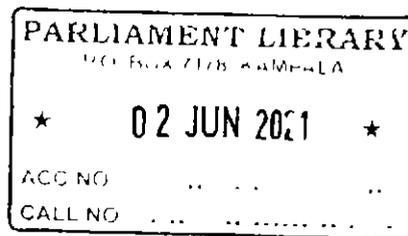




THE REPUBLIC OF UGANDA



THE STAMP DUTY (AMENDMENT) ACT, 2021.



THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.

PARLIAMENT LIBRARY	
KAMPALA	
★	02 JUN 2021 ★
ACC NO
CALL NO

Yoweri Museveni

President

Date of assent: *29/5/2021*



THE REPUBLIC OF UGANDA

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.

DATE OF ASSENT:

Date of Commencement.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2021.

2. Amendment of Stamp Duty Act, 2014

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

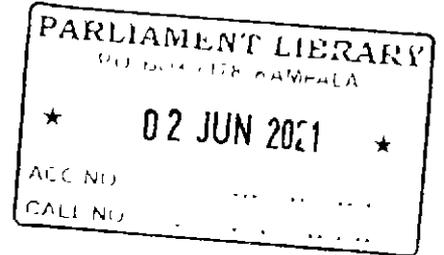
Act*The Stamp Duty (Amendment) Act***2021**

- (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;

Act*The Stamp Duty (Amendment) Act***2021**

- (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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This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.

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[Signature]
Clerk to Parliament

Date of authentication: ..18th/05/2021.....