load of 15 tons or over	420,000	320,000
	Chain blocks having a nominal safe working load of 10 tons or over	310,000	220,000
(b)	Chain blocks having a nominal safe working load of 5tons or more, but less than 10 tons	210,000	180,000
(c)	Chain blocks having a nominal safe working load of 3tons or more, but less than 5 tons	190,000	180,000
(d)	Chain blocks having a nominal safe working load of less than 3tons	180,000	110,000
(e)	Pulley blocks or gin wheels	Nil	80,000

<b>E. BASIC FEES FOR EXAMINATION OF LIFTING GEAR</b>		
<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
L.4 (a)	Chains, chain slings, wire ropes or wire rope slings	30,000 per running foot
(b)	Rings, hooks, shackles, swivels or eye-bolts	30,000 per item
<b>G. BASIC FEES FOR EXAMINATION OF STEAM BOILERS WHEN COLD</b>		
<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.1 (a)	Water tube boilers having an evaporative capacity of more than 25,000 lb/ hour	900,000 plus 170,000 per 1000 lb/hr evaporation or part thereof in excess of 25,000 lb/hr
(b)	Water tube boilers having an evaporative capacity of between and including 10,000lb/hour and 25,000 lb/ hour	900,000
(c)	Water tube boilers having an evaporative capacity of less than 10,000 lb/ hour	800,000
(d)	Locomotive type, horizontal multi-tubular, Lancashire, Cornish or externally shell-type boilers other than boilers in categories P.1 (e), P.1 (f) or P.1 ((j)	820,000
(e)	Vertical, vertical cross-tube or vertical multi-tubular boilers other than boilers in category P.1 (f) or P.1 (j)	650,000
(f)	Boilers less than 2 feet in diameter other than boilers in category P.1 (j) electrode boilers	450,000
(g)	Economizers	210,000
(h)	Superheaters	200,000
(i)	Steam tube oven or steam tube hot plates	400,000
(j)	Medical sterilizer boilers	80,000



<b>I. BASIC FEES FOR EXAMINATION OF STEAM RECEIVERS</b>		
<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.2 (a)	Steam receivers of diameter 2 feet or over	300,000
(b)	Steam receivers of diameter less than 2 feet	200,000
(c)	Steam receivers not of circular shape	180,000 plus 30,000 per square foot of heated surface in excess of 10 square feet
<b>K. BASIC FEES FOR EXAMINATION OF AIR RECEIVERS</b>		
<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.3 (a)	Air receivers of diameter of 2feet 6inches or over	220,000
(b)	Air receivers of diameter less than 2 feet 6inches	190,000
<b>M. BASIC FEES FOR EXAMINATION OF POWER GENERATORS</b>		
<i>Category</i>	<i>Description</i>	<i>Basic Fee Per Unit</i>
P.4 (a)	Power generator installed for commercial or public utility with output of 10KVA - 50KVA	60,000
(b)	Power generator installed for commercial or public utility with output greater than 50KVA, but less than or equal to 100KVA	820,000
(c)	Power generator installed for commercial or public utility with output greater than 100KVA, but less than or equal to 500KVA	1,000,000
(d)	Power generator installed for commercial or public utility with output greater than 500KVA	1,200,000

<b>O. OTHER FEES</b>		
1.	Each hydraulic test of a pressure vessel	40 percent of the appropriate basic fees
2.	Each load test of a lifting machine, Lifting appliance, hoist or lift or item of lifting gear	40 percent of the appropriate basic
3.	Each supplementary examination of a pressure vessel	40 percent of the appropriate basic