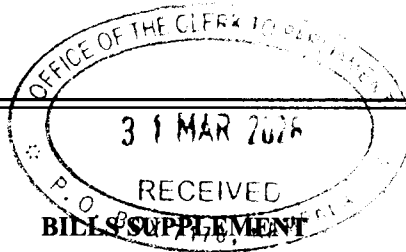

BILLS
SUPPLEMENT No. 2



27th March, 2026

to The Uganda Gazette No. 33, Volume CXIX, dated 27th March, 2026

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

Bill No. 5 *Tax Procedures Code (Amendment) Bill* **2026**

THE TAX PROCEDURES CODE (AMENDMENT) BILL, 2026

MEMORANDUM

The object of this Bill is to amend the Tax Procedures Code Act, Cap. 343 to revise the penalties for penal tax relating to tax stamps, electronic receipting and electronic invoicing; and to provide for the waiver of tax outstanding as at 30th June, 2016.

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

A Bill for an Act

ENTITLED

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2026

An Act to amend the Tax Procedures Code Act, Cap. 343 to revise the penalties for penal tax relating to tax stamps, electronic receipting and electronic invoicing; and to provide for the waiver of tax outstanding as at 30th June, 2016.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2026.

2. Amendment of Tax Procedures Code Act

The Tax Procedures Code Act, in this Act referred to as the principal Act, is amended in section 21(3) by substituting for the words “two thousand five hundred” the words “one hundred”;

3. Insertion of section 47C in principal Act

The principal Act is amended by inserting immediately after section 47B, the following –

“47C. Waiver of tax outstanding as at 30th June, 2016

Any tax including penal tax and interest owed by a taxpayer as at 30th June, 2016 and is outstanding as at the commencement of this Act, is waived.”

4. Amendment of section 93 of principal Act

Section 93 of the principal Act is amended, by substituting for subsection (1) and (2) the following-

“(1) A taxpayer specified under section 92 (2) who does not use an electronic fiscal device is liable to pay a penal tax equivalent to double the tax due on the goods or services or ten currency points whichever is higher.

(2) A taxpayer specified under section 92 (2) who does not issue an e-invoice or e-receipt for goods or services, or who tampers with an electronic fiscal device, is liable to pay a penal tax equivalent to double the tax due on the goods or services or ten currency points whichever is higher.”