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THE REPUBLIC OF UGAN

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SUPPLEMENTS	

Statutory Instruments

- No. 51—The Stamps (Exemption from Stamp Duty) (Lease of Land to Bishop Cyprian Kihangire S.S.S.) Instrument. 2008.
- No. 52—The Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Isingiro District) Instrument, 2008.
- No. 53-The Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Isingiro District) Instrument, 2008.
- No. 54-The Traffic and Road Safety (Commencement of sections 107, 108, 109 and 110) Instrument, 2008.

OBITUARY

THE PERMANENT SECRETARY, MINISTRY OF PUBLIC SERVICE regrets to announce the death of Samson Stephen Byamugisha Assistant Commissioner, (Geology) which occurred on 15th May, 2008 18.00 hours at Mulago Hospital.

CORRIGENDUM TO GENERAL NOTICE No. 106 of 2008.

The National Council for Higher Education (NCHE) is mandated by the Universities and Other Tertiary Institutions Act. 2001 to regulate higher education in Uganda. In exercise of its powers, the NCHE issued General Notice No. 106 of 2008, published in the Uganda Gazette, Vol. CI No. 14 dated 7th March, 2008.

The National Council for Higher Education noted an omission of letter "N" on the word "Africa" on the particulars of an institution intending to change its name. The correct version therefore is-

SCHEDULE

PARTICULARS OF AN INSTITUTION INTENDING TO CHANGE ITS NAME

Current Name	Physical location and Address	Licence No.	Date of Licence
Africa Birle College	Lubowa, Kampala, Off Entebbe Road P.O. Box 71242 Kampala	UI. PL 005	27th June 2005
New Name	Physical location and Address Lubowa, Kampala, Off Entebbe	Licence No.	Date of Licence

The National Council for Higher Education regrets any inconveniences caused by the aforementioned General Notice.

Dated at Kampala this 26th day of November, 2008.

PHENNY BIRUNGI. Assistant Executive Director, National Council for Higher Education.

General Notice No. 598 of 2008. THE ELECTORAL COMMISSION ACT CAP. 140 Section 25(1)NOTICE

PUBLICATION OF DISPLAY PERIOD FOR PURPOSES OF THE PARLIAMENTARY AND LOCAL COUNCIL BY-ELECTIONS IN KALANGALA AND SEMBABULE DISTRICTS

NOTICE IS HEREBY GIVEN by the Electoral Commission in accordance with Section 25(1) of the Electoral Commission Act, Cap. 140 that the period commencing 4th day of December, 2008 and ending 24th day of December, 2008 is hereby appointed display period of Voters' Register and is hereby published for purposes of the Parliamentary and Local Government Council by- elections in Kalangala and Sembabule Districts.

Display shall be conducted at the respective polling stations from 8.00 a.m to 6.00 p.m during the appointed period.

Issued at Kampala this 25th day of November, 2008.

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

General Notice No. 599 of 2008.

THE PARLIAMENTARY ELECTIONS ACT ACT NO 17 OF 2005 Section 9(1) AND THE LOCAL GOVERNMENTS ACT **CAP 243** Section 119(1) NOTICE

APPOINTMENT OF NOMINATION DAYS FOR PURPOSES OF THE PARLIAMENTARY AND LOCAL GOVERNMENT COUNCIL BY-ELECTIONS IN KALANGALA AND SEMBABULE DISTRICTS

NOTICE IS HEREBY GIVEN by the Electoral Commission in accordance with Section 9(1) of the Parliamentary Elections Act, No 17 of 2005 and Section 119(1) of the Local Governments Act, Cap 243, that the 9th day of December, 2008 and 10th day of December, 2008 are hereby appointed nomination days and published for purposes of the Parliamentary and Local Government Council by- elections in Kalangala and Sembabule Districts.

Nominations shall be conducted at the respective Returning Officers offices between 9.00 a.m and 5.00 p.m on each of the appointed dates.

Issued at Kampala this 25th day of November, 2008.

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



General Notice No. 600 of 2008.

THE PARLIAMENTARY ELECTIONS ACT ACT NO 17 OF 2005 Section 20(1) AND THE LOCAL GOVERNMENTS ACT CAP 243 Section 122 NOTICE

PUBLICATION OF CAMPAIGN PERIOD FOR PURPOSES OF THE PARLIAMENTARY AND LOCAL GOVERNMENT COUNCIL BY-ELECTIONS IN KALANGALA AND SEMBABULE DISTRICTS

NOTICE IS HEREBY GIVEN by the Electoral Commission in accordance with Section 20(1) of the Parliamentary Elections Act, No 17 of 2005 and subject to Section 122 of the Local Governments Act, Cap 243, that the period commencing 12th December, 2008 and ending 5th January, 2009 is hereby published campaign period for purposes of the Parliamentary and Local Government Council byelections in Kalangala and Sembabule Districts.

Issued at Kampala this 25th day of November, 2008.

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

General Notice No. 601 of 2008.

THE PARLIAMENTARY ELECTIONS ACT

ACT NO 17 OF 2005

Section 18 (1)(b)

AND

THE LOCAL GOVERNMENTS ACT

CAP 243

Section 172

NOTICE

PUBLICATION OF TALLYING VENUE FOR PURPOSES OF THE PARLIAMENTARY AND LOCAL GOVERNMENT COUNCIL BY-ELECTIONS IN KALANGALA AND SEMBABULE DISTRICTS

NOTICE IS HEREBY GIVEN by the Electoral Commission in accordance with Section 18(1)(b) of the Parliamentary Elections Act, No. 17 of 2005 and subject to Section 172 of the Local Government Act, Cap 243, that the respective District Returning Officers' offices at the District Headquarters are hereby designated tallying venues for purposes of the Parliamentary and Local Government Council by-elections in Kalangala and Sembabule Districts.

The tallying of votes shall commence as soon as practicable on receipt of the Declaration of Results Forms from the respective polling stations.

Issued at Kampala this 25th day of November, 2008.

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

General Notice No. 602 of 2008.

THE PARLIAMENTARY ELECTIONS ACT

No. 17 OF 2005 Section 18(1)(a)

AND

THE LOCAL GOVERNMENTS ACT CAP 243

Section 107

AND

THE ELECTORAL COMMISSION ACT (CAP. 140) Section 12(1) (a)

NOTICE

PUBLICATION OF POLLING DAY FOR PURPOSES OF THE PARLIAMENTARY AND LOCAL GOVERNMENT COUNCIL BY- ELECTIONS IN KALANGALA AND SEMBABULE DISTRICTS.

NOTICE IS HEREBY GIVEN by the Electoral Commission in accordance with Section 18(1)(a) of the Parliamentary Elections Act, No 17 of 2005 and Section 107 of the Local Governments Act, Cap 243 and subject to Section 12(1) (a) of the Electoral Commission Act, Cap. 140, that the dates in the Schedule to this Notice are hereby appointed Polling Days for purposes of the Parliamentary and Local Government Council by-elections in Kalangala and Sembabule Districts.

by-elections in Kalangala and Sembabule Districts.					
	SCHEDULE				
Polling Date	Electoral Area				
2nd January, 2009	Subcounty Female PWDs Councillor,				
	Sembabule District Council; and Male				
,	PWDs Councillor, Kalangala District; and				
, 7th January, 2009	Member of Parliament. Bujumba County,				
	Kalangala District; District Woman				
	Representative to Parliament Sembabule				
	District: Sub-county Directly Elected				
	Councillors in Kalangala District; and				
	Sub county Women Councillors in				
	Sembabule District.				

ISSUED at Kampala this 25th day of November, 2008.

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

General Notice No. 603 of 2008.

THE PARLIAMENTARY ELECTIONS ACT

ACT NO 17 OF 2005

SECTION 28(1) (a)

NOTICE

PUBLICATION OF POLLING STATIONS FOR PURPOSES OF THE BY-ELECTIONS IN KALANGALA AND SEMBABULE DISTRICTS

NOTICE IS HEREBY GIVEN by the Electoral Commission in accordance with Section 28(1)(a) of the Parliamentary Elections Act. No. 17 of 2005 that the list of polling stations in the Schedule to this Notice is hereby published for purposes of the by-election in Kalangala and Sembabule Districts.

1

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			1.07.2.1180	10.01/11/01/	IN BOJOMBA COON				
D CODE	DISTRICT NAME	EA CODE	HA NAMB	SC CODE	SCOUNTY NAME	P CODE	PARISH NAME	PS CODE	PS NAME
1 11	ΚΛΕΑΝΟΛΕΑ	50	BUJUMBA COUNTY	1	BUJUMBA	1	BUJUMBA	1	BUJUMBA
i ii	KALANGALA	50	BUJUMBA COUNTY	i	Βυμυμβλ	1	BUJUMBA	2	BUSWA
1 11	KALANGALA		BUJUMBA COUNTY	i	Βυμυμβλ	2	ΒυΝΥΛΜΑ		Βυνγλμλ
1 ii	KALANGALA		BUJUMBA COUNTY		BUJUMBA	2	BUNYAMA		BUBEMBE
	KALANGALA			1	BUJUMBA	2	ΒυΝΥΛΜΛ	3	BUYIGI
			BUJUMBA COUNTY	1	Βυιυμβλ	2	BUNYAMA		KIVUNZA
	KALANGALA		BUJUMBA COUNTY	1		3			
	KALANGALA		BUJUMBA COUNTY	1	BUJUMBA	-	BWENDERO	1	BWENDERO
	KALANGALA		BUJUMBA COUNTY	I	BUJUMBA	3	BWENDERO	2	BWEZA
1 11	KALANGALA	59	BUJUMBA COUNTY	1	BUJUMBA	3	BWENDERO		KAAZI/MALANGA
11	KALANGALA		BUJUMBA COUNTY	I	BUJUMBA	9	Μυλλβληλ	1	клялмвл
11	KALANGALA		BUJUMBA COUNTY	1	BUJUMBA	9	MULABANA		KYAGALANYI
11	KALANGALA	59	BUJUMBA COUNTY	1	BUJUMBA	9	Μυλλβληλ		ΜΛΚΟΚΟ
	KALANGALA		BUJUMBA COUNTY	1	Βυјυмβλ	9	MULABANA	4	ΝΛΚΛΤΙΒΛ
11	KALANGALA	59	BUJUMBA COUNTY	2	ΚΑLANGALA Τ/C	4	ΚΛΙΔΝGΛΙΔ Λ	1	KIBANGA
1 11	KALANGALA	59	BUJUMBA COUNTY	2	ΚΑΙΔΝGΑLΑ Τ/C	5	KALANGALA B	1	KALANGALA HQTRS.
11	KALANGALA	59	BUJUMBA COUNTY	• 2	ΚΛΙΔΝGΛΙΔ Τ/C	5	KALANGALA B	2	SSESE FARM SCHOOL
11	KALANGALA	59	BUJUMBA COUNTY		ΚΛΙΔΝGΛΙΔ Τ/C	5	KALANGALA B	3	MWEENA
11	KALANGALA		BUJUMBA COUNTY	3	MUGOYE	6	BBETA	Ì	BBETA
1 11	KALANGALA		BUJUMBA COUNTY	3	MUGOYE	6	BBETA		KASEKULO
1 11	KALANGALA		BUJUMBA COUNTY		MUGOYE	6	BBETA	3	KIBAALE
1 11	KALANGALA		BUJUMBA COUNTY	3	MUGOYE	6	BBETA	4	KIKWAYU
	KALANGALA		BUJUMBA COUNTY			6	BBETA		SENERO
	KALANGALA					7	KAGULUBE	1	BUGOMA
	KALANGALA		BUJUMBA COUNTY	3	MUGOYE	7	KAGULUBE		
		59	BUJUMBA COUNTY	3	MUGOYE	•			KAGULUBE
	KALANGALA	59	BUJUMBA COUNTY		MUGOYE	7	KAGULUBE		MAGOBA
11	KALANGALA	59	BUJUMBA COUNTY		MUGOYE	8	KAYUNGA	1	BUMANGI
1	KALANGALA	59	BUJUMBA COUNTY	3	MUGOYE	8	KAYUNGA		BUSANGA
11	KALANGALA	59	BUJUMBA COUNTY	3	MUGOYE	8	KAYUNGA	3	NJOGA
				POLLINGS	STATIONS OF SSEMBA	BULE DISTRI	CL		
D CODE	DISTRICT NAME	EA CODE	EA NAME		SCOUNTY NAME		PARISH NAME	PS CODE	PS NAME
45	SSEMBABULE								
45			LWEMIYAGA COUNTY		LWEMIYAGA	l	ΚΛΚΟΜΛ		ΚΛΚΟΜΛ
	SSEMBABULE		LWEMIYAGA COUNTY	1	LWEMIYAGA	l	ΚΛΚΟΜΛ	2	NJARWE
45	SSEMBABULE		LWEMIYAGA COUNTY		LWEMIYAGA	1	ΚΛΚΟΜΛ		LWEMBWERA P/S
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	1	ΚΛΚΟΜΛ		LWEMBWERA PRI-SCH
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA		LWEMIBU		LWEMIYAGA
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	2	LWEMIBU		КАКОМВЕ
45	SSEMBABULE	119	LWEMIYAGA COUNTY	1	LWEMIYAGA	2	LWEMIBU	3	LUMEGERE
45	SSEMBABULE	119	LWEMIYAGA COUNTY	1	LWEMIYAGA	2	LWEMIBU	4	KASHUNGA TC
45	SSEMBABULE	119	LWEMIYAGA COUNTY	1	LWEMIYAGA	3	LWENSANKALA	1	MAYIKALO PS
45	SSEMBABULE	119	LWEMIYAGA COUNTY	1	LWEMIYAGA	3	LWENSANKALA	2	MAKUKULU
45	SSEMBABULE		LWEMIYAGA COUNTY		LWEMIYAGA	3	LWENSANKALA		ΚΑΖΟΟΒΑ
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	3	LWENSANKALA	4	LWESANKALA
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	3	LWENSANKALA	5	LWENSEKE COU
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	4	MAKOOLE	1	MAKOOLE
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	4	MAKOOLE		NKONGE
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	4	MAKOOLE		MAGEGE
45	SSEMBABULE	119	LWEMIYAGA COUNTY		LWEMIYAGA	4	MAKOOLE	4	KYAKACUNDA
45	SSEMBABULE	110	LWEMIYAGA COUNTY		LWEMIYAGA	9	KAMPALA		BUGOROGORO
45	SSEMBABULE	119	LWEMIYAGA COUNTY			9	KAMPALA	-	ΚΑΜΡΑΙΑ
45	SSEMBABULE		LWEMIYAGA COUNTY		LWEMIYAGA	9	KAMPALA		LUGAMBA
45	SSEMBABULE		LWEMIYAGA COUNTY		LWEMIYAGA				KYEERA
1 12		119	LWEIVILIAGA COUNTY	1	LWEMIYAGA	10	LUBAALE	1	N I BEKA

D CODE	DISTRICT NAME	EA CODE	EA NAME	SC CODE	SCOUNTY NAME
45	SSEMBABULE	119	LWEMIYAGA COUNTY	1	LWEMIYAGA
45	SSEMBABULE	119	LWEMIYAGA COUNTY	i	LWEMIYAGA
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45	SSEMBABULE	120	MAWOGOLA COUNTY	1	LUGUSULU
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45	SSEMBABULE	120	MAWOGOLA COUNTY	J	LUGUSULU
45	SSEMBABULE	120	MAWOGOLA COUNTY	1	LUGUSULU
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45	SSEMBABULE	120	MAWOGOLA COUNTY	1	LUGUSULU
45	SSEMBABULE	120	MAWOGOLA COUNTY	1	LUGUSULU
45	SSEMBABULE	120	MAWOGOLA COUNTY	Ì	LUGUSULU
45	SSEMBABULE	120	MAWOGOLA COUNTY	1	LUGUSULU
45	SSEMBABULE	120	MAWOGOLA COUNTY	1	LUGUSULU
45	SSEMBABULE	120	MAWOGOLA COUNTY	i	LUGUSULU
45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI
45	SSEMBABULE		MAWOGOLA COUNTY		LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY		LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY	2	
45	SSEMBABULE	120	MAWOGOLA COUNTY		LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI
45	SSEMBABULE	120	MAWOGOLA COUNTY		
• •	OUTSWID/ADULTS	120	MAWOGOLA COUNTY	2	1777 17171 17 XIX () [7]
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CODE	PARISH NAME	PS CODE	PS NAME
10	LUBAALE	2	LUBAALE
10	LUBAALE	3	KINONI
5	BULONGO	i	KYATTUBA
5	BULONGO	2	KABEWO
5	BULONGO	3	LUKOMA
5	BULONGO	4	KABUKONGOTE P/S
6	KYAMBOGO	ł	KIRAMA
6	KYAMBOGO	2	NSOZI A
6	KYAMBOGO	3	KYEMBOGO T/C
7	NABITANGA	1	NABITANGA
7	NABITANGA	2	ΚΥΛΝΙΛ
7	NABITANGA	3	NTYAZO
7 8	NABITANGA	4	BAYIMA
8	NTUUSI NTUUSI	2	NTUUSI KANONI
8	NTUUSI	23	MERU-MERU
8	NTUUSI	4	KAWUNGERA
11	КАВААLE	1	KABAALE
11		2	KABINGO
12	KARUSHONSHOM		KAKINGA
12	KARUSHONSHOM	EZI 2	KALUSONSOMEZI
12	KARUSHONSHOM		
	ΚΛΨΛΝDΛ	1	ΚΥΛΜΑΒΟGΟ Α
9	KAWANDA	2	KAWANDA
9	ΚΑΨΑΝDΑ	3	LUKWASI
9	κλψλνίλ	4	LWENDAYI P/S
9	ΚΛΨΑΝDΑ	5	LUTUNKU B
9	κλψλνίλ	6	ΝΚΟΜΛ
9	ΚΛ₩ΛΝDΛ	7	MBUYE/KATIKAMU
9	ΚΛ₩ΛΝDΛ	8	КҮАМАВОСО В
10	LWENTALE	1	KASONGI
10	LWENTALE	2	SSERINNYA
10	LWENTALE	3	
10	LWENTALE	4	KIDANDALI
17	ΜΓΓΙΜΛ	1	KATAHIRA
17	ΜΙΤΙΜΛ	2	MITIMA
17	ΜΙΤΙΜΑ	3	KYEBANDO
17	ΜΙΤΙΜΛ	4	
19 19	KAIRASHA KAIRASHA	1	
22	MUSSI	2	KAIRASYA KABALEKERA
22	MUSSI	2	LUGUSULU
22	MUSSI	$\frac{2}{3}$	MUSSI
1	KINYWAMAZZI	1	KINYWAMAZZI
i	KINYWAMAZZI	2	KAMBULALA
1	KINYWAMAZZI	3	KITEMBA
	KINYWAMAZZI	4	
1	KINYWAMAZZI	5	ΚΥΛΙ.ΨΑΝΥΑ
2	LUGUSULU	Ĩ	KATWE
2	LUGUSULU	2	NNONGO
2	LUGUSULU	3	KENZIGA
2	LUGUSULU	4	RWOBUSISI
2	LUGUSULU	5	VUNZA
2	LUCUSULU	6	KIRUNGI
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Ľ	CODE	DISTRICT NAME	EA CODE	EA NAME	SC CODE	SCOUNTY NAME	P CODE	PARISH NAME	PS CODE	PS NAME
6	15	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI	2	LUGUSULU	7	КІТЕМВО
	15	SSEMBABULE	120	MAWOGOLA COUNTY		LWEBITAKULI	3	LWEBITAKULI	1	ΚΑΤΟΜΑ
	15	SSEMBABULE	120	MAWOGOLA COUNTY		LWEBITAKULI	3	LWEBITAKULI	2	LWEBITAKULI
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		3	LWEBITAKULI	3	SEETAMUGOGO
			120	MAWOGOLA COUNTY		LWEBITAKULI	3	LWEBITAKULI	4	
	15	SSEMBABULE			2		3	LWEBITAKULI	5	KATUNTU
	15	SSEMBABULE	120	MAWOGOLA COUNTY			3	LWEBITAKULI	6	NANKONDO
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2				7	MUGULUKA
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		3	LWEBITAKULI	/	
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		4	NAKASENYI	1	KIKONDEKA
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		4	NAKASENYI		NTETE
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		4	NAKASENYI	3	LWAMATENGO
	15	SSEMBABULE	120	MAWOGOLA COUNTY		LWEBITAKULI	4	NAKASENYI	4	
	45	SSEMBABULE	120	MAWOGOLA COUNTY	2		4	NAKASENYI	5	
	45	SSEMBABULE	120	MAWOGOLA COUNTY	2		4	NAKASENYI	6	
	45	SSEMBABULE	120	MAWOGOLA COUNTY	2		4	NAKASENYI	7	BWOGERO
2	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		4	NAKASENYI		NDAIGA
ι.	45	SSEMBABULE	12 0	MAWOGOLA COUNTY	2	LWEBITAKULI	4	NAKASENYI	11	NYANGE
L	45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI	13	ΚΛSΛΜΒΥΛ	1	NANTUNGA
1	45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI	13	КАЅАМВҮА	2	NABISEKE
	45	SSEMBABULE	120	MAWOGOLA COUNTY	2	LWEBITAKULI	13	КАЅАМВҮА	3	LWEMBOGO
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		13	ΚΛՏΛΜΒΥΛ	4	KIZIMIZA
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		13	ΚΑSAMBYA	5	
	45	SSEMBABULE	120	MAWOGOLA COUNTY	2		13	ΚΑSΑΜΒΥΑ	6	
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		13	КАЅАМВҮА	7	MPUMUDDE
	45	SSEMBABULE	120	MAWOGOLA COUNTY	2		13	КАЗАМВТА	8	
	45 45	SSEMBABULE	120	MAWOGOLA COUNTY	2		13	КАЗАМВТА	9	
					2		13	KABAALE	2	KABAALE
	45 15	SSEMBABULE	120	MAWOGOLA COUNTY	2		14		2	
	45 15	SSEMBABULE	120	MAWOGOLA COUNTY				KABAALE	3	
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		14	КАВААLЕ		
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		14	KABAALE	4	
	15	SSEMBABULE	120	MAWOGOLA COUNTY	2		14	КАВЛАЦЕ	5	
	15	SSEMBABULE	120	MAWOGOLA COUNTY	3		5	ΚΛSΛΜΒΥΛ	1	LUSAALIRA
	45	SSEMBABULE	120	MAWOGOLA COUNTY	3		5	КАЅАМВҰА	2	
	45	SSEMBABULE	120	MAWOGOLA COUNTY	3		5	КАЅАМВҮА	3	
	45	SSEMBABULE	120	MAWOGOLA COUNTY	3		5	KASAMBYA	4	
4	45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE	5	KASAMBYA	5	LUWUNGA
2	45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE	5	КАЅАМВҮА	6	КАЅАМВҮА
4	45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE	6	KAYUNGA	1	BUGENGE
6	15	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE	6	KAYUNGA	2	BUYONGO
4	45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE	6	KAYUNGA	3	NKANDWA
	45	SSEMBABULE	120		3	MATEETE	6	KAYUNGA	4	BUKULULA
	45	SSEMBABULE	120	MAWOGOLA COUNTY	3		6	KAYUNGA	5	
	45	SSEMBABULE	120	MAWOGOLA COUNTY		MATEETE	6	KAYUNGA	6	
	45	SSEMBABULE	120	MAWOGOLA COUNTY	3		6	KAYUNGA	7	KASAMBYA
	15	SSEMBABULE	120	MAWOGOLA COUNTY	3		6	KAYUNGA	8	KITAGABANA
	45	SSEMBABULE	120	MAWOGOLA COUNTY		MATEETE	6	KAYUNGA	9	
	45	SSEMBABULE	120		3		7	ΜΑΝΥΛΜΛ	1	KITEREDDE
	+5 45	SSEMBABULE	120		3		7	ΜΑΝΥΑΜΑ	2	
					3		1	ΜΑΝΥΑΜΑ		
	45 15	SSEMBABULE	120	MAWOGOLA COUNTY	3		1		3	
	45 15	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE	1	ΜΑΝΥΑΜΑ	4	KAYUNGA
	15	SSEMBABULE	120	MAWOGOLA COUNTY	3		7	ΜΛΝΥΛΜΑ		LUUMA
	45	SSEMBABULE	120	MAWOGOLA COUNTY	3		7	ΜΛΝΥΛΜΛ	7	KASEERUTWE
	15	SSEMBABULE	120	MAWOGOLA COUNTY	3		7	ΜΛΝΥΛΜΛ	8	ΜΛΝΥΛΜΛ
4	45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE	7	ΜΛΝΥΛΜΛ	9	NSANGALA

D CODE	DISTRICT NAME	EA CODE	EA NAME	SC CODE	SCOUNTY NAME
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	3	MATEETE
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	ΜΙͿΨΑΙ.Α
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	ΜΙͿΨΛĹΛ
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	ΜΙͿΨΛΙ_Λ
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	MIJWALA
45	SSEMBABULE	120	MAWOGOLA COUNTY	4	ΜΙͿΨΛΙΔ
45	SSEMBABULE	120	MAWOGOLA COUNTY	5	SSEMBABULE T.C
45	SSEMBABULE	120	MAWOGOLA COUNTY	5	SSEMBABULE T.C
45	SSEMBABULE	120	MAWOGOLA COUNTY	5	SSEMBABULE T.C
45	SSEMBABULE	120	MAWOGOLA COUNTY	5	SSEMBABULE T.C

Issued at Kampala this 25th day of November, 2008.

P CODE	PARISH NAME	PS CODE	PS NAME
8	MITEETE	1	MITETE
8	MITEETE	2	NABIYAGI
8	MITEETE	3	LUKAKKA
8	MITEETE	4	NAKASEETA
8	MITEETE	5	KANYOGOGA
8	MITEETE	6	KALUBUBBU
8	MITEETE	7	KIJU
15	NAKAGONGO	1	KITEREDDE
15		2	MISOJJO
15	NAKAGONGO NAKAGONGO	3	NSUMBA
15		4	
15	NAKAGONGO	4 5	Βυκλανά
	NAKAGONGO		LWENKAKALA
15	NAKAGONGO	6	NAKAGONGO
15	NAKAGONGO	7	MBAALE
15	NAKAGONGO	8	LWAMWENDE
16	MATEETE	1	KATIMBA A P/S
16	MATEETE	2	ΚΥΛΒΛΙΑΝΙΑ
16	MATEETE	3	ΚΛΣΛΛΝΛ
16	MATEETE	4	MATEETE A P/S
16	MATEETE	5	MATEETE B P/S
16	MATEETE	6	KATIMBA B P/S
16	MATEETE	7	KABULASOKE
16	MATEETE	8	MATEETE C
11	MABINDO	1	KAWANGA
11	MABINDO	2	MISENYI
11	MABINDO	3	MABINDO
11	MABINDO	4	KINONI
11	MABINDO	5	κικομα
11	MABINDO	6	KINYANSI
11	MABINDO	7	KIGEIJO
11	MABINDO	8	KASAALU
11	MABINDO	9	KANDI NANSEKO
12	NSOGA	1	LWABAANA
12	NSOGA	2	KASEKERA
12	NSOGA	3	KYEMANDWA
12	NSOGA	4	NAMBIRIZIA
12	NSOGA	5	KYATUULO
12	NSOGA	6	KIGANDO C.O.U
12	NSOGA	7	ΚΥΛΜΛΥÜΒΛ
20	KIDOKOLO	í	KANONI
20	KIDOKOLO	2	KIWULA
20	KIDOKOLO	3	ΚΥΛΝΙΚΛ
20	KIDOKOLO	4	BUSHEKA
20	KIDOKOLO	5	
20	PARISH WARD	1	SSEMBABULE
23	MARKET WARD	1	
23	MARKET WARD	2	
23	DISPENSARY WARD		
24	DIGITINGART WA		SSEMBADULE FARENTS SCHOOL

ENG DR BADRU M. KIGGUNDU, Chairman, Electoral Commission

THE UGANDA GAZETTE

[28TH NOVEMBER

General Notice No. 604 of 2008.



Uganda Revenue Authority

DOMESTIC TAXES DEPARTMENT

PRACTICE NOTES ISSUED UNDER SECTION 160 OF THE INCOME TAX ACT, CAP 340 AND SECTION 79 OF THE VALUE ADDED TAX ACT, CAP 349.

Please note: the practice notes are effective from the dates they were issued and not from the date of gazetting.

The Commissioner General of Uganda Revenue Authority issued Practice Notes for the guidance of taxpayers and officers of URA. They have been coded as indicated below. Please note that the Income Tax Act Cap 340 rearranged the sections under the Income Tax Act 1997. Section 23 was renumbered 22; section 28 renumbered 27; section 30 renumbered 29; section 31 renumbered 30: section 32 renumbered 31; section 161 renumbered 160: and section 168 renumbered 166.

URA/IT/PN 1/01: RECRUITMENT EXPENSES

All expenses genuinely incurred by taxable employers in recruitment of employees should be treated as incurred in the production of income under Section 23 of the ITA and allowed as a deduction.

URA/IT/PN 2/01: DEDUCTION OF BAD DEBTS

- (a) For persons other than financial institutions, a bad debt is allowed as a deduction only if all reasonable steps for recovery have been taken and there is reasonable ground that the debt will not be recovered.
- (b) For financial institutions, specific reserves for identified losses or potential losses are allowable as a deduction. For this purpose in respect of financial institutions, bad debts provided for in accordance with the Bank of Uganda Regulations, "Prudential norms on Asset quality for financial institutions" under section 12 (1) - (6) are allowable as a deduction.
- *ici* Section 12 (7) of the same Bank of Uganda Regulations provides for 1% general provision on the total outstanding credit facilities. This 1% general provision does not satisfy the requirements of Section 25 of the ITA and is therefore not deductible.
- (d) Any recoveries of previously written off bad debts will be treated as income and taxed in the year in which the recoveries are made.

URA/IT/PN 3/01: INITIAL ALLOWANCE

Placing "an item of eligible property into service for the first time..." should be interpreted to mean for the first time in the taxpayer's business. Therefore where taxpayer 'B' buys equipment which has been used by taxpayer 'A' in his business, taxpayer 'B' is entitled to initial allowance in the first year in which he puts the same equipment to use notwithstanding that 'A' got initial allowance in respect of the same equipment.

URA/IT/PN 4/01: CARRY FORWARD OF LOSSES BY COMPANIES ENJOYING TAX HOLIDAYS UNDER CERTIFICATE OF INCENTIVES - SECTION 166(23)

The meaning of this subsection is that in respect of companies enjoying tax holidays, a tax computation will be done under Section 168(23)(c) for each of the tax holiday years as if the company was not exempt. and notional deductions made for Sections 28, 30, 31 and 32 under Section 168(23)(b) so that any loss in the final tax holiday year may be carried forward for deduction in the first year after expiration of the tax holiday and subsequently in accordance with Section 39.

URA/IT/PN 5/01: VALUATION OF BENEFITS -HOUSING PROVIDED TO DOMESTIC WORKERS WITHIN THE SAME COMPOUND AS THE PERSON THEY WORK FOR (COMMONLY REFERRED TO AS "BOYS' QUARTERS")

Workers quarters of this nature have no market value in terms of rent. Consequently, no benefit should be attached to such accommodation for domestic workers under paragraph 10 of the Fifth Schedule.

URA/IT/PN 6/01: VALUATION OF BENEFITS - PROVISION OF SECURITY GUARDS

An employer's provision of Security guards is not classified as a taxable benefit under the Fifth Schedule.

URA/IT/PN 7/01: COMPUTER SOFTWARE

Computer software is an integral part of computers and therefore a class 1 depreciable asset under the Sixth Schedule of the ITA.

URA/IT/PN 8/01: WITHHOLDING TAX ON PROFESSIONAL FEES PAID TO RESIDENTS

In respect of Section 37 of the Income Tax (Amendment) Bill 2001, the following professionals will be deemed to have regularly complied with the obligations imposed under the Income Tax Act 1997-

- o All Professionals who are registered for VAT purposes;
- o Doctors, dentists or nurses with a fixed place of business registered for income tax purposes.

Professionals not covered by the above may, on application to the Commissioner General, be granted exemptions.

These Practice Notes take effect from 1 July, 2001 and are binding on all officers of URA in the administration of the ITA unless altered or revoked by any subsequent instructions issued by the Commissioner General

Any assessments that have become final and conclusive as at 1st July 2001 shall not be re-opened on account of variance with these Practice Notes.

More practice notes will be issued from time to time as the need arises

ANNEBRITT ASLUND Commissioner General

URA/IT/PN 1/02: NOTIFICATION OF FOREIGN CURRENCY DEBT - SECTION 49(4)

This Section requires notification of foreign currency debt to be given to the Commissioner in writing before a foreign currency loss in respect thereof can be allowed as a deduction.

Information relating to foreign currency gains and losses must be available in the accounts. Therefore the notification requirement is deemed to be satisfied when the accounts have been submitted. If any further details are necessary, they should be provided when requested.

URA/IT/PN 2/02: WITHHOLDING TAX ON PROFESSIONAL FEES -SECTION 119A

This Section requires deduction of withholding tax from management or professional fees paid to resident professionals.

Professional here shall have the same meaning as under Section 5(7); Vis "a resident taxpayer who is in the business of providing medical, dental, architectural, engineering, accounting, legal or other professional services".

Other professional services shall be limited to persons belonging to a vocation or calling that involves some advanced learning or science with a minimum qualification of a Diploma or Degree, or this equivalent.

> ANNEBRITT ASLUND Commissioner General

URA/IT/PN 1/06: TREATMENT OF EXPENSES AND LOSSES INCURRED BY FINANCIAL INSTITUTIONS ON LOANS GIVEN OUT FOR AGRICULTURAL PURPOSES

The Income Tax (Amendment) Act 2005 that amended the Income Tax Act. Cap 340 inserted a provision under Section 21 that exempts from tax interest earned by financial institutions on loans granted for agricultural purposes (with effect from 1st July 2005).

Under Section 22(1)(a) of the Income Tax Act Cap 340, expenses and losses are allowed only to the extent to which the expenditures or losses were incurred in the production of income included in gross income. Expenses and losses incurred in producing income that is exempt from tax are therefore not allowable for tax purposes. Below is the recommended tax treatment of expenses related to deriving exempt bank interest, and procedures to be observed:

A. Direct Finance Cost (Interest on borrowed funds)

 (i) Interest payable by a Financial Institution on borrowed funds should be apportioned between loans for agricultural purposes and loans for other purposes using the formula—

Interest relating to agricultural loans = $A+B \times E$

C+D

Where;

- A- loans (principal) for agricultural purposes outstanding at the beginning of the Year:
- **B-** loans (principal) for agricultural purposes outstanding at the end of the year;
- C- borrowed funds at the beginning of the year;
- D- borrowed funds at the end of the year;
- E- is the Total Interest Cost for the year.
- (ii) The portion of interest obtained using the formula above is not tax allowable.

B. Provisions for Bad and Doubtful Debts

Specific provisions as well as general provisions made in respect of agricultural loans are not allowable for tax purposes as per provisions of Section 22(1)(a).

C. Overheads and other Expenses

- Overheads are allowed wholly because they cannot be directly traced to agricultural loans. and possible bases of apportionment are highly subjective.
- (ii) Administrative and other establishment expenses are also allowed wholly because of the difficulty in obtaining a suitable base for apportionment.
- **D.** Any other expenses that can be separately identified and is wholly related to agricultural loans is **NOT** allowable for tax purposes.

E. Transitional Loans

This refers to loans that had already been advanced signancial institutions for agricultural purposes before key July 2005.

Interest accruing to a financial institution out of the category of loans after 1st July 2005 is exempt. while the related expenses are NOT allowable for tax purposes.

- F. Financial Institutions should submit with their final returns and accounts the following information -
 - A breakdown of specific provisions between those made against loans for agricultural purposes and those made against loans for other purposes;
 - (ii) Total interest cost for the year;
 - (iii) Opening and closing balances of the principal in respect of loans advanced for agricultural purposes; and
 - (iv) Opening and closing balances of total interest-incurring funds available to the financial institution for lending.

G. Definitions

"Agricultural loan" means a loan for primary production purposes of farming, forestry, fish farming, bee keeping, animal and poultry husbandry, or similar operations.

"Financial Institution" is as defined in the Income Tax Act and includes a bank, credit institution, building society and any institution classified as a financial institution by Bank of Uganda.

URA/IT/PN 2/06: EXEMPTION OF INCOME OF A COLLECTIVE INVESTMENT SCHEME

The income of a Collective Investment Scheme (CIS) is exempt from tax under Section 21(1)(t) of the Income Tax Act Cap 340.

A Collective Investment Scheme is a scheme that collects funds from small savers, who would not otherwise be in a position to access securities markets and invests the funds on their behalf, with the objective of maximising returns and minimising risk for the individual investors.

It is defined in Section 3 of the Collective Investment Scheme Act (CIS Act) to mean "...any arrangement with respect to property of any description, including money, the purpose or effect of which is to enable persons taking part in the arrangement, whether by becoming owners of the property or any part of it or otherwise, to participate in or receive profits or income arising from the acquisition, holding, management or disposal of the property or sums paid out of such profits or income."

This definition is adopted in the Income Tax Act under Section 2.

To qualify as a collective investment scheme under the above definition, the following conditions must be satisfied:

- The participants do not have day to day control over the management and operation of such a scheme or arrangement;
- 5. The contributions of the participants and the profits or income out of which payments are to be made are pooled:
- *(c.* The property is managed as a whole by or on behalf of the operator of the scheme.

Arrangements that do not meet the above conditions and those outlined under Section 3(5) of the CIS Act 2003 do not constitute a collective investment scheme for the purposes of the Income Tax Act and would not enjoy the exemption.

URA/IT/PN 3/06: EXEMPT ORGANISATION

For purposes of the definition of exempt organisation in Section 2 of the Income Tax Act, to be considered

- A. "charitable" an organisation shall be proved to provide services for public benefit falling under any of the following categories below:
- (i) the relief of poverty; or
- (ii) the advancement of education; or
- (iii) the advancement of religion; or
- (iv) other purposes beneficial to the community within the legal understanding of charity.

Whereas the public benefit in the above categories can easily be assumed, an organisation claiming to be charitable under category (iv) shall positively demonstrate the public benefit provided.

B. An "institution of public character" - the benefit provided must be to the public at large or at least to a sufficient section of the community.

URA/IT/PN 4/06: WIDELY ISSUED - SECTION 83(5)(a)

For interest paid by a resident person in respect of debentures to be exempt from tax, the "public offer test" needs to be met. This means the debentures, debenture stock, mortgage, mortgage stock, loan, loan stock or similar instrument acknowledging indebtedness whether secured or not must have been issued;

- (i) to a reasonable number of people operating in a capital market; or
- (ii) to several investors with a history of previous acquisition of debt instruments or debentures; or
- (iii) as a result of negotiations for the loan in a public forum used by financial markets dealing in debt instruments.; or
- (iv) to a dealer, manager or underwriter for the purpose of placement of the debt instrument.

The issuance of debentures should therefore be nonexclusive and preferably in a capital market arrangement that caters for public involvement.

URA/IT/PN 5/06: "PARTLY USED" - SECTION 27(10) AND 2(u)

The phrase "partly used" in sections 27(10) and 2(u) relates to use of assets for both business and non-business purposes.

[28TH NOVEMBER

URA/IT/PN 1/07: WITHHOLDING TAX ON PAYMENTS FOR GOODS AND SERVICES

Meaning of "aggregate" and "gross amount" under section 119 (1) of the Income Tax Act.

- (a) For purposes of Section 119(1) Income Tax Act. Uganda Revenue Authority interprets "aggregate" as the total payments to a supplier in respect of a supply of goods or services as provided for in a contract. The threshold of one (1) million shillings is therefore in respect of the total contract value. This implies that separate supplies which constitute one contract of one million shillings and above are subject to 6% Withholding Tax irrespective of whether the amount paid at any given time in respect of the supply is less than the threshold provided under Section 119(2).
- (b) Gross amount of the payment under Section 119 (1) refers to the actual consideration for goods or services exclusive of any tax (e.g. VAT or Excise Duty)

URA/IT/PN 2/07: EXEMPTION FROM 6% WITHHOLDING TAX ON SALES BY INSURANCE AGENTS/BROKERS

Section 119(1) gives the Government of Uganda. a Government Institution. a local authority. any company controlled by the Government of Uganda or any person designated in a notice issued by the Minister, the mandate to withhold tax at a rate of 6% on the gross amount payable to any person in Uganda for the services or goods supplied. This includes payments to insurance agents/brokers.

In exercising this provision, the withholding tax agents have been withholding tax at 6% from payments of premiums to agents/brokers.

Inevitably, the withholding tax is levied on the gross payments to the agent who may be entitled only to a part of the sale as a commission, yet the withholding tax credit can only be claimed by the agent and not the principal on whose behalf the sales are made.

Therefore, in order to iron out the anomaly, 6% withholding shall not apply to payments of insurance premiums.

URA/IT/PN 3/07: 6% WITHHOLDING TAX ON SALE OF AIR TICKETS

Section 86 ITA imposes tax on every non-resident person carrying on the business of air transport operator who derives income from the carriage of passengers who embark in Uganda at a rate of 2% of the gross income. Section 87 of the ITA provides that the tax is a final tax if the tax payable has been withheld by a withholding agent under Section 120 and paid to the Commissioner under Section 123.

Section 119 (1) gives the Government of Uganda. a Government Institution, a local authority. any company

controlled by the Government of Uganda or any person designated in a notice issued by the Minister the mandate to withhold at a rate of 6% on the gross amount payable to any person in Uganda for the services or goods supplied. This includes payments to travel agents.

However, it is noted that travel/ticketing agents receive money for air tickets on behalf of the airlines which are already taxed under a different arrangement.

Therefore, in order to iron out this anomaly, 6% withholding tax shall not apply on payments for air tickets.

ALLEN KAGINA (MRS.) Commissioner General.

URA/IT/PN 3/08: WITHHOLDING TAX ON MANAGEMENT OR PROFESSIONAL FEES PAID TO RESIDENTS (Section 119A Income Tax Act)

Issue Date: 1st September 2008

Effective Date: 1st September 2008

The Commissioner General of Uganda Revenue Authority hereby issues this practice note under section 160 of the Income Tax Act. Cap 340 for the guidance of the taxpayers and officers of Uganda Revenue Authority.

This revokes the practice note issued on November 2nd, 2001 on the application of section 119A of the Income Tax Act 1997. cap 340.

In respect of Section 119A (Amendment Act 2001) of the Income Tax Act 1997, Cap 340, any professional meeting the following requirements will be deemed to have regularly complied with the obligations imposed under the Income Tax Act -

- i) Is registered with URA;
- ii) Has submitted the Provisional, Final / Self Assessment Returns for the company and individuals (including directors): and monthly PAYE and VAT returns by the due dates for the three preceding years:
- iii) Has submitted all the directors' returns (for companies only);
- iv) Has fully settled all the taxes by the due dates for the three preceding years of income:
- Has fully complied with the obligations to withhold tax under the Act;
- vi) Has paid all the customs dues to date; and
- vii) Has entered and honors an arrangement to pay any URA arrears of tax due.

viii) Has complied with any notice or any requirement to provide information under the Income Tax Act.

URA will administratively review the professionals in the data base and issue a list of those deemed to be compliant as per section 119A (2) of the Income Tax Act

1997 as amended. All professionals already appearing on the recently published list of exempt persons are deemed to be compliant. Professionals not exempted shall require clearance from URA.

This Practice Note takes effect from 1 September 2008 and is binding on all officers of URA in the administration of the ITA unless altered or revoked by any subsequent instructions issued by the Commissioner General

Any assessments that have become final and conclusive as at 1st September 2008 shall not be re-opened on account of variance with this Practice Note.

ALLEN KAGINA (MRS) Commissioner General.

URA/VAT/PN 2/08: VAT TREATMENT OF COMPUTER PRINTERS

Paragraph 1(v) of the second schedule of the VAT Act provides that. "the supply of computers, printers, parts and accessories falling under heading 84.71 and 84.73 of the harmonized coding system of the customs law is exempt;"

Following the recent changes in the Customs coding system i.e. from the Harmonized Commodity Description and Coding System 2002 (HS 2002) version to HS 2007, computer printers became classifiable under two tariff headings- 84.71 (when presented with a computer) and 84.43(when presented separately), with specific HS codes as 8471.49.00 and 8443.32.00.

As a result of the new coding, the current provisions of paragraph 1 (v) of the second schedule, exclude computer printers classified under HS Code 8443.32.00.

This position is a mismatch arising from the change in the Customs coding system, but not a change in policy.

Therefore, the purpose of this practice note is to clarify that, the supply of printers as provided for in paragraph 1 (v) of the second schedule of the VAT Act, includes desktop printers presented separately specifically under subheading 8443.32.00 of the East African Community Common External Tariff.

> ALLEN KAGINA (MRS.) Commissioner General.

URAVAT/PN 3/08: VAT TREATMENT OF SUPPLY **OF GOODS** AS PART OF THE TRANSFER OF A **BUSINESS** AS A GOING CONCERN Paragraph 1(k) of the second schedule of the VAT Act provides that, "the supply of goods as part of the transfer of a business as a going concern by one taxable person to another taxable person is exempt."

The "transfer of going concern" is defined in paragraph 2 (e) of the second schedule to include "the disposal of any part of a business which is capable of separate operation." However, this definition is not sufficient in explaining what a sale of a business as a going concern entails.

The purpose of this practice note therefore, is to clarify what constitutes the supply of goods as part of the transfer of a business as a going concern for purposes of section 19 and paragraph 1 (k) of Schedule II of the VAT ACT, Cap 349. The supply is VAT exempt if all of the following requirements are met;

- 1. The supplier disposes of any part of a business which is capable of separate operation (for example a branch of a business).
- 2. Both the seller and the buyer must be registered as taxable persons for VAT.
- 3. The Agreement of Sale which should be duly executed must make it absolutely clear that the property is a whole or part of the Seller's business which is being sold as a going concern.
- 4. Activities of the business must continue after the business is transferred to the purchaser for at least two (2) years.
- 5. The supplier supplies to the recipient all of the facilities that are necessary for the continued operation of the enterprise being sold. This may include premises, plant & equipment, stock in trade, intangible assets such as goodwill, contacts and licenses, and all the operating structure and process of the enterprise.
- 6. The supplier carries on or will carry on the business until the day of the supply (whether or not as a part of a larger business carried on by the supplier) and that the nature of the business will not change after the transaction.
- 7. The transferor and transferee shall within 21 days of the transfer, notify the Commissioner General in writing of the details of the transfer in accordance with section 19 (2) of the VAT Act, Cap.349.
- Note: A mere disposal of an asset used by the business is not a supply of a going concern.

ALLEN KAGINA (MRS.)

Commissioner General.

Issue date: 2nd June, 2008

General Notice No. 605 of 2008.

THE COMPANIES ACT, LAWS OF UGANDA, 2000.

(CAP. 110). NOTICE

PURSUANT to section 19(4) of the Companies Act, notice is hereby given that Euro Car Parts (U) Limited has by special Resolution passed on 17th September, 2008 and with the approval of the Registrar of Companies changed in name to International Auto Parts Limited and that such new name has been entered in my register.

Dated at Kampala this 17th day of September, 2008.

BISEREKO KYOMUHENDO, Assistant Registrar of Companies.

General Notice No. 606 of 2008.

THE ADVOCATES ACT. NOTICE.

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Kirya Henry who is stated to be a holder of Bachelor of Laws Degree of Makerere University having been awarded a Degree on the 21st day of November, 2003 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 18th day of April, 2008 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYADRIA, 27th November, 2008. for Acting Secretary, Law Council.

General Notice No. 607 of 2008.

THE ADVOCATES ACT.

NOTICE.

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Okong Dunman Innocent who is stated to be a holder of Bachelor of Laws Degree of Makerere University having been awarded a Degree on the 27th day of October, 2005 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 18th day of April, 2008 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,	STELLA NYADRIA,
27th November, 2008.	for Acting Secretary, Law Council.

General Notice No. 608 of 2008.

THE ADVOCATES ACT. NOTICE.

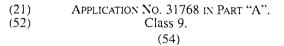
APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Waramama Mics-Isaiah who is stated to be a holder of Bachelor of Laws Degree of Makerere University having been awarded a Degree on the 27th day of October, 2005 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 18th day of April, 2008 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYADRIA. 27th November. 2008. for Acting Secretary, Law Council.

General Notice No. 609 of 2008. THE TRADE MARKS ACT. (Cap. 83). NOTICE

NOTICE IS HEREBY GIVEN that any person who has grounds to oppose the registration of any of the marks advertised herein may within sixty days from the date of this Gazette, lodge a Notice of opposition on Trade Mark Form No. 6 together with a fee of Shs. 4000 in case of National applicants or USS 250 in case of Foreign applicants. The period of lodging Notice of opposition may be extended in suitable cases by the Registrar as he thinks fit upon such terms as he may direct. Formal opposition should not be lodged until after reasonable notice has been given by letter to the applicant so that he may have an opportunity to with draw his application before the expense of opposition proceedings is incurred. Failure to give such notice will be taken into account in considering any application by the opponent for an order for costs if the opposition is uncontested by the applicant. Representations of the marks herein advertised can be inspected at the office of the Registrar of Trade Marks, Amamu House, Plot No. 5B George Street, P.O. Box 6848, Kampala.





(53) (59) (64)

(52)

(57) Nature of goods- Mobile phones.

(73) Name of applicant- Great Wall General Trade Limited.

(77) Address- P.O. Box 4494, Kampala Uganda.

(74)(22) Date of filing application— 19th November, 2008.

Kampala, MAUDAH ATUZARIRWE 19th November, 2008. Assistant Registrar of Trade Marks

(21) APPLICATION NO. 31779 IN PART "A".

Class 5. (54)



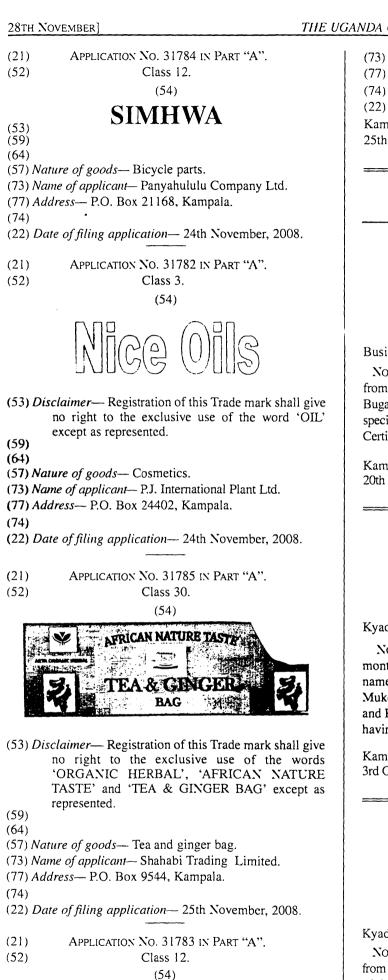
(53) *Disclaimer*— To disclaim exclusive use of the word 'EXTRA' except as represented.

(59)

- (64) Association-To be associated with T.M. No. 31195.
- (57) Nature of goods- All goods included in Class 5.
- (73) Name of applicant- Sonal Holdings (U) Limited.
- (77) Address- P.O. Box 37301. Kampala.

(74)

(22) Date of filing application- 24th November, 2008.



RED STAR

(53) (59) (64)(57) Nature of goods- Bicycle parts. (73) Name of applicant-Panyahululu Company Ltd. (77) Address- P.O. Box 21168, Kampala. (22) Date of filing application-14th November, 2008. Kampala. KATUTSI VINCENT. 25th November, 2003. Assistant Registrar of Trade Marks

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 352 Plot 53 Land at Manja.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Buganda Rd. Primary School P.O. Box 2264, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, MUHEREZA EDWIN, 20th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 65 Plot 177 at Migade.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof. I intend to issue in the names of Abdulhai Latif & Sulemani Omar P.O. Box 634. Mukono, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, 3rd October, 2008.

ORIIKIRIZA AMBROSE, for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 65 Plot 176 at Migade.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof. I intend to issue in the names of Abdulhai Latif & Sulemani Omar, P.O. Box 634, Mukono, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIIKIRIZA AMBROSE. 3rd October, 2008. for Ag. Commissioner Land Registration

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE. ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 65 Plot 149 at Migade.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Abdulhai Latif & Sulemani Omar, P.O. Box 634, Mukono, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIIKIRIZA AMBROSE, 3rd October, 2008. for Ag. Commissioner Land Registration

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE. ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 216 Plot 569 at Buye.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Opira Otto Pachoto of P.O. Box 9289, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, 23rd July 2008.

MUHEREZA EDWIN, for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 28 Plot 62 Area 2.00 Hectares Land at Lukole.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Avisa Namusoke of Lukole, Bombo, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Bukalasa. NABUKEERA MADINAH. 11th September, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 265 Plot 2993 at Bunamwaya.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof. I intend to issue in the names of Nanyanzi Harriet Ndugga of P.O. Box 20, Wobulenzi, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, MUHEREZA EDWINK B. 2nd July, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 215 Plot 83 Land at Kulambiro.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Erizefani Damulira, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

DDAMULIRA AHMED, Kampala, 10th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buddu Block No. 64 Plot No. 10, 20.2 Hectares at Mabale Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Edward Mukasa Tefe of Misozi, Ssese, a special Certificate of Title under the above mentioned Block and Plot, the Certificate of Title which was originally issued having been lost.

Masaka, G.H. NSUBUGA. 18th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 19 Plot 566 Land at Natete.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Deogratius Nkalubo Lumala of P.O. Box 93, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, MUHEREZA EDWIN. 25th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 163 Plot 1 Land at Ntinda.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof. I intend to issue in the names of Firikisi Nsubuga (deceased), a special Certificate of Title under the above Block and Plot, the Certificate Title which was originally issued having been lost.

Kampala, DDAMULIRA AHMED. 28th November, 2008. for Ag. Commissioner Land Registratic .

28TH NOVEMBER]

THE UGANDA GAZETTE

THE REGISTRATION OF TITLES ACT.

(Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 134 Plot 57 Area 24.768 Hectares at Nabiyagi.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Patrick Katende of Nabiyagi Gomb. Kyampisi, a special Certificate of Title under the above Block and Plot, the Certificate of The which was originally issued having been lost.

Mukono, ARINAITWE OVERSON, 24th September, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE. ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 298 Plot 1.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Milly Namande of P.O. Box 16196, Wandegeya, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana, JANET NABUUMA, 24th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE. ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 243 Plot 1658 Land at Luzira.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Justina Kasiyo of P.O. Box 973, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, MUHEREZA EDWIN, 25th September, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE. ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register-Volume 2757 Folio 21 Land at Nyabushozi, Mbarara District.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Tumusiime James of P.O. Box 488, Kampala, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KULATA BASANGWA, 10th November, 2008. Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 263 Plot 103 Land at Senge.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Paulo M. Banja of P.O. Box 3215, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, MUHEREZA EDWIN, 2nd October, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buddu Block 6 Plot 30 at Bugomola.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Najjuma Virigo & Ssemanda Umar of Katalemwa, Nkungulutale Kyaggwe, a special Certificate of Title under the above mentioned Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, G.H. NSUBUGA, 10th November, 2008. for Ag. Commissioner Land Registration

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buddu Block 69 Plot 3, 4.05 Hectares at Ganda Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Yozefu Sembalirwa of Nkasi Sabaddu Mawokota-Gganda Mutuba XI, a special Certificate of Title under the above mentioned Block and Plot, the Certificate of Title which was originally issued having been lost.

Masaka, G.H. NSUBUGA, 15th October, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 138 Plot 203 Area 16.20 Hectares at Katogo.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Charles Sserunjogi of P.O. Box 3019, Nakivubo, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, OVERSON ARINAITWE, 28th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 8 Plot 487 at Rubaga.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Ida Norah Mukweya, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIIKIRIZA AMBROSE, 26th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 235 Plot 41 Area 12.15 Hectares Land at Kisozi.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Yosiya Kijamunsi, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Bukalasa, NABUKEERA MADINAH 18th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register---Volume 3551 Folio 9 Plot No. 45 Peninsula Road, Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Aggrey Derrick Kiyingi of P.O. Box 16186, Kampala, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KULATA BASANGWA, 25th November, 2008. Ag. Comunissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 161 Plot 1212, 0.05 Hectare at Bamunanika, Kinvunikide.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of John Nkalubo Bulega of P.O. Box 171, Mityana, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana, JANET NABUUMA 12th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE. Kibuga Block 1 Plot 639 Land at Lunguja.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Rogers Mwesigye P.O. Box 172, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIIKIRIZA AMBROSE. 26th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 116 Plot 109 Land at Masali.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Enock Kamya Sonko, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, ORIIKIRIZA AMBROSE, 18th November, 2008. for Ag. Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT. (Cap. 230). NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 92B Plot 941 Land at Matuga.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Mikaya Mugerwa, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, MUHEREZA EDWIN. 26th November, 2008. for Ag. Commissioner Land Registration.

IN THE HIGH COURT OF UGANDA AT KAMPALA ADMINISTRATION CAUSE NO. 2165 OF 2008

In the Matter of the Estate of the Late Mikaeri Kawunye Kintu of Kabowa, Kyadondo

and

In the Matter of an Application for Letters of Administration by Lydia Ndagire (Widow of the Deceased) and David Kintu (Grandson).

NOTICE OF APPLICATION

TO WHOM IT MAY CONCERN

TAKE NOTICE THAT an Application for Issuance of Letters of Administration to the estate of the late Mikaeri Kawunye Kintu has been lodged in this Honourable Court by Lydia Ndagire and David Kintu of care of Messrs Mulira & Co. Advocates, 2nd Floor Diamond Trust Building, Plot 17/19 Kampala Road, P.O. Box 182, Kampala.

This Court will proceed to grant the same if no caveat is lodged with this Court within fourteen (14) days from the date of publication of this Notice, unless cause be shown to the contrary. Dated at Kampala this 29th day of October, 2008.



Deputy Registrar

Printed and Published by Uganda Printing and Publishing Corporation, P.O. Box 33. Entebbe, Uganda.

No. 32 STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 60 Volume CI dated 28th November, 2008 Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS



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2008 No. 51.

The Stamps (Exemption from Stamp Duty) (Lease of Land to Bishop Cyprian Kihangire S.S.S.) Instrument, 2008.

(Under section 10 of the Stamps Act, Cap. 342).

IN EXERCISE of the powers conferred on the Minister responsible for finance by section 10 of the Stamps Act, this Instrument is made this 27th day of November, 2008.

1. Title.

This Instrument may be cited as the Stamps (Exemption from Stamp Duty) (Lease of Land to Bishop Cyprian Kihangire S.S.S.) Instrument, 2008.



Exemption from stamp duty.

The stamp duty chargeable under the provisions of section 3 of the Act and payable by Bishop Cyprian Kihangire Senior Secondary School on the lease of 6 acres of land at Luzira comprised in Plot No. 9 Bishop Cyprian Kihangire Close from Uganda Land Commission is exempted.

> DR. E. SURUMA, Minister of Finance, Planning and Economic Development.

28th November, 2006

STATUTORY INSTRUMENTS SUPPLEMENT to The Uganda Gazette No. 60 Volume Cl dated 28th November. 2008 Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS 2008 No. 52.

The Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Isingiro District) Instrument, 2008.

Under Section 19(7) and (8)(b) of the Electoral Commission Act, Cap 140.

IN EXERCISE of the powers conferred upon the Minister under section 19(7) and 8(b) of the Electoral Commission Act, Cap 140, this Instrument is made this 28th day of November, 2008.

1. Title.

This Instrument may be cited as the Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Isingiro District) Instrument, 2008.

2. Appointment of date of completion.

The 2nd day of December, 2008, is hereby appointed as the date upon which the Commission shall complete the exercise of updating the Voters' Register for purposes of the Parliamentary by-election in Isingiro District.

3. No application accepted after appointed date.

For purposes of paragraph 2 of this Instrument, after the appointed date, no application form from Isingiro District shall be accepted by the Electoral Commission, seeking—

(a) to register as a voter; or

(b) to transfer to a new voting location.

HON. (DR) EDWARD KHIDDU-MAKUBUYA. M.P., Attorney General and Minister of Justice and Constitutional Affairs.



28th November, 2008

STATUTORY INSTRUMENTS SUPPLEMENT to The Uganda Gazette No. 60 Volume Cl dated 28th November, 2008 Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS

2008 No. 53.

The Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Isingiro District) Instrument, 2008.

Under Section 19(8)(c) of the Electoral Commission Act, Cap 140.

IN EXERCISE of the powers conferred upon the Commission under Section 19(8)(c) of the Electoral Commission Act, Cap 140, this Instrument is made this 26th day of November 2008.

1. Title.

This Instrument may be cited as the Electoral Commission (Appointment of Date of Completion of Update of Voters' Register in Specified Electoral Areas in Isingiro District), Instrument, 2008.

2. Appointment of date of completion.

The 2nd day of December 2008 is hereby appointed as the date upon which the Commission shall complete the exercise of updating the Voters' Register for purposes of the by-election in the following specified electoral areas in Isingiro District—

(a) Rugaaga Parish. Rugaaga Sub-county;

(b) Kajaho Parish. Kikagate Sub-county;

- (c) Kagaga Parish. Ngarama Sub-county;
- (d) Katembe Parish, Kabingo Sub-county;
- (e) Nyabushenyi Parish, Kikagate Sub-county;

(f) Mugyera Parish, Nyakisinda Sub-county;

(g) Bingi Parish, Mbaare Sub-county;

(h) Murambiro Parish, Rugaaga Sub-county;

(i) Ihunga Parish, Rugaaga Sub-county;

(j) Kabaare Parish, Rugaaga Sub-county;

(k) Kiryaburo Parish, Rugaaga Sub-county;

(1) Kankinga Parish, Kashumba Sub-county;

(m) Kasharira Parish, Kashumba Sub-county;

(n) Rushwa Parish, Kashumba Sub-county;

(o) Rukungiri Parish, Endinzi Sub-county;

(p) Endinzi Parish, Endinzi Sub-county;

(q) Rugaaga Sub-county;

(r) Nshenyi Parish, Kabuyanda Sub-county;

(s) Kabuyanda Parish, Kabuyanda Sub-county;

(t) Kagarara Parish, Kabuyanda Sub-county;

(u) Iryanga Parish, Kabuyanda Sub-county; and

(v) Rwangungu Parish, Kabuyanda Sub-county.

3. No application accepted after appointed date.

For purposes of paragraph 2 of this Instrument, after the **appointed date** no application form from the specified electoral areas shall be accepted by the Electoral Commission seeking—

(a) to register as a voter; or

(b) to transfer to a new voting location.

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

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STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 60 Volume Cl dated 28th November 3000 Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS



2008 No. 54.

The Traffic and Road Safety (Commencement of sections 107, 108, 109 and 110) Instrument, 2008.

(Under section 1 of the Traffic and Road Safety Act, 1998, Cap 361).

IN EXERCISE of the powers conferred upon the Minister by section 1 of the Traffic and Road Safety Act, Cap. 361 this Order is made this 14th day of November, 2008.

1. Title.

E. JA

This Instrument may be cited as the Traffic and Road Safety (Commencement of sections 107, 108, 109 and 110) Instrument, 2008.

2. Appointment of commencement date for sections 107, 108, 109 and 110 Act No. 15 of 1998.

The 1st day of December, 2008 is appointed as the date on which the provisions of sections 107, 108, 109 and 110 of the the Traffic and Road Safety Act. 2008 shall come into force.

JOHN M. NASASIRA. Minister of Works and Transport.