

Uganda

Taxes and Duties (Provisional Collection) Act Chapter 348

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Taxes and Duties (Provisional Collection) Act

Chapter 348

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[Note: The version of the Act as at 31 December 2000 was revised and consolidated by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]

An Act to give statutory effect for a limited period to orders imposing or varying taxes and duties and certain allowances, and to provide for matters incidental thereto and connected therewith.

1. Provisional collection orders

Whenever the Government approves the introduction into Parliament of a bill by which if the bill were passed into law—

- (a) any tax or duty or rate of tax or duty, or any allowance relating to the tax or duty, would be imposed or created; or
- (b) any tax or duty or any such rate or allowance would be altered or removed,

the Minister may, subject to this Act, by statutory instrument order that there shall be charged, levied and collected the tax or duty which would become payable if the bill were passed into law and came into operation in place of the tax or duty which would otherwise be payable or, as the case may be, that there shall cease to be charged, levied and collected any tax or duty which would cease to be payable if the bill were passed into law and came into operation.

2. Duration of orders

Every order made under this Act shall come into operation on a day to be named in the order and, without prejudice to the power to revoke it at any time, shall cease to have effect—

- (a) if the bill in respect of which the order is made is not introduced into Parliament within three months of the making of the order;
- (b) on rejection by Parliament of the bill in respect of which the order is made or on the consideration of the bill by Parliament being adjourned *sine die*;
- (c) on the expiration of four months after the date on which the order is expressed to come into operation; or
- (d) on the bill (with or without modification) being passed into law and coming into operation,

but the Minister, with in each case the prior approval of Parliament signified by resolution, may from time to time by statutory order extend the period mentioned in paragraph (c) of this section by such further period as may be specified in the order.

3. Refunds

Any tax or duty paid in compliance with an order made under this Act which is in excess of the tax or duty payable immediately after that order ceases to have effect shall, to the extent that it is not refunded under any other law relating to such tax or duty which authorises refunds of that tax or duty, be refunded—

- (a) in the manner set out in section 7(1)(a) of the Public Finance Act; or

- (b) by being charged on and paid out of the Consolidated Fund.