

ACTS SUPPLEMENT

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Act 17 *Law Revision
(Miscellaneous Amendments) Act* **2023**

THE LAW REVISION (MISCELLANEOUS AMENDMENTS) ACT, 2023

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Law Revision

Act 17

(Miscellaneous Amendments) Act

2023

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**THE LAW REVISION (MISCELLANEOUS
AMENDMENTS) ACT, 2023**

An Act to provide for the repeal of specified Acts; to provide for the conversion of fines and other financial amounts in specified laws to currency points; to provide for the conversion of financial amounts expressed in Pounds in specified laws to currency points; to provide for the amendment of several laws to correct the anomalies in those laws and to effect the decisions of the Constitutional Court and the Supreme Court; to transfer provisions in Finance Acts to the relevant laws and to incorporate provisions on winding up in the Collective Investment Schemes Act, 2003, the Partnership Act and the Cooperative Societies Act; and for related matters.

Date of Assent: 10th May, 2023

Date of Commencement: 28th July, 2023

BE IT ENACTED by Parliament as follows:

1. Repeal of specified Acts

The Acts specified in Schedule 1 to this Act are repealed.

2. Conversion of fines and other financial amounts in specified laws, to currency points

(1) The fines and other financial amounts in the fourth column of Schedule 2 to this Act, specified in the provisions of the laws specified in the first, second and third columns respectively, are

modified as specified in the fifth column of the Schedule, using the formula in the Law Revision (Fines and other Financial Amounts in Criminal Matters) Act, 2008.

(2) The modified fines and other financial amounts in the fifth column of Schedule 2 to this Act are converted into currency points as specified in the sixth column of the Schedule.

(3) The laws specified in Schedule 2 to this Act are amended by substituting the fines and other financial amounts in the fourth column of Schedule 2 to this Act with the currency points in the sixth column of the Schedule.

(4) Any provision of any law that would otherwise be affected by this section, which is not in Schedule 2, shall be amended using the provisions of this section.

3. Conversion of fines and other financial amounts in the Penal Code Act to currency points

The fines and other financial amounts in the Penal Code Act specified in the second column of Schedule 3 to this Act are, using the formula in the Law Revision (Fines and other Financial Amounts in Criminal Matters) Act, 2008, converted into the amounts in the third column, which are substituted with the currency points specified in the fourth column of the Schedule.

4. Conversion of fines expressed in shillings in specified laws, to currency points

(1) The fines in the fourth column of Schedule 4 to this Act, specified in the provisions of the laws specified in the first, second and third columns respectively, are converted into currency points as specified in the fifth column of the Schedule.

(2) The laws specified in Schedule 4 to this Act are amended by substituting the fines in the fourth column of Schedule 4 to this Act with the currency points in the fifth column of the Schedule.

(3) Any provision of any law that would otherwise be affected by this section, which is not in Schedule 4, shall be amended using the provisions of this section.

5. Modification of low fees, costs and values in laws in force on 15th May 1987

(1) The fees, values and costs in the fifth column of Schedule 5 to this Act, specified in the provisions of the laws specified in the first, second and third columns, are modified as specified in the sixth column of the Schedule, based on the justification in the seventh column of the Schedule.

(2) The laws specified in Schedule 5 are amended by substituting the fees, values or costs, in the fifth column with the fees, values or costs in the seventh column of the Schedule.

6. Conversion of financial amounts expressed in pounds in specified laws, to currency points

(1) The amounts in Pounds specified in the fourth column of Schedule 6 to this Act, specified in the provisions of the laws specified in the first, second and third columns respectively, are converted into Uganda shillings as specified in the fifth column to the Schedule, using the rate of Uganda shillings four thousand eight hundred to one Pound Sterling.

(2) The amounts in Uganda shillings in the fifth column are, using the value of the currency point in the Law Revision (Fines and other Financial Amounts in Criminal Matters) Act, 2008, converted into currency points as specified in the sixth column of the Schedule.

(3) The provisions of the laws specified in Schedule 6 to this Act are amended by substituting the financial amounts expressed in Pounds in the fourth column with the amounts expressed in currency points in the sixth column of the Schedule.

(4) Any provision of any law that would otherwise be affected by this section, which is not in Schedule 7, shall be amended using the provisions of this section.

7. Amendment of the Evidence Act, Cap. 6

The Evidence Act is amended in section 122 by numbering the current provision as subsection (1), and inserting the following as subsection (2)—

“(2) Notwithstanding subsection (1), the officer shall, in accordance with the requirements of the Access to Information Act, 2005 permit a person to give evidence derived from unpublished official records relating to any affairs of State.”

8. Amendment of the Magistrates Courts Act, Cap. 16

The Magistrates Courts Act is amended—

(a) in section 76—

(i) by replacing “four hundred and eighty days” appearing in paragraph (a), with “one hundred and eighty days”; and

(ii) by replacing “two hundred and forty days” appearing in paragraph (b), with “sixty days”;

(b) in section 168, by substituting for subsections (4) and (5), the following—

“(4) Where a person granted bail by a magistrates court is committed for trial by the High Court, the bail granted by the magistrates court shall not lapse on the committal of that person.

(5) Subsection (4) shall not be construed as limiting the powers of the High Court to, at any time, cancel bail granted by a magistrates court.”;

- (c) in section 195, by repealing subsections (2) and (4);
- (d) in section 204, by repealing subsection (4); and
- (e) in the Third Schedule, by repealing paragraph 31 (8).

9. Amendment of the Trial on Indictments Act, Cap. 23

The Trial on Indictments Act is amended—

- (a) in section 16,—
 - (i) by replacing “four hundred and eighty days” appearing in paragraph (a), with “one hundred and eighty days”; and
 - (ii) by replacing “two hundred and forty days” appearing in paragraph (b), with “sixty days”;
- (b) in section 125, by repealing subsection (2); and
- (c) in the schedule, by repealing paragraph 9 (1).

10. Amendment of the Cooperative Societies Act, Cap. 112

The Cooperative Societies Act is amended—

- (a) by substituting for section 59, the following—

“59. Effect of winding up

Upon the winding up of a registered society, the Second Schedule to this Act shall apply in relation to the society.”;

- (b) by substituting for section 67, the following—

“67. Commission of offences by officers of a society

If the liquidator of a society whose registration has been cancelled alleges that any of the offences mentioned

in paragraphs 17, 18, 19, 20, 21 and 22 of the Second Schedule has been committed, the liquidator shall report to the Director of Public Prosecutions for the institution of proceedings as may be necessary.”;

- (c) by substituting the Second Schedule with the following—

“Second Schedule

Provisions to apply to the winding up of a registered society

1. Definition of indebtedness under section 53 of Act

A registered society shall be deemed to be indebted under section 53 (a) of the Act—

- (a) if the applicant, by assignment or otherwise, to whom the registered society is indebted has served on the registered society, by leaving it at the registered office of the registered society, a demand under his or her hand requiring the registered society to pay the sum so due and the registered society has for three weeks thereafter neglected to pay the sum or to secure or compound for it to the reasonable satisfaction of the creditor;
- (b) if execution or other process issued on a judgment, decree or order of any court in favour of a creditor of the registered society is returned unsatisfied in whole or in part; or
- (c) if it is proved to the satisfaction of the court that the registered society is unable to pay its debts, and in determining whether a registered

society is unable to pay its debts the court shall take into account the contingent and prospective liabilities of the registered society.

2. Power to stay or restrain proceedings against registered society

At any time after the presentation of a winding up petition, and before an order of the cancellation of the registration of a society has been made, the registered society, or any creditor or member of a society, may—

- (a) where any suit or proceeding against the registered society is pending in the High Court or Court of Appeal apply to the court in which the suit or proceeding is pending for a stay of the proceedings; and
- (b) where any other suit or proceeding is pending against the registered society, apply to the court having jurisdiction to wind up the registered society, to restrain further proceedings in the suit or proceeding,

and the court to which application is made may, as the case may be, stay or restrain the proceedings accordingly on such terms as it thinks fit.

3. Avoidance of dispositions of property, etc. after date of dissolution.

In a winding up by court, any disposition of the property of the registered society, including things in action, and any transfer of shares, or alteration in the status of the members of the registered society, made after the commencement of the winding up, shall, unless the court otherwise orders, be void.

4. Avoidance of attachments, etc.

Where any registered society is being wound up by court, any attachment, distress or execution put in force against the estate or effects of the registered society after the commencement of the winding up shall be void.

5. Actions stayed on order of cancellation of registration of society.

When an order of the cancellation of the registration of a society is made, no action or proceeding shall be proceeded with or commenced against the registered society except by leave of court and subject to such terms as court may impose.

6. Effect of order of cancellation of registration of society

An order for winding up a registered society shall operate in favour of all the creditors and of all the members of the registered society as if the order was made on the joint petition of a creditor and a member of the society.

7. Power to stay winding up

(1) The court may at any time after an order for winding up, on the application either of the liquidator, a creditor or member of a society, and on proof to the satisfaction of the court that all proceedings in relation to the winding up ought to be stayed, make an order staying the proceedings altogether or for a limited time, on such terms and conditions as the court thinks fit.

(2) On any application under this paragraph the court may, before making an order, require the liquidator to furnish to the court a report with respect to any facts or matters which are in the opinion of the liquidator relevant to the application.

(3) A copy of every order made under this paragraph shall as soon as may be practicable, be forwarded by the registered society, or as may be prescribed, to the registrar for registration.

8. Power to summon persons suspected of having property of registered society, etc.

(1) The court may, at any time after the appointment of an interim liquidator or the making of an order of the cancellation of the registration of a society, summon before it any officer of the registered society or person known or suspected to have in his or her possession any property of the registered society or supposed to be indebted to the registered society, or any person whom the court deems capable of giving information concerning the promotion, formation, trade, dealings, affairs or property of the registered society.

(2) The court may examine the officer or person mentioned in subparagraph (1), on oath concerning the matters referred to in the subparagraph and may require the officer or person to produce any books and papers, relating to the registered society, in his or her custody or power, but where the officer or person claims any lien on the books or papers produced by him or her, the production shall be without prejudice to that lien, and the court shall have jurisdiction in the winding up to determine all questions relating to that lien.

(3) If any person so summoned, after being tendered a reasonable sum for his or her expenses, refuses to come before the court at the time appointed, not having a lawful impediment (made known to the court at the time of its sitting and allowed by it), the court may cause the person to be arrested and brought before the court for examination.

9. Power to arrest an absconding member of registered society

The court may, at any time before or after making an order of the cancellation of the registration of a society, on proof of probable cause for believing that any officer or person mentioned in paragraph 8 (1) or a member of a society, is about to leave Uganda, to abscond or to remove or conceal any of his or her property for the purpose of evading any payment or of avoiding examination with respect to the affairs of the registered society, cause the officer, person or member, as the case may be, to be arrested and his or her books and papers and movable personal property to be seized and for the officer, person or member, as the case may be and the books, papers or movable personal property, respectively, to be safely kept until such time as the court may order.

10. Debts of all descriptions may be proved

In every winding up, all debts payable on a contingency, and all claims against a registered society, present or future, certain or contingent, ascertained or sounding only in damages, shall be admissible to proof against the registered society, where a just estimate is made, so far as possible, of the value of the debts or claims, as may be subject to any contingency or sound only in damages, or for some other reason do not bear a certain value.

11. Application of the Insolvency Act in winding up of insolvent registered societies

In the winding up of an insolvent registered society, the applicable provisions of the Insolvency Act shall apply to the rights of secured and unsecured creditors and to debts provable and to the valuation of annuities and future and contingent liabilities and all persons who would be

entitled to prove for and receive dividends out of the assets of the registered society may make such claims against the registered society under this paragraph.

12. Preferential payments

(1) In the winding up of a registered society, there shall be paid in priority to all other debts—

- (a) all taxes and local rates due from the registered society at the relevant date and having become due and payable within twelve months next before that date, not exceeding in the whole, one year's assessment;
- (b) if any, the rents payable to the Uganda Land Commission or a district land board, which are not more than one year in arrear;
- (c) all wages or salary (whether or not earned wholly or in part by way of commission) of any clerk or servant (not being a member of a society) in respect of services rendered to the registered society during four months next before the relevant date and all wages (whether payable for time or for piecework) of any worker or labourer in respect of services so rendered;
- (d) unless the registered society is being wound up voluntarily merely for the purposes of reconstruction or amalgamation with another registered society, or unless the registered society has, at the commencement of the winding up, under any contract with insurers,

rights capable of being transferred to and vested in a worker, all amounts due in respect of any compensation or liability for compensation under any law for the time being in force in Uganda relating to compensation of workers, being amounts which have accrued before the relevant date;

- (e) all amounts due in respect of contributions payable by the registered society under the National Social Security Fund Act, during a period of twelve months immediately preceding the relevant date, unless the registered society is being wound up voluntarily merely for the purposes of reconstruction or amalgamation with another registered society.

(2) Notwithstanding anything in subparagraph (1)(c), the sum to which priority is to be given under the paragraph shall not, in the case of any one claimant, exceed four million shillings; except that where a claimant under subparagraph (1)(c) is a labourer in husbandry who has entered into a contract for the payment of a portion of his or her wages in a lump sum at the end of the year of hiring, he or she shall have priority in respect of the whole of such sum, or a part of it, as the court may decide to be due under the contract, proportionate to the time of service up to the relevant date.

(3) Where any compensation under any law for the time being in force in Uganda relating to compensation of workers is a weekly payment, the amount due shall, for the purposes of subparagraph (1)(d), be taken to be the amount of the lump sum for which the weekly payment

could, if redeemable, be redeemed if the employer made an application for that purpose under such law.

(4) Where any payment has been made to any clerk, servant, worker or labourer in the employment of a registered society, on account of wages or salary out of money advanced by some person for that purpose, the person by whom the money was advanced shall in a winding up have a right of priority in respect of the money so advanced and paid-up to the amount by which the sum in respect of which the clerk, servant, worker or labourer would have been entitled to priority in the winding up has been diminished by reason of the payment having been made.

(5) The debts referred to in this paragraph shall—

- (a) rank equally among themselves and be paid in full, unless the assets are insufficient to meet them, in which case they shall abate in equal proportions; and
- (b) so far as the assets of the registered society available for payment of general creditors are insufficient to meet them, have priority over the claims of holders of debentures under any floating charge created by the registered society, and be paid accordingly out of any property comprised in or subject to that charge.

(6) In the event of a landlord or other person distraining or having distrained on any goods or effects of the registered society within six months next before the date of an order of the cancellation of the registration of a society, the debts to which priority is given by this paragraph shall be a first charge on the goods or effects so

distraigned on, or the proceeds of the sale of those goods or effects; but in respect of any money paid under any such charge, the landlord or other person shall have the same rights of priority as the person to whom the payment is made.

- (7) For the purposes of this paragraph—
 - (a) any remuneration in respect of a period of absence from work through sickness or other good cause shall be deemed to be wages in respect of services rendered to the registered society during that period;
 - (b) “the relevant date” means—
 - (i) in the case of a registered society ordered to be wound up compulsorily, the date of the appointment (or first appointment) of an interim liquidator, or, if no such appointment was made, the date of the order of the cancellation of the registration of the society, unless in either case the registered society had commenced to be wound up voluntarily before that date; and
 - (ii) in any other case where subparagraph (i) does not apply, the date of the passing of the resolution for the winding up of the registered society.

13. Fraudulent preference

(1) Any transfer, conveyance, mortgage, charge, delivery of goods, payment, execution or other act relating to property made or done by or against a registered

society within six months before the commencement of its winding up which, had it been made or done by or against an individual within six months before the presentation of a bankruptcy petition on which the individual is adjudged bankrupt, would be deemed in his or her bankruptcy a fraudulent preference, shall in the event of the registered society being wound up be deemed a fraudulent preference of its creditors and be invalid accordingly.

(2) Any transfer, conveyance or assignment by a registered society of all its property to trustees for the benefit of all its creditors shall be void to all intents.

14. Effect of floating charge

Where a registered society is being wound up, a floating charge on the undertaking or property of the registered society created within twelve months of the commencement of the winding up shall, unless it is proved that the registered society immediately after the creation of the charge was solvent, be invalid, except to the amount of any cash paid to the registered society at the time of or subsequently to the creation of, and in consideration for, the charge, together with interest on that amount at the rate of 6 percent per year or such other rate as may for the time being be prescribed.

15. Restriction of rights of creditor as to execution or attachment in the case of registered society being wound up

(1) Where a creditor has issued execution against the movable or immovable property of a registered society or has attached any debt due to the registered society, and the registered society is subsequently wound up, the creditor shall not be entitled to retain the benefit of the execution or attachment against the liquidator in the winding up of

the registered society unless the creditor completed the execution or attachment before the commencement of the winding up; except that—

- (a) where the creditor had notice of a meeting at which a resolution for voluntary winding up was to be proposed, the date on which the creditor so had notice shall, for the purposes of this subparagraph, be substituted for the date of the commencement of the winding up;
- (b) a person who purchases in good faith under a sale by a bailiff on an order of the court any movable property of a registered society on which an execution has been levied shall in all cases acquire a good title to the movable property against the liquidator; and
- (c) the rights conferred by this subparagraph on the liquidator may be set aside by the court in favour of the creditor to such extent and subject to such terms as the court may think fit.

(2) For the purposes of this paragraph, an execution against movable property shall be taken to be completed by seizure and sale, and an attachment of a debt shall be deemed to be completed by receipt of the debt, and an execution against immovable property shall be deemed to be completed by seizure and, in the case of an equitable interest, by the appointment of a receiver.

(3) In this paragraph and in paragraph 16, “movable property” includes all chattels personal, and “bailiff”

includes any officer charged with the execution of a writ or other process.

16. Duties of bailiff as to goods taken in execution

(1) Subject to subparagraph (3), where any movable property of a registered society is taken in execution, and, before the sale of the movable property or the completion of the execution by the receipt or recovery of the full amount of the levy, notice is served on the bailiff that an interim liquidator has been appointed or that an order of the cancellation of the registration of a society has been made or that a resolution for voluntary winding up has been passed, the bailiff shall, on being so required, deliver the movable property, including any money seized or received in part satisfaction of the execution, to the liquidator, but the costs of the execution shall be a first charge on the goods or money so delivered, and the liquidator may sell the goods, or a sufficient part of the goods, for the purpose of satisfying that charge.

(2) Subject to subparagraph (3), where under an execution in respect of a decree for a sum exceeding four million shillings the movable property of a registered society is sold or money is paid in order to avoid sale, the bailiff shall deduct the costs of the execution from the proceeds of the sale or the money paid and retain the balance for fourteen days, and if within that time notice is served on the bailiff of a petition for the winding up of the registered society having been presented or of a meeting having been called at which there is to be proposed a resolution for the voluntary winding up of the registered society and an order is made or a resolution is passed, as the case may be, for the winding up of the registered society, the bailiff shall pay the balance to the liquidator,

who shall be entitled to retain it as against the execution creditor.

(3) The rights conferred by this paragraph on the liquidator may be set aside by the court in favour of the creditor to such extent and subject to such terms as the court thinks fit.

17. Offences by officers of registered societies in liquidation

(1) If any person, being a past or present officer of a registered society which at the time of the commission of the alleged offence is being wound up, whether by or under the supervision of the court or voluntarily, or is subsequently ordered to be wound up by the court or subsequently passes a resolution for voluntary winding up—

- (a) does not to the best of his or her knowledge and belief fully and truly discover to the liquidator all the property, movable and immovable, of the registered society, and how and to whom and for what consideration and when the registered society disposed of any part of the property, except such part as has been disposed of in the ordinary way of the business of the registered society;
- (b) does not deliver up to the liquidator, or as he or she directs, all such part of the movable and immovable property of the registered society as is in his or her custody or under his or her control, and which he or she is required by law to deliver up;

- (c) does not deliver up to the liquidator, or as he or she directs, all books and papers belonging to the registered society and which he or she is required by law to deliver up;
- (d) within twelve months next before the commencement of the winding up or at any time thereafter conceals any part of the property of the registered society to the value of two million shillings or more, or conceals any debt due to or from the registered society;
- (e) within twelve months next before the commencement of the winding up or at any time thereafter fraudulently removes any part of the property of the registered society to the value of two million shillings or more;
- (f) makes any material omission in any statement relating to the affairs of the registered society;
- (g) knowing or believing that a false debt has been proved by any person under the winding up, fails for the period of a month to inform the liquidator of this;
- (h) after the commencement of the winding up prevents the production of any book or paper affecting or relating to the property or affairs of the registered society;
- (i) within twelve months next before the commencement of the winding up or at any time thereafter conceals, destroys, mutilates

or falsifies, or is privy to the concealment, destruction, mutilation or falsification of, any book or paper affecting or relating to the property or affairs of the registered society;

- (j) within twelve months next before the commencement of the winding up or at any time thereafter makes or is privy to the making of any false entry in any book or paper affecting or relating to the property or affairs of the registered society;
- (k) within twelve months next before the commencement of the winding up or at any time thereafter fraudulently parts with, alters or makes any omission in, or is privy to the fraudulent parting with, altering or making any omission in, any document affecting or relating to the property or affairs of the registered society;
- (l) after the commencement of the winding up or at any meeting of the creditors of the registered society within twelve months next before the commencement of the winding up attempts to account for any part of the property of the registered society by fictitious losses or expenses;
- (m) has within twelve months next before the commencement of the winding up or at any time thereafter, by any false representation or other fraud, obtained any property for or on behalf of the registered society on credit which

the registered society does not subsequently pay for;

- (n) within twelve months next before the commencement of the winding up or at any time thereafter, under the false pretence that the registered society is carrying on its business, obtains on credit, for or on behalf of the registered society, any property which the registered society does not subsequently pay for;
- (o) within twelve months next before the commencement of the winding up or at any time thereafter pawns, pledges or disposes of any property of the registered society which has been obtained on credit and has not been paid for, unless such pawning, pledging or disposing is in the ordinary way of the business of the registered society;
- (p) is guilty of any false representation or other fraud for the purpose of obtaining the consent of the creditors of the registered society or any of them to an agreement with reference to the affairs of the registered society or to the winding up;
- (q) has within twelve months next before the commencement of the winding up been privy to the carrying on of the business of the registered society knowing that the registered society was unable to pay its debts; or

- (r) has been privy to the contracting by the registered society of any debt provable in the liquidation without having at the time when the debt was contracted any reasonable or probable ground of expectation (proof whereof shall lie on him or her) that the registered society would be able to pay that debt,

he or she commits an offence and is, in the case of the offences mentioned in (m), (n) and (o) of this subparagraph, liable on conviction to imprisonment for a term not exceeding five years and in the case of any other offence is liable on conviction to imprisonment for a term not exceeding three years.

(2) It shall be a good defence to a charge under subparagraph (1) (a), (b), (c), (d), (f), (n), (o), (q) or (r) if the accused proves that he or she had no intent to defraud and to a charge under subparagraph (1) (h), (i) or (j) if he or she proves that he or she had no intent to conceal the state of affairs of the registered society or to defeat the law.

(3) Where any person pawns, pledges or disposes of any property in circumstances which amount to an offence under subparagraph (1)(o), every person who takes in pawn or pledge or receives the property knowing it to be pawned, pledged or disposed of, commits an offence and is liable on conviction to be punished in the same way as if he or she had been convicted of an offence under section 314(1) of the Penal Code Act.

(4) For the purposes of this paragraph, “officer” includes any person in accordance with whose directions or instructions the members of a registered society have been accustomed to act.

18. Penalty for falsification of books

If any officer or member of a registered society being wound up destroys, mutilates, alters or falsifies any books, papers or securities, or makes or is privy to the making of any false or fraudulent entry in any register, book of account or document belonging to the registered society with intent to defraud or deceive any person, he or she commits an offence and is liable to imprisonment for a term not exceeding seven years, and is also liable to a fine.

19. Fraud by officers of registered societies which have gone into liquidation

(1) If any person, who at the time of the commission of the alleged offence, is an officer of a registered society which is subsequently ordered to be wound up by the court or subsequently passes a resolution for voluntary winding up—

- (a) has by false pretences or by means of any other fraud induced any person to give credit to the registered society;
- (b) with intent to defraud creditors of the registered society, has made or caused to be made any gift or transfer of or charge on, or has caused or connived at the levying of any execution against, the property of the registered society;
- (c) with intent to defraud creditors of the registered society, has concealed or removed any part of the property of the registered society since, or within two months before, the date of any unsatisfied judgment or order for payment of money obtained against the registered society,

he or she commits an offence and is liable, on conviction, to imprisonment for a term not exceeding two years.

(2) For the purposes of this paragraph, “officer” includes any person in accordance with whose directions or instructions the members of a registered society have been accustomed to act.

20. Officers of registered society failing to account for loss of part of the property of registered society

(1) If any person being a past or present officer of a registered society which is being wound up under this Act fails to give a satisfactory explanation of the manner in which the loss occurred, he or she commits an offence and is liable, on conviction, to imprisonment for a term not exceeding three years.

(2) A prosecution shall not be instituted against any person under this paragraph except by order of the Director of Public Prosecutions.

21. Liability where proper accounts not kept

(1) If in the course of the winding up of a registered society it is shown that proper books of account were not kept by the registered society at any time during the two years immediately preceding the commencement of the winding up, or the period between the registration of the registered society and the commencement of the winding up, whichever is the shorter, every officer of the registered society who is in default is liable, on conviction, to imprisonment for a term not exceeding three years, unless he or she shows that he or she acted honestly and that in the circumstances in which the business of the registered society was carried on the default was excusable.

(2) For the purpose of this paragraph, a registered society shall be deemed not to have kept proper books of account, if it has not kept such books or accounts as are required to be kept by section 22 of the Act.

22. Responsibility for fraudulent trading of persons concerned

(1) If in the course of the winding up of a registered society it appears that any business of the registered society has been carried on with intent to defraud the creditors of the registered society or the creditors of any other person or for any fraudulent purpose, the court, on the application of the liquidator or any creditor or member of the registered society, may, if it thinks proper to do so, declare that any persons who were knowingly parties to the carrying on of the business in the manner referred to in this subparagraph shall be personally responsible, without any limitation of liability, for all or any of the debts or other liabilities of the registered society as the court may direct.

(2) On the hearing of an application under subparagraph (1), the liquidator may himself or herself give evidence or call witnesses.

(3) Where the court makes a declaration under subparagraph (1), the court may give any further directions as it thinks proper for the purpose of giving effect to that declaration and, in particular, the court may make provision for making the liability of any person under the declaration a charge on any debt or obligation due from the registered society to him or her, or on any mortgage or charge or any interest in any mortgage or charge on any assets of the registered society held by or vested in him or her, or any registered society or person on his or her behalf, or any

person claiming as assignee from or through the person liable or any registered society or person acting on his or her behalf, and may from time to time make such further order as may be necessary for the purpose of enforcing any charge imposed under this subparagraph.

(4) For the purpose of subparagraph (3), “assignee” includes any person to whom or in whose favour, by the directions of the person liable, the debt, obligation, mortgage or charge was created, issued or transferred or the interest created, but does not include an assignee for valuable consideration (not including consideration by way of marriage) given in good faith and without notice of any of the matters on the ground of which the declaration is made.

(5) Where any business of a registered society is carried on with such intent or for such purpose as is mentioned in subparagraph (1), every person who was knowingly a party to the carrying on of the business in the manner specified in the subparagraph, is liable, on conviction, to a fine not exceeding two hundred fifty currency points or to imprisonment for a term not exceeding two years, or both.

(6) This paragraph shall have effect notwithstanding that the person concerned may be criminally liable in respect of the matters on the ground of which the declaration is to be made.”

11. Amendment of Penal Code Act Cap. 120

The Penal Code Act is amended—

- (a) by repealing sections 39, 40, 161, 162, 163, 164, 168 (l) (c) and (d);

- (b) in section 42, by substituting “seditious publication” appearing in subsections (1), (2), (4) and (5) with “publication referred to in section 41 (1)”;
- (c) in sections 43 and 44, by substituting “section 40” appearing in both sections with “section 41”;
- (d) by repealing section 50; and
- (e) by repealing section 154.

12. Amendment of the Administration of Estates (Small Estates) (Special Provisions) Act Cap. 156

The Administration of Estates (Small Estates) (Special Provisions) Act is amended by repealing section 7(2).

13. Amendment to the Succession Act, Cap. 162

The Succession Act is amended in section 50 by substituting for the word “testator” appearing in subsection (2), the word “witness”.

14. Amendment of the Fisheries and Aquaculture Act, 2023

The Fisheries and Aquaculture Act, 2023 is amended by inserting immediately after section 79, the following—

“79A. 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 eight percent of the total value;
- (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 paid by the exporter to the Uganda Revenue Authority at the time of export out of Uganda.”

15. Amendment of the Uganda Registration Services Bureau Act, Cap. 210

The Uganda Registration Services Bureau Act is amended—

- (a) by repealing section 36 (1); and
- (b) by inserting after section 36, the following section—

“37. Validation of actions

Any action taken or done by an officer appointed under this Act, in the performance of duties under any of the relevant laws, which would be valid notwithstanding section 36 (1) of the Act, from 16th August, 2004, up to the date of commencement of this section is hereby validated.”

16. Amendment of the Land Act, Cap. 227

The Land Act is amended—

- (a) in section 1—
 - (i) by repealing the definition of “Commissioner”;

- (ii) by inserting after the definition of “registrable interest”, the following definition—

“Registrar of Titles” means the registrar of titles appointed under the Registration of Titles Act;”; and

- (b) by substituting for “Commissioner” wherever it appears in the Act, the term “Registrar of Titles”.

17. Amendment of the Registration of Titles Act, Cap. 230

The Registration of Titles Act is amended—

- (a) in section 2—

- (i) by repealing the definition of “Commissioner”;

- (ii) by inserting after the definition of “proprietor”, the following definition—

“Registrar” means the Registrar of Titles appointed under section 3 and includes the deputy registrar of titles so appointed and any assistant registrar of titles so appointed to the extent that he or she has been authorised to exercise or perform any power or duty conferred or imposed by this Act upon the Registrar of Titles;”;

- (b) by substituting for section 3, the following section—

“3. Appointment of officers

(1) A Registrar of Titles shall be appointed to have the charge and control of the Office of Titles and to exercise the powers and perform the duties conferred or imposed upon the Registrar of Titles by this or any other Act.

(2) There may be appointed a deputy registrar of titles and such assistant registrars of titles as may be required for the purposes of this Act.

(3) The appointments made under this section shall be made in accordance with any written law relating to the appointment of persons in the public service.”;

(c) by inserting after section 203, the following section—

“204. Validation of actions

Any action taken or done by a person appointed to exercise the powers and perform the duties conferred or imposed by this or any other Act, which would otherwise be valid notwithstanding the definition of “Commissioner” in section 2 of the Act, from 18th March, 2004, up to the date of commencement of this section, is hereby validated.”; and

(d) in the Twenty-second Schedule, by inserting immediately after paragraph 3(e), the following paragraphs—

"(f)	on registration fees in respect of transfer of land	one point five currency points
(g)	on consent to transfer land	one currency point
(h)	on application for extension of lease	one currency point
(i)	on registration of a court order	one currency point
(j)	on registration fees for a mortgage	two currency points
(k)	on Certification of a mortgage	zero point two of a currency point”

18. Amendment of the Divorce Act, Cap. 249

The Divorce Act is amended—

- (a) in section 4—
 - (i) by substituting for subsection (1), the following—

“4. Grounds for divorce

(1) A husband or wife may apply by petition to the court for the dissolution of the marriage on the ground that since the solemnisation of the marriage, his wife or her husband—

- (a) has been guilty of adultery;
- (b) has changed his or her profession of Christianity for the profession of some other religion, and gone through a form of marriage with another man or woman;
- (c) has been guilty of bigamy;
- (d) has been guilty of rape, sodomy or bestiality;
- (e) has been guilty of cruelty; or
- (f) has been guilty of desertion, without reasonable excuse, for two years or upwards.”;

- (ii) by repealing subsection (2);

- (b) by substituting for section 5 the following—

“5. Corespondent

The petitioner for divorce under this Act shall make the alleged adulterer or adulteress a corespondent to the

petition, except where the petitioner is excused by the court from doing so on one of the following grounds—

- (a) that the petitioner does not know the person with whom the adultery was committed;
 - (b) that the petitioner does not know the name of the alleged adulterer, although he or she has made efforts to discover the name; or
 - (c) that the alleged adulterer is dead.”;
- (c) in section 21—
- (i) by substituting for subsection (1), the following—
 - “(1) A husband or wife, as the case may be, may, by petition, claim damages from any person on the ground that that person committed adultery with the wife or husband of the petitioner, as the case may be.”;
 - (ii) in subsection (3), by inserting at the end of the subsection, the phrase “or husband, as the case may be.”; and
 - (iii) in subsection (5), by inserting after the word “his”, the words “or her”;
- (d) by substituting for section 22, the following—

“22. Costs against a corespondent

A corespondent may be ordered to pay the whole or any part of the costs of the proceedings if adultery with the wife or husband of the petitioner, as the case may be, has

been established against him or her; except that he or she shall not be ordered to pay the costs of the petitioner—

- (a) if, at the time of the adultery, he or she had no reason to believe that the respondent was married;
 - (b) if the respondent was, at the time of the adultery, living apart from his wife or her husband.”;
- (e) in section 23—
- (i) by substituting for the word “wife”, the words “husband or wife, as the case may be”;
 - (ii) by substituting “she” with “he or she”; and
 - (iii) by inserting immediately after the words “husband’s”, the words “or wife’s”;
- (f) in section 24—
- (i) by substituting for subsection (1), the following—

“(1) On a decree absolute declaring a marriage to be dissolved, or on a decree of judicial separation obtained by a husband or wife, the court may order the wife or husband, as the case may be, to secure to her husband or to his wife, such sum of money as, having regard to her husband’s or his wife’s fortune, as the case may be, if any, to the ability of the husband or wife, and the conduct of the parties, it thinks reasonable.”;
 - (ii) in subsection (2), by inserting before the word “wife”, the word “husband or”;

- (iii) in subsection (3), by inserting before the word “wife herself” the word “husband himself or” and by inserting before the word “her behalf” the word “his behalf or”;
- (g) in section 25, by inserting after the word “husband” the word “ or wife, as the case may be”; and
- (h) by repealing section 26.

19. Amendment of Administration of Parliament Act, Cap. 257

The Administration of Parliament Act is amended—

- (a) by inserting immediately after section 24, the following—

“24A. Establishment of Parliamentary Budget Office

(1) There shall be a Parliamentary Budget Office within the Parliamentary Service consisting of full time and part time budget and economics experts as may be required from time to time.

(2) The functions of the Budget Office shall be to provide Parliament and its Committees with objective and timely analysis required for economic and budget proposals and the information and estimates required for the Parliamentary budget process, and without prejudice to the generality of the foregoing the Budget Office shall—

- (a) provide budget related information to all Committees in relation to their jurisdiction;
- (b) submit reports on, but not limited to, economic forecasts, projections and options for reducing the budget deficit;

- (c) identify and make recommendations on Bills that provide an increase or decrease in revenue and the Budget;
 - (d) prepare analytical studies of specific subjects such as financial risks posed by Government sponsored enterprises and financial analysis; and
 - (e) generally, give advice to Parliament and its Committees on the National Budget and the economy.”; and
- (b) by inserting immediately after section 32, the following—

“32A. Remuneration of members of Parliament

(1) There shall be paid to a member of Parliament in respect of his or her office as a member, or such other office which he or she holds by virtue of being a member of Parliament, salary and gratuity as may be determined by Parliament.

(2) Notwithstanding subsection (1), where a member of Parliament is also a member of the Uganda Peoples’ Defence Forces and earns a salary by virtue of being a member of the Uganda Peoples’ Defence Forces, that member of Parliament shall—

- (a) be paid the salary differential if his or her salary earned as a member of the Uganda Peoples’ Defence Forces is less than the salary of the member of Parliament;
- (b) be paid no salary by virtue of being a member of Parliament if he or she earns a salary in the Uganda Peoples’ Defence Forces equal to or more than the salary specified for a member of Parliament.

- (3) The gratuity under subsection (1) shall be paid—
- (a) at the end of each period of twelve months' service in office or at such period as the member of Parliament may desire; or
 - (b) on the death or retirement of a member of Parliament.

(4) Where a member of Parliament entitled to a gratuity under this section vacates his or her seat by reason of a dissolution of Parliament and was returned as a member of Parliament in the following general election, and appointed to an office which entitled him or her to a gratuity under this Act, he or she shall be deemed, for the purposes of this section, to have continued to be entitled to the gratuity during the intervening period.

(5) For the purposes of this section, "retirement" includes resignation and cessation to hold office for any cause.

(6) The gratuity payable on the death of a member of Parliament entitled to it shall be the sum amounting to one year's basic salary payable to the member of Parliament in respect of the office he or she was holding at the time of his or her death."

20. Amendment of the Parliament (Powers and Privileges) Act, Cap. 258

The Parliament (Powers and Privileges) Act is amended by repealing section 14.

21. Amendment of the Police Act, Cap. 303

The Police Act is amended—

- (a) by repealing section 27A(2) and (3); and
- (b) by repealing section 32(2) and (3).

22. Amendment of the Uganda Printing and Publishing Corporation Act, Cap. 330

The Uganda Printing and Publishing Corporation Act is amended—

- (a) in section 1, by repealing paragraph (e) defining the term “Government printer”;
- (b) in section 2, by inserting after subsection (2), the following subsection—

“(3) The corporation shall be the Government printer.”;

and
- (c) in section 4, by repealing paragraph (a).

23. Amendment of the Hides and Skins (Export Duty) Act, Cap. 339

The Hides and Skins (Export Duty) Act is amended—

- (a) in section 1, by repealing paragraph (a);
- (b) by substituting for section 2, the following—

“2. Imposition of levy on raw hides and skins

(1) There shall be charged and collected by the Uganda Revenue Authority a levy at the rate of US\$0.80 per kg on any raw hides and skins of animals exported out of Uganda, including hides and skins exported for outward processing; whether the hides and skins are fresh, salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared and whether or not the hides and skins are de-haired or split.

(2) The levy charged under subsection (1) does not apply to imported raw hides and skins of animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not de-haired or split.

(3) No levy shall be payable for any item in the Second Schedule to this Act.”;

- (c) in section 6—
 - (i) by repealing subsection (1); and
 - (ii) by repealing the word “second” appearing in subsection (2); and
- (d) by repealing the First Schedule.

24. Amendment of the Collective Investment Schemes Act, 2003

The Collective Investment Schemes Act, is amended—

- (a) by repealing section 57; and
- (b) by repealing section 58 (1) (a).

25. Amendment of the Uganda Peoples’ Defence Forces Act, 2005

The Uganda Peoples’ Defence Forces Act, 2005 is amended—

- (a) in section 231, by repealing the phrase “except in cases where the appellant has been sentenced to death or to a term of imprisonment exceeding five years”, appearing at the end of the provision; and
- (b) in section 248, by repealing paragraphs (b) (i) and (ii).

26. Amendment of the Access to Information Act, 2005

The Access to Information Act, 2005 is amended in section 2(1) by inserting before the word “Government”, first appearing in the subsection, the word “Parliament”.

27. Amendment of the Partnership Act, 2010

The Partnership Act, 2010 is amended—

- (a) in section 53—
 - (i) by substituting for the headnote the following—

“53. Winding up of partnerships”;
 - (ii) repealing subsection (1);
 - (iii) by repealing the term “limited liability” appearing in subsection (2), (3) and (4); and
- (b) by repealing section 58.

28. Amendment of the Tax Procedures Code Act, 2014

The Tax Procedures Code Act, 2014 is amended—

- (a) by inserting immediately after section 14, the following—

“14A. Recovery of tax from successor and duty to notify discontinuance of business

 - (1) Where a person carrying on any business liable to duty, levy or tax has been succeeded by another person, and where the duty, levy or tax due and payable by the person succeeded cannot be recovered from him or her, it shall be payable by and recoverable from the person succeeding him or her.
 - (2) If the person succeeding fails to pay the duty, levy or tax on the date fixed by the Commissioner General, then the provisions of the law relating to the collection and recovery of duty, levy or tax shall apply to the collection and recovery of the amount due as if it were the duty or tax due and payable by the person succeeding.

(3) Any person intending to discontinue any business liable to duty or tax shall give to the Commissioner General a notice of his or her intention thirty days before the date of discontinuance, and where the person fails to give the notice required by this section, the Commissioner General may direct that a sum not exceeding ten currency points be recovered from that person by way of penalty.”;

(b) by inserting immediately after section 27, the following—

“27A. Tax liability of statutory corporations

(1) No statutory corporation shall gain any exemption from any tax imposed generally by any written law, whether the tax is expressed as a tax, levy, duty or otherwise unless the corporation is expressed in or under the law as exempt from the tax or entitled to such remission as may be granted under the law; except that in respect of income tax any exemption purported to have been granted otherwise than in accordance with this section shall be deemed to be of no effect.

(2) Any provision of any written law which is inconsistent with subsection (1) shall be deemed to be amended to the extent of the inconsistency.

(3) In granting any exemption or remission under subsection (1), the authority empowered in that behalf shall distinguish between statutory corporations which are business enterprises and which shall, as far as possible, be treated as private persons, and statutory corporations which provide utility services and which shall in principle be exempt or entitled to remission.”;

- (c) in section 40A, by inserting immediately after subsection (1), the following—

“(1a) For the avoidance of doubt, customs duty shall be levied on goods for use by the Government.”;

- (d) by substituting for the title of Part XI, the following—

“PART XI – CERTIFICATES”;

- (e) by inserting immediately after section 43, the following—

“43A. Uganda Revenue Authority to issue Certificates of Origin

The Uganda Revenue Authority shall be responsible for issuing Certificates of Origin required under section 111(2) of the East African Community Customs Management Act, 2004.”

29. Amendment of the Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017

The Common Market for Eastern and Southern Africa Treaty (Implementation) Act, 2017 is amended—

- (a) in section 1, by inserting after the definition of “Court of Justice” the following—

“import duty” means any customs duties and other charges of equivalent effect levied on imported goods under the East African Community Customs Management Act, 2004;”;

(b) by inserting immediately after section 5, the following—

“5A. Tariff treatment of goods from COMESA

(1) Subject to this section, import duty shall not be charged on goods produced or manufactured in the territory of a COMESA member State, where the goods comply with the requirements of Article 48 of the Treaty and the rules of origin in ANNEX IV of the Treaty.

(2) Subsection (1) shall only apply to goods from a COMESA member State that grants the same level of preference to qualifying Uganda exports.

(3) Subsection (1) shall not apply to—

- (a) the items in Schedule 2 of the East African Community Common External Tariff to the Protocol on the Establishment of the East African Community Customs Union;
- (b) organic surface active agents preparations;
- (c) fruits and ready to drink juices;
- (d) soap and organic surface active products; and
- (e) goods originating from a Partner State of the East African Community that are not accorded Community tariff treatment and which do not qualify as East African Community goods.”

30. Amendment of the External Trade Act, Cap. 88

The External Trade Act is amended—

(a) by inserting immediately after section 10, the following—

“10A. Imposition of import commission

(1) There shall be charged and collected by the Uganda Revenue Authority on any goods imported, an import commission of two percent of the value of the goods.

(2) The import commission charged under subsection (1) shall not apply to exempted goods and goods which are zero-rated.

10B. Surtax

(1) There shall be charged, levied and collected a surtax in respect of imported goods set out in the second column of the Schedule to this Act at rates correspondingly specified in the third column of the Schedule.

(2) The surtax referred to in subsection (1) shall be in addition to the normal duty chargeable and shall be levied on the CIF value, import duty, sales tax and any sum rebates included from the country of origin.”;

(b) by inserting the following Schedule appropriately—

“SCHEDULE

Section 10A

Surtax

Column 1	Column 2	Column 3
Tariff No.	Description	Rate
22.01.10	Waters, including spa waters and aerated waters	30%
22.01.90	Other	30%

22.02.10	Lemonade, flavoured spa waters ad flavoured aerated waters	30%
22.02.90	Other	30%
22.03.00	Beer made from malt	50%
22.05.10	Still wine and grape must, not in bottle	60%
22.05.90	Other sparkling wine	60%
22.09.10	Whisky	50%
22.09.90	Other	60%”

31. Amendment of the Income Tax Act, Cap. 340

The Income Tax Act is amended in section 21(1), by inserting immediately after paragraph (ah), the following—

“(ai) dividends earned from a company which came into existence through stock exchange;”.

32. Amendment of the Uganda Communications Act, 2013

The Uganda Communications Act is amended by inserting immediately after section 22, the following—

“22A. Licence fee for satellite receiver equipment

A person owning a satellite receiver equipment shall pay a fee of fifteen currency points to the Commission before a licence is issued to the owner.”

33. Amendment of the Roads Act, 2019

The Roads Act is amended—

(a) by inserting at the beginning of Part IX, the following section—

“76A. Road user charges on foreign registered vehicles

There shall be charged and collected by the Uganda Revenue Authority on foreign registered vehicles travelling in Uganda the road user charge specified in Schedule 7 to this Act.”; and

(b) by inserting after Schedule 6, the following Schedule—

“SCHEDULE 7

Section 76A

Road Transit Charges

Vehicle	Road user charges in US dollars per 100 km
Buses	\$5
Trucks with 3 axles	\$6
Trucks with more than 3 axles	\$10

34. Amendment of the Computer Misuse Act, 2011

The Computer Misuse Act, 2011 is amended by repealing section 25.

35. Amendment of the Public Order Management Act, 2013

The Public Order Management Act, 2013 is amended by repealing section 8.”

36. Amendment of the Anti-Pornography Act, 2014

The Anti-Pornography Act, 2014 is amended by repealing sections 2, 11, 13 and 15 of the Act.

37. Amendment of specified Acts

The Acts specified in schedules 2, 3 and 4 are amended by inserting appropriately in the interpretation section, in each Act, the following—

“Currency point” has the value assigned to it in Schedule 2 to the Act and the Minister responsible for finance may, with the approval of Cabinet, by statutory instrument, amend the schedule on currency point.”

38. Transitional

- (1) Where at the commencement of this Act,—
 - (a) any proceedings are pending before any court for the prosecution of the offences repealed under this Act, the proceedings shall terminate;
 - (b) any proceedings commenced—
 - (i) before 27th May 2008 for breach of sections 32(2) and (3) of the Police Act;
 - (ii) before 18th April, 2019 for breach of section 27A (2) and (3) of the Police Act;
 - (iii) before 26th March, 2020 for breach of section 8 of the Public Order Management Act, 2013;
 - (iv) before 2nd December, 2022 for breach of 168 (l) (c) and (d) of the Penal Code Act;
 - (v) before 13th August 2021 for breach of the Anti-Pornography Act, 2014;

- (vi) before 10th January, 2023 for breach of section 25 of the Computer Misuse Act, 2011; or
- (vii) are pending in any court or are being investigated by police,

the proceedings shall be discontinued and the accused person shall, if he or she is in custody or on remand, be unconditionally released.

SCHEDULES

SCHEDULE 1

*Section 1***REPEALED ACTS**

No.	CITATION OF ACT	TITLE OF ACT
1.	Cap. 1	Constitutional (Consequential Provisions) Act
2.	Cap. 17	Maintenance Orders Enforcement Act
3.	Cap. 27	Adulteration of Produce Act
4.	Cap. 32	Produce Protection Act
5.	Cap. 33	Prohibition of the Burning of Grass Act
6.	Cap. 55	Uganda Commercial Bank Act
7.	Cap. 56	Uganda Development Bank Act
8.	Cap. 86	Enguli (Manufacture and Licensing) Act
9.	Cap. 93	Liquor Act
10.	Cap. 96	Phosphorus Matches Act
11.	Cap. 99	Shop Hours Act
12.	Cap. 107	Uganda Posts and Telecommunications Corporation Act
13.	Cap. 111	Companies (Government and Public Bodies Participation) Act
14.	Cap. 123	Robbery Suspects Act
15.	Cap. 129	Independence Scholarship Act
16.	Cap. 139	Uganda Wildlife Training Institute Act
17.	Cap. 141	Parliamentary Elections (Interim Provisions) Act, Cap. 141

18.	Cap. 154	Administration of Estates by Consular Officers Act
19.	Cap. 158	Church of England Trustees Act
20.	Cap. 172	External Assistance Act
21.	Cap. 173	Finance Act, 1974
22.	Cap. 174	Finance Act, 1984
23.	Cap. 175	Finance Act, 1987
24.	Cap. 176	Finance Act, 1988
25.	Cap. 177	Finance Act, 1989
26.	Cap. 178	Finance (No. 1) Act, 1991
27.	Cap. 179	Finance (No. 2) Act, 1991
28.	Cap. 180	Finance Act, 1992
29.	Cap. 181	Finance Act, 1993
30.	Cap. 182	Finance (No. 1) Act, 1994
31.	Cap. 183	Finance (No. 2) Act, 1994
32.	Cap. 184	Finance (No. 1) Act, 1996
33.	Cap. 185	Finance (No. 2) Act, 1996
34.	Cap. 186	Finance Act, 1997 – 1998
35.	Cap. 187	Finance (No. 1) Act, 1999
36.	Cap. 188	Finance (No. 2) Act, 1999
37.	No. 28 of 2002	Finance Act, 2002
38.	No. 32 of 2006	Finance Act, 2006

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39.	No. 14 of 2009	Finance Act, 2009
40.	No. 18 of 2013	Finance Act, 2013
41.	No. 10 of 2014	Finance Act, 2014
42.	No. 14 of 2016	Finance Act, 2016
43.	Cap. 192	Premium Development Fund
44.	Cap. 194	Treasury Bills Act
45.	Cap. 195	Uganda Government Securities Act
46.	Cap. 198	Game (Preservation and Control) Act
47.	Cap. 199	Trout Protection Act
48.	Cap. 203	Foreign Service Officers (Fees and Charges) Act
49.	Cap. 231	Rent Restriction Act
50.	Cap. 233	Agricultural and Livestock Development Fund
51.	Cap. 234	Development Loans Fund Act
52.	Cap. 236	Loans Act
53.	Cap. 238	Loans (United Kingdom Government) Act
54.	Cap. 239	Local Authorities Loan Fund Act
55.	Cap. 245	Self-Help Project Act
56.	Cap. 253	Marriage of Africans Act
57.	Cap. 259	Parliament (Remuneration of Members) Act
58.	Cap. 282	Sleeping Sickness Act
59.	Cap. 283	Tsetse fly Control Act

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60.	Cap. 293	Public Collections Act
61.	Cap. 311	Government Central Purchasing Corporation Act
62.	Cap. 314	National Insurance Corporation Act
63.	Cap. 315	National Textiles Board Act
64.	Cap. 316	National Tobacco Corporation Act
65.	Cap. 320	New Vision Printing and Publishing Corporation Act
66.	Cap. 321	Reconstruction and Development Corporation Act
67.	Cap. 323	Uganda Airlines Act
68.	Cap. 324	Uganda Cement Corporation Act
69.	Cap. 326	Uganda Development Corporation Act
70.	Cap. 329	Uganda Planning Commission Act
71.	Cap. 332	Uganda Steel Corporation Act
72.	Cap. 334	Wood Industries Corporation Act
73.	Cap. 347	Tax Reserve Certificates Act
74.	Cap. 348	Taxes and Duties (Provisional Collection) Act
75.	Cap. 351	Aerodromes (Control) Act
76.	Cap. 352	Aerodromes (Control of Obstructions) Act
77.	Cap. 353	Airport Services Charges Act
78.	Cap. 357	Rivers Act
79.	Cap. 359	Specified Goods (Conveyance) Act
80.	No. 6 of 2001	Budget Act
81.	No. 14 of 2008	The Law Revision (Fines and Other Financial Amounts in Criminal Matters) Act

**CONVERSION OF FINES AND OTHER FINANCIAL AMOUNTS IN SPECIFIED
LAWS TO CURRENCY POINTS**

Citation	Title of Act	Provision	Fine or other financial amount in shillings	Modified fine or other financial amount in shillings	Fine or other financial amount in currency points
1. Cap. 3	Interpretation Act	Section 38	Three thousand	One hundred and twenty thousand	Six
2. Cap. 5	Commissioners for Oaths (Advocates) Act	Section 6	Six hundred Two thousand	Six million Two hundred and forty thousand	Three hundred Twelve
3. Cap. 11	Inquests Act	Section 30	Five hundred	Five million	Two hundred and fifty
4. Cap. 16	Magistrates Courts Act	Section 99 (1)	Four hundred	Four million	Twenty
		Section 125 (2)	One hundred	One million	Fifty
		Section 142 (4)	One thousand	One hundred twenty thousand	Six
		Section 159	One thousand	Two hundred and forty thousand	Twelve

5. Cap. 18	Notaries Public Act	Section 5	Six hundred Two thousand	Six million Two hundred and fourty thousand	Three hundred Twelve
6. Cap. 23	Trial on Indictments Act	Section 38 (1)	Four hundred	Four million	Two hundred
		Schedule, paragraph 9 (1)	Four hundred	Forty thousand	Twenty
7. Cap. 26	Witness Summons (Reciprocal Enforcement) Act	Section 8	Five hundred	Five million	Two hundred and fifty
		Section 2(1)	One thousand	One hundred and twenty thousand	Six
		Section 4 (1)	One thousand	Ten million	Five hundred
		Section 7 (1)	One thousand	Ten million	Five hundred
8. Cap. 39	Animals (Prevention of Cruelty) Act	Section 10(2)	Five hundred	Five million	Two hundred and fifty
			One thousand	Ten million	Five hundred
		Section 11(2)	One thousand	Ten million	Five hundred
			Two thousand	One hundred and twenty thousand	Six

9. Cap. 40	Animals (Straying) Act	Section 2(b)	Ten	One hundred thousand	Five
10. Cap. 42	Cattle Grazing Act	Section 6	One thousand	Two hundred and forty thousand	Twelve
11. Cap. 43	Cattle Traders Act	Section 10(2)	One thousand	Two hundred and forty thousand	Twelve
12. Cap. 44	Rabies Act	Section 4	Five	Fifty thousand	Two and a half (2.5)
		Section 5 (3)	Five hundred	Two hundred and forty thousand	Twelve
		Section 7 (2)	Two hundred	One hundred and twenty thousand	Six
13. Cap. 45	Boy Scouts and Girl Guides Act	Section 9 (2)	Two hundred	One hundred and twenty thousand	Six
		Section 6	Two hundred	Forty thousand	Two
14. Cap. 46	Historical Monuments Act	Section 19	Two thousand	Two hundred and forty thousand	Twelve
15. Cap. 49	Stage Plays and Public Entertainments Act	Section 19	Two thousand	Two hundred and forty thousand	Twelve

16. Cap. 71	Civil Procedure Act	Section 24(c)	One thousand	Ten million	Five hundred
		Section 89 (5)	Four hundred	Four million	Two hundred
17. Cap. 76	Distress for Rent (Bailiffs) Act	Section 4	Two hundred	Two million	One hundred
18. Cap. 81	Registration of Documents Act	Section 20 (2)	Two hundred shillings	Two million	One hundred
19. Cap. 83	Assets of Departed Asians Act	Section 17(1)	Fifty thousand	Five hundred million	Twenty-five thousand
20. Cap. 88	External Trade Act	Section 12 (1)	Twenty thousand	One million and four hundred forty thousand	Seventy-two thousand
		Section 4(5)	Five thousand	Four hundred and eighty thousand	Twenty-four thousand
21. Cap. 89	Hide and Skin Trade Act	Section 14 (2)	Two thousand	Two hundred and forty thousand	Twelve thousand
		Section 14 (2)	Ten thousand	One hundred million	Five thousand
22. Cap. 91	Industrial Licensing Act	Section 14	One thousand	Nine hundred and sixty thousand	Forty-eight thousand

23. Cap. 94	Markets Act	Section 3	Five hundred	One hundred and twenty thousand	Six
24. Cap. 101	Trade (Licensing) Act	Section 7	Ten thousand	Four hundred and eighty thousand	Twenty-four
		Section 10 (2)	Five thousand	Four hundred and eighty thousand	Twenty-four
		Section 26 (2)	Two thousand	Two hundred forty thousand	Twelve
25. Cap. 103	Weights and Measures Act	Section 44 (1)	Five hundred	Five million	Two hundred and fifty currency points
		Section 44 (2)	One thousand	Ten million	Five hundred currency points
		Section 44 (2)	Two thousand	Two hundred and forty thousand	Twelve currency points
		Section 44 (4)	Five thousand	Two hundred and forty thousand	Twelve currency points

	<p>26. Cap. 109</p> <p>Business Names Registration Act</p>	Section 8	One hundred and fifty	One million and five hundred thousand	Seventy-five
Section 10		One thousand	One hundred and twenty thousand	Six	
Section 11		One thousand	One hundred and twenty thousand	Six	
Section 12		One thousand	Ten million	Five hundred	
Section 14 (1)		One thousand	Ten million	Five hundred	
Section 18 (1)		Two	Twenty thousand	One	
		Four	Forty thousand	Two	
		One	Ten thousand	0.5	
Section 20 (2)		One hundred and fifty	One million and five hundred thousand	Seventy-five	

27. Cap. 116	Criminal Procedure Code Act	Section 1 (b) (ii)	Four thousand	Four hundred and eighty thousand	Twenty four
28. Cap. 119	Identification of Offenders Act	Section 2 (5)	Five hundred	Five million	Two hundred fifty
29. Cap 125	Deposit Library and Documentation Centre Act	Section 4	One hundred	One million	Fifty
30. Cap 133	Makerere University (Deposit Library) Act	Section 3	One hundred	One million	Fifty
31. Cap. 159	Estates of Missing Persons (Management) Act	Section 10 (4) Section 11 (2)	Two thousand five hundred Five hundred	Two hundred forty thousand One hundred twenty thousand	Twelve Six
32. Cap. 166	Commissions of Inquiry Act	Section 11(3)	One thousand five hundred	Fifteen million	Seven hundred and fifty

		Section 4 (5)	One thousand five hundred	Fifteen million	Seven hundred and fifty
		Section 14 (2)	Five hundred	Five million	Two hundred fifty
		Section 17 (2)	Five hundred	Five million	Two hundred fifty
		Section 18 (3)	Five hundred	Five million	Two hundred fifty
		Section 19(3)	Two thousand	Two hundred forty thousand	Twelve
		Section 20	Five hundred	Five million	Two hundred fifty
		Section 21	Five hundred	One hundred twenty thousand	Six
		Section 17	Five hundred	Two hundred forty	Twelve
		Section 14(1)	One thousand	One hundred and twenty thousand	Six
		Section 18	Two thousand	Twenty million	One thousand
		Section 30	One hundred	One million	Five hundred
		Section 31	One hundred	One million	Five hundred
33. Cap. 221	Minimum Wages Advisory Boards and Wages Councils Act				
34. Cap. 226	Land Acquisition Act				
35. Cap. 232	Survey Act				

36. Cap. 244	Preservation of Amenities Act	Section 2(4)	Fifty	Five hundred	
		Section 19 (a)	Two thousand	Four hundred and eighty thousand	Twenty-four
37. Cap. 248	Customary Marriage (Registration) Act	Section 19(b)	Ten thousand	Two million and four hundred thousand	One hundred twenty
		Section 20	Five hundred	Five million	Two hundred and fifty
		Section 37 (2)	Five hundred	Five million	Two hundred and fifty
		Section 7 (a)	Five hundred	Five million	Two hundred and fifty
38. Cap. 250	Hindu Marriage and Divorce Act	Section 7 (b)	One hundred	One million	Fifty
		Section 7 (c)	One thousand	Ten million	Five hundred
39. Cap. 254	National Flag and Armorial Ensigns Act	Section 4 (2)	One thousand	Two hundred and forty thousand	Twelve

		Section 17	Five hundred	One hundred and twenty thousand	Six
		Section 18	Four thousand	Nine hundred and sixty thousand	Forty-eight
40. Cap. 258	Parliament (Powers and Privileges) Act	Section 19	Four thousand	Nine hundred and sixty thousand	Forty-eight
		Section 3 (2)	One thousand five hundred	Fifteen million	Seven hundred fifty
		Section 13 (2)	One hundred and fifty	One million and five hundred thousand	Seventy-five
41. Cap. 270	Auctioneers Act	Section 14 (7)	One thousand five hundred	Fifteen million	Seven hundred and fifty
		Section 18 (c)	Seven hundred and fifty	Seven million and five hundred thousand	Three hundred and seventy-five
		Section 27	One thousand	Ten million	Five hundred
		Section 29	Ten thousand	One hundred million	Five thousand
42. Cap. 271	Engineers Registration Act	Section 30	Five thousand	Fifty million	Two thousand and five hundred

43. Cap. 275	Surveyors Registration Act	Section 27 (1)	Ten thousand	One hundred million	Five thousand
		Section 28 (d)	Five thousand	Fifty million	Two thousand five hundred
		First Schedule, paragraph 4 (2)	One thousand	Ten million	Five hundred
		First Schedule, paragraph 5	One thousand	Ten million	Five hundred
		First Schedule, paragraph 7 (1) and (2)	One thousand	Ten million	Five hundred
44. Cap. 277	Veterinary Surgeons Act	Section 12 (4)	Five thousand	Fifty million	Two thousand and five hundred
		Section 13 (2)	Three thousand	Thirty million	One thousand and five hundred
		Section 15	Six thousand	Two hundred and forty thousand	Twelve
		Section 18(1)	One thousand	One hundred and twenty thousand	Six
		Section 2(4)	Two thousand	Six	Six
45. Cap. 278	Food and Drugs Act	Section 3(2)	Two thousand	Twenty Million	One thousand
		Section 5(1)	Two thousand	Twenty Million	One thousand

Section 5(2)	Two thousand	Twenty Million	One thousand
Section 6 (1)	Two thousand	One hundred and twenty thousand	Six
Section 10 (3)	Two thousand	Twenty million	One thousand
Section 11(5)	Five thousand	Fifty thousand	Two thousand five hundred
Section 14 (2)	Five hundred	Five million	Two hundred and fifty
Section 15 (3)	Five hundred	Five million	Two hundred fifty
Section 16 (2)	Two thousand	One hundred and twenty thousand	Six
Section 17 (5)	Two thousand	One hundred and twenty thousand	Six
Section 21 (3)	Two thousand	Twenty million	One thousand
Section 24 (5)	One	Ten thousand	Half (0.5)
Section 26 (3)	Five thousand	Fifty million	Two thousand and five hundred
	Two thousand	One hundred and twenty thousand	Six

		Section 27 (1)	One thousand	Ten million	Five hundred
			Four thousand	One hundred and twenty thousand	Six
		Section 27 (3)	One thousand	Ten million	Five hundred
		Section 36 (1)	Two thousand	Twenty million	One thousand
		Section 36 (2)	Two thousand	Twenty million	One thousand
46. Cap. 280	Pharmacy and Drugs Act	Section 16 (4) (b)	Two hundred shillings	Two million	One hundred
47. Cap. 281	Public Health Act	Section 53 (1)	Three thousand	Nine hundred and sixty thousand	Forty-eight
		Section 61 (1)	Eighty	Eight hundred thousand	Forty
		Section 4 (2)	Two thousand	Two hundred and forty thousand	Twelve
48. Cap. 284	Venereal Diseases Act	Section 7 (1)	Five thousand	Four hundred and eighty thousand	Twenty-four
		Section 8(1)	Two thousand	Two hundred and forty thousand	Twelve
49. Cap. 298	Explosives Act	Section 3 (2)	Two thousand	Twenty million	One thousand

			Section 4 (2)	Two thousand	Twenty million	One thousand
			Section 6 (2)	One thousand	Ten million	Five hundred
			Section 11	One thousand	Ten million	Five hundred
			Section 21	Five thousand	Fifty million	Two thousand and five hundred
			Section 26	One thousand	Ten million	Five hundred
			Section 29 (a)	Five thousand	Fifty million	Two thousand and five hundred
			Section 29 (b)	Ten thousand	One hundred million	Five thousand
			Section 30 (2)	Three thousand shillings	Four hundred eighty	Twenty-four
			Section 5	Two hundred	One hundred twenty thousand	Six
			Section 6	One hundred	One million	Fifty
50. Cap. 296		Cantonments Act	Section 5	Two hundred	One hundred twenty thousand	Six
			Section 11	One hundred	Forty thousand	Two
51. Cap. 300		Foreign Seamen Deserters Act	Section 3	Three hundred	Three million	One hundred and fifty

52. Cap. 303	Police Act	Section 22(2)	Fifty thousand	One hundred and twenty thousand	Six
		Section 30 (2)	Two hundred	Forty thousand	Two
		Section 35 (5)	One thousand	One hundred and twenty thousand	Six
		Section 37	Fifty thousand/ three months	One hundred and twenty thousand	Six
		Section 69	Fifty thousand	Two hundred and forty thousand	Twelve
		Section 70 (5)	Fifty thousand	Two hundred and forty thousand	Twelve
53. Cap. 327	Uganda National Bureau of Standards	Section 31 (3)	Twenty thousand	Nine hundred sixty thousand	Forty-eight
		Section 41	Fifteen thousand	Nine hundred sixty thousand	Forty-eight
54. Cap. 339	Hides and Skins (Export Duty) Act	Section 5	Five thousand	Two hundred and forty thousand	Twelve

55. Cap. 364	Trading with the Enemy Act	Section 2 (1)	Fifteen thousand	Three million, three hundred and sixty thousand	One hundred sixty-eight
		Section 4 (3)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 4 (4)	Fifteen thousand	Three million, three hundred and sixty thousand	One hundred sixty-eight
		Section 6 (3)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 8 (5)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 8 (6)	Two hundred	Two million	One hundred
		Section 9 (1)	One thousand five hundred	Four hundred and eighty thousand	Twenty-four
		Section 9 (2)	One thousand	Ten million	Five hundred

SCHEDULE 3

Section 3

CONVERSION OF FINES AND OTHER FINANCIAL AMOUNTS IN THE PENAL CODE ACT TO CURRENCY POINTS

PROVISION OF PENAL CODE ACT	AMOUNT IN SHILLINGS IN PENAL CODE ACT, CAP 120	AMOUNT IN SHILLINGS AFTER CONVERSION UNDER THE LAW REVISION (FINES AND OTHER FINANCIAL AMOUNTS IN CRIMINAL MATTERS) ACT, 2008	AMOUNT IN CURRENCY POINTS
Section 35(1)	Two thousand shillings	Nine hundred sixty thousand shillings	Forty-eight currency points
Section 35(2)	One thousand shillings	Four hundred eighty thousand shillings	Twenty-four currency points
Section 36(2)	Thirty thousand shillings	One million, four hundred forty thousand shillings	Seventy-two currency points
Section 75	<ul style="list-style-type: none"> • Five thousand shillings • Fifty thousand shillings 	<ul style="list-style-type: none"> • Two hundred forty thousand shillings • Two million four hundred thousand shillings 	<ul style="list-style-type: none"> • Twelve currency points • One hundred and twenty currency points

Section 82	Two thousand shillings	Two hundred forty thousand shillings	Twelve currency points
Section 95(1)	Ten thousand shillings	Four hundred eighty thousand shillings	Twenty-four currency points
Section 107(2)	One thousand shillings	Forty thousand shillings	Two currency points
Section 127(1)	<ul style="list-style-type: none"> • Two hundred shillings • Six hundred shillings • Twelve hundred shillings 	<ul style="list-style-type: none"> • Four hundred eighty thousand shillings • Six million shillings, • Twelve million shillings. 	<ul style="list-style-type: none"> • Twenty-four currency points • Three hundred currency points • Six hundred currency points
Section 127(2)	<ul style="list-style-type: none"> • Two hundred shillings 	<ul style="list-style-type: none"> • Four hundred eighty thousand shillings • Six million shillings • Twelve million shillings 	<ul style="list-style-type: none"> • Twenty-four currency points • Three hundred currency points • Six hundred currency points
Section 127(3)	Six hundred shillings	Two hundred forty thousand shillings	Twelve currency points
Section 165(1)	Four thousand shillings	Two hundred forty thousand shillings	Twelve currency points

Section 167	Three thousand shillings	One hundred and twenty thousand shillings	Six currency points
Section 227	Seventy thousand shillings	Three million, three hundred and sixty thousand shillings	One hundred and sixty-eight currency points
Section 230	Two thousand shillings	Two hundred and forty thousand shillings.	Twelve currency points
Section 275(6)		Five million shillings	Two hundred and fifty currency points
Section 275(11)		Five million shillings	Two hundred and fifty currency points
Section 284	One thousand shillings	Two hundred and forty thousand shillings	Twelve currency points
Section 318(4)		Five million shillings	Two hundred and fifty currency points
Section 319(1)(c)		Five million shillings	Two hundred and fifty currency points
Section 340	Fifty thousand shillings	Two million four hundred thousand shillings	One hundred and twenty currency points
Section 367	Two thousand shillings	Two hundred and forty thousand shillings	Twelve currency points

SCHEDULE 4

Section 4

CONVERSION OF FINES EXPRESSED IN SHILLINGS IN SPECIFIED LAWS
TO CURRENCY POINTS

Citation	Title of Act	Provision	Fine in shillings	Fine in currency points
1. Cap. 16	Magistrates Courts Act	Section 162 (1) (b)	Four million eight hundred thousand	Two hundred and forty
		Section 162 (1) (c)	Five hundred thousand	Twenty-five
2. Cap. 30	Cotton Development Act	Section 8(2)	One million	Fifty
		Section 8 (4)	Two million	One hundred
		Section 10 (6)	One hundred thousand	Five
		Section 11 (2)	Two million	One hundred
		Section 12 (2)	One million	Fifty
		Section 14	Five hundred	Twenty-five
		Section 17	Two million	One hundred
		Section 20 (4)	Ten million	Five hundred
		Section 21 (3)	One million	Fifty

3. Cap. 51	Bank of Uganda Act	Section 39 (3)	One million	Fifty
		Section 45 (4)	Five hundred thousand	Twenty-five
		Section 51 (1)	Four hundred thousand	Twenty
4. Cap. 59	Children Act	Section 102 (2)	Five hundred thousand	Twenty-five
		Section 109	One hundred thousand	Five
		Section 110 (2)	Five hundred thousand	Twenty five
5. Cap. 84	Capital Markets Authority Act	Section 21	Four million	Two hundred
6. Cap. 98	Public Enterprises Reform and Divestiture Act	Section 43 (3)	Five million	Two hundred and fifty
7. Cap. 112	Cooperative Societies Act	Section 8 (3)	Ten thousand One thousand	0.5 0.05
		Section 24 (5)	Five thousand Five hundred	0.25 0.025

Section 77 (3)	Twenty thousand	One
Section 77 (6)	Two thousand	0.1
Section 78 (2)	Ten thousand	0.5
Section 80 (2)	Five thousand	0.25
Section 81	Five thousand	0.25
First Schedule, paragraph 2 (3)	Five hundred	0.025
First Schedule, paragraph 3 (2)	Five hundred	0.025
First Schedule, paragraph 5 (2)	One thousand	0.05
First Schedule, paragraph 8 (3)	One hundred	0.005
First Schedule, paragraph 10 (2)	Five hundred	0.025
First Schedule, paragraph 11(1)	One hundred	0.005
First Schedule, paragraph 11 (2)	Five hundred	0.025

8. Cap. 152	Water Act	Section 40 (1)	Six million	Three hundred
		Section 40 (1)	One million	Fifty
		Section 104 (1)	One hundred thousand	Five
		Section 104 (1)	Six million	Three hundred
		Section 104 (2)	One hundred twenty thousand	Six
		Section 104 (2)	Ten million	Five hundred
		Section 104 (2) (a)	One hundred eighty thousand	Nine
		Section 104 (2) (a)	Eighteen million	Nine hundred
		Section 104 (2) (b)	Three hundred sixty thousand	Eighteen
		Section 104 (2) (b)	Thirty-six million	One hundred eight hundred

9. Cap. 206	National Drug Policy and Authority Act	Section 14 (3)	One million	Fifty
		Section 18 (2)	One million	Fifty
		Section 24 (4)	Two million	One hundred
		Section 27 (2)	Two million	One hundred
		Section 30	Five million	Two hundred and fifty
		Section 60 (1)	One million	Fifty
		Section 60 (1)	Two million	One hundred
		Section 2 (3)	One hundred thousand	Five
10. Cap. 214	Motor Vehicle Insurance (Third Party Risks) Act	Section 4	One hundred thousand	Five
		Section 10 (2)	One hundred thousand	Five
		Section 40	Fifty thousand	Two point five
11. Cap. 268	Allied Health Professionals Act	Section 56	Three hundred thousand	Fifteen

12. Cap. 269	Architects Registration	Section 33(1) Section 37 Section 27 (2)	Five hundred thousand Five hundred thousand Two hundred thousand	Twenty-five Twenty-five Ten
13. Cap. 272	The Medical and Dental Practitioners Act	Section 27 (2) Section 47 (2) Section 47 (2)	Three million Three hundred thousand Three million	One hundred and fifty Fifteen One hundred fifty
14. Cap. 274	Nurses and Midwives Act	Section 54 Section 54	Three hundred thousand Three million	Fifteen One hundred and fifty
15. Cap. 303	Police Act	Section 1(a) Section 21 (3)	One hundred thousand Two hundred thousand	Five currency points Ten

		Section 80 (1)	One hundred thousand	Five
		Section 80 (2)	One hundred thousand	Five
		Section 81	Fifty thousand	Two point five
		Section 82	Fifty thousand	Two point five
		Section 83 (1)	Fifty thousand	Two point five
		Section 83 (6)	Ten thousand	Point five
		Section 84	Two hundred thousand	Ten
		Section 85 (1)	Fifty thousand	Two point five
		Section 86	Two hundred thousand	Ten
		Section 43 (3)	Five hundred thousand	Twenty-five
16. Cap. 331	Uganda Railways Corporation Act			
17. Cap. 349	Value Added Tax			

18. Cap. 11 of 2014	Excise Duty Act	Section 15 A (2) (a)	Two hundred thousand	Ten
		Section 19.B (1)	Fifty million	Two thousand five hundred
		Section 19.B (2)	Twenty million	One thousand
		Section 19.B (3)	Fifty million	Two thousand five hundred
		Section 19.B (4)	Ten million	Five hundred
		Section 49 A (1)	Fifty million	Two thousand five hundred
		Section 49 A (2)	Twenty million	One thousand
19. Cap. 14 of 2014	Tax Procedures Code Act			

SCHEDULE 5

Section 5

Act 17

Law Revision
(Miscellaneous Amendments) Act

2023

MODIFICATION OF LOW FEES, COSTS AND VALUES IN LAWS IN FORCE ON 15TH MAY 1987

Chapter	Act	Provision	Subject matter	Current Fees or Costs in Shillings	Modified Fees or Costs in shillings	Basis for modification
1. Cap. 5	Commissioner for Oaths Act	Section 1(2)	Revenue duty for appointment as Commissioner for oaths	Sixty	Fifteen thousand	Stamp duty for powers of attorney and statutory declarations under Schedule 2 of the Stamp Duty Act
			Fee for taking affidavit	Three	Not less than two hundred thousand	Item 1 of the Fifth Schedule of the Advocates (Remuneration and Taxation Costs) Regulations, S.I. No. 7 of 2018
		Second Schedule to Commissioner of Oaths Rules	Fee for exhibit to affidavit	One shilling fifty cents	One hundred thousand	Item 5 of the Fifth Schedule of the Advocates (Remuneration and Taxation Costs) Regulations, S.I. No. 7 of 2018

			Section 143 (3) (b)	Value for petty cases	One hundred	Ten million	Value of property under the Judicature (Small Claims Procedure) Rules, S.I. 25 of 2011
3. Cap. 71	Civil Procedure Act	Section 44 (1) (g) (i)	Salary of public servant not liable to attachment	Forty shillings	Annual salary not exceeding shs 2,820,000	Item 1 of the Third Schedule to the Income Tax Act	
		Section 44 (1) (g) (ii)	Salary of public servant not liable to attachment	Forty Eighty	Annual salary not exceeding shs. 2,820,000	Item 1 of the Third Schedule to the Income Tax Act	
4. Cap. 161	Public Trustee Act	Section 15	Public Trustee administering without application to court	Two thousand	Fifteen million	Value in section 4 (5) (b) of Administrator General's Act	
5. Cap. 252	Marriage and Divorce of Mohammedans	Section 14	Certified copy of registers	Two	Fifteen thousand	Item 26 of Schedule 2 of the Stamp Duty Act	
6. Cap. 278	Food and Drug Act	Section 13 (2)	Fee for certificate for food poisoning	Five	Fifteen thousand	Item 26 of Schedule 2 of the Stamp Duty Act	

Section 6

SCHEDULE 6

CONVERSION OF FINANCIAL AMOUNTS EXPRESSED IN POUNDS IN SPECIFIED LAWS, TO CURRENCY POINTS

CITATION OF ACT	ACT	PROVISION	AMOUNT IN POUNDS	AMOUNT IN UGANDA SHILLINGS	AMOUNT IN CURRENCY POINTS
1. Cap. 6	Evidence Act	Section 84(e)	Two hundred	Nine hundred sixty	Forty-eighty
2. Cap. 35	Tobacco (Control and Marketing) Act	Section 16(1)	Two hundred and fifty	One million two hundred	Sixty
		Section 16(3)	Two hundred and fifty	One million two hundred	Sixty
3. Cap. 97	Potable Spirits Act	Section 16(4)	One hundred and fifty	Seven hundred twenty thousand	Thirty-six
		Section 16(5)	Fifty	Two hundred forty	Twelve
4. Cap. 120	Penal Code Act	Section 2(2)	Five hundred Pounds	Two million four hundred thousand	One hundred twenty
		Section 162	Five hundred	Two million four hundred thousand	One hundred twenty
5. Cap. 255	Public Holidays Act	Section 3(5)	Ten	Forty-eight thousand	Two-point four
6. Cap. 302	Official Secrets Act	Section 7(2)	Two hundred	Nine hundred sixty	Forty-eight

