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THE PARLIAMENTARY ELECTIONS ACT, 2001.

Act No. 8 of 2001.

Section 29(1)(a).

NOTICE.

PUBLICATION OF LIST OF POLLING STATIONS FOR
THE PARLIAMENTARY BY-ELECTION IN
KASSANDA COUNTY SOUTH, MUBENDE DISTRICT

NOTICE IS HEREBY GIVEN that in exercise of the powers conferred upon the Electoral Commission under section 29(1)(a) of the Parliamentary Elections Act, No. 8 of 2001, the list of polling stations for purposes of the Parliamentary by-election in Kassanda County South, Mubende District is hereby published in the Schedule to this Notice.

SCHEDULE

DISTRICT: 31 MUBENDE

CONSTITUENCY: 168 KASSANDA CTY SOUTH

Parish	Station Code	Polling Station
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SUBCOUNTY: KIGANDA

1	KAMUSENENE	1 KAMUSENENE
		2 KATAYIZA/KILEWE
		3 KYASAMPAWO
		4 KALUNGI/NABIJWENGE
		5 BULYANKUYEYE
2	KAYUNGA	1 KAYUNGA
		2 KIRYANNONGO
		3 KALAMBA
3	KAWUNGERA	1 KAWUNGERA
		2 KYOJOMANYI
		3 KYAMUSOTA
		4 KABUNYONYI
		5 KASEBWEMBE
		6 NAKABIMBA

4	KIGALAMA	1 KIGALAMA/GAYAZA
		2 KISIGULA/LWAMAGEMBE
		3 KIMBEJJA
		4 KALAGI
5	KINONI	1 KINONI/KIBUULU
		2 KASAWO/NANSIMBI
		3 KASAMBYA/KISOLOZA
6	LUTUNKU	1 LUTUNKU
		2 KYABAYIMA
		3 KYASANSUWA/KAWAWA
		4 KYAYI
		5 BUNAKABWA
7	MANYOGASEKA	1 BUZAWULA
		2 MANYOGASEKA
		3 NYALIRO/KAFUNDA
8	NSOZINGA	1 NSOZINGA/KYAMWERO
		2 KITOVU/LWABUSAANA
		3 KYAKAYANJA

SUBCOUNTY: MYANZI

9	KAMPIRI	3 KAMBOJJA/NSUMBA
		4 BULYAMAGUNJU
		6 KAMPIRI PRIMARY SCHOOL
10	KASAANA	1 BINAKOTA
		2 LUKOMA
		3 MUSABA
11	KIGALAMA	1 KIGALAMA
		2 KYENGEZA
		3 KIDUUKULU
12	KYAKATEBE	1 KYAKATEBE/KANYOGOGA
		2 NAMUGANGA
		3 MIREMBE/NKOKOMA
		4 KYETINDA
		5 KISOZI
13	KYANAMUGERA	1 KATUUGO A- KIBONWA
		2 KAKUNGURE
		3 KISAANA
		4 KYANAMUGERA
		5 KIBONWA
14	MYANZI	1 LUBUMBA PR. SCHOOL
		2 LUSWA
		3 MYANZI
		4 BAGWE ISLAND
		5 BUGOLO
15	NALUTUNTU	2 KYAKAYONGO
		3 KYAKATEBE A
		4 KIWUMULO B
		5 WAMALA RAILWAY STATION
		6 KYAKASENGULA/KAKINDU
		6
2 KITONYA		
3 GAMBWA		

Issued at Kampala this 4th day of December, 2002.

ENG. DR. BADRU KIGGUNDU,
Chairman, Electoral Commission.

General Notice No. 474 of 2002.

THE PARLIAMENTARY ELECTIONS ACT, 2001.

Act No. 8 of 2001.

Section 29(1)(a).

NOTICE.

PUBLICATION OF LIST OF POLLING STATIONS FOR
THE PARLIAMENTARY BY-ELECTION IN
BUKOMANSIMBI COUNTY, MASAKA DISTRICT

NOTICE IS HEREBY GIVEN that in exercise of the powers conferred upon the Electoral Commission under section 29(1)(a) of the Parliamentary Elections Act, No. 8 of 2001, the list of polling stations for purposes of the Parliamentary by-election in Bukomansimbi County, Masaka District is hereby published in the Schedule to this Notice.

SCHEDULE

DISTRICT: 24 MASAKA

CONSTITUENCY: 111 BUKOMANSIMBI CTY

Parish	Station Code	Polling Station
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SUBCOUNTY BIGASA

1 BUKANGO	1	KIBAALE
	2	MAKOOMI
	3	KAWOKO
	4	LWANKUBA
	5	KALUNGU
	6	BUKANGO
	7	KITEMI A
	8	KITEMI B
	9	MIKISA

2 BUTALAGA	1	BUTALAGA
	2	BUYINJAYINJA
	3	GONGWE
	4	KYAKALINZI
	5	MUKOZA
	6	GANDA
	7	SSEKINGA
	8	BWANGA
	9	KAKINDU
	10	KABOSA

3 KINGANGAZZI	1	KIGANGAZI
	2	MBIRIZI
	3	KISABA
	4	KAYUNGA
	5	BUSAGULA
	6	KASENYI
	7	LUTUGUNDA
	8	MIJUNWA

4 MBIRIZI	1	BIGASA
	2	GAWEWE
	3	BULENGE
	4	KISALA
	5	BUSWEGE
	6	KYALUTANGA
	7	KITEERA
	8	NAMAKULA

SUBCOUNTY BUTENGA

5 KAEIGI	1	KYAKAMUNYA T/C
	2	MBALE
	3	MEERU A
	4	KITOMA
	5	MBALE KINONI
	6	KABIGI

6 KASEBWERA	1	KIKONDEERE P/SCH
	2	KASSEMBWERA
	3	KAKUKUULU P/SCH
	4	KIRYAMENVU PLAYGROUND

7 KAWOKO	1	MULINDWA
	2	SSERINYA P/S
	3	KAWOOKO P/S I
	4	KAWOOKO P/S II
	5	BUTENGA P/S
	6	BUTENGA SUB COUNTY HQRS
	7	BUKIRI

8 KISAGAZI	1	KIGUNGUMIKA/KAG
	2	KYANGO
	3	BUKOMANSIMBI B
	4	KISAGAZI
	5	BUKOMANSIMBI A

9 KISIITA	1	KYAKATEBE
	2	KISAABWA
	3	KAWOKO
	4	BUWENDA

10 KYANKOLE	1	KAVULE
	2	KYANSI
	3	KYANKOOLE
	4	KASWA

SUBCOUNTY: KIBINGE

11 BUTAYUNJA	1	KATOMA
	2	BUTAYUNJA
	3	TTALA
	4	BUYINJA
	5	MITUUGO T.C.
	6	KAMANDA T.C.

12 KIRYASAAKA	1	MINSANVU T/C
	2	SSERINYA RC I
	3	MAGANDO RC I
	4	KIRYASAAKA R/C
	5	KIYOOKA

13 KISOJJO	1	BUDDA
	2	KYAMABAAL
	3	KISOJJO
	4	MPALAMPA
	5	KASEBWAVU

14 MALEKU	1	BUYOGA
	2	LUKENKE
	3	KAGOGGO
	4	MALEKU
	5	KABAALE
	6	KYABIRI
	7	KASAMBYA T.C.

16 MIRAMBI	1	KYAMBOGO
	2	MAKUKUULU
	3	KALUBANDA

SUBCOUNTY: KITANDA

16 GAYAZA	1	MIZINDAALO
	2	MIREMBE
	3	LUKAAWA
	4	GAYAZA

17 LUWOKO	1	MBULIRE
	2	NTUUMA
	3	KITWEKYANJOVU
	4	LUWOKO

18 MAKUKULU	1	MAKUKUULU
	2	KALAGA
	3	NAKUUSI
	4	MISENYI
	5	MUGAAJU
	6	KYAKAJWIGA

19 MITIGYERA	1	KAGOLOGOLO
	2	MITETERO
	3	SEETA
	4	KYANIKA

20 NDEEBA	1	KISAKA
	2	NSOLOLO
	3	MBAALE

Issued at Kampala this 4th day of December, 2002.

ENG. DR. BADRU KIGGUNDU,
Chairman, Electoral Commission.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XCV dated 10th December, 2002.

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STATUTORY INSTRUMENTS.

2002 No. 76.

The External Trade (Importation Licence) (No. 18) Order, 2002.
(Made under section 5A of the External Trade Act, Cap. 103)

IN EXERCISE of the powers conferred upon the Minister by section 5A of the External Trade Act, this Order is made this 10th day of December, 2002.

1. This Order may be cited as the External Trade (Importation Licence) (No. 18) Order, 2002.

2. (1) The person listed in column 1 of the Schedule is granted exclusive licence to import used tyres of different sizes in the quantities listed in column 2 of the Schedule.

(2) The exclusive licence referred to in sub-paragraph (1) shall be valid for the one year only and if the licence expires before a person has imported the number of used tyres authorised by the licence, that person shall forfeit the balance of the tyres not imported.

SCHEDULE.

Column 1	Column 2
<i>Name of person</i>	<i>Quantity of used tyres</i>
1. M/s Twiga Automobile P. O. Box 5124, Kampala.	15,000 pcs.

PROF. EDWARD B. RUGUMAYO,
Minister of Tourism, Trade and Industry.

OPMENT
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LAW DEPARTMENT
ENTRE
REFERENCE LIBRARY

Cap. 103.

Citation.

Grant of
exclusive
licence.

ACTS
SUPPLEMENT No. 13

LAW DEVELOPMENT CENTRE
10th December, 2002
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ACTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XCV dated 10th December, 2002.

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Act 24 *Value Added Tax (Amendment) (No.2) Act* **2002**

THE VALUE ADDED TAX (AMENDMENT) (NO. 2) ACT, 2002.

ARRANGEMENT OF SECTIONS

Section.

1. Short title and commencement.
2. Substitution of section 49 of the principal Statute.
3. Amendment of Schedule II of the principal Statute.
4. Amendment of Schedule III of the principal Statute.

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THE VALUE ADDED TAX (AMENDMENT) (No. 2) ACT, 2002.

An Act to amend the Value Added Tax Statute, 1996 to offer taxpayers a more favourable interest rate on overpayments and late refunds, to exempt computers and their accessories and petroleum fuels, spirit and kerosene type jet fuel from Value Added Tax, and to generally amend the Value Added Tax Statute, 1996.

DATE OF ASSENT: 29th November, 2002.

Date of commencement: 1st July, 2002.

BE IT ENACTED by Parliament as follows:

1. (1) This Act may be cited as the Value Added Tax (Amendment) (No. 2) Act, 2002.

Short title and commencement.

(2) This Act shall be deemed to have come into force on 1st July 2002.

2. Section 49 of the Value Added Tax Statute, 1996, in this Act referred to as the Statute, is amended by substituting for section 49 the following new section—

Substitution of section 49 of the principal Statute.

“Interest on
overpayments
and late
refunds

49 (1) Where the Commissioner-General is required to refund an amount of tax to a person as a result of—

- (a) a decision under section 36;
- (b) a decision of the Tax Appeals Tribunal; or
- (c) a decision of the High Court, the Court of Appeal or the Supreme Court, he shall pay interest at a rate of two *per cent* per month compounded on the tax to be refunded.

(2) Where the Commissioner-General fails to make a refund required under section 48(1) within the time specified in that section, he shall pay interest at a rate of two *per cent* per month compounded on the amount of refund for the period.

(3) Where the Commissioner-General finds, after conducting an investigation of any amount shown as an excess in terms of section 48(1), that the excess amount of input tax credit is greater than the true amount due in excess of not less than fifty thousand shillings, no interest shall be payable under subsection (2) where there has been a delay in making the refund.

(4) Notwithstanding subsection (1), a taxpayer who causes delay in determining a correct refund payable to him, and leading to a belated refund process, is only entitled to interest with effect from sixty days from the date on which he filed his delayed return, lodged an application with the Tax Appeals Tribunal or the High Court, or submitted to the Commissioner-General all necessary and satisfactory information required in relation to the refund in question, whichever is the later.”

3. Schedule II of the Statute is amended in paragraph 1—

Amendment
of Schedule
II of the
principal
Statute.

(a) by substituting for subparagraph (o) the following subparagraph—

“(o) the supply of petroleum fuels, subject to excise duty, (motor spirit, kerosene and gas oil), spirit type jet fuel and kerosene type jet fuel”; and

(b) by adding after subparagraph (u) the following subparagraph—

“(v) the supply of computers, printers and accessories falling under heading 84.71 of the harmonised coding system appearing in the Second Schedule of the Customs Tariff Act, 1970.”

4. Schedule III of the Statute is amended in paragraph (1)—

Amendment
of Schedule
III of the
principal
Statute.

(a) by substituting for subparagraph (b) the following new subparagraph—

“(b) the supply of international transport of goods or passengers and tickets for their transport;” and

(b) by substituting for subparagraph (d) the following new subparagraph—

“(d) the supply of educational materials and the supply of printing services for educational materials.”

ACTS
SUPPLEMENT No. 13

LAW DEVELOPMENT CENTRE
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10th December, 2002

ACTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XCV dated 10th December, 2002.

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Act 25

*Customs Management
(Amendment) Act*

2002

THE CUSTOMS MANAGEMENT (AMENDMENT) ACT, 2002.

ARRANGEMENT OF SECTIONS.

Section.

1. Short title and commencement.
2. Amendment of section 28 of the principal Act.
3. Amendment of section 48 of the principal Act.

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**THE CUSTOMS MANAGEMENT (AMENDMENT)
ACT, 2002.**

An Act to amend the Customs Management Act, 1970 to require all used motor vehicles imported into Uganda to undergo inspection in the country of origin; and to extend the warehousing period for new motor vehicles imported into Uganda from six months to twelve months.

DATE OF ASSENT: 26th November, 2002.

Date of commencement: 1st July, 2002.

BE IT ENACTED by Parliament as follows:

1. (1) This Act may be cited as the Customs Management (Amendment) Act, 2002.

Short title and commencement.

(2) This Act shall be deemed to have come into force on 1st July 2002.

2. The Customs Management Act, in this Act referred to as the principal Act is amended in section 28 by inserting immediately after subsection (6) the following subsections—

Amendment of section 28 of the principal Act.

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“(7) All used motor vehicles imported into Uganda shall be subject to inspection in the country of origin in accordance with procedures prescribed by the Minister.

(8) Any person who fails to comply with the procedure prescribed under subsection (7) shall pay a fine of 10 *per cent* of the value of the vehicle.”

Amendment
of section
48 of the
principal
Act.

3. Section 48 of the principal Act is amended by substituting for the proviso in subsection (1) the following—

“except that in the case of raw materials and used motor vehicles, the period shall be six months and in the case of new motor vehicles, the period shall be twelve months.”

ACTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XCV dated 10th December, 2002.

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Act 26 *Stamps (Amendment) (No. 2) Act* **2002**

THE STAMPS (AMENDMENT) (NO. 2) ACT, 2002.

ARRANGEMENT OF SECTIONS

Section.

1. Short title and commencement.
2. Amendment of Schedule.

THE STAMPS (AMENDMENT) (NO. 2) ACT, 2002.

An Act to amend the Schedule to the Stamps Act to revise the rate of stamp duty chargeable on the transfer of debt securities listed on the stock exchange, arising from trading on the stock exchange.

DATE OF ASSENT: 29th November, 2002.

Date of commencement: 1st July, 2002.

BE IT ENACTED by Parliament as follows:

1. This Act may be cited as the Stamps (Amendment) (No. 2) Act, 2002.

Short title and commencement.

(2) This Act shall be deemed to have come into force on 1st July 2002.

2. The Stamps Act is amended in the First Part of the Schedule, in item 63 by inserting after paragraph (ii) the following paragraph—

Cap 172. Amendment of Schedule.

“(iii) of debt securities listed on the stock exchange arising from trading on the stock exchangeNil.”

ACTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XCV dated 10th December, 2002.

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Act 27 *Advocates (Amendment) Act* **2002**

THE ADVOCATES (AMENDMENT) ACT, 2002.

ARRANGEMENT OF SECTIONS.

Section.

1. Short title.
2. Amendment of Act No. 22 of 1970.
3. Amendment of section 2 of principal Act.
4. Insertion of new section 2A.
5. Amendment of section 3 of principal Act.
6. Insertion of new section 3A.
7. New Part IIA of principal Act.
8. Replacement of section 7 of principal Act.
9. Amendment of section 10 of principal Act.
10. Amendment of section 12 of principal Act.
11. Amendment of section 13 of principal Act.
12. Miscellaneous amendments in relation to fines.
13. Insertion of new section 14A.
14. Insertion of new section 15A.
15. Amendment of section 17 of principal Act.
16. Amendment of section 19 of principal Act.
17. Replacement of section 20 of principal Act.
18. Amendment of section 21 of the principal Act.
19. Repeal of section 22 of principal Act.
20. Replacement of section 23 of principal Act.
21. Replacement of section 24 of principal Act.
22. Amendment of section 27 of principal Act.
23. Amendment of section 28 of principal Act.

Section.

24. Amendment of section 73 of principal Act.
25. Power to amend new Schedule 2A of principal Act.
26. Miscellaneous amendments.
27. Amendment of section 82 of principal Act.
28. Insertion of new Schedule 2A.
29. Transitional provisions.

THE ADVOCATES (AMENDMENT) ACT, 2002.

An Act to amend the Advocates Act, 1970 to provide for easier access to the Uganda Bar both in terms of required qualifications for entry and procedures, to create a Committee for Legal Education and Training to supervise and control professional legal education; to revise sanctions and penalties; and to provide for other related matters.

DATE OF ASSENT: 29th November, 2002.

Date of Commencement: 10th December, 2002.

BE IT ENACTED by Parliament as follows:

1. This Act may be cited as the Advocates (Amendment) Act, 2002. Short title.

2. The Advocates Act, 1970, in this Act referred to as the "principal Act" is amended in section 1— Amendment of Act No. 22 of 1970.

(A) by substituting for subsection (1) the following subsection.

1(1) There is established a Law Council which shall consist of—
"Establishment of Law Council"

- (a) a Judge of the Courts of Judicature appointed by the Attorney-General after consultation with the Chief Justice, who shall be Chairperson of the Law Council;
- (b) the Chairperson of the Committee on Legal Education and Training;
- (c) the Solicitor-General or his or her representative not below the rank of Principal State Attorney;
- (d) the President of the Uganda Law Society;
- (e) the Director of the Law Development Centre;
- (f) the Dean of the Faculty of Law of Makerere University;
- (g) two practising advocates elected by the Uganda Law Society;
- (h) a judicial officer not below the rank of a Chief Magistrate appointed by the Magistrates through their national professional body by whatever name called;
- (i) a person co-opted by the Law Council as it may deem necessary."

(B) by substituting for subsection(3) the following—

“(3) If the Chairperson or any of the members of the Law Council appointed under paragraph (g) or (h) of subsection (1)—

(a) dies;

(b) resigns;

(c) is absent from Uganda for a continuous period exceeding six months; or

(d) is, in the opinion of the Attorney-General, unable, by reason of infirmity of body or mind to perform the duties of that office,

that office shall become vacant and the vacancy shall be filled by the appointing authority”.

(C) by inserting at the end of the section the following new subsections—

“(4) In arriving at a decision under paragraph (d) of subsection (3) of this section, the Attorney-General shall act on the advice of a medical board which shall be constituted at his or her request by the professional head of the medical services of Uganda.

(5) In this section, “appointing authority” means the authority responsible for appointing or electing under subsection (1), a person to whom subsection (3) of this section applies”.

3. Section 2 of the principal Act is amended—

(a) by substituting for paragraph (a) the following—

“(a) to exercise through the medium of the Committee on Legal Education and Training, general supervision and control over professional legal education in Uganda including continuing legal education for persons qualified to practise law in Uganda”.

(b) by repealing paragraph (b).

4. The principal Act is amended by inserting after section 2 a new section 2A as follows—

Amendment
of section 2
of principal
Act.

Insertion of
new section
2A.

"Funds of
Law Council
and
Committees

2A. (1) The Law Council and the Committees established under this Act shall have powers to charge fees in the performance of their functions under this Act.

(2) The fees under subsection (1) shall include—

(a) fees for application for enrolment under section 7 of this Act;

(b) payment for a special practising certificate under section 12 of this Act;

(c) payment for expenses of the Disciplinary Committee under section 19 of this Act;

(d) any other payments that may appropriately arise under the provisions of this Act.

(3) Notwithstanding the funds obtained under subsections (1) and (2) of this section, any expenses incurred by the Law Council and the Committees established under this Act, in the performance of their functions or duties under this Act, shall be defrayed out of the moneys provided by Parliament."

5. Section 3 of the principal Act is amended—

(a) in subsection (2), by inserting "Law" before "Council";

(b) by substituting for subsection (3) the following subsection—

"(3) The quorum of the Law Council shall be five, but subject to the requirement of a quorum, the Law Council may act notwithstanding any vacancy in its membership".

Amendment
of section 3
of principal
Act.

6. The principal Act is amended by inserting after section 3, the following new section—

Insertion of
new section
3A.

“Remuner-
ation and
allowances
of Law
Council and
committees

3A A member of the Law Council, the Disciplinary Committee and the Committee on Legal Education and Training shall be paid such remuneration and allowances and at such rates as the Minister responsible for public service may, after consultation with the Minister responsible for finance, determine”.

7. The principal Act is amended by inserting immediately after Part II, a new Part IIA as follows—

New Part
IIA of
principal
Act.

“PART IIA—SUPERVISION OF PROFESSIONAL EDUCATION
AND TRAINING

Committee
on Legal
Education
and Training

6A (1) There is established for the purpose of discharging the Law Council’s functions with respect to general supervision of professional legal education, a Committee to be known as the Committee on Legal Education and Training, in this Part referred to as the “Committee”.

Composition

6B (1) The Committee shall consist of—

- (a) an experienced law teacher with distinguished service as a legal practitioner, appointed by the Law Council who shall be Chairperson;
- (b) a Judge of the Courts of Judicature, appointed by the Attorney-General in consultation with the Chief Justice;
- (c) the Dean of the Faculty of Law at Makerere University or his or her representative being a person not below the rank of Senior Lecturer;
- (d) the Director of the Law Development Centre or his or her representative being a person not below the rank of Senior Lecturer;

- (e) a representative of the Uganda Law Society elected by that Society;
- (f) a representative of the Ministry responsible for justice appointed by the Attorney-General;
- (g) one person nominated by institutions engaged in continuing legal education, and appointed by the Law Council; and
- (h) a representative of the Ministry responsible for education appointed by the Minister responsible for education.

(2) The Chairperson and members of the Committee shall hold office for a period of three years and shall be eligible for re-appointment.

(3) If the Chairman or any of the members of the Committee—

- (a) dies;
- (b) resigns;
- (c) is absent from Uganda for a continuous period exceeding six months without reasonable excuse; or
- (d) is in the opinion of the Attorney-General, unable by reason of infirmity of body or mind to perform the duties of that office, that office shall become vacant and the vacancy shall be filled by the appointing authority.

(4) In arriving at a decision under paragraph (d) of subsection (3) of this section, the Attorney-General shall act on the advice of a medical board which shall be constituted at his or her request by the professional head of the medical services in Uganda.

(5) In this section, “appointing authority” means the authority responsible for appointing or electing under subsection (1) a person to whom subsection (3) applies.

Functions of
Committee

6C (1) The functions of the Committee are—

- (a) to serve as the medium of the Law Council in exercising general supervision and control over professional legal education in Uganda;
- (b) to approve courses of study and to provide for conduct of qualifying examinations for the purposes of this Act;
- (c) to prescribe the professional requirements for admission to the post-graduate Bar Course and qualifications necessary for eligibility for enrolment as an advocate;
- (d) to conduct and promote continuing legal education for qualified legal practitioners; and
- (e) to prescribe the standards and courses for training and recognition of para-legals and their functions.

(2) Meetings of the Committee shall be held at such times and places as the Chairperson of the Committee may determine.

(3) The Chairperson of the Committee shall preside at all meetings of the Committee and in the absence of the Chairperson the members of the Committee present may elect a person from among their number to preside at that meeting.

(4) The quorum at meetings of the Committee shall be five members but subject to the requirement of a quorum, the Committee may act notwithstanding any vacancy at the meeting.

(5) Subject to the provisions of this section, the Committee shall have power to regulate its own proceedings and may make regulations governing its procedures.

(6) The office of the Secretary of the Law Council shall provide a Secretary to the Committee who shall perform such functions as the Committee may assign to him or her.

(7) In this section, “para-legal” means any person other than an advocate, whose occupation relates to the legal profession and requires knowledge or study of any aspect of the law”.

8. For section 7 of the principal Act there is substituted the following—

Replacement
of section 7
of principal
Act.

“Admission
and
enrolment of
advocates

7(1) Subject to the provisions of this section, a person to whom this section applies, shall be eligible to have his or her name entered on the Roll.

(2) Any person eligible to have his or her name entered on the Roll may make application to the Law Council, and the Law Council, if satisfied that the applicant is so eligible and is a fit and proper person to be an advocate, shall, unless cause to the contrary is shown to its satisfaction, direct the Registrar, on receipt of the prescribed fee, to enter the applicant’s name on the Roll, and the Registrar shall comply with the direction.

(3) The Secretary shall, within fourteen days from the date of the making by the Council of a decision under subsection (2), notify the applicant of the decision made by the Law Council.

(4) Any person aggrieved by the decision of the Law Council on enrolment, may, within thirty days from the notification of the decision of the Law Council, apply to the High Court for a review.

(5) The review of the decision shall be heard by a panel of three Judges.

(6) The High Court may, upon a review under this section, confirm or reverse or vary the decision of the Law Council and make such other orders as the Court may think fit.

(7) Every application under this section shall be made and advertised in such manner as may be prescribed by regulations made by the Law Council.

(8) This section applies to a person who—

(a) is the holder of a degree in law granted by a university in Uganda; or

(b) is a Uganda citizen and—

(i) a holder of a degree in law obtained from a university or other institution recognised by the Law Council in a country operating the common law system; or

(ii) has been enrolled as a legal practitioner by whatever name called, in any country operating the common law system and designated by the Law Council by regulations; or

(iii) holds a qualification that would qualify him or her to be enrolled in any country operating the common law system and designated by the Law Council by regulations.

(9) In the case of a person to whom subsection (8) applies being a person who has not practised for a minimum period of one year, that person shall not be eligible to have his or her name entered on the Roll unless he or she has complied with such requirements, whether relating to instruction, examination or otherwise, as to the acquisition of professional skill and experience, as may be specified in regulations made by the Law Council.

(10) In the case of a person to whom paragraph (b) (ii) of subsection (8) of this section applies, being a person who has practised as a legal practitioner for one year or more, but less than five years, that person is not eligible for enrolment under this section unless he or she works under the surveillance of and in chambers approved by the Law Council for that purpose or he or she serves as a State Attorney for at least one year.

(11) In the case of a person to whom paragraph (b) (ii) of subsection (8) applies, being a person who has practised as a legal practitioner for five years or more, that person may be enrolled without having to work in chambers approved by the Law Council for that purpose or serving as a State Attorney.

(12) The fee mentioned in subsection (2) of this section shall be prescribed by the Attorney-General by statutory instrument.

(13) Notwithstanding subsection (1), the Law Council may make regulations under which a person to whom this section applies, other than a person referred to in subsection (8)(a), (10) or (11), may be required to undergo courses of study in such subjects relevant to the law in force in Uganda as may be specified in the regulations and to satisfy examiners in those subjects."

9. Section 10 of the principal Act is amended by inserting immediately after subsection (5) the following new subsection—

Amendment
of section
10 of
principal
Act.

"(6) Notwithstanding anything in this Act, regulations made by the Law Council may, subject to such conditions as may be prescribed in the regulations, permit any person undergoing any instruction for the acquisition of professional skill or experience for the purpose of enrolment, to have a right of audience without enrolment or a practising certificate, before such courts as may be prescribed by the regulations, if that person appears with an advocate possessing a valid practising certificate or a person mentioned in section 5 of this Act"

10. The principal Act is amended by substituting for subsection (1) of section 12 the following subsections—

Amendment
of section
12 of
principal
Act.

"Temporary
admission to
right of
practice.

12. (1) Notwithstanding the other provisions of this Part of this Act, the Law Council may, subject to the person obtaining a special practising certificate, admit to practise as an advocate for the purpose of any one case or matter, any legal practitioner, by whatever name called, of any country operating the common law system and designated by the Law Council under subsection (8) of section 7 of this Act, who has come or intends to come to Uganda for the purpose of appearing in that case or matter.

(1a) A person referred to in subsection (1) is only entitled to appear or act—

(a) in the case or matter for which that person is admitted; and

(b) if that person is instructed by, and if when appearing in any Court in the conduct of the case or matter, that person appears together with, an advocate with a valid practising certificate or a person mentioned in section 5 of this Act”.

11. Section 13 of the principal Act is amended—

(a) by substituting for subsection (3) the following new subsection—

“(3)Whenever an advocate is adjudicated bankrupt—

(a) the Official Receiver shall, after hearing a representative of the Law Council, notify the Registrar of the adjudication;

(b) the adjudication shall operate immediately to suspend the advocate's practising certificate;

(c) the advocate shall return the practising certificate to the Registrar, who shall return the practising certificate to the advocate when—

(i) the adjudication in bankruptcy is discharged; or

(ii) subject to the order of the Law Council, the adjudication in bankruptcy is terminated under paragraph (d)(ii) of this subsection;

Amendment
of section
13 of
principal
Act.

(d) the suspension shall continue until—

(i) the adjudication in bankruptcy is discharged; or

(ii) the Law Council, on the petition of the advocate, in its discretion, terminates the suspension of the advocate either unconditionally or subject to such terms and conditions as it deems fit.”; and

(b) in subsection (4) by substituting for “Chief Justice” the words “Law Council” and by substituting for “subsection (3)” the words “paragraph (d) of subsection (3)”.

12. The principal Act is amended as follows—

(a) in subsection (5) of section 13, by substituting for “two hundred shillings” the words “ten currency points”;

(b) in subsection (2) of section 14, by substituting for “ten thousand shillings” the words “forty currency points”;

(c) in subsection (5) of section 18, by substituting for “one thousand shillings” the words “ten currency points”;

(d) in section 44, by substituting for “twenty thousand shillings” the words “fifty currency points”;

(e) in section 69—

(i) by substituting for “ten thousand shillings”, “fifty currency points”;

Miscellaneous amendments in relation to fines.

(ii) by substituting for “five thousand shillings”, the words “twenty currency points”;

(f) in subsection (1) of section 78 by substituting for “five thousand shillings” the words “twenty currency points”.

Insertion of
new section
14A.

13. The principal Act is amended by inserting immediately after section 14 the following new section—

“Protection of
clients of
advocates

14A (1) Where—

(a) an advocate practises as an advocate contrary to subsection (1) of section 14; or

(b) in any proceedings, for any reason, an advocate is lawfully denied audience or authority to represent a party by any court or tribunal; then—

(i) no pleading or contract or other document made or action taken by the advocate on behalf of any client shall be invalidated by any such event; and in the case of any proceedings, the case of the client shall not be dismissed by reason of any such event;

(ii) the client who is a party in the proceedings shall, where necessary, be allowed time to engage another advocate or otherwise to make good any defects arising out of any such event.

(2) Any advocate not in possession of a valid practising certificate or whose certificate has been suspended or cancelled and who practises as an advocate, commits professional misconduct; and the

Law Council or any person may make a complaint to the Disciplinary Committee in respect of the misconduct; and paragraphs (b)(i) and (b)(ii) of subsection (1) shall apply with necessary modifications.

(3) In addition to any punishment prescribed under any provision of this Act, the client of an advocate to whom subsection (1) or (2) relates, is entitled to a refund by the advocate concerned of any fees paid to that advocate by the client and also to compensation in respect of any costs or loss incurred by the client as a result of the conduct of the advocate.”

14. The principal Act is amended by inserting immediately after section 15 following new section—

Insertion of new section 15A.

“Pro bono legal services

15A. (1) Every advocate shall provide pro bono services when required by the Law Council or pay a fee prescribed by regulations made by the Law Council in lieu of such services.

(2) Where any advocate does not comply with subsection (1), the Law Council shall refuse to issue or renew a practising certificate to that advocate under subsection (1) of section 11 of this Act.

(3) In this section, “pro bono services” means professional services of an advocate given for the public good to indigent persons without charge”.

18

15. Section 17 of the principal Act is amended—

Amendment of section 17 of principal Act.

(a) by substituting for subsection (1) the following new subsection—

“Establishment of Disciplinary

17. (1) There is established a Committee called the Disciplinary Committee which shall consist of—

- (a) the Solicitor-General or his or her representative not below the rank of Principal State Attorney;
- (b) the Director of the Law Development Centre;
- (c) the President of the Uganda Law Society;
- (d) any other two members appointed by the Law Council from among its members."

(b) by inserting immediately after subsection (7) of that section the following new subsection—

"(8)The office of the Secretary of the Law Council shall provide prosecuting Counsel to the Disciplinary Committee."

20

16. Section 19 of the principal Act is amended—

(i) by substituting for subsection (2) the following subsection—

"(2) Upon receipt of a complaint, the Secretary to the Disciplinary Committee shall, as soon as is practicable, refer the complaint to the Committee, which shall fix a date for the hearing of the complaint."

(ii) by the repeal of the proviso to subsection (3) and the insertion immediately after that subsection of the following new subsection—

"(3) (a) Whenever in the opinion of the Committee the complaint does not disclose any prima facie case of professional misconduct, the Committee may, at any stage of the proceedings, dismiss the complaint without requiring the advocate to whom the complaint relates to answer any allegations made against that advocate; but the Committee shall hear the complainant before dismissing the complaint under this subsection.";

Amendment
of section
19 of
principal
Act.

(iii) by substituting for the provisions from paragraphs (d) and (e) of subsection (4) to the end of that subsection, the following—

“(d) that the advocate do pay a fine not exceeding two hundred and fifty currency points;

(e) that the advocate do pay to any person who has suffered loss as a result of the misconduct of the advocate, such sum as, in the opinion of the Committee is just, having regard to the loss suffered by the aggrieved party.”;

(iv) by inserting immediately after subsection (4) the following subsections—

“(4a) The Committee may make such combination of the orders referred to in subsection (4) as the Committee thinks fit.

(4b) An order made under paragraph (d) or (e) of subsection (4) shall be taken to be a decree of the High Court and shall be enforced as if it were an order of the High Court.

(4c) Where a sole practitioner has been suspended from practice or struck off the Roll, the Law Council—

(i) may order the closure of the practitioner’s chambers; and

(ii) shall appoint a trustee to take care of the interests of the practitioner’s clients and the pending matters of the practitioner.”

17. For section ²¹20 of the principal Act there is substituted the following—

Replacement
of section
20 of
principal
Act.

“Decisions of Committee and action on them

20. On the termination of the hearing of a complaint, if the Disciplinary Committee decides to suspend an advocate or strike him or her off the Roll, the Committee shall notify the Registrar of its decision and the Law Council shall—

- (a) cause the decision of the Committee to be published in the *Gazette* and also in a newspaper circulating in the whole of Uganda;
- (b) cause the Registrar of the High Court to be notified of the decision; and
- (c) cause all Chief Magistrates to be notified of the decision”.

Amendment of section 21 of the principal Act.

18. Section 21 of the principal Act is amended by substituting for subsections (1) and (2), the following new subsections—

“Appeal against order of Disciplinary Committee

21. (1) Any party aggrieved by any order of the Disciplinary Committee made under section 19 of this Act may, within fourteen days after the receipt by that party of the notice to be given to that party under section 20 of this Act, appeal against the order to the High Court by giving notice of appeal to the Registrar and shall file with the Registrar a memorandum setting out the grounds of the appeal within thirty days after the giving by that party of the notice of appeal.

(2) The High Court shall set down for hearing any appeal filed under subsection (1) of this section and shall give to the parties to the appeal and the Law Council not less than fourteen days notice of the date of hearing.”

Repeal of section 22 of principal Act.

19. Section 22 of the principal Act is repealed.

20. For section 23 of the principal Act there is substituted the following new section—

Replacement of section 23 of principal Act.

“Represent-
ation before
High Court

23. (1) The parties to the appeal may be represented by an advocate before the High Court and the Law Council shall have the right to appear, by advocate, for the purpose of representing to the High Court the findings of the Disciplinary Committee.

(2) A complainant who appeals against the decision of the Disciplinary Committee and who is unable to afford to pay for the services of an advocate shall be assigned an advocate by the High Court at the expense of the State and that advocate may be paid for his or her services a sum not exceeding an amount prescribed by the Attorney-General by statutory order made in consultation with the Minister responsible for finance.”

21. For section 24 of the principal Act there is substituted the following section—

Replacement of section 24 of principal Act.

“Power of
High Court

24. The High Court shall, after hearing an appeal from the decision of the Disciplinary Committee—

(a) refer the matter back to the Committee with directions for its finding on any specified point; or

(b) confirm, set aside or vary any order made by the Committee or substitute for it such order as it may think fit.

22. Section 27 of the principal Act is amended in subsections (2) and (4), by substituting for “East African country” the words “prescribed country”.

Amendment of section 27 of principal Act.

23. Section 28 of the principal Act is amended—

Amendment of section 28 of principal Act.

(a) in subsection (1), by substituting for “East African country” the words “prescribed country”; and

(b) by substituting for subsection (2), the following subsection—

“(2) In this section “prescribed country” means any country in respect of which the Attorney-General declares by statutory order, that he or she is satisfied that reciprocal effect will be given under the laws of that country to orders made by the Disciplinary Committee under this Act for the suspension of advocates from practice or for striking the names of advocates off the Roll”.

Amendment
of section
73 of
principal
Act.

24. Section 73 of the principal Act is amended by substituting for paragraph (f) of subsection (1), the following new paragraph—

“(f) advertise in relation to his or her professional business, except as may be permitted by regulations made by the Law Council.”

Power to
amend new
Schedule
2A of
principal
Act.

25. Immediately after section 80 of the principal Act there is inserted the following new section—

“Power of
Attorney-
General to
amend
Schedule 2A

80A. The Attorney-General may, with the approval of the Cabinet, by statutory instrument, amend Schedule 2A to this Act.”

Miscella-
neous
amendments.

26. The principal Act is amended as follows—

- (a) by the substitution for “his” wherever it appears, of “his or her”;
- (b) by the substitution for “he” wherever it appears, of “he or she”;
- (c) by the substitution for “him” wherever it appears, of “him or her”;
- (d) by the substitution for “himself” wherever it appears, of “himself or herself”;

(e) by the substitution for “chairman” wherever it appears, of “chairperson”.

27. Section 82 of the principal Act is amended—

Amendment
of section
82 of
principal
Act.

(A) by substituting for the definition of “advocate” the following new definition—

“advocate” means any person whose name is duly entered upon the Roll and—

(a) for the purposes of subsection (2) of section 18 of this Act and Part V of this Act, includes any person mentioned in section 5 of this Act; and

(b) for the purpose of disciplinary proceedings under this Act, includes—

(i) any person permitted to practise under subsection(6) of section 10 of this Act; and

(ii) any person who carries out work of a nature normally performed by an advocate or who is entitled to act or who purports to act as, or pretends to be, an advocate;”

(B) by inserting immediately after the definition of “costs” the following new definition—

“currency point” means the value of currency point specified in Schedule 2A to this Act”; and

(C) by inserting immediately after the definition of “legal assistant” the following new definition—

“legal practice” includes carrying out work of a nature normally performed by an advocate, such as receiving instructions to sue or defend a client in contentious matters, carrying out any form of representation in non-contentious

matters such as drawing of documents of conveyancing, agreements, mortgages, floating of companies, registration of trade marks and patents, negotiations, writing legal opinions, legal correspondence, witnessing and certifying and notarising miscellaneous legal documents;”

Insertion of new Schedule 2A.

28. The principal Act is amended by inserting immediately after Schedule 2 the following new Schedule—

“SCHEDULE 2A

Section 82

CURRENCY POINT.

One currency point is equivalent to twenty thousand shillings.”

Transitional provisions.

29. For the avoidance of doubt, the Law Council and the Disciplinary Committee in existence under the principal Act immediately before the commencement of this Act, shall continue to function until re-established and composed in accordance with that Act as amended by this Act.

ACTS SUPPLEMENT

to The Uganda Gazette No. 72 Volume XCV dated 10th December, 2002.

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

Act 28

Finance (No. 2) Act

2002

THE FINANCE (No. 2) ACT, 2002.

ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY.

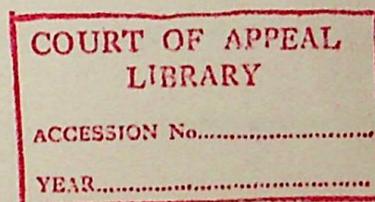
1. Short title and commencement.

PART II—AMENDMENTS TO THE FINANCE ACT, 2001,
ACT NO. 1 OF 2002

2. Substitution of First Schedule.
3. Substitution of Second Schedule.
4. Repeal of sections 5, 6, 7 and 8.

PART III—TAX REMISSIONS UNDER THE EXCISE TARIFF ACT, CAP. 174
AND THE CUSTOMS TARIFF ACT, 1970.

5. Remission of excise duty on locally manufactured goods.
6. Partial remission of tax on specified products.
7. Remission of tax on pharmaceutical products.
8. Remission of tax on specified products.



PART IV—MISCELLANEOUS.

9. Imposition of levy on raw hides and skins.

THE FINANCE (No. 2) ACT 2002.

An Act to provide for the alteration of certain taxes and duties, to amend certain written laws relating to those taxes and duties, and for other related purposes.

DATE OF ASSENT: 26th November, 2002.

Date of Commencement: 1st July, 2002.

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. (1) This Act may be cited as the Finance (No. 2) Act, 2002.

Short title and commencement.

(2) This Act shall be deemed to have come into force on 1st July 2002, except for Chapter 27 of the Second Schedule which shall be deemed to have come into force on 15th June, 2002.

PART II—AMENDMENTS TO THE FINANCE ACT, 2001, ACT NO. 1 OF 2002.

2. For the First Schedule to the Finance Act, 2001 there is substituted the provisions of the First Schedule to this Act.

Substitution of First Schedule.

3. For the Second Schedule to the Finance Act, 2001 there is substituted the provisions of the Second Schedule to this Act.

Substitution of Second Schedule.

4. Sections 5, 6, 7 and 8 of the Finance Act, 2001 are repealed.

Repeal of sections 5, 6, 7 and 8.

PART III—TAXES REMITTED UNDER THE CUSTOMS TARIFF ACT, CAP. 174 AND THE CUSTOMS TARIFF ACT, 1970.

5. (1) The excise duty payable under section 3 of the Excise Tariff Act by a manufacturer in Uganda of locally manufactured goods is remitted.

Remission of excise duty on locally manufactured goods.

(2) The remission granted under subsection (1) does not apply to the goods specified in Part 1 of the Third Schedule to this Act.

6. (1) The import duty under the Customs Tariff Act 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part II of the Third Schedule is remitted to 7 percent and nil respectively.

Partial remission of tax on specified products.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for Value Added Tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to penalties specified in the Customs Management Act 1970 and the East African Excise Management Act 1970.

Remission
of tax on
pharma-
ceutical
products.

7. (1) The import duty under the Customs Tariff Act, 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda of pharmaceutical products or disposable syringes in respect of the items with HS Codes specified in Part III of the Third Schedule to this Act is remitted.

Statute No.
13 of 1993.

(2) The remission under subsection (1) is granted on condition that the Drugs Verification Committee established under the National Drug Policy and Authority Statute 1993 must verify that—

- (a) the importer of the items is registered with the Pharmacy Board established under the Pharmacy and Drugs Act, 1970 as a manufacturer of pharmaceutical products or disposable syringes; and

Act No. 39
of 1970.

- (b) the items are for use as packaging materials for pharmaceutical products or as raw materials for the manufacture of disposable syringes.

(3) A manufacturer who uses the items referred to in this section in contravention of any condition stated in subsection (2) shall pay the specified import duty and excise duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

Remission
of tax on
specified
products.

8. (1) The import duty under the Customs Tariff Act 1970 and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part IV of the Third Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for Value Added Tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to penalties specified in the Customs Management Act 1970 and the East African Excise Management Act 1970.

PART IV—MISCELLANEOUS.

Imposition
of levy on
raw hides
and skins.

9. (1) There shall be charged and collected by Uganda Revenue Authority on 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, a levy at the rate of 15% of their F.O.B or F.O.R value.

(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.

FIRST SCHEDULE

SECTION 2

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998
ACT No. 15 OF 1998

PART I—LICENCE FEES PAYABLE.

The annual license fees payable are—

<i>Vehicle Category</i>	<i>License Fee Payable</i>
(a) Motor cycles	Shs 300 per cc of engine size
(b) Sedan cars, saion cars, estate cars but excluding dual purpose goods/ passenger vehicles	Shs 110 per cc of engine size
(c) Passenger vehicles including light omnibus, medium omnibus and heavy omnibus	Shs 110 per cc of engine size
(d) Goods vehicles (including dual purpose/ goods passenger vehicles) heavy, light goods vehicles	

<i>Engine size (cc's)</i>	<i>Licence fee payable (Shs)</i>
0-1000	120,000
1001-1500	150,000
1501-2000	200,000
2001-2500	230,000
2501-3000	300,000
3001-3500	350,000
3501-4000	400,000
4001-5000	450,000
5001-6000	500,000
6001-7000	550,000
Over 7001	600,000

(e) Trailers and semi trailers—

<i>Gross Vehicle Weight (Kgs)</i>	<i>License Fee Payable (Shs)</i>
0-1000	60,000
1001-2000	90,000
2001-3500	120,000
3501-5000	190,000
5001-7500	270,000
7501-10000	350,000
10001-20000	430,000
20001-30000	490,000
30001-40000	540,000
Over 40001	590,000

(f) Prime Movers and Recovery Vehicles—

<i>Engine size(c.c)</i>	<i>License Fee Payable (Shs)</i>
0-2500	200,000
2501-5000	400,000
5001-10000	560,000
over 10000	600,000

(g) Agricultural Tractors—

<i>Net Vehicle Weight (Kgs)</i>	<i>License Fee Payable (Shs)</i>
0-3000	20,000
Over 3000	50,000

(h) Engineering plant, tractors and other related vehicles—

<i>Engine size (c.c)</i>	<i>License fee payable</i>
0-3000	270,000
3001-5000	320,000
5001-7000	490,000
over 7001	640,000

A license issued for a motor vehicle, trailer or engineering plant on first registration shall be for a period of one year.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES.

<i>Item</i>	<i>Fee (Shillings)</i>
1. Registration and re-registration fees for motor vehicles	70,000
2. Registration and re-registration fees for motor cycles	40,000
3. Registration fees for personalized number plates for vehicles	3,000,000
4. Registration fees for personalized number plates for motor cycles	500,000
5. Alteration of particulars of motor vehicles (each item)	5,000
6. Certified copies of record	5,000
7. Search fees	5,000
8. Dealers motor vehicle license per year	120,000
9. O.T.V License	60,000
10. Transfer fees—	
(a) Motor cycles	20,000
(b) Motor cars and purpose vehicles, excluding light goods vehicle	35,000
(c) Other motor vehicles, trailers, tractor, or engineering plant	55,000
11. Duplicate receipt and license certificate	10,000
12. Duplicate registration book	10,000
13. Duplicate driving permit	20,000
14. Vehicle examination fees(inspection fees)—	
(a) Motor cycles	2,000
(b) Motor cars and purpose vehicles, excluding light goods vehicle	5,000
(c) Other motor vehicles, trailers, tractor, or engineering plant	5,000
(d) Agricultural tractors	3,000
15. Driving permit(original)—	
(a) One year	20,000
(b) Three years	40,000
16. Driving permit(renewal)—	
(a) one year	18,000
(b) three years	27,000
17. Driving permit(Exchange)—	
(a) One year	20,000
(b) Three years	40,000
18. Driving permit(provisional)—	7,000
19. Sketch plan	10,000
20. Test fees:(per class)	15,000
21. Endorsement of third party interest	20,000
22. Extension:(fees per class)	15,000
23. Form fees(per form)	1,500
24. Duplicate number plate order form	10,000
25. Cancellation fees	10,000
26. De-registration for export—	
(a) Motor cycles	100,000
(b) Saloon cars	200,000
(c) Commercial vehicles	300,000
(d) Agricultural tractors	1,000,000
(e) Omnibuses	250,000
(f) Engineering plant and other related vehicles	1,000,000

SECOND SCHEDULE

SECTION 3

PART I

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

CLASSIFICATION OF GOODS IN THE NOMENCLATURE SHALL BE GOVERNED BY THE FOLLOWING PRINCIPLES:

RULE 1

THE TITLES OF SECTIONS, CHAPTERS AND SUB-CHAPTERS ARE PROVIDED FOR EASE OF REFERENCE ONLY: FOR LEGAL PURPOSES, CLASSIFICATION SHALL BE DETERMINED ACCORDING TO THE TERMS OF THE HEADINGS AND ANY RELATIVE SECTION OR CHAPTER NOTES AND, PROVIDED SUCH HEADINGS OR NOTES DO NOT OTHERWISE REQUIRE, ACCORDING TO THE FOLLOWING PROVISIONS.

EXPLANATORY NOTE

- (I) The Nomenclature sets out in systematic form the goods handled in international trade. It groups these goods in Sections, Chapters and sub-Chapters which have been given titles indicating as concisely as possible the categories or types of goods they cover. In many cases, however, the variety and number of goods classified in a Section or Chapter are such that it is impossible to cover them all or to cite them specifically in the titles.
- (II) Rule 1 begins therefore by establishing that the titles are provided "for ease of reference only". They accordingly have no legal bearing on classification.
- (III) The second part of this Rule provides that classification shall be determined: according to the terms of the headings and any relative Section or Chapter Notes, and where appropriate, provided the headings or Notes do not otherwise require, according to the provisions of Rules 2,3,4, and 5.
- (IV) Provision (III) (a) is self-evident, and many goods are classified in the Nomenclature without recourse to any further consideration of the Interpretative Rules (e.g. live horses (heading 01.01), pharmaceutical goods specified in Note 4 to Chapter 30 (heading 30.06).
- (V) In provision (III) (b), the expression "provided such headings or Notes do not otherwise require" is intended to make it quite clear that the terms of the headings and any relative Section or Chapter Notes are paramount, i.e., they are the first consideration in determining classification. For example, in Chapter 31, the Notes provide that certain headings relate only to particular goods. Consequently those headings cannot be extended to include goods which otherwise might fall there because of the operation of Rule 2 (b).

RULE 2

- (a) ANY PREFERENCE IN A HEADING TO AN ARTICLE SHALL BE TAKEN TO INCLUDE A REFERENCE TO THAT ARTICLE INCOMPLETE OR UNFINISHED PROVIDED THAT, AS PRESENTED, THE INCOMPLETER OR UNFINISHED ARTICLE HAS THE ESSENTIAL CHARACTER OF THE COMPLETER OR FINISHED ARTICLE. IT SHALL ALSO BE TAKEN TO INCLUDE A REFERENCE TO THAT ARTICLE COMPLETE OR FINISHED (OR FALLING TO BE CLASSIFIED AS COMPLETE OR FINISHED BY VIRTUE OF THIS RULE), PRESENTED UNASSEMBLED OR DISASSEMBLED.
- (b) ANY REFERENCE IN A HEADING TO A MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO MIXTURES OR COMBINATIONS OF THAT MATERIAL OR SUBSTANCE WITH OTHER MATERIALS OR SUBSTANCES. ANY REFERENCE TO GOODS OF A GIVEN MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO GOODS CONSISTING WHOLLY OR PARTLY OF SUCH MATERIAL OR SUBSTANCE. THE CLASSIFICATION OF GOODS CONSISTING OF MORE THAN ONE MATERIAL OR SUBSTANCE SHALL BE ACCORDING TO THE PRINCIPLES OF RULE 3.

EXPLANATORY NOTES

RULE 2 (a)

(Incomplete or unfinished articles)

- (I) The first part of Rule 2 (a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided that, as presented, it has the essential character of the complete or finished article.
- (II) The provisions of this Rule also apply to blanks unless these are specified in a particular heading. The term "blank" means an article, not ready for direct use, having the appropriate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into the finished article or part (e.g., bottle performs of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape).

- Semi-manufacturers not yet having the essential shape of the finished articles (such as is generally the case with bars, discs, tubes, etc.) are not regarded as "blanks".
- (III) In view of the scope of the headings of Sections I to IV, this part of the Rules does not normally apply to goods of these Sections.
- (IV) Several cases covered by the Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g. Section XVI, and chapters 61.62, 86, 87 and 90).

RULE 2 (a)

(Articles presented unassembled or disassembled)

- (V) The second part of Rule 2 (a) provides that complete or finished articles presented unassembled or disassembled are to be classified in the same heading as the assembled article. When goods are so presented, it is usually for reasons such as requirements or convenience of packing, handling or transport.
- (VI) This Rule also applies to incomplete or unfinished articles presented unassembled or disassembled provided that they are to be treated as complete or finished articles by virtue of the first part of this Rule.
- (VII) For the purposes of this Rule, "articles presented unassembled or disassembled" means articles the components of which are to be assembled either by means of fixing devices (screws, nuts, bolts, etc.) or by riveting or welding, for example, provided only assembly operations are involved.

No account is to be taken in that regard of the complexity of the assembly method. However, the components shall not be subjected to any further working operation for completion into the finished state.

Unassembled components of an article, which are in excess of the number required for that article when complete, are to be classified separately.

- (VIII) Cases covered by this Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g. Section XVI, and Chapters 44, 86, 87 and 89).
- (IX) In view of the scope of the headings of Sections I to VI, this part of the Rule does not normally apply to goods of these Sections.

RULE 2 (b)

(Mixtures and combinations of materials or substances)

- (X) Rule 2 (b) concerns mixtures and combinations of materials or substances, and goods consisting of two or more materials or substances. The headings to which it refers are headings in which there is a reference to a material or substance (e.g. heading 05.03 – horsehair), and headings in which there is a reference to goods of a given material or substance (e.g. heading 45.03 – articles of natural cork). It will be noted that the Rule applies only if the headings or the Section or Chapter Notes do not otherwise require (e.g., heading 15.03 – lard^oij), not... mixed).

Mixtures being preparations described as such in a Section or Chapter Note or in a heading text are to be classified under the provisions of Rule 1.

- (XI) The effect of the Rule is to extend any heading referring to a material or substance to include mixtures or combinations of that material or substance with other materials or substances. The effect of the Rule is also to extend any heading referring to goods of a given material or substance to include goods consisting partly of that material or substance.
- (XII) It does not, however, widen the heading so as to cover goods which cannot be regarded as required under Rule 1, as answering the description in the heading: this occurs where the addition of another material or substance deprives the goods of the character of goods of the kind mentioned in the heading.
- (XIII) As a consequence of this Rule, mixtures and combinations of materials or substances, and goods consisting of more than one material or substance, if *prima facie* classifiable under two or more headings, must therefore be classified according to the principles of Rule 3.

RULE 3

WHEN BY APPLICATION OF RULE 2 (b) OR FOR ANY OTHER REASON, GOODS ARE, *PRIMA FACIE*, CLASSIFIABLE UNDER TWO OR MORE HEADINGS, CLASSIFICATION SHALL BE EFFECTED AS FOLLOWS:

- (a) THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE PREFERRED TO HEADINGS PROVIDING A MORE GENERAL DESCRIPTION. HOWEVER, WHEN TWO OR MORE HEADINGS EACH REFER TO PART ONLY OF THE MATERIALS OR SUBSTANCES CONTAINED IN MIXED OR COMPOSITE GOODS OR TO PART ONLY OF THE ITEMS IN A SET PUT UP FOR RETAIL SALE, THOSE HEADINGS ARE TO BE REGARDED AS EQUALLY SPECIFIC IN RELATION TO THOSE GOODS, EVEN IF ONE OF THEM GIVES A MORE COMPLETE OR PRECISE DESCRIPTION OF THE GOODS.
- (b) MIXTURES, COMPOSITE GOODS CONSISTING OF DIFFERENT MATERIALS AOR MADE UP OF DIFFERENT COMPONENTS, AND GOODS PUT UP IN SETS FOR RETAIL SALE, WHICH CANNOT BE CLASSIFIED BY REFERENCE TO 3 (a), SHALL BE CLASSIFIED AS IF THEY CONSISTED OF THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR ESSENTIAL CHARACTER, INSOFAR AS THIS CRITERION IS APPLICABLE.

- (c) **WHEN GOODS CANNOT BE CLASSIFIED BY REFERENCE TO 3 (a) OR 3(b), THEY SHALL BE CLASSIFIED UNDER THE HEADING WHICH OCCURS LAST IN NUMERICAL ORDER AMONG THOSE WHICH EQUALLY MERIT CONSIDERATION.**

EXPLANATORY NOTE

- (I) This Rule provides three methods of classifying goods, which, *prima facie*, fall under two or more headings, either under the terms of Rule 2 (b) or for any other reason. These methods operate in the order in which they are set out in the Rule. Thus Rule 3 (b) operates only if Rule 3 (a) fails in classification, and if both Rules 3 (a) and (b) fail, Rule 3 (c) will apply. The order of priority is therefore (a) specific description; (b) essential character; (c) heading which occurs last in numerical order.
- (II) The Rule can only take effect provided the terms of headings or Section or Chapter Notes do not otherwise require. For instance, Note 4 (b) to Chapter 97 requires that goods covered both by the description in one of the headings 97.01 to 97.05 and by the description in heading, 97.06 shall be classified in one of the former headings. Such goods are to be classified according to Note 4 (b) to chapter 97 and not according to this Rule.

RULE 3 (a)

- (III) The first method of classification is provided in Rule 3 (a), under which the heading, which provides the most specific description of the goods, is to be preferred to a heading, which provides a more general description.
- (IV) It is not practicable to lay down hard and fast rules by which to determine whether one heading more specifically describes the goods than another, but in general it may be said that:
- (a) A description by name is more specific than a description by class (e.g., shavers and hair clippers with self-contained electric motor, are classified in heading 85.10 and not in heading 84.67 as tools for working in the hand with self-contained electric motor or in heading 85.09 as electro-mechanical domestic appliances with self-contained electric motor).
- (b) If the goods answer to a description, which more clearly identifies them, that description is more specific than one where identification is less complete.
- Examples of the latter category of goods are:
1. Tufted textile carpeted, identifiable for use in motorcars, which are to be classified not as accessories of motorcars in heading 87.08 but in heading 57.03, where they are more specifically described as safety glass.
 2. Unframed safety glass consisting of toughened or laminated glass, shaped and identifiable for use in aeroplanes, which is to be classified not in heading 88.03 as parts of goods in heading 88.01 or 88.02 but in heading 70.07, where it is more specifically described as safety glass.
- (V) However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description than the others. In such cases, the classification of the goods shall be determined by Rule 3 (b) or 3 (c)

RULE 3 (b)

- (VI) This second method relates only to;
- (i) Mixtures
 - (ii) Composite goods consisting of different materials
 - (iii) Composite goods consisting of different components
 - (iv) Goods put up in sets for retail sales

It applies only if Rule 3 (a) fails

- (VII) In all these cases, the goods are to be classified as if they consisted of the material or component, which gives them their essential character, insofar as this criterion is applicable.
- (VIII) The factor, which determines essential character, will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.
- (IX) For the purposes of this Rule, composite goods made up of different components shall be taken to mean not only those in which the components are attached to each other to form a practically inseparable whole but also those with separable components, provided these components are adapted one to the other and are mutually complementary and that together they form a whole which would not normally be offered for sale in separate parts.

Examples of the latter category of goods are:

- (1) Ashtrays consisting of a stand incorporating a removable ash bowl.
- (2) Household spice racks consisting of a specially designed frame (usually of wood) and an appropriate number of empty spice jars of suitable shape and size.

As general rule, the components of these composite goods are put up in a common packing.

(X) For the purposes of this Rule, the term "goods put up in sets for retail sale" shall be taken to mean goods which:

- (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings. Therefore, for example, six fondue forks cannot be regarded as a set of within the meaning of this Rule;
- (b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and
- (c) are put up in a manner suitable for sale directly to users without repacking (e.g. in boxes or cases or on boards).

The term therefore covers sets consisting, for example, of different foodstuffs intended to be used together in the preparation of a ready-to-eat dish or meal.

Examples of sets which can be classified by reference to Rule 3 (b) are:

- (1) (a) Sets consisting of a sandwich made of beef, with or without cheese, in a bun (heading 16.02), packaged with potato chips (French fries) (heading 20.04):
Classification in heading 16.02.
- (b) Sets, the components of which are intended to be used together in the preparation of a spaghetti meal, consisting of a packet of uncooked spaghetti (heading 19.02), a sachet of grated cheese (heading 04.06) and a small tin of tomato sauce (heading 21.03), put up in a carton:
Classification in heading 19.02.

The Rule does not, however, cover selections of products put up together and consisting, for example, of:

- a can of shrimps (heading 16.05), a can of *pate de foie* (heading 16.02), a sachet of cheese (heading 04.06), a can of sliced bacon (heading 16.02), and a can of cocktail sausages (heading 16.02); or
- a bottle of spirits of heading 22.08 and a bottle of wine of heading 22.04.

In the case of those two examples and similar selections of products, each item is to be classified separately in its own appropriate heading.

2. Hairdressing sets consisting of a pair of electric hair clippers (heading 85.10), a comb (heading 96.15), a pair of scissors (heading 82.13), a brush (heading 96.03) and a towel of textile material (heading 63.02), put up in a leather case (heading 42.02):
Classification in heading 85.10.
3. Drawing kits comprising a ruler (heading 90.17), a disc calculator (heading 90.17), a drawing compass (heading 90.17), a pencil (heading 96.09) and a pencil-sharpener (heading 82.14), put up in a case of plastic sheeting (heading 42.02):
Classification in heading 90.17.

For the sets mentioned above, the classification is made according to the component, or components taken together, which can be regarded as conferring on the set as a whole its essential character.

(XI) This Rule does not apply to goods consisting of separately packed constituents put up together, whether or not in a common packing, in fixed proportions for the industrial manufacture of, for example, beverages.

RULE 3 (c)

(XII) When the goods cannot be classified by reference to Rule 3 (a) or 3 (b), they are to be classified in the heading which occurs last in numerical order among those which equally merit consideration in determining their classification.

RULE 4

GOODS WHICH CANNOT BE CLASSIFIED IN ACCORDANCE WITH THE ABOVE RULES SHALL BE CLASSIFIED UNDER THE HEADING APPROPRIATE TO THE GOODS TO WHICH THEY ARE MOST AKIN.

EXPLANATORY NOTE

- (I) This Rule relates to goods which cannot be classified in accordance with Rules 1 to 3. It provides that such goods shall be classified under the heading appropriate to the goods to which they are most akin.
- (II) In classifying in accordance with Rule 4, it is necessary to compare the presented goods with similar goods in order to determine the goods to which the presented goods are most akin. The presented goods are classified in the same heading as the similar goods to which they are most akin.
- (III) Kinship can, of course, depend on many factors, such as description, character, purpose.

RULE 5

IN ADDITION TO THE FOREGOING PROVISIONS, THE FOLLOWING RULES SHALL APPLY IN RESPECT OF THE GOODS REFERRED TO THEREIN:

- (a) CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, DRAWING INSTRUMENT CASES, NECKLACE CASES AND SIMILAR CONTAINERS, SPECIALLY SHAPED OR FITTED TO CONTAIN A SPECIFIC ARTICLE OR SET OF ARTICLES, SUITABLE FOR LONG-TERM USE AND PRESENTED WITH THE ARTICLES FOR WHICH THEY ARE INTENDED, SHALL BE CLASSIFIED WITH SUCH ARTICLES WHEN OF A KIND NORMALLY SOLD THEREWITH. THIS RULE DOES NOT, HOWEVER, APPLY TO CONTAINERS WHICH GIVE THE WHOLE ITS ESSENTIAL CHARACTER.
- (b) SUBJECT TO THE PROVISIONS OF RULE 5 (a) ABOVE, PACKING MATERIALS AND PACKING CONTAINERS PRESENTED WITH THE GOODS THEREIN SHALL BE CLASSIFIED WITH THE GOODS IF THEY ARE OF A KIND NORMALLY USED FOR PACKING SUCH GOODS. HOWEVER, THIS PROVISION IS NOT BINDING WHEN SUCH PACKING MATERIALS OR PACKING CONTAINERS ARE CLEARLY SUITABLE FOR REPETITIVE USE.

EXPLANATORY NOTE

RULE 5 (a)

(Cases, boxes and similar containers)

- (I) This Rule shall be taken to cover only those containers which:
- (1) are specially shaped or fitted to contain a specific article or set of articles, i.e. they are designed specifically to accommodate the article for which they are intended. Some containers are shaped in the form of the article they contain;
 - (2) are suitable for long-term use, i.e. they are designed to have a durability comparable to that of the articles when not in use (during transport or storage, for example). These criteria enable them to be distinguished from simple packings;
 - (3) are presented with the articles for which they are intended, whether or not the articles are packed separately for convenience of transport. Presented separately the containers are classified in their appropriate headings;
 - (4) are of a kind normally sold with such articles; and
 - (5) do not give the whole its essential character.
- (II) Examples of containers, presented with the articles for which they are intended, which are to be classified by reference to this Rule are:
- (1) Jewellery boxes and cases (heading 71.13);
 - (2) Electric shaver cases (heading 85.10);
 - (3) Binocular cases, telephone cases (heading 90.05);
 - (4) Musical instrument cases, boxes and bags (e.g., heading 92.02);
 - (5) Gun cases (e.g. heading 93.03).
- (III) Examples of containers not covered by this Rule are containers such as a silver caddy containing tea, or an ornamental ceramic bowl containing sweets.

RULE 5 (b)

(Packing materials and packing containers)

- (IV) This Rule governs the classification packing materials and packing containers of a kind normally used for packing the goods to which they relate. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use, for example, certain metal drums or containers of iron or steel for compressed or liquefied gas.

- (V) This Rule is subject to Rule 5 9a0 and, therefore, the classification of cases, boxes and similar containers of the kind mentioned in Rule 5 (a) shall be determined by the application of that Rule.

RULE 6

FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE SUBHEADING OF A HEADING SHALL BE DETERMINED ACCORDING TO THE TERMS OF THOSE SUBHEADINGS AND ANY RELATED SUBHEADING NOTES AND, *MUTATIS MUTANDIS*, TO THE ABOVE RULES, ON THE UNDERSTANDING THAT ONLY SUBHEADINGS AT THE SAME LEVEL ARE COMPARABLE. FOR THE PURPOSES OF THIS RULE THE RELATIVE SECTION AND CHAPTER NOTES ALSO APPLY, UNLESS THE CONTEXT OTHERWISE REQUIRES.

EXPLANATORY NOTE

- (I) Rules 1 to 5 above govern, *mutatis mutandis*, classification at subheading levels within the same heading.
(II) For the purposes of Rule 6, the following expressions have the meanings hereby assigned to them:

- (a) "subheadings at the same level": one-dash subheadings (level 1) or two-dash subheadings (level 2).

Thus, when considering the relative merits of two or more one-dash subheadings within a single heading in the context of Rule 3 (a), their specificity or kinship in relation to a given article is to be assessed solely on the basis of the texts of the competing one-dash subheadings. When the one-dash subheading that is most specific has been chosen and when that subheading is itself subdivided, then, and only then, shall the texts of the two-dash subheadings be taken into consideration for determining which two-dash subheading should be selected.

- (c) "unless the context otherwise requires": except where Section or Chapter Notes are incompatible with subheading texts or Subheading Notes.

This occurs for example, in Chapter 71 where the scope assigned to the term "platinum" in Chapter Note 4 (b) differs from that assigned to "platinum" in Subheading Note 2. For purpose of interpreting subheadings 7110.11 and 7110.19, therefore, Subheading Note 2 applies and Chapter Note 4 (b) is to be disregarded.

- (III) The scope of a two-dash subheading shall not extend beyond that of the one-dash subheading to which the two-dash subheading belongs; and the scope of a one-dash subheading shall not extend beyond that of the heading to which the one-dash subheading belongs.