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- No. 6—The Stamps (Amendment) Bill, 2011.
- No. 7—The Finance (No. 2) 2002 (Amendment) Bill, 2011.
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Statutory Instruments

- No. 27—The National Audit (Terms and Conditions of Staff) Regulations, 2011.
- No. 28—The Taxes and Duties (Provisional Collection) Order, 2011.
- No. 29—The Value Added Tax (Amendment) Regulations, 2011.
- No. 30—The Income Tax (Transfer Pricing) Regulations, 2011.

Ordinance

- No. 4—The Local Governments (Apac District) (Education) Ordinance, 2011.

General Notice No. 385 of 2011.

UGANDA REGISTRATION SERVICES BUREAU.
The Copyright and Neighbouring Rights Regulations, 2010.

FORM 2

NOTICE OF APPLICATION FOR REGISTRATION OF COPYRIGHT OR NEIGHBOURING RIGHT.

TAKE NOTICE THAT JOYCE NAKAYIMA KAHANGI of P.O. Box 10593, Kampala, has lodged an application with the Registrar of Copyright for the registration of copyright/neighbouring rights for the following works:—

1. WORK BOOK TITLED 'FIRST LEARNERS ABCs BOOK'

Any person intending to object to the application for registration of copyright or neighbouring rights may file a letter of objection with this office within 60 days from the date of this notice.

DATED this Friday, June 10, 2011.

MERCY KYOMUGASHO K. NDYAHIKAYO,
Registrar of Copyright.

General Notice No. 386 of 2011.

THE COMPANIES ACT, LAWS OF UGANDA, 2000.
(Cap. 110).
NOTICE.

PURSUANT to Section 343(3) of the Companies Act, Notice is hereby given that unless cause is shown to the contrary the name of the following company will be struck off the Register after the expiration of three months from the date of publication of this Notice.

AFRICAN NATURAL RESOURCES LIMITED

Dated at Kampala, this 15th day of June, 2011.

RUTA DARIUS,
Assistant Registrar of Companies.

General Notice No. 387 of 2011.

THE COMPANIES ACT, LAWS OF UGANDA, 2000.
(Cap. 110).
NOTICE.

PURSUANT to Section 19(4) of the Companies Act, (Cap. 110) Laws of Uganda, 2000, notice is hereby given that G.W. Glamour Within Africa Designs Limited has been by special resolution passed on 6th June, 2011 and with the approval of the Registrar of Companies changed in name to GloRIa WavaMunno Limited and that such new name has been entered in my Register.

Dated at Kampala, this 14th day of June, 2011.

NANVUMA JANE FRANCIS,
Assistant Registrar of Companies.

General Notice No. 388 of 2011.

IN THE MATTER OF THE COMPANIES ACT, CAP. 110.
AND
IN THE MATTER OF WINDING UP OF
GOUDA GOLD LIMITED

NOTICE TO CREDITORS OF THE FIRST MEETING.

NOTICE IS HEREBY GIVEN that the 1st Meeting of Creditors in the above matter will be held at the office of the Official Receiver at the address mentioned hereunder on the 23rd day of June, 2011.

Forms of proof and of general proxies shall be available at my Office and the same shall be lodged with me at my Office not later than the 20th day of June, 2011.

Address:

Plot 2, Pilkington Road
2nd Floor Colline House,
P.O. Box 245, Entebbe.

MUNYANEZA DANIEL,
for Official Receiver/Liquidator

General Notice No. 389 of 2011.

ELECTRICITY REGULATORY AUTHORITY
Plot 15, Shimoni Road, Nakasero, P.O. Box 10332, Kampala
Tel: (041)434 1852/646, Fax (041)434 1624



OUR MISSION:

**"REGULATING THE ELECTRICITY INDUSTRY FOR
EFFICIENT AND RELIABLE SUPPLY AT EQUITABLE
PRICES"**

**NOTICE OF INTENDED APPLICATION FOR A LICENCE
FOR GENERATION AND SALE OF ELECTRICITY FROM
NYAMABUYE HYDROPOWER PROJECT**

The Electricity Regulatory Authority (ERA) has under Section 29 of the Electricity Act 1999, Cap 145 received a Notice of Intended Application for a Licence from Elemental Energy Limited for generation and sale of electricity from Nyamabuye Hydropower Project located in Kisoro District.

Elemental Energy Limited intends to undertake detailed feasibility studies leading to development of the above-mentioned hydropower project, with installed capacity estimated to be about 2.2MW. The proposed project shall utilize the hydro potential of River Kaku in Busanza Sub-Country, Kisoro District. The generated power will be sold to Uganda Electricity Transmission Company Limited and fed into the national grid.

Interested persons are invited to obtain details of the project from the addresses below:

1. Electricity Regulatory Authority,
ERA House,
Plot 15, Shimoni Road, Nakasero,
Kampala.
2. The LC V Chairman's Office,
Kisoro District.

Under Section 30 of the Electricity Act 1999, Cap 145, the Electricity Regulatory Authority hereby invites directly affected parties and local authorities in the areas affected by the project to make comments and lodge objections (if any) on the notice to the Authority by 4.00 pm on Monday July 25th 2011. Interested parties must submit their written comments, objections or interests by recorded delivery to the reception at ERA House for the attention of:

THE SECRETARY
ELECTRICITY REGULATORY AUTHORITY,
ERA HOUSE,
PLOT 15, SHIMONI ROAD, NAKASERO, KAMPALA.

NOTE: THE AUTHORITY APPEALS TO ALL
ELECTRICITY SECTOR STAKEHOLDERS
TO TAKE NOTE OF THE ABOVE.

June 22nd 2011.

General Notice No. 390 of 2011.

**THE MINING ACT, 2003
(The Mining Regulations, 2004)**

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL 0771, registered as number 001084 has been granted in accordance with the provisions of Section 27 and Section 29 to Kamuntu Moses of P.O. Box 8898, Kampala for a period of three (3) years, effective from 14th June, 2011.

The Exploration area subject to the Exploration Licence is 4.40 km² and is on Topography Map, Sheet Number 93/1 situated in Kisoro District.

Dated at Entebbe this 14th day of June, 2011.

JOSEPH P. OKEDI,
*for Ag. Commissioner for the Geological Survey
and Mines Department.*

General Notice No. 391 of 2011.

**THE MINING ACT, 2003
(The Mining Regulations, 2004)**

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL 0770, registered as number 001083 has been granted in accordance with the provisions of Section 27 and Section 29 to Kamuntu Moses of P.O. Box 8898, Kampala for a period of three (3) years, effective from 14th June, 2011.

The Exploration area subject to the Exploration Licence is 24.0 km² and is on Topography Map, Sheet Number 93/1 situated in Kisoro District.

Dated at Entebbe this 14th day of June, 2011.

JOSEPH P. OKEDI,
*for Ag. Commissioner for the Geological Survey
and Mines Department.*

General Notice No. 392 of 2011.

**THE MINING ACT, 2003
(The Mining Regulations, 2004)**

NOTICE OF RENEWAL OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Renewal of Exploration Licence, Number EL 0319, registered as number 001082 has been granted in accordance with the provisions of Section 30 to M/s. Moroto Cement Industries (U) Limited of P.O. Box 7257, Kampala for a period of two (2) years, effective from the 6th day of May year 2011.

The Exploration area subject to the Exploration Licence is 62.5 km² on Topography Map, Sheet Number 27/1 situated in Moroto District.

Dated at Entebbe this 14th day of June, 2011.

JOSEPH P. OKEDI,
*for Ag. Commissioner Geological Survey
and Mines Department.*

General Notice No. 393 of 2011.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Sharon Kemitare Kagonyera who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, having been awarded on the 29th day of January, 2008 and a Diploma in Legal Practice awarded by the Law Development Centre on the 3rd day of September, 2010, for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
20th June, 2011.

MARGARET APINY,
Ag. Secretary, Law Council.

General Notice No. 394 of 2011.

UGANDA POLICE FORCE

NOTICE

Pursuant to the Powers vested to the Inspector General of Police under S.6 (1) (a) of the Police Act and in consultation with the Minister of Internal Affairs, the General Public is hereby notified that the under listed Police Post is upgraded to a station.

Region	District/ Division	Police Posts upgraded to Police Station
Kampala Metropolitan Police	Kampala	Parliamentary Police

Dated at Kampala, this 2nd day of June 2011.

KYOMUKAMA SAMUEL,
for Inspector General of Police.

General Notice No. 395 of 2011.

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 US\$ 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 withdraw 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.

(21) APPLICATION No. 32018 IN PART "A".

(52) Class 16.

(54)

(53)

(59)

(64)

eTranzact 

(57) *Nature of services*— All goods in International Class 16.

(73) *Name of applicant*— Tranzact Global Limited.

(77) *Address*— 5th Floor, Fortune Towers, 27129 Adeyemo Alakija Street, Victoria Island Lagos Nigeria.

(74) C/o. Katende, Ssempebwa & Co. Advocates, P.O. Box 2344, Kampala.

(22) *Date of filing application*— 2nd March, 2009.

(21) APPLICATION No. 32017 IN PART "A".

(52) Class 9.

(54)

(53)

(59)

(64)

eTranzact 

(57) *Nature of services*— All goods in International Class 9.

(73) *Name of applicant*— Tranzact Global Limited.

(77) *Address*— 5th Floor, Fortune Towers, 27129 Adeyemo Alakija Street, Victoria Island Lagos Nigeria.

(74) C/o. Katende, Ssempebwa & Co. Advocates, P.O. Box 2344, Kampala.

(22) *Date of filing application*— 2nd March, 2009.

(21) APPLICATION No. 2011/43400 IN PART "A".

(52) Class 25.

(54)



(53) *Disclaimer*— Registration of this Trademark shall give no right to the exclusive use of the Numeral '2006' except as represented.

(59)

(64)

(57) *Nature of goods*— Clothing, footwear, headgear.

(73) *Name of applicant*— Jane Paul and Company.

(77) *Address*— P.O. Box 6502, Kampala, Uganda.

(74)

(22) *Date of filing application*— 16th June, 2011.

Kampala,
20th June, 2011.

KATUTSI VINCENT,
Registrar of Trademarks.

(21) APPLICATION No. 2011/43142 IN PART "A".

(52) Class 29.

(54)



(53)

(59) *Restriction to colours*— Light grey, red, yellow and orange.

(64)

(57) *Nature of goods*— Vegetables and potatoes (preserved, frozen, dried or cooked), fruits (preserved, frozen, dried or cooked), mushrooms (preserved, dried or cooked), meat, poultry, game, fish. and seafood, all these products also in the form of extracts, soups, jellies, pastes, preserves, ready-made dishes, frozen or dehydrated; jams; eggs; milk, cream, butter, cheese and other food preparations having a base of milk; milk substitutes; milk-based beverages; milk-based and cream-based desserts; yoghurts; soya milk (milk substitute), soya-based preparations; edible oils and fats; protein preparations for human food; non-dairy creamers; sausages; charcuterie; peanut butter; soups, soup concentrates, broth, stock cubes, bouillon, consommés.

(73) *Name of applicant*— Societe Des Produits Nestle S.A.

(77) *Address*— CH-1800, VEVEY, CH, Switzerland.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 29th April, 2011.

(21) APPLICATION No. 2011/43145 IN PART "A".

(52) Class 29.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Vegetables and potatoes (preserved, frozen, dried or cooked), fruits (preserved, frozen, dried or cooked), mushrooms (preserved, dried or cooked), meat, poultry, game, fish. and seafood, all these products also in the form of extracts, soups, jellies, pastes, preserves, ready-made dishes, frozen or dehydrated; jams; eggs; milk, cream, butter, cheese and other food preparations having a base of milk; milk substitutes; milk-based beverages; milk-based and cream-based desserts; yoghurts; soya milk (milk substitute), soya-based preparations; edible oils and fats; protein preparations for human food; non-dairy creamers; sausages; charcuterie; peanut butter; soups, soup concentrates, broth, stock cubes, bouillon, consommés.

(73) *Name of applicant*— Societe Des Produits Nestle S.A.

(77) *Address*— CH-1800, VEVEY, CH, Switzerland.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 29th April, 2011.

(21) APPLICATION No. 2011/43144 IN PART "A".

(52) Class 32.

(54)



(53)

(59) *Restriction to colours*— Light grey, red, yellow and orange.

(64)

(57) *Nature of goods*— Beers; still water, effervescent water or carbonated water, processed water, spring water, mineral water, flavoured water; fruit-flavoured and fruit-based beverages, fruit and vegetable juices, nectars, lemonades, sodas and other non-alcoholic

beverages; syrups, extracts and essences and other preparations for making non-alcoholic beverages (except essential oils); lactic fermented beverages; soya-based beverages; malt-based beverages; isotonic beverages.

(73) *Name of applicant*— Societe Des Produits Nestle SA.

(77) *Address*— 1800 VEVEY, CH, SWITZERLAND, Switzerland.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 29th April, 2011.

(21) APPLICATION No. 2011/43147 IN PART "A".

(52) Class 32.

(54)



(53)

(59)

(64)

(57) *Nature of goods*— Beers; still water, effervescent water or carbonated water, processed water, spring water, mineral water, flavoured water; fruit-flavoured and fruit-based beverages, fruit and vegetable juices, nectars, lemonades, sodas and other non-alcoholic beverages; syrups, extracts and essences and other preparations for making non-alcoholic beverages (except essential oils); lactic fermented beverages; soya-based beverages; malt-based beverages; isotonic beverages.

(73) *Name of applicant*— Societe Des Produits Nestle S.A.

(77) *Address*— CH-1800, VEVEY, CH, Switzerland.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 29th April, 2011.

(21) APPLICATION No. 2011/43148 IN PART "A".

(52) Class 29.

(54)



(53)

(59) *Restriction to colours*— Light grey, red, yellow and orange.

(64)

(57) *Nature of goods*— Vegetables and potatoes (preserved, frozen, dried or cooked), fruits (preserved, frozen, dried or cooked), mushrooms (preserved, dried or cooked), meat, poultry, game, fish. and seafood, all these products also in the form of extracts, soups, jellies, pastes, preserves, ready-made dishes, frozen or dehydrated; jams; eggs; milk, cream, butter, cheese and other food preparations having a base of milk; milk substitutes; milk-based beverages; milk-based and cream-based desserts; yoghurts; soya milk (milk substitute), soya-based preparations; edible oils and fats; protein preparations for human food; non-dairy creamers; sausages; charcuterie; peanut butter; soups, soup concentrates, broth, stock cubes, bouillon, consommés.

(73) *Name of applicant*— Societe Des Produits Nestle S.A.

(77) *Address*— CH-1800, VEVEY, CH, Switzerland.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 29th April, 2011.

- (21) APPLICATION NO. 2011/43141 IN PART "A".
 (52) Class 32.
 (54)



- (53)
 (59) *Restriction to colours*—Light grey, red, yellow and orange.
 (64)
 (57) *Nature of goods*—Beers; still water, effervescent water or carbonated water, processed water, spring water, mineral water, flavoured water; fruit-flavoured and fruit-based beverages, fruit and vegetable juices, nectars, lemonades, sodas and other non-alcoholic beverages; syrups, extracts and essences and other preparations for making non-alcoholic beverages (except essential oils); lactic fermented beverages; soya-based beverages; malt-based beverages; isotonic beverages.
 (73) *Name of applicant*—Societe Des Produits Nestle S.A.
 (77) *Address*—CH-1800, VEVEY, CH, Switzerland.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*—29th April, 2011.

- (21) APPLICATION NO. 2011/43143 IN PART "A".
 (52) Class 30.
 (54)



- (53)
 (59) *Restriction to colours*—Light grey, red, yellow and orange.
 (64)
 (57) *Nature of goods*—Coffee, coffee extracts, coffee-based preparations and beverages; iced coffee; coffee substitutes, extracts of coffee substitutes, preparations and beverages based on coffee substitutes; chicory; tea, tea extracts, tea-based preparations and beverages; iced tea; malt-based preparations; cocoa and cocoa-based preparations and beverages; chocolate, chocolate products, chocolate-based preparations and beverages; confectionery, sweets, candies; sugar; chewing gum; natural sweeteners; bakery products, bread, yeast, pastry; biscuits, cakes, cookies, wafers, toffees, puddings; ice cream, water ices, sherbets, frozen confections, frozen cakes, soft ices, frozen desserts, frozen yoghurts; binding agents for making ice cream and/or water ices and/or sherbets and/or frozen confections and/or frozen cakes and/or soft ices and/or frozen, desserts and/or frozen yoghurts; honey and honey substitutes; breakfast cereals, muesli; corn flakes, cereal bars, ready-to-eat cereals; cereal preparations; rice, pasta, noodles; foodstuffs having a base of rice, of flour or of cereals, also in the form of ready-made dishes; pizzas; sandwiches; mixtures of alimentary paste and oven-ready prepared dough; sauces; soya sauce; ketchup; aromatising or seasoning products for food, edible spices, condiments, salad dressings, mayonnaise; mustard; vinegar.
 (73) *Name of applicant*—Societe Des Produits Nestle S.A.
 (77) *Address*—1800 Vevey, SWITZERLAND, Switzerland.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*—29th April, 2011.

- (21) APPLICATION NO. 2011/43146 IN PART "A".
 (52) Class 30.
 (54)



- (53)
 (59)
 (64)
 (57) *Nature of goods*—Coffee, coffee extracts, coffee-based preparations and beverages; iced coffee; coffee substitutes, extracts of coffee substitutes, preparations and beverages based on coffee substitutes; chicory; tea, tea extracts, tea-based preparations and beverages; iced tea; malt-based preparations; cocoa and cocoa-based preparations and beverages; chocolate, chocolate products, chocolate-based preparations and beverages; confectionery, sweets, candies; sugar; chewing gum; natural sweeteners; bakery products, bread, yeast, pastry; biscuits, cakes, cookies, wafers, toffees, puddings; ice cream, water ices, sherbets, frozen confections, frozen cakes, soft ices, frozen desserts, frozen yoghurts; binding agents for making ice cream and/or water ices and/or sherbets and/or frozen confections and/or frozen cakes and/or soft ices and/or frozen, desserts and/or frozen yoghurts; honey and honey substitutes; breakfast cereals, muesli; corn flakes, cereal bars, ready-to-eat cereals; cereal preparations; rice, pasta, noodles; foodstuffs having a base of rice, of flour or of cereals, also in the form of ready-made dishes; pizzas; sandwiches; mixtures of alimentary paste and oven-ready prepared dough; sauces; soya sauce; ketchup; aromatising or seasoning products for food, edible spices, condiments, salad dressings, mayonnaise; mustard; vinegar.
 (73) *Name of applicant*—Societe Des Produits Nestle S.A.
 (77) *Address*—CH-1800, Vevey, CH, Switzerland.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*—29th April, 2011.

Kampala,
 4th June, 2011.

JULIET NASSUNA,
Registrar of Trademarks.

- (21) APPLICATION NO. 2010/41318 IN PART "A".
 (52) Class 3.
 (54)

PREP

- (53)
 (59)
 (64)
 (57) *Nature of goods*—Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps; perfumery, essential oils, cosmetics, hair lotions; dentifrices.
 (73) *Name of applicant*—Aspen Pharmacare Holdings Limited.
 (77) *Address*—Building 8, Healthcare Park, Woodlands Drive, Woodmead, Sandton, Gauteng, South Africa.
 (74) *C/o.* Muganwa, Nanteza & Co. Advocates, P.O. Box 8543, Kampala.
 (22) *Date of filing application*—6th October, 2010.

- (21) APPLICATION No. 2010/41319 IN PART "A".
 (52) Class 5.
 (54)

DOPCOR

- (53)
 (59)
 (64)
 (57) *Nature of services*— Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.
 (73) *Name of applicant*—Aspen Pharmacare Holdings Limited.
 (77) *Address*— Building 8, Healthcare Park, Woodlands Drive, Woodmead, Sandton, Gauteng, South Africa.
 (74) *C/o.* Muganwa, Nanteza & Co. Advocates, P.O. Box 8543, Kampala.
 (22) *Date of filing application*—6th October, 2010.

- (21) APPLICATION No. 2011/43377 IN PART "A".
 (52) Class 3.
 (54)



- (53)
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 (57) *Nature of goods*— Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps; perfumery, essential oils, cosmetics, hair lotions; dentifrices.
 (73) *Name of applicant*— Namaste Laboratories, L.L.C.
 (77) *Address*— 13636 South Western Avenue, Blue Island, Illinois 60406, U.S.A.
 (74) *C/o.* Synergy Solicitors & Advocates, Kampala.
 (22) *Date of filing application*— 15th June, 2011.

- (21) APPLICATION No. 2011/42808 IN PART "A".
 (52) Class 38.
 (54)



- (53)
 (59)
 (64)
 (57) *Nature of goods*— Voice, data, sound and image communication services; multi-media communication services; telecommunications services; radio, television, satellite and cable broadcasting services; newsagency services; transmission, provision and display of information for business or domestic purposes from a computer stored databank; broadcast of live performances and events; hiring, rental and leasing of communication apparatus and instruments; subscription television and Internet broadcasting services; provision of web sites; providing access to

and leasing access time to computer data bases; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

- (73) *Name of applicant*— SSI Intelprop Holdings Limited.
 (77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius, Montserrat.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 4th March, 2011.

- (21) APPLICATION No. 2011/42807 IN PART "A".
 (52) Class 38.
 (54)



- (53)
 (59) *Restriction to Colours*— This mark is limited to the colours "Dark blue, light blue, purple, cerise, crimson, warm red, rest, orange, beige, yellow, mid-green, bright blue and turquoise", as shown on the presentation attached to the application.

- (64)
 (57) *Nature of goods*— Voice, data, sound and image communication services; multi-media communication services; telecommunications services; radio, television, satellite and cable broadcasting services; newsagency services; transmission, provision and display of information for business or domestic purposes from a computer stored databank; broadcast of live performances and events; hiring, rental and leasing of communication apparatus and instruments; subscription television and Internet broadcasting services; provision of web sites; providing access to and leasing access time to computer data bases; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

- (73) *Name of applicant*— MHI Intelprop Holdings Limited.
 (77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius.
 (74) *C/o.* M/s. MMAKS Advocates, 3rd Floor, Diamond Trust Building, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 4th March, 2011.

- (21) APPLICATION No. 2011/42806 IN PART "A".
 (52) Class 41.
 (54)



- (53)
 (59) *Restriction to Colours*— This mark is limited to the colours "Dark blue, light blue, purple, cerise, crimson, warm red, rest, orange, beige, yellow, mid-green, bright blue and turquoise", as shown on the presentation attached to the application.
 (64)

(57) *Nature of goods*— Production and recordal of radio, television, video, satellite and cable programmes; entertainment and education services; organisation, presentation, production and recording of live performances, shows, events, concerts, theatre productions, competitions, lectures, promotions, seminars, sports activities and events, recitals, debates, public and private gatherings, cultural activities and events, conferences, meetings, rallies and displays; rental of cine-films, video recordings, audio recordings and CD-ROMs; hiring, rental and leasing of apparatus and instruments; publication of books, manuals, magazines and texts, films, videos, audio visual and sound recordings; advisory services relating to all the aforesaid services; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(73) *Name of applicant*— MIH Intelprop Holdings Limited.

(77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius.

(74) *C/o.* M/s. MMAKS Advocates, 3rd Floor, Diamond Trust Building, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 4th March, 2011.

(21) APPLICATION NO. 2011/43376 IN PART "A".

(52) Class 3.

(54)

NAMASTE

(53)

(59)

(64)

(57) *Nature of goods*— Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps; perfumery, essential oils, cosmetics, hair lotions; dentifrices.

(73) *Name of applicant*— Namaste Laboratories, L.L.C.

(77) *Address*— 13636 South Western Avenue, Blue Island, Illinois 60406, U.S.A.

(74) *C/o.* Synergy Solicitors & Advocates, Kampala.

(22) *Date of filing application*— 15th June, 2011.

(21) APPLICATION NO. 2011/42599 IN PART "A".

(52) Class 10.

(54)

ENDURON

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(57) *Nature of goods*—Surgical, medical, dental and veterinary apparatus and instruments, artificial limbs, eyes and teeth; orthopedic articles; suture materials.

(73) *Name of applicant*— DePuy, Inc.

(77) *Address*— 700 Orthopaedic Drive, Warsaw, Indiana 46581, U.S.A.

(74) *C/o.* Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 9th February, 2011.

(21) APPLICATION NO. 2011/42598 IN PART "A".

(52) Class 10.

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CORAIL

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(57) *Nature of goods*—Surgical, medical, dental and veterinary apparatus and instruments, artificial limbs, eyes and teeth; orthopedic articles; suture materials.

(73) *Name of applicant*— DePuy, Inc.

(77) *Address*— 700 Orthopaedic Drive, Warsaw, Indiana 46581, U.S.A.

(74) *C/o.* Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 9th February, 2011.

(21) APPLICATION NO. 2011/42597 IN PART "A".

(52) Class 10.

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DURALOC

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(57) *Nature of goods*—Surgical, medical, dental and veterinary apparatus and instruments, artificial limbs, eyes and teeth; orthopedic articles; suture materials.

(73) *Name of applicant*— DePuy, Inc.

(77) *Address*— 700 Orthopaedic Drive, Warsaw, Indiana 46581, U.S.A.

(74) *C/o.* Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 9th February, 2011.

(21) APPLICATION NO. 2011/42696 IN PART "A".

(52) Class 5.

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MALATHER

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o.* Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42697 IN PART "A".

(52) Class 5.

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N O R-T

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(57) *Nature of services*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*—Shelys Pharmaceuticals Ltd.

(77) *Address*—New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*—1st March, 2011.

(21) APPLICATION NO. 2011/42698 IN PART "A".

(52) Class 5.

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PedZINC

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*—Shelys Pharmaceuticals Ltd.

(77) *Address*—New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*—1st March, 2011.

(21) APPLICATION NO. 2011/42699 IN PART "A".

(52) Class 5.

(54)

QUINALIN

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*—Shelys Pharmaceuticals Ltd.

(77) *Address*—New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*—1st March, 2011.

(21) APPLICATION NO. 2011/42700 IN PART "A".

(52) Class 5.

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MUCOLYN

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*—Shelys Pharmaceuticals Ltd.

(77) *Address*—New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*—1st March, 2011.

(21) APPLICATION NO. 2011/42701 IN PART "A".

(52) Class 5.

(54)

RABEP

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*—Shelys Pharmaceuticals Ltd.

(77) *Address*—New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*—1st March, 2011.

(21) APPLICATION NO. 2011/42702 IN PART "A".

(52) Class 5.

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LEVOZ

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*—Shelys Pharmaceuticals Ltd.

(77) *Address*—New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*—1st March, 2011.

(21) APPLICATION NO. 2011/42703 IN PART "A".

(52) Class 5.

(54)

MALAFIN

(53)

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42704 IN PART "A".

(52) Class 5.

(54)

MUCO-ASTHALIN

(53)

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42705 IN PART "A".

(52) Class 5.

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ACEFEN

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42707 IN PART "A".

(52) Class 5.

(54)

AZUMA

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42708 IN PART "A".

(52) Class 5.

(54)

COLDRIIL

(53)

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42711 IN PART "A".

(52) Class 5.

(54)

EROS

(53)

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42710 IN PART "A".

(52) Class 5.

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DICLOPAR

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for

dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o.* Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42709 IN PART "A".

(52) Class 5.

(54)

HEMOVIT

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(57) *Nature of goods*—Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

(73) *Name of applicant*— Shelys Pharmaceuticals Ltd.

(77) *Address*— New Bagamoyo Road, Mwenge, Plot No. 696, Block No. 32, P.O. Box 3016, Dar es Salaam, Tanzania.

(74) *C/o.* Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 1st March, 2011.

(21) APPLICATION NO. 2011/42593 IN PART "A".

(52) Class 10.

(54)

CHARNLEY

(53)

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(57) *Nature of goods*—Surgical, medical, dental and veterinary apparatus and instruments, artificial limbs, eyes and teeth; orthopedic articles; suture materials.

(73) *Name of applicant*— DePuy, Inc.

(77) *Address*— 700 Orthopaedic Drive, Warsaw, Indiana 46581, U.S.A.

(74) *C/o.* Hunter & Greig Advocates, P.O. Box 7026, Kampala.

(22) *Date of filing application*— 9th February, 2011.

Kampala, MERCY KYOMUGASHO K. NDYAHIKAYO,
26th May, 2011. Registrar of Trademarks.

(21) APPLICATION NO. 2011/43116 IN PART "A".

(52) Class 9.

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NISSAN

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(57) *Nature of goods*— Measuring apparatus and instruments, counters, time recording apparatus, power distribution or control machines and apparatus, electricity distribution boxes, rotary converters, phase modifiers, chargers, transformers (electricity), batteries and cells, fuel cells, electric wires and cables, electrical communication apparatus and instruments, telephone

apparatus, vehicular radio communication machines and apparatus, vehicular telematics apparatus, data transmitters and receivers equipped with automobiles, charge completion automatic notification apparatus, navigation apparatus for vehicles (on-board computers), not-yet-inserted charge plug notification apparatus, electronic machines and apparatus, integrated circuits, electric circuits, computers, computer software, computer programs, remote control systems for recharging, electrodes, magnets, spectacles, cigar lighters for automobiles, protection devices for personal use against accidents, inverters (electricity), anti-theft warning apparatus.

(73) *Name of applicant*— Nissan Jidosha Kabushiki Kaisha [also trading as Nissan Motor Co., Ltd]

(77) *Address*— No. 2 Takaracho, Kanagawa-ku, Yokohama-shi, Kanagawa-ken, Japan.

(74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 26th April, 2011.

(21) APPLICATION NO. 2010/42090 IN PART "A".

(52) Class 36.

(54)

VISA

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(57) *Nature of goods*— Insurance; financial affairs; monetary affairs; real estate affairs.

(73) *Name of applicant*— Visa International Service Association.

(77) *Address*— 900 Metro Center Boulevard, Foster City, California 94404, U.S.A.

(74) *C/o.* Muganwa, Nanteza & Co. Advocates, P.O. Box 8543, Kampala.

(22) *Date of filing application*— 25th November, 2010.

(21) APPLICATION NO. 2010/42074 IN PART "A".

(52) Class 43.

(54)

BK

(53)

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(57) *Nature of services*— Services for providing food and drink; temporary accommodation.

(73) *Name of applicant*— Burger King Corporation.

(77) *Address*— 5505 Blue Lagoon Drive, Miami, Florida 33126, U.S.A.

(74) *C/o.* Muganwa, Nanteza & Co. Advocates, P.O. Box 8543, Kampala.

(22) *Date of filing application*— 25th November, 2010.

(21) APPLICATION NO. 2011/42918 IN PART "A".

(52) Class 44.

(54)

nurse+
put your trust in us

(53) *Disclaimer*— Registration of this Trademark shall give no right to the exclusive use of the words 'Put Your Trust in Us' except as represented.

(59)

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(57) *Nature of services*— Website and computer services for the provision of E-mail news letters and On-line publications relating to medical and nursing services.

(73) *Name of applicant*— Johnson and Johnson.

(77) *Address*— Johnson and Johnson Plaza, New Brunswick, NJ 08933, U.S.A.

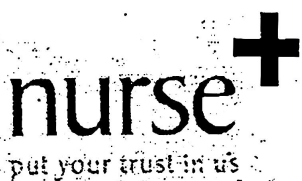
(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*— 22nd March, 2011.

(21) APPLICATION NO. 2011/42919 IN PART "A".

(52) Class 41.

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(53) *Disclaimer*— Registration of this Trademark shall give no right to the exclusive use of the words 'Put Your Trust in Us' except as represented.

(59)

(64)

(57) *Nature of services*— Education and training.

(73) *Name of applicant*— Johnson and Johnson.

(77) *Address*— Johnson and Johnson Plaza, New Brunswick, NJ 08933, U.S.A.

(74) *C/o. Hunter & Greig Advocates, P.O. Box 7026, Kampala.*

(22) *Date of filing application*— 22nd March, 2011.

(21) APPLICATION NO. 2011/43120 IN PART "A".

(52) Class 41.

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DSTV ON DEMAND

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(57) *Nature of goods*— Production and recordal of radio, television, video, satellite and cable programmes; entertainment and education services; organisation, presentation, production and recording of live performances, shows, events, concerts, theatre productions, competitions, lectures, promotions, seminars, sports activities and events, recitals, debates, public and private gatherings, cultural activities and events, conferences, meetings, rallies and displays; rental of cine-films, video recordings, audio recordings and CD-roms; hiring, rental and leasing of apparatus and instruments; publication of books, manuals, magazines and texts, films, videos, audio visual and sound recordings; advisory services relating to all the aforesaid services; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(73) *Name of applicant*— MIH Intelprop Holdings Limited.

(77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius.

(74) *C/o. MMAKS Advocates, P.O. Box 7166, Kampala.*

(22) *Date of filing application*— 29th April, 2011.

(21) APPLICATION NO. 2011/43137 IN PART "A".

(52) Class 41.

(54)

DRIFTA

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(57) *Nature of goods*— Production and recordal of radio, television, video, satellite and cable programmes; entertainment and education services; organisation, presentation, production and recording of live performances, shows, events, concerts, theatre productions, competitions, lectures, promotions, seminars, sports activities and events, recitals, debates, public and private gatherings, cultural activities and events, conferences, meetings, rallies and displays; rental of cine-films, video recordings, audio recordings and CD-roms; hiring, rental and leasing of apparatus and instruments; publication of books, manuals, magazines and texts, films, videos, audio visual and sound recordings; advisory services relating to all the aforesaid services; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(73) *Name of applicant*— MIH Intelprop Holdings Limited.

(77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius.

(74) *C/o. MMAKS Advocates, P.O. Box 7166, Kampala.*

(22) *Date of filing application*— 26th April, 2011.

(21) APPLICATION NO. 2011/43133 IN PART "A".

(52) Class 41.

(54)

DRIFTA

(53)

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(57) *Nature of goods*— Photographic, cinematographic and optical apparatus and instruments; apparatus and instruments for the recording, transmission, broadcasting, reception, storage, display or reproduction of sound, images and data; computers, computer programs, computer software, computer chips, apparatus and instruments for the encoding and decoding of electrical signals; remote control units; smart cards; encoded cards; aerials; satellite dishes; cables; optical fibres; switches; adapters; connectors; plugs; sockets and outlets; junction boxes; tapes, discs and cartridges all bearing or for the recordal of data, sound or images; cinematographic films prepared for exhibition; audio and/or video recordings; multi-media communication, recording, transmission, broadcasting, storage, display, reception and reproduction devices, data processing equipment; computer software and apparatus and instruments for use in connection with the Internet; electronic publications; parts (and fittings) for all the aforesaid goods.

(73) *Name of applicant*— MIH Intelprop Holdings Limited.

(77) Address— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) Date of filing application— 29th April, 2011.

(21) APPLICATION NO. 2011/43140 IN PART "A".

(52) Class 30.

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(59) Restriction to colours— Light grey, black, red, yellow and orange.

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(57) Nature of goods— Coffee, coffee extracts, coffee-based preparations and beverages; iced coffee; coffee substitutes, extracts of coffee substitutes, preparations and beverages based, on coffee substitutes; chicory; tea, tea extracts, tea-based preparations and beverages; iced tea; malt-based preparations; cocoa and cocoa-based, preparations and beverages; chocolate, chocolate products, chocolate-based preparations and beverages; confectionery, sweets, candies; sugar; chewing gum; natural sweeteners; bakery products, bread, yeast, pastry; biscuits, cakes, cookies, wafers, toffees, puddings; ice cream, water ices, sherbets, frozen confections, frozen cakes, soft ices, frozen desserts, frozen yoghurts; binding agents for making ice cream and/or water ices and/or sherbets and/or frozen confections and/or frozen cakes and/or soft ices and/or frozen, desserts and/or frozen yoghurts; honey and honey substitutes; breakfast cereals, muesli; corn flakes, cereal bars, ready-to-eat cereals; cereal preparations; rice, pasta, noodles; foodstuffs having a base of rice, of flour or of cereals, also in the form of ready-made dishes; pizzas; sandwiches; mixtures of alimentary paste and oven-ready prepared dough; sauces; soya sauce; ketchup; aromatising or seasoning products for food, edible spices, condiments, salad dressings, mayonnaise; mustard; vinegar.

(73) Name of applicant— Societe Des Produits Nestle S.A.

(77) Address— CH-1800, Vevey, CH, Switzerland.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) Date of filing application— 29th April, 2011.

(21) APPLICATION NO. 2010/40301 IN PART "A".

(52) Class 30

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(57) Nature of goods— Coffee, tea, cocoa, sugar, rice, tapioca, sago, artificial coffee; flour and preparations made from cereals, bread, pastry and confectionery, ices; honey, treacle; yeast, baking-powder; salt, mustard; vinegar, sauces (condiments); spices; ice.

(73) Name of applicant— Borelli Tea Holdings Limited.

(77) Address— Woodlands, 79 High Street, Greenhithe, Kent DA9 9RD, United Kingdom.

(74) C/o. Katende, Ssempebwa & Co. Advocates, P.O. Box 2344, Kampala.

(22) Date of filing application— 4th February, 2010.

(21)

(52)

APPLICATION NO. 2011/43358 IN PART "A".

Class 12.

(54)



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(57) Nature of goods— Vehicles; apparatus for locomotion by land, air or water.

(73) Name of applicant— Veebee Rubber.

(77) Address— P.O. Box 7183, Kampala, Uganda.

(74)

(22) Date of filing application— 10th June, 2011.

(21) APPLICATION NO. 2011/42796 IN PART "A".

(52) Class 41.

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(57) Nature of goods— Production and recording of radio, television, video, satellite and cable programmes; entertainment and education services; organisation, presentation, production and recording of live performances, shows, events, concerts, theatre productions, competitions, lectures, promotions, seminars, sports activities and events, recitals, debates, public and private gatherings, cultural activities and events, conferences, meetings, rallies and displays; rental of cine-films, video recordings, audio recordings and CD-roms; hiring, rental and leasing of apparatus and instruments; publication of books, manuals, magazines and texts, films, videos, audio visual and sound recordings; advisory services relating to all the aforesaid services; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(73) Name of applicant— MIH Intelprop Holdings Limited.

(77) Address— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) Date of filing application— 4th March, 2011.

(21)

(52)

APPLICATION NO. 2011/42941 IN PART "A".

Class 5.

(54)

ELLAONE

(53)

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(64)

(57) Nature of goods— Pharmaceutical and veterinary preparations; sanitary preparations for medical purposes; dietetic substances adapted for medical use, food for babies; plasters, materials for dressings; material for stopping teeth, dental wax; disinfectants; preparations for destroying vermin; fungicides, herbicides.

- (73) *Name of applicant*— Laboratoire HRA-Pharma, a french Societe Anonyme.
 (77) *Address*— 15 rue Beranger-75003, Paris, France.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 22nd March, 2011.

- (21) APPLICATION NO. 2011/43132 IN PART "A".
 (52) Class 10.
 (54)

MIRENA

- (53)
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- (57) *Nature of goods*— Medical devices and apparatus.

- (73) *Name of applicant*— Bayer OY.
 (77) *Address*— Pansiontie 47, 20210 Turku, Finland.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 29th April, 2011.

- (21) APPLICATION NO. 2011/43131 IN PART "A".
 (52) Class 5.
 (54)

MIRENA

- (53)
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- (57) *Nature of goods*— Pharmaceutical preparations, namely hormone preparations for medical use.

- (73) *Name of applicant*— Bayer OY.
 (77) *Address*— Pansiontie 47, 20210 Turku, Finland.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 29th April, 2011.

- (21) APPLICATION NO. 2011/43136 IN PART "A".
 (52) Class 38.
 (54)

DRIFTA

- (53)
 (59)
 (64)

- (57) *Nature of goods*— Voice, data, sound and image communication services; multi-media communication services; telecommunications services; radio, television, satellite and cable broadcasting services; newsagency services; transmission, provision and display of information for business or domestic purposes from a computer stored databank; broadcast of live performances and events; hiring, rental and leasing of communication apparatus and instruments; subscription television and Internet broadcasting services; provision of web sites; providing access to and leasing access time to computer data bases; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

- (73) *Name of applicant*— MIH Intelprop Holdings Limited.
 (77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Mauritius.
 (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 29th April, 2011.

- (21) APPLICATION NO. 2011/43138 IN PART "A".
 (52) Class 42.
 (54)

DRIFTA

- (53)
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- (57) *Nature of goods*— Computer rental; installation and maintenance of computer software; computer programming and computer design services; all services in this class relating to computers, computing apparatus and equipment, computer programming and computer design; design, drawing and commissioned writing services for the compilation of web pages on the Internet; creating and maintaining web sites; hosting the web sites of others; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; information services included in this class.

- (73) *Name of applicant*— MIH Intelprop Holdings Limited.
 (77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Maritius.

- (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 29th April, 2011.

- (21) APPLICATION NO. 2011/43135 IN PART "A".
 (52) Class 35.
 (54)

DRIFTA

- (53)
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- (57) *Nature of goods*— Offering for sale and the sale of goods in the retail and wholesale trade; advertising, promotion and agency services; rental of advertising space; business management services; accountancy services, advisory, consultancy and information services all relating to business and business management; market research services; billing services; publicity and marketing services; subscription and subscriber advisory, information, consultancy and management services; arranging and conducting of trade shows and exhibitions; dissemination of advertising and promotional matter; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

- (73) *Name of applicant*— MIH Intelprop Holdings Limited.
 (77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Maritius.

- (74) *C/o.* MMAKS Advocates, P.O. Box 7166, Kampala.
 (22) *Date of filing application*— 29th April, 2011.

- (21) APPLICATION NO. 2011/43134 IN PART "A".
 (52) Class 16.
 (54)

DRIFTA

- (53)
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(57) *Nature of goods*— Printed publications; magazines; television, cable, radio and satellite programme listings; entertainment listings and reviews; photographs; stickers; posters; stationery; newspapers.

(73) *Name of applicant*— MIH Intelprop Holdings Limited.

(77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Maritius.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 29th April, 2011.

(21) APPLICATION NO. 2011/43130 IN PART "A".

(52) Class 38.

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DSTV ON DEMAND

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(57) *Nature of goods*— Voice, data, sound and image communication services; multi-media communication services; telecommunications services; radio, television, satellite and cable broadcasting services; newsagency services; transmission, provision and display of information for business or domestic purposes from a computer stored databank; broadcast of live performances and events; hiring, rental and leasing of communication apparatus and instruments; subscription television and Internet broadcasting services; provision of web sites; providing access to and leasing access time to computer data bases; all services in this class relating to or concerned with the Internet or provided on-line from the Internet; provision and dissemination of information relating to all the aforesaid services.

(73) *Name of applicant*— MIH Intelprop Holdings Limited.

(77) *Address*— IFS Court, Twenty Eight, Cybercity, Ebene Maritius.

(74) C/o. MMAKS Advocates, P.O. Box 7166, Kampala.

(22) *Date of filing application*— 29th April, 2011.

(21) APPLICATION NO. 2010/42076 IN PART "A".

(52) Class 43.

(54)

HAVE IT YOUR WAY

(53)

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(57) *Nature of goods*— Services for providing food and drink; temporary accommodation.

(73) *Name of applicant*—Burger King Corporation.

(77) *Address*— 5505 Blue Lagoon Drive, Miami, Florida 33126, U.S.A.

(74) C/o. Muganwa, Nanteza & Co. Advocates, P.O. Box 8543, Kampala.

(22) *Date of filing application*—25th November, 2010.

Kampala,
27th May, 2011.

MAUDAH ATUZARIRWE,
Registrar of Trademarks.

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

1. Singo Block 296 Plot 48.
2. Singo Block 296 Plot 44.
3. Singo Block 296 Plot 4.
4. Singo Block 296 Plot 2.
5. Singo Block 296 Plot 23.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the name Enoke Kiwagala of P.O. Box 7145, Kampala, a special Certificate of Title under the above Block and Plots of the Mailo Register, the Duplicate Certificate of Title which was originally issued having been lost.

Mityana,

19th May, 2011.

JANET NABUUMA,

for Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 141 Plots 24, 4.05 Hectares at Wandagi Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the name Muhamadi Kakooza of P.O. Box 31149, Kampala, 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,

24th May, 2011.

JANET NABUUMA,

for Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLES.

Bulemezi Block 57 Plot 141, Land at Bukima Area 2.00 Hectares.

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

Bukalasa,

19th May, 2011.

NABUKEERA MADINAH,

Registrar of Titles—Bukalasa.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 161 Plot 674, 40.50 Hectares at Bamunanika Kinvunikide Etc.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the name Erusama Bukenya of P.O. Box 330, Kampala, 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,

14th June, 2011.

JANET NABUUMA,

for Commissioner Land Registration.

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 105 Plot 2, 12.15 Hectares at Namakonkomi Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the name Miliya Sikolasitika Nampera of Namakonkomi, 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,
14th June, 2011. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 11 Plot 20, 28 & 34, 5.65 Hectares at Kawolongojjo Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the name Amisi Bosa of Kawolongojjo Singo, 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,
14th June, 2011. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyaggwe Block 155 Plot 49, Area: 130.52 Hectares at Masiko.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the name of Nassanga Margaret, Mudima Emmanuel and Naluga Catherine of P.O. Box 25800, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Mukono, ARINAITWE OVERSON,
1st February, 2010. *for Chief Registrar of Titles.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 22 Block 189 Kyaggwe Area: 3.05 Hectares
Leasehold/Freehold Register Volume..... Folio.....

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Paul Kalule Kagodo, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

CHRISTINE NAMIREMBE KATENDE,
14th June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 44 Block 84 Kyaggwe Area: 1.40 Hectares
Leasehold/Freehold Register Volume..... Folio.....

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Mwebe Ibrahim, Mugalula Jamil & Sewanyana Haruna of P.O. Box 442, Mukono, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

ARINAITWE OVERSON,
4th March, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 1794 Block 190 Kyaggwe Area: 0.044 Hectares
Leasehold/Freehold Register Volume..... Folio.....

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Sunday Kivumbi of P.O. Box 586, Mukono, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

CHRISTINE NAMIREMBE KATENDE,
7th June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 582 Block 88 Kyaggwe Area: 0.073 Hectares
Leasehold/Freehold Register Volume..... Folio.....

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Ajio Mildred and Apollo Odria of P.O. Box 37635, Kampala, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

ARINAITWE OVERSON,
21st June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buddu Block No. 263 Plot No. 54 Land at Kasali Measuring
9.60 Hectares.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Luswata Emmanuel Ssalongo of P.O. Box 4884, Kampala, a Special Certificate of Title under the above mentioned block and plot, the Certificate of Title which was originally issued having been lost.

Masaka, GALIWANGO HERMAN NSUBUGA,
14th June, 2011. *Ag. for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Buddu Block No. 160 Plot No. 23 Land at Lwankula
Measuring 215.658 Hectares.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Paulo Nansera of P.O. Box 274, Lwankula Village, a Special Certificate of Title under the above mentioned block and plot, the Certificate of Title which was originally issued having been lost.

Masaka, GALIWANGO HERMAN NSUBUGA,
14th June, 2011. *Ag. for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 244 Plot 1279, Land at Kisugu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificate of Title of the above description in the names of Rogers Hannis Kiyonga Ddungu of P.O. Box 5710 Kampala, the original having been lost.

Kampala, ROBERT V. NYOMBI,
10th February, 2011. *for Ag. Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Mawokota Block 98 Plot 1, Land at Lwanga.

Mawokota Block 96 Plot 13, Land at Masuju.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificates of Titles of the above description in the names of Stanley Kisitu, the original having been lost.

Kampala, ROBERT V. NYOMBI,
19th May, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 265 Plot 157, Land at Kisimbili.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificate of Title of the above description in the names of Elias S. Kimbugwe of P.O. Box 5521, Kampala, the original having been lost.

Kampala, MUHEREZA EDWIN,
7th June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 10 Plot 985, Land at Namirembe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificate of Title of the above description in the names of Nakulabye Project Limited of P.O. Box 16441, Kampala, the original having been lost.

Kampala, MUHEREZA EDWIN,
15th June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 378 Plot 894, Land at Katale.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificate of Title of the above description in the names of Andrew Bemba of P.O. Box 3452, Kampala, the original issued having been lost.

Kampala, ROBERT V. NYOMBI,
27th May, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 28 Plot 833, Land at Makerere.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue Special Certificate of Title of the above description in the names of Ashe Masembe Sendaula C/o. Mr. Kalibala James of P.O. Box 4288, Kampala, the original issued having been lost.

Kampala, MUHEREZA EDWIN,
21st June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 208 Plot 1319, Land at Kawempe.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Ddungu Mohammed & Kateregga Musa (Administrator of the Estate of Late Mohammad Ddungu Adm. No. 139/10 of H/C Uganda) of Kawempe, a special Certificate, the Title, which was originally issued having been lost.

Kampala, MUHEREZA EDWIN,
10th June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 32 Kashari Block 4, near Mbarara, Ankole
Leasehold Register Volume 874 Folio 8.

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Sulaimani Mbiringi of P.O. Box 124, Mbarara, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

Kampala, SARAH KULATA BASANGWA
23rd May, 2011. *Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 396 at Namirembe, Mengo, Leasehold Register
Volume 624 Folio 2.

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of The Registered Trustees of Mengo Hospital of P.O. Box 161, Kampala, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

Kampala, SARAH KULATA BASANGWA
7th June, 2011. *Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Maternity Training School Namirembe, Mengo Freehold
Register Volume 58 Folio 3.

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of The Registered Trustees of Mengo Hospital of P.O. Box 161, Kampala, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

Kampala, SARAH KULATA BASANGWA
7th June, 2011. *Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot No. 13 Estate Close, Njeru, Kyagwe, East Mengo,
Freehold Register Volume 375 Folio 23.

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Okware Charles of P.O. Box 118, Jinja, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

Kampala, EDWARD KARIBWENDE,
14th June, 2011. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Land at Mulembe, Magada, Busiki, Iganga, Leasehold
Register Volume 1830 Folio 18.

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Asani Kaloli Nsadhwa of P.O. Box 53, Bushembatia, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

Kampala, EDWARD KARIBWENDE,
22nd March, 2011. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Plot 5297 Kyadondo Block 273 at Buziga—Konge,
Kampala, Leasehold Register Volume 3926 Folio 22.

NOTICE IS HEREBY GIVEN that after the expiry of one month from the publication hereof, I intend to issue in the names of Abdul Karim Ali of P.O. Box 28329, Kampala, a special Certificate of Title under the above Volume and Folio, the Title which was originally issued having been lost.

Kampala, SARAH KULATA BASANGWA,
20th June, 2011. *Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 229 Plots 190, 186, 189 Land at Kampala.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Dasan Matovu, a special Certificate, the Title, which was originally issued having been lost.

Kampala, EDWIN MUHEREZA,
14th June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 20 Plots 147, 148, Land at Busega Approx.
0.152 Hectares.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Samuson Bazongere of Migadde, a special Certificate, the Title, which was originally issued having been lost.

Kampala, ROBERT V. NYOMBI,
5th November, 2010. *for Ag. Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 265 Plot 1337, Land at Bunamwaya.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Willson Kyondo of P.O. Box 7096, Kampala, a special Certificate, the Title, which was originally issued having been lost.

Kampala, **ROBERT V. NYOMBI**,
23rd May, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 52 Plot 95, Land at Sayi & Sebuloba.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Erusana Kagwe, a special Certificate, the Title, which was originally issued having been lost.

Kampala, **ROBERT V. NYOMBI**,
13th June, 2011. *for Ag. Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Busiro Block 143 Plot 17, Land at Lube.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names George Mawanda of Lube Busiro, a special Certificate, the Title, which was originally issued having been lost.

Kampala, **MUHEREZA EDWIN**,
7th June, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kibuga Block 38 Plots 72 & 73, Land at Kagugube.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue a special Certificate of Title of the above description in the names of Musa Kasule, Yusufu Kasule, Abdu Kasule, Amina Kasule, Malyamu Kasule, Hanifa Kasule, Muhamadi K. Kasule, Fatuma Kasule, Esmal Kasule, Ali Kasule, Abudala Kasule, Sala Kasule, Ahamada Kasule M Hawa Kasule, Hadija Kasule, Muhamadi Kasule, Adamu Kasule, Nuru Kasule, Safiya Kasule, Safina Kasule, Bumbakali Kasule, Hamida Kasule, Juma Kasule, Zakaliya Kasule & Muhamudu Kasule (Joint Tenants) of P.O. Box 1462, Kampala, the original having been lost.

Kampala, **MUHEREZA EDWIN**,
6th May, 2010. *for Ag. Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Mawokota Block 263 Plots 44 & 45, Land at Nabusanke.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Pearl Mercantile Company Limited of P.O. Box 631, Kampala, a special Certificate, the Title, which was originally issued having been lost.

Kampala, **ROBERT V. NYOMBI**,
2nd February, 2011. *for Ag. Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Mawokota Block 263 Plot 109, Land at Nabusanke.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names Namweruka Coffee Factory Limited of P.O. Box 525, Nabusanke, a special Certificate, the Title, which was originally issued having been lost.

Kampala, **MUHEREZA EDWIN**,
11th March, 2011. *for Commissioner for Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 123 Plot 89, 2.00 Hectares at Nakabiso Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the name Bernacta Ndwadewaziwa of Nakabiso Singo, 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**,
29th October, 2009. *for Commissioner Land Registration.*

IN THE HIGH COURT OF UGANDA AT NAKAWA

PROBATE AND ADMINISTRATION CAUSE

No. 361 OF 2011

In the matter of the Estate of the Late Josese William
Sengendo of Bulenga, Wakiso District.

and

In the matter of an Application for Probate of the Will of the
said Josese William Sengendo by Ignatio Lukwago and
Beatrice Nyanzi (Remaining Executors of the Will of the
Deceased)

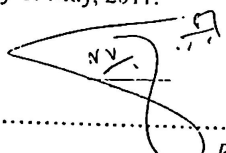
NOTICE OF APPLICATION

TO WHOM IT MAY CONCERN:

TAKE NOTICE that an Application for Probate of the Will of the LATE JOSESE WILLIAM SENGENDO (Deceased) of Bulenga "B", Wakiso District has been lodged in this Court by IGNATIO LUKWAGO and BEATRICE NYANZI (the Surviving Executors of the Will of the Deceased) of C/o The Law Associates Advocates, General Post Office Building, P.O. Box 26189, Kampala.

The Court will proceed to grant the same if no Caveat is lodged with this Court within fourteen (14) days from the publication of this NOTICE unless cause be shown to the contrary.

Dated at Kampala this 18th day of May, 2011.


.....
Registrar

IN THE MATTER OF KIKONGOLIRO ISAAC
AND
IN THE MATTER OF CHANGE OF NAME
DEED POLL



By this Deed, I, Kikongoliro Isaac of P.O BOX 762 Jinja, formally known as Kikongoliro Juma, a citizen of Uganda by birth, do hereby;

1. For and on my behalf/wholly renounce, relinquish and abandon the use of my former names and in place thereof do assume from the date hereof the names of Kikongoliro Isaac and so that I, may hereafter be called, known and distinguished not by my former names of Kikongoliro Juma but by my assumed names of Kikongoliro Isaac.
2. For the purpose of evidencing such my determination, declare that, I shall at all times hereafter in all records, deeds, and writings and in all proceedings, dealings and transactions as well as private and public and upon all occasions whatsoever, use and sign the names of Kikongoliro Isaac in place of and in substitution for my former names of Kikongoliro Juma.
3. Expressly authorize and request all persons at times hereafter, to designate and address me by such assumed names of Kikongoliro Isaac, accordingly. In witness whereof, I have hereunto subscribed my former and adopted names of Kikongoliro Juma and Kikongoliro Isaac respectively and affixed my seal and signature this 16th day of May 2011.

Signed at Kampala this sixteenth day of May 2011 by the said Kikongoliro Isaac.


.....
KIKONGOLIRO ISAAC,

THE STATUTORY DECLARATION ACT CAP. 22
LAWS OF UGANDA

AND

IN THE MATTER OF VERIFICATION OF NAMES
STATUTORY DECLARATION

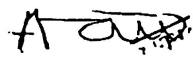
I, ANZERU ZAITUN of C/o DHO YUMBE P.O. BOX 1 YUMBE, Tel. 0785 483855, do solemnly declare as follows;

1. THAT I am female adult, of sound mind, able to make this declaration.
2. THAT I am a Registered Midwife and Psychiatric Nurse by Profession of the above address.

3. THAT I am known by the name of ANZERU ZAITUN since birth, which name was spelt on the Identity Card for O' Level in Katikamu Secondary School, Wobulenzi as ANJERU-ZAITUN and ANJERU ZAITUN when I joined School of Nursing in Arua School of Nursing.
4. THAT when I sat for O' Level Certificate of Education vide Index No. U0185/066 of the year 1988, the name 'ANZERU' was misspelt as 'ANJELA' and fully spelt as ANJELA ZAITUNI.
5. THAT the name 'ANJELA' was mistaken for ANZERU as quoted in paragraph 4 herein above.
6. THAT my rightful spelling of my name is ANZERU ZAITUN which appears on the Academic Transcripts for Diploma in Mental Health Nursing, Testimonial, Certificate of Enrolment for Midwife, and Certificate of Registration vide Number 6749 of the year 1994 and 4018 of the year 2004 respectively.
7. THAT I am the same person referred to as quoted in paragraph 3, 4, 5 & 6 and the holder of the said documents quoted in this declaration.
8. THAT I make this declaration in lieu of verification of names and in proof of the fact that, I am the same person the holder of the said documents.
9. I, declare that what is contained herein is true and correct to the best of my knowledge information and belief.

Declared at Kampala this 3rd day of March, 2011.

By the said Anzeru Zaitun.


.....
Declarant.

IN THE MATTER OF REGISTRATION OF
DOCUMENTS ACT, CAP. 81

IN THE MATTER OF AYINZA HADASSAH
DEED POLL



By this deed, I Ayinza Hadassah of C/o. M/s. Asiimwe Namaweje & Co. Advocates of Plot 23 Lumumba Avenue, 1st Floor, Soliz House, P.O. Box 26834, Kampala, Uganda, formerly known as MBASEEGE ZAM a citizen of Uganda by birth, do hereby:

1. For and on my behalf wholly renounce, relinquish and abandon the use of my former names and in place thereof do assume from the date hereof the names AYINZA HADASSAH and so that I may hereafter be called, known and distinguished not by my former names of MBASEEGE ZAM but by my assumed names of AYINZA HADASSAH.
2. For the purpose of evidencing such my determination declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions as well private as public and upon all occasions whatsoever use and sign the names AYINZA HADASSAH in place of and in substitution for my former names of MBASEEGE ZAM.

3. Expressly authorize and request all persons at all times hereafter to designate and address me by such assumed and adopted names of AYINZA HADASSAH.

IN WITNESS WHEREOF I have undersigned my assumed/adopted names of AYINZA HADASSAH and relinquished names of MBASEEGE ZAM and affixed my seal and signature this 25th day of May 2011.

Signed, sealed and delivered by the above named AYINZA HADASSAH formerly MBASEEGE ZAM.

Declared on this 25th day of May, 2011 at Kampala.

Declarant.

IN THE MATTER OF THE OATHS ACT, CAP. 19
AND

IN THE MATTER OF BIRTHS AND DEATHS
REGISTRATION ACT CAP. 309

DEED POLL



Know ye all by this Deed Poll that I HELLEN GRACE AKWII of C/o Postal Address Box 6396 Kampala, Uganda formerly known as HELLEN GRACE AKWII WANGUSA, a citizen of the Republic of Uganda born to Mrs. Egulansi Tibenda Okalebo and Rev. Othniel Okiring Okalebo do hereby absolutely renounce the use of my

former name: WANGUSA acquired upon marriage and in lieu thereof assume from the 16th day of June 2011, my maiden names of HELLEN GRACE AKWII.

And in pursuance of such change of name as aforesaid, I hereby declare that all material times hereafter in all records, deeds and instruments in writing and in all dealings and transactions upon all occasions whatsoever when my name shall be required or used, I shall sign and style by the name HELLEN GRACE AKWII.

IN WITNESS WHEREOF, I have hereunder signed and subscribed my name of HELLEN GRACE AKWII this 17th Day of June, 2011.

HELLEN GRACE AKWII,
[Renouncer].

NOTICE OF CHANGE OF NAME

DEED POLL



BY THIS DEED POLL, I NAMIYINGO MAUREEN KATUSHABE of Mbarara, Kashari formerly known as NAMIYINGO ZURAH KAKOOZA, HEREBY ABSOLUTELY RENOUNCE and ABANDON the use of my former name NAMIYINGO ZURAH KAKOOZA and in lieu thereof from now onwards use the name of

NAMIYINGO MAUREEN KATUSHABE.

AND IN PURSUANCE of such change of name as aforesaid I hereby DECLARE that I shall at all material times hereafter in all records, deeds and instruments in writing and in all actions and proceedings and in all dealings and transactions and upon all occasions whatsoever when my name shall be required or used, sign and style myself by the name of NAMIYINGO MAUREEN KATUSHABE.

AND I HEREBY authorize and request all persons to designate and address me by my assumed name of NAMIYINGO MAUREEN KATUSHABE. IN WITNESS WHEREOF I have hereunder signed and subscribed my name NAMIYINGO MAUREEN KATUSHABE for NAMIYINGO ZURAH KAKOOZA.

DATED AT KAMPALA this 10th day of September, 2009.

[.....]
NAMIYINGO MAUREEN KATUSHABE.

IN THE MATTER OF CHANGE OF NAME BY
SORROW ANNET

DEED POLL



This DEED is made this 15th day of June 2011. I, JOY ANNET previously known as SORROW ANNET of C/o. M/s. Kasimbazi & Co. Advocates Plot 17 Bukoto Street, Kamwokya do solemnly declare as follows;

1. THAT I DO HEREBY formerly RENOUNCED and ABANDONED the use of my name SORROW among my names. I have adopted the name JOY and thus I DO HEREBY assume from the date of this deed the name JOY ANNET.
2. That for purposes of evidencing such my determination, declare that I shall at all times be referred to in all records, deeds and writing and in all proceedings, dealings and transactions, private as well as all occasions whatsoever, use and sign the name JOY ANNET in place and substitution of my previous name herein.
3. That I expressly authorize and request all persons in general to describe, designate and address me at all times as JOY ANNET.

DATED this 15th day of June, 2011.

Signed by the said JOY ANNET.

Deponent.

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 43 Volume CIV dated 24th June, 2011

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S T A T U T O R Y I N S T R U M E N T S

2011 No. 27.

**THE NATIONAL AUDIT (TERMS AND CONDITIONS OF STAFF)
REGULATIONS, 2011**

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S T A T U T O R Y I N S T R U M E N T S

2011 No. 27.

The National Audit (Terms And Conditions of Service of Staff) Regulations, 2011.

(Under sections 9 and 42(1) of the National Audit Act 2008, Act No. 7 of 2008)

IN EXERCISE of the powers conferred on the Auditor General by sections 9 and 42(1) of the National Audit Act, 2008 and with the approval of Parliament; these Regulations are made this 16th day of April, 2011.

PART I—PRELIMINARY

1. Title

These Regulations may be cited as the National Audit (Terms and Conditions of Service of Staff) Regulations, 2011.

2. Interpretation

In these Regulations, unless the context otherwise requires—

“Act” means the National Audit Act, 2008, Act No 7 of 2008;

“beneficiary” means a person designated by a member of staff to benefit from his or her entitlements under these Regulations;

“Contract” means an agreement in which a specific period of employment and terminal gratuity are expressed;

“currency point” has the value given to it in Schedule 1;

“department” means a division in the structure of the Office under a designated Head directly responsible to the Auditor General;

“Head of department” means an officer heading a department;

“home” means a place which a member of staff declares in writing at the time of appointment as his or her permanent place of residence for the purpose of claiming allowances on assumption of duty, and on leaving the service of the Office;

“medical practitioner” means a medical practitioner registered under the Medical and Dental Practitioners Act;

“member of staff” means an employee of the Office appointed under section 9 of the Act;

“Office” means Office of the Auditor General;

“official correspondence” means any letter, document, communication, or information which comes into the possession of a member of staff in the course of his or her official duties;

“other public service” has the meaning assigned to it by the Pensions Act;

“qualifying service” has the meaning assigned to it in the Pensions Act.

3. Purpose and application

(1) The purpose of these Regulations is to define the terms and conditions of service of the members of staff of the Office and to explain the relationship between the Auditor General and members of staff of the Office.

(2) These Regulations apply to all members of staff of the Office.

4. Objectives

The objectives of these Regulations are—

- (a) to provide and define the rights, obligations, roles and responsibilities of the Auditor General as the employer;
- (b) to provide and define the rights, obligations, roles and responsibilities of the members of staff;
- (c) to ensure a systematic approach to the administration of personnel policies, systems, procedures and practices with the aim of achieving a harmonious relationship between the Auditor General and members of staff of the Office;
- (d) to ensure continued effort of attracting, rewarding, developing and retaining high quality staff; and

- (e) to provide for and promote the effective and efficient operation of the Office.

5. Administration of Office

(1) The Auditor General shall be responsible for the overall administration, control and supervision of the Office.

(2) The Auditor General may delegate to a member of staff, subject to such conditions as the Auditor General may impose, the carrying out or the exercise of any function or power of the Auditor General under these Regulations.

6. Seal of the Office

(1) The official seal of the Office shall be in a form determined by the Auditor General.

(2) The official seal shall, when affixed to any document, be authenticated by the signatures of the Auditor General and one other member of the Office not below the rank of head of department and in the absence of the Auditor General, the person performing the functions of the Auditor General shall sign.

(3) An instrument or contract which if executed or entered into by a person other than a body corporate would not require to be under seal, may be executed or entered into on behalf of the Office by the Auditor General or any person authorised by him or her in writing.

(4) A document issued by the Office, with the seal of the Office and authenticated in the manner prescribed in this regulation or otherwise executed or entered into as provided in subregulation (3) shall be received and taken to be a true instrument of the Office without further proof unless the contrary is shown.

PART II—APPOINTMENT AND TERMS AND CONDITIONS OF SERVICE

7. Continuation of service

(1) On the commencement of these Regulations—

- (a) all persons who, immediately before the date of commencement of the Act were employed in the Office, shall continue to be employed in that Office as if appointed under the Act and these Regulations;
- (b) the terms and conditions, including the salary, on which a person referred to in paragraph (a) was employed immediately before the commencement of the Act shall be no less favorable than those that applied to that person's office immediately before the commencement of the Act and these Regulation; and
- (c) there is no break or interruption in the employment of such persons because of the enactment of the Act and these Regulations.

(2) Subject to subregulation (1) (b), the terms and conditions of employment referred to in subregulation (1) may be varied after the commencement of Act and these Regulations.

(3) Nothing in the Act and these Regulations affects the pension rights under the Pensions Act of any person referred to in sub regulation (1).

8. Pension rights

Upon the coming into operation of these Regulations—

- (a) a member of staff of the Office who was appointed by the Public Service Commission shall for purposes of his or her pension rights be treated as other public service in accordance with the Pensions Act; and
- (b) the service of a member of staff of the Office while under the Public Service shall be taken as qualifying service for purposes of his or her pension.

9. Personnel policy

(1) Recruitment of staff shall not be undertaken unless a vacancy exists in the approved organisational structure of the Office and financial provision has been made for the recruitment exercise.

(2) The Office of the Auditor General shall be an equal opportunity employer.

(3) Every member of staff is employed in his or her own right as an individual and he or she is entitled to the benefits and privileges specified in his or her letter of appointment.

(4) Every member of staff has the right to equal treatment in accordance with these Regulations.

10. Appointment of members of staff

(1) Appointment of members of staff shall be based on merit and on the need to secure the highest standards of efficiency, technical competence, professionalism and integrity.

(2) All appointments to the Office shall be in writing in accordance with the Act and these Regulations.

11. Service on permanent terms

A member of staff employed on permanent terms shall remain in uninterrupted active service up to the mandatory retirement age subject to his or her satisfactory performance in accordance with the Act and these Regulations.

12. Service on contract

(1) Subject to regulation 122 (1), a member of staff from the level of Senior Principal Auditor or its equivalent and above shall be appointed to serve on a five year contract which may be renewed by the Auditor General subject to his or her satisfactory performance in accordance with the Act and these Regulations.

(2) A member of staff serving on contract who wishes to have his or her contract renewed shall notify the Auditor General in writing three months before the expiry of the contract.

(3) Upon renewal of a contract, a member of staff shall, where applicable, enter at the next higher level of his or her salary scale held prior to the expiration of the previous contract.

(4) Renewal of a contract shall be made on the advice of the Human Resource Advisory Committee or its equivalent based on satisfactory performance of the individual member of staff.

13. Service on temporary terms

(1) A person may be appointed on temporary terms for a period not exceeding one year.

(2) A person appointed under subregulation (1) shall not be entitled to any terminal benefits under these Regulations.

14. Advertising of vacancies

(1) All vacancies in the Office of the Auditor General shall be advertised.

(2) The advert shall state the level and specifications of the position, required qualifications, terms and conditions of service and the time within which applications shall be received.

(3) An interested applicant shall submit his or her application for the advertised position directly to the Office of Auditor General.

15. Short listing of applicants

(1) The interview panel appointed under regulation 51 shall consider the applications and short list applicants who qualify to appear for the interview.

(2) The selection of staff shall be done in a transparent, fair and equitable manner according to the requirements for each post.

(3) A list of the selected and short listed applicants shall be displayed in a conspicuous place at the Office for at least fourteen days.

(4) A short listed applicant shall be given an invitation letter requiring him or her to appear before the interview panel on a date, time and place specified in the letter.

16. Interview of short listed applicants

(1) The interview panel shall conduct interviews of all short listed candidates.

(2) A list of successful candidates shall be displayed in a conspicuous place at the Office for at least thirty days.

17. Communication and acceptance of employment offer

(1) An offer of employment including the terms and conditions of service shall be communicated in writing to a successful applicant after the interview.

(2) Where an offer of employment is not accepted in writing within a period of thirty days after the offer, it shall be assumed that the offer has been rejected.

(3) Where acceptance of an offer for employment is not made within thirty days after the offer has been communicated, the next qualified candidate may be considered for the post or the post may be re-advertised.

18. Effective date of appointment

(1) The effective date of appointment of a member of staff shall be the date on which he or she assumes duty.

(2) Where a member of staff is appointed on promotion to a post within the Office, the effective date of appointment shall be the date on which he or she assumes duty in the post.

19. Medical examination

(1) Any person appointed as a member of staff of the Office shall undergo a medical examination.

(2) Where a medical examination is required under this regulation, the results of the medical examination shall be kept confidential by the medical practitioner, and shall not be disclosed to any person, other person, other than the person who is the subject of the medical examination.

20. Oath of member of staff

(1) Every member of staff shall, before assuming the duties of his or her office, take the oath set out in Schedule 2.

(2) The oath referred to in subregulation (1) shall be administered by the Auditor General or by a person authorised in writing by the Auditor General.

21. Probation period

(1) The probation period for every member of staff shall be six months.

(2) The employment period will be calculated from the date of commencement of employment inclusive of the probation period.

22. Performance appraisal for staff on probation

(1) A staff performance appraisal report covering the probation period shall be prepared by the immediate supervisor, confirmed by the Head of Department and submitted to the Auditor General who shall refer the appraisal report to the Human Resource Advisory Committee for appropriate recommendations, at least one month before the probationary period ends.

(2) The Human Resources Advisory Committee shall study the recommendations and submit appropriate advice to the Auditor General.

(3) Where the probationary period of service has been unsatisfactory, the period may be extended once, for a period not exceeding six months during which the individual's performance shall be reviewed again for purposes of determining whether or not his or her performance has improved.

(4) A member of staff on probationary appointment who successfully completes probationary period shall be confirmed in the post.

(5) The appointment of a member of staff who fails to successfully complete his or her probationary period shall be terminated.

23. Confirmation of appointment

(1) A member of staff whose performance and conduct is satisfactory in terms of efficiency, competence and integrity shall have his or her appointment confirmed after the probationary period.

(2) The Human Resource Advisory Committee shall verify the performance appraisal reports of a member of staff and make appropriate recommendations to the Auditor General with particular reference to performance and conduct of the member of staff.

(3) The Auditor General shall, on the advice of the Human Resource Advisory Committee, consider the appraisal reports and confirm member of staff to the Office.

PART III—CONDUCT OF MEMEBRS OF STAFF

24. Code of conduct

(1) There shall be a code of conduct to regulate the professional ethics and conduct of members of staff of the Office.

(2) A member of staff shall, in the performance of his or her duties display professional ethics and conduct in accordance with the code of conduct of the Office.

(3) A member of staff shall maintain the highest standard of integrity, conduct and self discipline.

(4) A member of staff shall be provided with a copy of the code of conduct.

(5) The Auditor General may amend the code of conduct in accordance with these Regulations.

(6) A member of staff who breaches the code of conduct commits an offence and is liable to disciplinary action under these Regulations.

25. Impartiality, integrity and independence

(1) A member of staff shall perform his or her duties and conduct himself or herself with dedication, diligence, impartiality and integrity.

(2) A member of staff shall not engage in any activity or business which may affect his or her loyalty and impartiality in the performance of his or her duties.

(3) A member of staff shall avoid any action or conduct which if committed or omitted shall discredit or adversely reflect on the integrity, independence and impartiality of a member of staff or of the Office.

(4) In the performance of his or her duties, a member of staff shall neither seek nor accept auditing instructions from any person or authority other than from the Office.

26. Conflict of interest

(1) A member of staff shall avoid instances of conflict of interest as defined in the Leadership Code Act, 2002 which are likely to—

- (a) adversely influence, affect or threaten his or her professional independence and integrity;
- (b) contradict professional standards; or
- (c) discredit the reputation and integrity of the Office.

(2) A member of staff shall not engage in any occupation or undertaking for gain outside his or her official duties which would require his or her attention at any time during official office hours or adversely affect his or her performance in the Office.

(3) A member of staff shall report to the Auditor General any instance which is likely to amount to conflict of interest.

27. Confidentiality

(1) A member of staff shall not without the written permission of the Auditor General—

- (a) issue statements to the press, radio or other media;
- (b) accept speaking engagements;
- (c) participate in film, radio or television production or interviews or make public pronouncements;
- (d) disclose any information, which he or she may have obtained in the course of duty;

- (e) misuse, extract or destroy official documents; or
- (f) communicate or reproduce official documents.

(2) The obligation not to disclose information shall remain in effect after termination from the service unless a special dispensation is authorised by the Auditor General or the Courts of Law.

(3) A member of staff shall consult with his or her head of department before giving information or allowing access to official files with in the department.

28. Acceptance of favours, honours, gifts or remuneration

(1) A member of staff shall not accept any honors, decoration, remuneration or favour which is incompatible with his or her obligations and duties except in accordance with the Leadership Code Act, 2002.

(2) For avoidance of doubt, favour, honors or decorations under subregulation (1) shall not include academic or honorary awards, books, scrolls and trophies.

(3) A member of staff who contravenes this regulation shall be liable to disciplinary action in accordance with these Regulations.

29. Member of staff to provide information

(1) A member of staff shall, at the time of appointment provide to the Auditor General information relating to his or her personal records as deemed appropriate by the Auditor General.

(2) A member of staff who is arrested, charged with an offence, convicted, fined or imprisoned for any offence other than a minor traffic offence shall immediately inform the Auditor General.

(3) The information referred to in subregulations (1) and (2) shall be in the prescribed form.

30. Liability for loss or damage of office property

(1) A member of staff shall be liable for any loss or damage caused to property or equipment of the Office occasioned by his or her willful act or negligence.

(2) The loss or damage referred to in subregulation (1) shall be made good in the form of deductions from his or her salary or any other benefits and where the loss or damage is beyond the member of staffs' salary and benefits, the Auditor General shall decide on the course of action.

31. Right to join a professional body or association

(1) A member of staff may join any professional body or association which does not contradict or infringe upon any of the provisions of the Act and these Regulations.

(2) The Office may pay subscription fee to a professional body or association to which a member of staff belongs where such membership is beneficial to the Office.

(3) A member of staff of the Office shall be apolitical.

PART IV—OBLIGATIONS OF AUDITOR GENERAL

32. Obligation to provide a conducive working environment

(1) The Auditor General shall provide a healthy, safe and conducive working environment for all members of staff.

(2) Notwithstanding subregulation (1), the Auditor General may—

- (a) endeavor to create a stress free work environment;
- (b) prevent accidents at work;
- (c) communicate to staff the need for good health and safety practices;
- (d) train members of staff in good health and safety practices and procedures; and
- (e) provide first aid boxes and fire extinguishers.

33. Protection and indemnity of staff

(1) A member of staff shall be protected against threats, abuse, violence, assault, insult or defamation which he or she may be subjected to in the course of discharging his or her duties in the Office.

(2) The Office shall indemnify a member of staff who suffers any loss or damage in the course of discharging his or her duties.

34. Protection from liability of Auditor General and member of staff

The Auditor General and a member of staff or a person acting on the directions of such a person is not personally liable for any act or omission done or omitted to be done in good faith in the exercise of the functions of the Office.

PART V—CATEGORIES OF STAFF, ORGANISATIONAL STRUCTURE AND SALARY STRUCTURE

35. Categories of staff

(1) The categories of staff of the Office shall include—

- (a) technical staff; and
- (b) administrative staff.

(2) Technical staff shall comprise all professionals engaged for the purpose of enhancing the performance of the Office.

(3) Administrative staff shall comprise of members of staff engaged for the purpose of providing management and support services to the Office.

(4) Each category of staff shall be divided into grades based on the salary structure of the Office.

36. Organisational structure

(1) The Auditor General shall, on the recommendation of the Human Resource Advisory Committee, establish an organisational structure for the Office.

(2) The Auditor General may review the organisational structure of the Office on the recommendation of the Human Resource Advisory Committee or its equivalent and present it to Parliament for approval.

37. Salary structure and classification of posts

(1) The Auditor General shall, on the recommendation of the Human Resource Advisory Committee, establish a salary structure for the members of staff of the Office.

(2) The salary structure shall be fixed at an annual rate payable in twelve equal installments; each installment becoming payable at the end of the month in which it is due.

(3) All posts in the Office shall be classified by title and salary scale in accordance with respective duties and responsibilities as approved by Auditor General.

38. Review of salary structure

The Auditor General may, on the recommendation of the Human Resource Advisory Committee review the salary structure of the Office.

39. Salary advance

(1) The Auditor General may in exceptional circumstances, on the recommendation of the Accounting Officer authorise a salary advance of one month's basic salary to a member of staff.

(2) The salary advance shall be deducted from the member of staff's salary commencing with the month following the month in which the advance was made.

(3) The recovery of a salary advance shall not exceed nine months.

(4) Any outstanding salary advance at the time of resignation, retirement, termination, dismissal or death shall be deducted from any salary or gratuity or other benefits due to the member of staff or his or her beneficiaries.

(5) A salary advance shall be granted only after previous advances have been fully recovered within the same financial year.

40. Salary deductions

(1) Salary deductions may, with prior knowledge of the member of staff, be made to cover—

- (a) a member of staff's contributions to a fund established in accordance with these Regulations;
- (b) a debt owed by the member of staff to the Office;
- (c) a debt owed by the member of staff to third parties where the debt was guaranteed by the Office; or
- (d) unaccounted for or willful or negligent damage or loss of office property.

(2) The total salary deduction shall not exceed fifty percent of the net salary of the member of staff.

41. Withholding of salary

The salary of a member of staff may be withheld for—

- (a) unauthorised absence from duty unless the absence was caused by reasons beyond his or her control or duly certified medical reasons;
- (b) failure to provide required information; and
- (c) suspension from duty in accordance with these Regulations.

42. Salary increment

(1) A salary increment may be awarded with effect from the first day of the anniversary of the appointment each year and the rate of increment shall be one step a year within the same salary scale.

(2) The incremental date shall be the first day of the month in which the employee's salary increment is approved by the Auditor General.

(3) Where a member of staff receives appointment promoting him or her to a new post within the Office, the incremental date shall be the first day of the month in which he or she assumed duty of the new post.

(4) An employee who is not on contract appointment shall receive a salary increment each year as indicated in the salary structure unless he or she reaches the maximum of his or her scale.

43. Salary personal to holder

The Auditor General may appoint a member of staff to a position at a salary personal to holder, where the post has been re-graded or where an employee is appointed to a post lower than the one he or she was holding after the abolition of his or her post.

PART VI—JOB EVALUATION

44. Effect of job evaluation

A job evaluation exercise may—

- (a) upgrade or down grade posts;
- (b) create new posts;
- (c) abolish or merge posts; or
- (d) leave posts at the same level.

45. Upgrading of posts

(1) Where a job evaluation exercise leads to up grading of a post, the former holder of the post shall not be automatically upgraded.

(2) The upgraded post shall fall vacant and shall be filled in accordance with these Regulations.

46. Downgrading of posts

Where a job evaluation exercise leads to downgrading of a post, the former holder of the post shall remain with his or her salary on a personal to holder basis up to the end of the remaining engagement term.

47. Creation of new posts

Where a job evaluation exercise leads to creation of a new post, the new post shall be filled in accordance with these Regulations.

48. Merging of posts

(1) Where a job evaluation exercise leads to merging of two or more posts, the incumbent holders of the merged posts will be interviewed and the best candidate will take up the post while the unsuccessful candidate may be redeployed by the Office.

(2) Notwithstanding subregulation (1), where the former holders of the merged post do not qualify to fill the post created as a result of the merger, the post shall be re-advertised and filled in accordance with these Regulations.

49. Abolition of posts, redundancy and redeployment

(1) Where a job evaluation exercise leads to abolition of a post or redundancy of the former holder of the post, the former holder of the post may, where possible, be interviewed and redeployed by the Office.

(2) Notwithstanding subregulation (1), where it is not possible to redeploy a member of staff, his or her services shall be terminated.

(3) A member of staff whose services are terminated under subregulation (2) shall be entitled to terminal benefits in accordance with these Regulations.

PART VII—HEAD OF ADMINISTRATION, INTERVIEW PANEL AND HUMAN RESOURCE ADVISORY COMMITTEE

50. Head of administration

(1) The Auditor General shall appoint a member of staff to perform the functions of the Head of administration.

(2) The Head of administration shall be responsible for—

- (a) supervising and monitoring the operations of the Office;
- (b) the efficient management and administration of the Office;
- (c) establishing an Audit and Finance Committee and Human Resource Advisory Committee; and
- (d) any other duties assigned to him or her by the Auditor General.

51. Interview panel

(1) There shall be an interview panel which shall be responsible for short listing applicants, interviewing applicants and recommending successful candidates to the Auditor General for appointment.

(2) The interview panel shall consist of—

- (a) the Auditor General or his or her representative;
- (b) a representative of the Public Service Commission;
- (c) head of human resource or his or her representative; and
- (d) any other person as may be determined by the Auditor General.

(3) The Auditor General or his or her representative shall be the Chairperson of the Committee.

(4) The Head of human resource shall be the secretary to the Committee.

52. Human Resource Advisory Committee

There shall be a Human Resource Advisory Committee consisting of—

- (a) the Head of administration who shall be the Chairperson;
- (b) a representative of the Public Service Commission
- (c) a representative from each department of the office;
- (d) the Head of the human resource department who shall be the Secretary; and
- (e) any other technical members as may be co-opted by the Auditor General.

53. Functions of the Human Resource Advisory Committee

The Human Resource Advisory Committee shall—

- (a) advise the Auditor General in respect of confirmation in appointment and renewal of employment contracts;
- (b) handle staff complaints and matters of staff discipline;
- (c) prepare guidelines for the evaluation of staff performance;
- (d) make guidelines and recommendation for staff training;
- (e) recommend to the Auditor General the salary structure and review of salary structure;

- (f) recommend to the Auditor General the establishment and review of the organizational structure; and
- (g) perform any duty assigned to it by the Auditor General.

54. Annual and medium term human resource plan

(1) The Head of the human resource department shall prepare annual and medium term human resource development plan which shall guide the office in dealing with staff related matters.

(2) In preparation of annual and medium term human resource development plan, the Head of the human resource department shall make an assessment of future human resource requirements basing on—

- (a) future tasks to be performed;
- (b) skills and competence required to perform specific tasks; and
- (c) availability of resources.

PART VIII—OFFICIAL CORRESPONDENCE AND RECORDS

55. Registry

(1) There shall be a registry in the Office.

(2) Records of in-coming and out-going official correspondence, and all staff records shall be kept in the Registry.

56. Official correspondence

(1) All official correspondence shall be made by or on behalf of the Auditor General.

(2) The Auditor General shall issue detailed guidelines on handling of official correspondence and maintenance of records.

57. Staff records

(1) The Auditor General shall establish and maintain staff records which shall contain information concerning—

- (a) job descriptions;
- (b) recruitment;
- (c) training;
- (d) leave;
- (e) transfers;
- (f) performance evaluation;
- (g) promotions;
- (h) health;
- (i) discipline;
- (j) termination of members of staff;
- (k) retirement;
- (l) information related to human resource management; and
- (m) any other information as the Auditor General may prescribe.

(2) The Office shall open and maintain a personal file in respect of each member of staff which shall contain—

- (a) letter of application for the job;
- (b) letter of appointment;
- (c) letter of acceptance of the job;
- (d) confirmation;
- (e) personnel decisions on salary assessment and adjustments;
- (f) promotions;
- (g) change of incremental data;
- (h) change of names;
- (i) disciplinary letters;
- (j) recommendation letters;
- (k) transfers;
- (l) approval of leave;

- (m) medical certificates of fitness;
- (n) official oath;
- (o) declaration of next of kin;
- (p) appraisal forms; and
- (q) any other official records of a member of staff.

(3) A member of staff shall, with the written permission of the Head of human resource be allowed to access information on his or her personal file.

(4) Staff records shall not be destroyed until ten years after the death of a member of staff and in all other cases, twenty years after termination from the service, unless the records have been microfilmed for storage.

PART IX—STAFF PERFORMANCE EVALUATION

58. Staff performance evaluation

(1) The Office shall operate an open and transparent staff performance evaluation system that shall be based on the principles of management by results.

(2) The objective of assessing performance of a member of staff shall be to review work performance during the period under review, provide information to appropriate authorities on the ability of the staff to perform duties, suitability for confirmation, promotion, and renewal of contract, salary increment, assessment, training and development.

59. Evaluation by immediate supervisor

(1) The performance of a member of staff shall be evaluated by his or her immediate supervisor.

(2) At the commencement of the appraisal period, the immediate supervisor shall discuss and agree with the member of staff being appraised on the expected performance outputs.

(3) The Auditor General shall issue guidelines on the procedure of staff performance appraisal.

60. Performance review meetings

(1) A member of staff shall have regular performance review meetings with his or her supervisor to—

- (a) discuss and evaluate the performance of the member of staff;
- (b) agree on the performance, career or personal development objectives; and
- (c) make an annual plan to be followed while evaluating the performance of the member of staff.

(2) The supervisor shall prepare a performance evaluation report relating to the performance of the member of staff.

(3) The member of staff shall make his or her comments on the report and append his or her signature on the report.

(4) The members of staff shall be entitled to receive a copy of his or her performance evaluation report.

(5) The supervisor shall submit a copy of the report to the head of department for his or her comments and signature.

(6) The head of department shall submit the evaluation report to the Auditor General.

(7) The performance evaluation report shall be in the prescribed form.

61. Appeal against performance evaluation

(1) A member of staff who is dissatisfied with a supervisor's evaluation of his or her performance may, within two weeks after the performance review meeting, appeal to the head of department.

(2) A member of staff who is dissatisfied with the decision of the Head of department may appeal to the Human Resource Advisory Committee within two weeks after the decision has been made.

(3) The Human Resource Advisory Committee shall consider the appeal and communicate its decision to the aggrieved member of staff within one month.

(4) A member of staff who is dissatisfied with the decision of the Human Resource Advisory Committee may appeal to the Auditor General within one month after the decision is made.

(5) The Auditor General shall consider the appeal and communicate his or her decision to the aggrieved member of staff within two months.

(6) An appeal made under this regulation shall be in writing.

PART X—INDUCTION, INTERNSHIP AND STAFF TRAINING

62. Induction programme

(1) All members of staff who are recruited or promoted shall undergo an induction programme on assumption of duty.

(2) The Human resource department shall put in place an Office induction handbook.

63. Internship programme

(1) The Auditor General may, on the advice of the Human Resource Advisory Committee admit on internship programme, a maximum of ten students from higher institutions of learning in any one financial year.

(2) An internship programme shall not exceed three months.

(3) The institution recommending the applicant shall commit itself in writing to the Auditor General to meet all expenses for the period of internship.

64. Staff training

(1) All training and staff development programmes shall be based on training needs analysis, availability of resources and relevance in accordance with the training policy approved by the Auditor General.

(2) Staff training and development needs shall be identified by heads of departments through daily supervision, annual performance evaluation and periodic training needs assessment exercises.

(3) The head of human resource department shall prepare staff training and development plans based on the training and development needs identified under subregulation (2) which shall be approved by Human Resource Advisory Committee or its equivalent before being submitted to the Auditor General.

(4) A member of staff who desires to attend training shall apply to the head of the human resource department through the head of department.

(5) A member of staff who undertakes training shall within two weeks after completing the training submit a report of his or her training to the Head of human resource department.

65. Training expenses

(1) The Office shall meet the cost of training for a member of staff selected to undertake a relevant training course.

(2) Where the course is fully sponsored, the member of staff may only be entitled to an out of pocket allowance.

(3) In case of partial sponsorship by a sponsoring agency, the Office shall top-up the difference to the member of staff's entitlement

66. Self sponsored training.

A member of staff may at his or her own expense, undertake continuing education with a view of enhancing performance through distance learning or evening classes or through any other method; provided that the continuing education shall not compromise a member of staff's performance of his or her duties.

PART XI—ALLOWANCES, BENEFITS AND DEDUCTIONS

67. Allowances and benefits

(1) A member of staff shall be entitled to allowances and benefits as stipulated under these Regulations.

(2) The allowances and benefits may be reviewed by the Auditor General.

68. Subsistence allowance

(1) A member of staff who is on official duty away from his or her duty station shall be paid a subsistence allowance at the rate determined by the Auditor General.

(2) The subsistence allowance does not cover a spouse.

69. Safari-day allowance

A member of staff on duty away from the duty station for a period of more than six hours but not amounting to one night shall be entitled to safari day allowance at the rate determined by the Auditor General.

70. Top-up allowance

A member of staff travelling outside the duty station, whose travel expenses are partially funded by a third party, shall receive top-up allowance at the rate determined by the Auditor General.

71. Out of pocket allowance

A member of staff travelling outside the duty station, whose travel expenses have been paid by a third party shall be entitled to an out of pocket allowance equivalent to twenty percent of his or her subsistence allowance.

72. Imprest

(1) A member of staff travelling outside his or her duty station to a country where the hotel rates are higher than his or her subsistence allowance shall be entitled to be paid an imprest to cover the difference in the rates.

(2) The Auditor General shall authorise payment of imprest to the member of staff which shall be accounted for at the end of the trip.

73. Settling in and transport allowance

(1) A member of staff shall on first appointment, be entitled to a settling in allowance equivalent to fifty per cent of his or her monthly basic salary to meet extra ordinary living expenses incurred while reporting on duty.

(2) A member of staff shall be entitled to a transport allowance on first appointment to facilitate a member of staff to move from home to the duty station at the rate determined by the Auditor General.

74. Acting allowance

(1) A member of staff may be called upon to assume the duties and responsibilities of a post above his or her own in an acting capacity provided he or she has the necessary qualifications for appointment to the post.

(2) Where a member of staff is appointed to assume the duties and responsibilities of a higher post and performs those duties and responsibilities for a minimum of thirty days on a continuous basis, he or she shall be paid an acting allowance.

(3) The amount of acting allowance paid shall be equivalent to the difference between the basic monthly salary of the higher post and the basic monthly salary of the acting member of staff.

(4) Acting in any position shall not exceed six months before the post is substantively filled.

(5) The period referred to in subregulation (4) may be extended for a period not exceeding six months.

(6) All acting appointments shall be in writing and subject to the approval by the Auditor General.

75. Entertainment allowance

The Auditor General may authorise payment of entertainment allowance to designated officers.

76. Overtime allowance

(1) A member of staff in a category required to work in excess of the normal or the prescribed working hours shall be entitled to an overtime allowance.

(2) The Auditor General shall issue guidelines for eligibility, nature of work and other requirements for payment of overtime allowance in accordance with the Employment Act.

(3) A member of staff claiming overtime shall have their overtime accrued each week detailed by the immediate supervisor for authorisation by the Accounting Officer.

(4) The total number of overtime hours shall not exceed forty four hours per month.

77. Transportation on termination of service of member of staff

(1) A member of staff deployed to work in place other than his or her home area shall be entitled to transportation to his or her home in the following cases—

- (a) on the expiry of the period of employment stipulated in the letter of appointment;
- (b) on the termination of employment by reason of the employee's sickness or accident;
- (c) on the termination of employment by agreement between the Auditor General and the member of staff, unless the letter of appointment contains a written provision to the contrary; or
- (d) on the termination of employment by an order of a court of competent jurisdiction.

(2) Where the family of a member of staff has been brought to the place of employment by the Office, the family shall be transported at the expense of the Office, in the event of the death of a member staff.

(3) Notwithstanding sub regulation (1) a member of staff shall not be entitled to transportation to his or her home where—

- (a) his or her period of service has been terminated as a result of serious misconduct; or
- (b) he or she resigns after working for less than three year of service.

(4) The Office shall not pay travel expenses if without any good reason the travel arrangement has not commenced within three months of the date of separation from service.

(5) Notwithstanding sub regulation (4), the Auditor General may in exceptional circumstances authorise payment of travel expenses.

78. Provision of official transport

(1) An officer whose terms of employment entitle him or her to have an official motor vehicle shall be provided with an official motor vehicle.

(2) Where no official vehicle is available and the officer uses his or her own vehicle, he or she shall be refunded money in form of a kilometrage allowance.

(3) The vehicle shall be handed over to the office on separation from service.

79. Mileage allowance

(1) A member of staff who is authorised to use his or her personal vehicle for travel on official duty outside the duty station beyond a radius of forty kilometers shall be paid a mileage allowance.

(2) The rate of allowances under this regulation shall be determined by the Auditor General.

80. Travel on official duties

(1) A member of staff traveling on official duty outside his or her duty station shall obtain the permission of the Head of Department or Head of Station.

(2) A member of staff traveling on official duty outside the country shall obtain the permission of the Auditor General or a person delegated by the Auditor General.

(3) The Auditor General and the Assistant Auditor General shall travel business class by air or sea while other members of staff shall travel economy class by air.

(4) The route, mode and conditions of transport shall be determined by the Auditor General in conformity with the relevant provisions of these Regulations.

(5) Where a member of staff travels by a more expensive mode than the approved modes, the member of staff shall only be reimbursed for the cost of the approved mode.

(6) Where a member of staff travels by a less expensive mode of transportation than the approved mode, the office shall only pay for the mode of transportation actually used.

(7) All unforeseen expenses incurred within reasonable limits during travel on official duty may be refunded upon presentation of receipts and supporting documents according to the terms and conditions established by the Auditor General in conformity with the financial rules and regulations.

81. Honoraria

(1) A members of staff who is assigned work which—

- (a) is of exceptional importance to the Office;
- (b) is outside his or her normal scope of duties;
- (c) involves disproportionate amount of his or her official and private time;
- (d) involves temporally additional responsibilities; or
- (e) requires the direct use of special talent or professional skill,

shall be paid an allowance referred to as honoraria with the approval of the Auditor General.

(2) Honoraria shall be paid to an Officer on satisfactory completion of the assignment, within a specific time frame at the rate of—

Number of days worked x 60% of basic monthly salary 30

82. Hardship allowance

A member of staff who is deployed to work in an area which is not easily accessible shall be paid a hardship allowance determined by the Auditor General.

83. Disturbance allowance

(1) A member of staff may be paid a disturbance allowance where—

- (a) he or she is compulsorily transferred from one station to another whether during a period of work or from return from leave, and as a direct result has to, or is directed to move from his or her home; or
- (b) the transfer is caused by the needs of the office and not as a result of a request by a member of staff to transfer him or her for personnel reasons. or

(3) A member of staff who is transferred from one duty station to another which is outside a radius of forty kilometers from his or her current duty station is entitled to a transport allowance at a rate determined by the Auditor General.

(4) The disturbance allowance shall be fifty percent of the monthly basic salary of the member of staff.

84. Warm clothing allowance

(1) A member of staff proceeding for training or duty to a country with temperate and cold climate shall be paid a warm clothing allowance.

(2) The warm clothing shall be paid once within a period of three consecutive years.

85. Sitting allowance

A sitting allowance may be paid to a member of staff who is appointed by the Auditor General to serve as member of committee and panel.

86. Transit allowance

A transit allowance shall be paid to a member of staff to cover costs incurred during the course of waiting for flight connections exceeding six hours.

87. Protective clothes and uniform

(1) A member of staff whose duties require him or her to wear uniform or protective clothing shall be provided with the uniform or protective clothes by the Office.

(2) Two sets of uniforms or protective clothes shall be provided once in every financial year.

(3) A member of staff whose duties require him or her to wear uniform or protective clothing shall wear the uniform or protective clothing at all times during the course of his or her duty.

88. Training allowance

A training allowance shall be paid to a member of staff who may be required to train or present a researched paper in a seminar, workshop or conference organised by the Office.

89. Gratuity

(1) A member of staff employed on contract is entitled to gratuity at the rate of twenty five percent of the total basic salary received for each completed year of service, including salary in respect of leave earned.

(2) Where a member of staff's contract is prematurely terminated, a pro-rata gratuity shall be paid to the member of staff.

(3) Where a member of staff fails to pay any amount owed by him or her to the Office or to a third party for a loan guaranteed by the office at the time of leaving service, such amount shall be deducted from his or her gratuity.

90. Certificate of service

(1) A member of staff shall receive a certificate of service at the end of his or her period of service.

(2) The certificate of service shall contain information relating to the nature of duties, character and the length of service of a member of staff.

91. Merit award

(1) A merit award shall be given to member of staff in recognition of his or her outstanding service, innovation or contribution to the reputation of the Office.

(2) The merit award shall be determined by the Auditor General.

92. Prohibition of retrospective claim for payment

A member of staff who is entitled to an allowance or benefit under these Regulations shall not make retrospective claims for any allowance or benefit which he or she was entitled to, except where he or she had submitted a written claim for the allowance or benefit within twelve months from the date when the initial payment would otherwise have been due.

93. Allowances and benefits not to attract pension or gratuity

Allowances and benefits payable under these Regulations shall not attract pension or gratuity and shall not be assigned by one member of staff to another.

PART XII—MEDICAL SCHEME, MEDICAL EXAMINATION AND PARTICIPATORY CONTRIBUTIONS

94. Medical scheme

(1) The Office shall have a medical scheme provided by reputable health service provider approved by the Auditor General.

(2) The Auditor General shall determine the entitlement of medical cover in accordance with staff categorisation.

95. Medical treatment outside Uganda

The Office may, on the recommendation of the National Medical Board, pay the medical expenses of a member of staff receiving treatment outside Uganda.

96. Requirement for medical examination

The Auditor General shall require a member of staff to undergo a medical examination where the member of staff is unable to perform his or her duties due to medical reasons.

97. Compensation for death or injury

(1) Where a member of staff is physically or mentally incapacitated or dies by accident in the course of his or her duty, a member of staff or his or her nominated beneficiaries or next of kin shall receive compensation in accordance with the provisions of the Workers Compensation Act.

(2) The Office shall provide a coffin, transport to convey the deceased to the burial place and cash contribution to cover funeral expenses in respect of the deceased member of staff or his or her spouse and children.

(3) The applicable rates under this provision shall be determined by the Auditor General.

98. Participatory contributions

(1) Members of staff may initiate contributory schemes for their benefit.

(2) The schemes established under subregulation (1) shall be registered and shall operate under the administrative guidelines established by the members of staff themselves.

PART XIII—WORKING HOURS AND LEAVE

99. Working hours

(1) A member of staff shall devote himself or herself entirely to the performance of his or her duties in the interest of the Office.

(2) A member of staff shall observe the prescribed normal working hours of the Office.

(3) The working hours of the Office shall be from 08.00 hours to 17.00 hours from Monday to Friday with a lunch break from 12.45 to 14.00 hours.

100. Public holidays

(1) A member of staff shall be entitled to a day's holiday with full pay on every public holiday during his or her employment or where he or she works for the Office on a public holiday, to a day's holiday with full pay at the expense of the Office on some other day that would otherwise be a day of work.

(2) Where a member of staff who works on a public holiday receives, in respect of the work, a pay at not less than double the rate payable for work on a day that is not a public holiday, the member of staff shall not be entitled to a day's holiday with full pay in lieu of the public holiday.

101. Annual leave

(1) A member of staff is entitled to an annual leave in accordance with his or her terms of employment.

(2) A member of staff shall apply for and take leave annually.

(3) The Auditor General may request a member of staff to carry forward his or her leave where the workload of the Office warrants, but the leave carried forward shall not be allowed to accumulate for more than one year.

(4) A member of staff on probation shall not be eligible for leave except under exceptional circumstances as may be approved by his or her Head of Department.

(5) A member of staff shall not accrue annual leave during the period of suspension from duty without pay.

(6) Where the service of a member of staff is terminated, any authorised leave shall run concurrently with payment in lieu of notice.

(7) Unauthorised absence from duty shall be considered as misconduct.

(8) Unauthorised absence from duty shall be charged to either annual leave or salary and allowances for the period of absence.

102. Advance leave

(1) A member of staff who does not qualify for annual leave may in exceptional and compelling circumstances be granted advance annual leave for a maximum period of ten working days provided that he or she completes his or her period of qualifying service subsequently.

(2) The period of advance leave referred to in sub regulation (1) shall be deducted from the annual leave.

103. Compassionate leave

(1) Compassionate leave shall be leave granted to a member of staff under special circumstances such as death or illness of a member of staff's family.

(2) The Auditor General may, on the recommendation of the head of department grant compassionate leave to a member of staff.

(3) Compassionate leave shall not exceed ten working days in a calendar year.

104. Sick leave

(1) The Auditor General or a person authorised by him or her may grant sick leave to a member of staff on production of a medical certificate from a medical practitioner.

(2) A member of staff who is hospitalised or who needs a period of recovery subject to conditions stipulated in subregulation (1) may be granted sick leave with full pay of up to a period of six months in any period of twelve months.

(3) A member of staff who exhausts his or her sick leave but has not fully recovered, may be granted an extended sick leave with full pay for another six months subject to recommendation by a Government Medical Officer or an approved medical officer from a hospital recognised by the Office, that he or she needs an extended sick leave.

(4) Where at the end of the extended period of sick leave, the employee has not recovered; he or she may be retired on medical grounds.

(5) A member of staff who is retired on medical grounds on advice of a medical practitioner shall be paid three months basic salary in lieu of notice.

(6) A member of staff in whose house hold there is a case of a contagious disease, who receives a quarantine order affecting his or her household and who as a result is unable to attend office shall continue to receive his or her full salary and other emoluments during this period of compulsory absence.

105. Maternity leave

(1) A female member of staff shall, as a consequence of pregnancy, have the right to a period of sixty working days leave from work on full wages referred to as "maternity leave", of which at least four weeks shall follow the childbirth or miscarriage.

(2) Application for maternity leave shall be approved by the Auditor General or a person authorised by him or her.

(3) An expectant female member of staff may accumulate one year's annual leave which may be taken immediately after the expiry of maternity leave subject to approval by the Auditor General or a person authorized by him or her.

(4) A female member of staff may apply for an additional period of absence from duty to be granted in form of sick leave or unpaid leave on the recommendation of a registered medical practitioner.

(5) where a woman is absent from work for a longer period as a result of illness, certified by a qualified medical practitioner, arising out of pregnancy or confinement and rendering her unfit for work, she shall be given one month's paid leave and where necessary up to two months unpaid leave.

106. Paternity leave

(1) A male member of staff shall, immediately after the delivery or miscarriage of a wife, have the right to a period of four working days leave from work annually referred to as paternity leave.

(2) A male member of staff referred to in sub regulation (1) shall be entitled to the payment of his full wages during the said paternity leave.

107. Study leave

(1) A member of staff whose appointment has been confirmed may apply for study leave.

(2) An application for study leave shall be supported by proper documents and the subject of study shall be directly related to the member of staff's duties and shall enhance, improve or add value to the service provided to the Office by the member of staff.

(3) The conditions of the study leave shall be determined in the Human Resource Manual.

(4) The Auditor General reserves the right to refuse granting of the study leave on the basis of exigencies of duty.

108. Bonding agreements

A member of staff who undertakes a course of study exceeding a period of six months sponsored by the Office shall sign an agreement binding him or her for a period of 3 years, the breach of which shall attract compensation of the full amount that has been paid by the Office for his or her sponsorship.

109. Leave without pay

(1) The Auditor General may under special circumstances grant unpaid leave to a member of staff.

(2) The period of unpaid leave shall be limited to three months, but may be extended beyond twelve months under special circumstances.

(3) Unpaid leave shall be taken after all outstanding leave has been taken.

(4) All benefits shall cease during the period of unpaid leave.

(5) Prior to commencement of unpaid leave, a member of staff shall be required to hand over his or her duties and facilities of the Office to another employee as may be authorised by the head of department.

110. Compensatory leave

The Auditor General may grant a member of staff in the administrative staff category compensatory leave in lieu of overtime pay where he or she has been required to work for prolonged periods of overtime or on weekends and public holidays.

PART XIV—OFFENCES, AND DISCIPLINARY PROCEDURE

111. Minor offences

The following shall constitute minor offences—

- (a) reporting to work late without informing or receiving permission from the immediate supervisor;
- (b) leaving work before close of office hours without informing or receiving permission from the immediate supervisor;
- (c) being absent without informing and receiving permission from the immediate supervisor;
- (d) unauthorised use of office property;
- (e) abuse of leave; and
- (f) Untidy appearance.

112. Serious offences

The following shall constitute serious offences—

- (a) neglect of duty;
- (b) abuse of privileges;
- (c) use of abusive language;
- (d) unauthorised habitual absence from duty without valid cause;
- (e) serious damage to office property;
- (f) behavior likely to bring the Office into disrepute;
- (g) misuse and abuse of office property;

- (h) repeated abuse of leave;
- (i) sexual, tribal or racial harassment;
- (j) drunkenness on duty;
- (k) acts of commission or omission, sectarian and parochial, prompted by allegiance to tribal interest contrary to the provisions of these Regulations; and
- (l) breach of office guidelines and Regulations made under the Act.

113. Grave offences

The following shall constitute grave offences—

- (a) persistent repetition of serious offences;
- (b) drunkenness and disorderly behavior;
- (c) theft of office property , data, files and records;
- (d) embezzlement or misuse of office funds;
- (e) breach of confidentiality;
- (f) conviction by a court of competent jurisdiction of a criminal offence other than a minor traffic offence;
- (g) willful and repeated disregard of authority;
- (h) serious and willful damage to office property;
- (i) immoral or disgraceful conduct;
- (j) knowingly withholding information on any member of staff who is inefficient, incompetent or dangerous to the security of the Office;
- (k) smoking within office premises;
- (l) fighting on office premises;
- (m) abuse of office; and

- (n) in subordination or deliberate refusal to obey lawful instructions.

114. Disciplinary decisions.

The Auditor General shall, in consultation with the Public Service Commission make disciplinary decisions.

115. Disciplinary measures

(1) A member of staff who commits an offence under these Regulations shall be subjected to disciplinary action in accordance with these Regulations.

(2) A member of staff may—

- (a) receive a verbal warning for minor offences;
- (b) receive a written warning for serious offences;
- (c) be suspended from duty with half pay for a period not exceeding four months;
- (d) be interdicted; or
- (e) be dismissed.

(3) The repeated commission of a minor offence shall be considered a serious offence.

(4) The repeated commission of a serious offence shall be considered as ground for suspension from duty, interdiction or demotion.

(5) The commission of a grave offence shall be ground for dismissal.

116. Disciplinary measures to be in accordance with the law

All disciplinary action taken against a member of staff under these Regulations shall be in accordance with the Employment Act and all relevant laws.

117. Disciplinary procedure

(1) A person who alleges that a member of staff has committed a serious or grave offence shall make a written complaint to the head of department.

(2) The head of department shall inform the member of staff concerned of the complaint made against him or her and shall require him or her to appear and defend him or herself.

(3) The head of department may give the concerned member of staff a verbal warning where the offence is minor.

(4) Where the head of department considers the offence to be of a serious or grave nature, he or she shall refer the matter to the head of human resource who shall frame charges against the accused member of staff.

(5) The head of human resource department shall serve a copy of the charges on the accused member of staff and require him or her to file a response in writing, within fourteen days.

(6) Personal service shall be effected by tendering a copy of the charge to the accused member of staff in person, and where personal service cannot be rendered, service shall be by registered post, substituted service or any other mode the Auditor General may prescribe.

(7) The written response of the member of staff together with the charges and a brief statement of the allegation on which each charge is based shall be submitted to the Human Resource Advisory Committee.

118. Consideration of charges by the Human Resource Advisory Committee

(1) When the Human Resource Advisory Committee receives a charge against a member of staff, it shall carry out preliminary investigations and decide whether to drop the charge, arrange informal counseling or arrange for the matter to be dealt with under the disciplinary procedure.

(2) Where after carrying investigations under subregulation (1), the Human Resource Advisory Committee finds that there is a case to answer, it shall fix a date for the hearing the charges.

(3) The Secretary to the Human Resource Advisory Committee shall serve a hearing notice on the accused member of staff requiring him or her to appear before the panel to defend himself or herself together with details of the complaint and copies of all the relevant evidence to be used before the Committee.

(4) A period of fourteen days shall lapse between the service of the notice and the day set out for the hearing of the charges.

(5) A hearing notice shall be in the prescribed form and shall require the persons to whom it is addressed to furnish the Human Resource Advisory Committee with one copy of each of the documents that he or she wishes to produce at the hearing at least ten days before the date fixed for hearing

(6) The Committee shall in its discretion permit the concerned member of staff to be represented by a public officer or an advocate.

(7) After hearing of the case the Human Resource Advisory Committee shall submit its recommendations to the Auditor General for any appropriate disciplinary action.

(8) The Auditor General shall consider the recommendations, make a decision and communicate his or her decision to all the concerned parties within fourteen days of the receipt of recommendations.

119. Interdiction

(1) A member of staff whose actions are being investigated by the Auditor General or Police or against whom an action is being taken for having committed a serious or grave offence may be interdicted from duty with half pay.

(2) A member of staff who is interdicted shall not leave the country without the written permission of the Auditor General.

(3) The Auditor General shall ensure that the case is resolved expeditiously within six months.

(4) Where a member of staff is cleared of the charges his or her interdiction shall be lifted and he or she shall be paid any part of his or her salary which was withheld.

(5) Where a member of staff is found guilty, and is subsequently dismissed from service, he or she shall not be paid his or her withheld salary.

(6) A member of staff dismissed on disciplinary grounds from the service shall forfeit all his or her rights and benefits.

120. Right of a member of staff to defend himself or herself

(1) A member of staff charged with an offence under these Regulations shall be entitled to defend himself or herself.

(2) Where a witness is called to give evidence, the accused member of staff shall be entitled to be present to cross-examine such witness.

(3) An accused member of staff may call witnesses in his or her defense.

(4) Documentary evidence shall not be used against a member of staff unless he or she has previously been provided with a copy or has been given access to the document.

121. Right to appeal

(1) A member of staff who is aggrieved or dissatisfied with decision of the Auditor General may, within thirty days from the time he or she receives notification of the decision, appeal to the High Court.

(2) A copy of the appeal made under sub regulation (1) shall be served to the Auditor General.

PART XV—RETIREMENT, RESIGNATION AND TERMINATION

122. Retirement

(1) The mandatory retirement age for a member of staff employed for all members of staff of the Office shall be in accordance with the Pensions Act.

(2) The effective date of retirement shall be the end of the month in which the member of staff reaches the mandatory retirement age.

(3) A member of staff employed on permanent terms qualifies for voluntary retirement—

(a) if he or she has completed ten years of continuous service in the Office; or

(b) upon attaining the age of forty five years and continuous service of at least seven years in the Office.

(4) A member of staff employed on permanent terms shall upon retirement be entitled to a retirement benefit equivalent to three months basic salary of that member of staff subject to sub regulation (3).

123. Resignation

(1) A member of staff in the technical staff category may resign by giving three months written notice to the Auditor General or pay three months salary in lieu of notice.

(2) A member of staff in the administrative staff category who is engaged for the purpose of providing management services to the Office may resign by giving three months written notice to the Auditor General or pay three months salary in lieu of notice.

(3) A member of staff in the administrative staff category, who is engaged for the purpose of providing support services to the Office, may resign by giving one month's written notice or pay one months salary in lieu of notice.

(4) In the event of the departure of the member of staff before the expiration of the requisite period of notice and without the written permission of the Auditor General, the member of staff shall pay an amount equivalent to the remaining period of the notice.

(5) A member of staff who shall have accumulated annual leave at the time of his or her resignation shall be paid in lieu thereof, a sum of money equivalent to his or her salary for a period of the accrued leave up to a maximum of two years leave.

124. Termination

(1) The Auditor General may terminate the services of a member of staff by giving him or her one months' notice or pay him or her in lieu of the notice—

- (a) where the member of staff is incompetent;
- (b) on grounds of misconduct; or
- (c) for medical reasons on the advice of a medical practitioner where a medical report confirms that a member of staff's physical or mental health prevents him or her from performing his or her duties.

125. Abandonment of duty

(1) A member of staff who absents himself or herself from duty for a period of thirty days without permission shall be presumed to have abandoned his or her duty.

(2) The Auditor General shall immediately stop payment of the salary of a member of staff who abandons his or her duty.

(3) After the expiry of the period specified under sub-regulation (1), a letter shall be sent to the member of staff's last known place of residence or to his or her official home address or to his or her next of kin.

(4) Upon the expiry of thirty days after writing to the member of staff without a reply, he or she shall be declared as having abandoned his or her post.

(5) A member of staff who abandons his or her duty loses his or her entitlement to terminal benefits.

(6) Failure by the supervisor to report the absence of a member of staff shall attract disciplinary action against the supervisor.

126. Dismissal

(1) A member of staff who is convicted of a grave offence under these Regulations shall be dismissed.

(2) A member of staff shall not be dismissed without being given a fair hearing.

(3) A member of staff who is dismissed from service shall forfeit all allowances and benefits under these Regulations.

127. Death of a member of staff

A member of staff's terms of service shall expire upon death and his or her entitlements under these Regulations shall be paid in accordance with the Succession Act.

128. Hand over procedure

(1) A member of staff who leaves the service of the Office shall—

- (a) hand over all official property including documents and records of the Office to the immediate supervisor; and
- (b) submit a written hand over report about all duties he or she has been handling at the time of handing over and any matter which requires special attention.

(2) A member of staff who fails to comply with sub regulation (1) shall be recalled at his or her own expense to hand over properly.

(3) The hand over report shall be signed by the member of staff handing over and the member of staff taking over.

(4) A copy of the signed report shall be submitted to the supervisor.

(5) A member of staff shall not be paid his or her terminal benefits unless he or she has properly handed over.

129. HIV/AIDS Policy

(1) The Office shall recognize HIV/AIDS as a serious threat to the Office and shall take all necessary measures towards its prevention, mitigation and control.

(2) The Auditor General shall develop a HIV/AIDS Policy for the Office.

130. Staff welfare services

The office shall make effort to provide welfare services which may include—

- (a) providing counseling services on personal problems concerning absence from work for long periods, marital or domestic problems;
- (b) assisting with problems of health and sickness, bereavement; and
- (c) encouraging team building.

SCHEDULE 1

CURRENCY POINT

Regulation 2, 63(4)

A currency point is equivalent to twenty thousand shillings.

SCHEDULE 2

Regulation 20

OATH OF MEMBER OF STAFF OF OFFICE OF AUDITOR GENERAL

I.....having been appointed a member of staff in the Office, swear in the name of the Almighty God/solemnly affirm that I will at all times well and truly serve the Republic of Uganda, and that I will perform the functions of officer/employee in the Office in accordance with the Constitution and the laws of the Republic of Uganda, and that I will not directly or indirectly reveal to any unauthorised person any matter, document, communication or information that comes to my knowledge in the discharge of my duties and committed to my secrecy. (So help me God.)

Cross references

Employment Act, Act No.6 of 2006.

Leadership Code Act 2002, Act No. 17 of 2002

Medical and Dental Practitioners Act Cap 272.

Pensions Act Cap 286.

Public Service (Commission) Regulations SI No 288-1.

Succession Act Cap 162

Workers Compensation Act, Act No. 8 of 2000.

JOHN F. S. MUWANGA,
Auditor General.

STATUTORY INSTRUMENTS SUPPLEMENT
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S T A T U T O R Y I N S T R U M E N T S

2011 No. 28.

The Taxes and Duties (Provisional Collection) Order, 2011.

(Under section 1 of the Taxes and Duties (Provisional Collection) Act, Cap 348)

WHEREAS the Government has approved the introduction into Parliament of Bills for Acts to make provision for the imposition and alteration of certain taxes and duties, the short titles of which are—

- (a) the Finance (No. 2) 2002 (Amendment) Act, 2011;
- (b) the Income Tax (Amendment) Act, 2011;
- (c) the Value Added Tax (Amendment) Act, 2011;
- (d) the Stamps (Amendment) Act, 2011; and
- (e) the Excise Tariff (Amendment) Act, 2011.

AND WHEREAS if those Bills, which are published on the 24th day of June, 2011 were passed into law, certain taxes and duties would be varied;

NOW THEREFORE, in the exercise of the powers conferred upon the Minister by section 1 of the Taxes and Duties (Provisional Collection) Act, this Order is made this 20th of June, 2011.

1. Title and commencement.

This Order may be cited as the Taxes and Duties (Provisional Collection) Order, 2011 and shall come into force on the 1st day of July, 2011.

2. Provisional collection.

There shall be charged, levied and collected on the goods and services affected by those Bills, the taxes and duties, which would be payable if those Bills were passed into law and came into operation in place of the taxes and duties payable on those goods and services under the existing laws.

MARIA KIWANUKA,
Minister of Finance, Planning and Economic Development.

STATUTORY INSTRUMENTS SUPPLEMENT

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S T A T U T O R Y I N S T R U M E N T S

2011 No. 29.

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS, 2011

ARRANGEMENT OF REGULATIONS

Regulations

1. Commencement
2. Amendment of regulation 5
3. Amendment of regulation 7
4. Amendment of regulation 11
5. Amendment of regulation 13

STATUTORY INSTRUMENTS

2011 No.

The Value Added Tax (Amendment) Regulations, 2011

(Under Section 78 of the Value Added Tax Act, Cap. 349)

IN EXERCISE of the powers conferred upon the Minister by section 78 of the Value Added Tax Act Cap. 349, these Regulations are made this 20th day of June, 2011.

1. Commencement

These Regulations shall come into force on 1st July, 2011.

2. Revocation of regulation 5

Regulation 5 of the Value Added Tax Regulations S.I 349-1 in these Regulations referred to as the principal Regulations is revoked.

3. Amendment of regulation 7

Regulation 7 (1)(b) of the principal Regulations is amended by substituting for “Uganda Electricity Board, National Water and Sewerage Corporation and Uganda Post and Telecommunications Corporation” the words “persons providing utility services”.

4. Amendment of regulation 11

Regulation 11 of the principal Regulations is amended by inserting immediately after sub regulation (1) the following—

“(1a) For the purposes of sub regulation (1) the Commissioner General may require goods for export specified in a notice published in the Uganda Gazette to be distinctively labelled by the registered taxpayer

(1b) The Commissioner General shall issue guidelines to specify the colour, nature, size and type of labels referred to in sub regulation (1a).”

5. Amendment of regulation 13

Regulation 13 of the Value Added Tax Regulations is amended—

(a) by substituting sub-regulation (1) with the following—

“(1) A person who receives imported services other than an exempt service shall account for the tax due on the supply, and the taxpayer shall account for that service when performance of the service is completed or when payment for the service is made or when the invoice is received from the foreign supplier whichever is the earliest.”

(b) in sub-regulation (2)—

(i) by substituting for “total consideration paid to the foreign supplier” the words “taxable value of the supply determined under section 21 of the VAT Act (Cap. 349)”;

(ii) by substituting for “registered” the word “taxable”; and

(iii) by substituting for “total consideration” the words “taxable value”; and

(c) by substituting for sub-regulation (3) the following—

“(3) If a taxable person carries on a business both in and outside Uganda and there is an internal provision of services from the part outside Uganda to the part in Uganda, then, in relation to those services, the following applies for the purposes of the VAT Act Cap. 349 and these Regulations—

(a) that part of the business carried on outside Uganda is treated as if it were carried on by a person (referred to as the “overseas person”) separate from the taxable person;

- (b) the overseas person is not a taxable person; and
- (c) the internal provision of services is treated as a supply of services made outside Uganda by the overseas person to the taxable person for reduced consideration.”

MARIA KIWANUKA,
Minister of Finance, Planning and Economic Development.

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S T A T U T O R Y I N S T R U M E N T S

2011 No. 30.

THE INCOME TAX (TRANSFER PRICING) REGULATIONS 2011

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title and commencement
2. Application of regulations
3. Interpretation

**PART II—COMPATIBILITY FACTORS, BRANCH PERSON
AND OECD DOCUMENTS**

4. Compatibility factors
5. Branch person and headquarter person
6. Application of OECD documents

**PART III—CONSISTENCY WITH ARM'S LENGTH PRINCIPLE,
DOCUMENTATION, ADVANCED PRICING AGREEMENTS AND
CORRESPONDING ADJUSTMENTS**

7. Consistency with arm's length principles
8. Documentation
9. Advanced pricing agreements
10. Corresponding adjustments

STATUTORY INSTRUMENTS

2011 No. 30.

The Income Tax (Transfer Pricing) Regulations 2011

(Under sections 90 and 164 of the Income Tax Act cap 340)

IN EXERCISE of the powers conferred upon the Minister by section 164 of the Income Tax Act Cap. 340, these Regulations are made this 20th day of June, 2011.

PART I—PRELIMINARY

1. Title and commencement

These Regulations may be cited as the Income Tax (Transfer Pricing) Regulations 2011, and shall come into force on the 1st day of July 2011.

2. Application of Regulations

The Regulations shall apply to a controlled transaction if a person who is a party to the transaction is located in and is subject to tax in Uganda and the other person who is a party to the transaction is located in or outside Uganda.

3. Interpretation

In these Regulations, unless the context otherwise requires—

“Act” means the Income Tax Act;

“arm’s length principle” in relation to a controlled transaction, means the results of the transaction are consistent with the results that would have been realised in a transaction between independent persons dealing under the same conditions;

“associate” has the meaning given to it in section 3 of the Act;

“branch” in relation to a person—

- (a) where there is a tax treaty applicable to the person, means a permanent establishment as defined in the treaty; or

(b) in any other case, has the meaning given to it in section 78 of the Act;

“comparability factors” means the factors specified in regulation 4;

“comparable uncontrolled price method” means comparing the price charged in a controlled transaction with the price charged in a comparable uncontrolled transaction;

“comparable uncontrolled transaction” in relation to the application of a transfer pricing method to a controlled transaction, means an uncontrolled transaction which, after taking account of the comparability factors, satisfies the differences, if any, between the two transactions or between the persons undertaking the transactions which do not materially affect the financial indicator applicable under the method or where the differences do materially affect the financial indicator applicable under the method, then reasonably accurate adjustments can be made to eliminate the effects of the differences;

“controlled transaction” means a transaction between associates;

“cost plus method” means comparing the mark up on the costs directly and indirectly incurred in the supply of property or services in a controlled transaction with the mark up on those costs directly or indirectly incurred in the supply of property or services in a comparable uncontrolled transaction;

“financial indicator” means—

- (a) in relation to the comparable uncontrolled price method, the price;
- (b) in relation to the cost plus method, the mark up on costs;
- (c) in relation to the resale price method, the resale margin;
- (d) in relation to the transaction net margin method, the net profit margin; or

- (e) in relation to the transactional profit split method, the division of profit and loss;
- “person” has the meaning given to it in the Act and includes a “branch person” and “headquarters person” referred to in regulation 5;
- “resale price method” means comparing the resale margin that a purchaser of property in a controlled transaction earns from reselling the property in an uncontrolled transaction with the resale margin that is earned in a comparable uncontrolled purchase and resale transaction;
- “transaction” includes an arrangement, understanding, agreement, or mutual practice whether or not legally enforceable or intended to be legally enforceable, and includes a dealing between a branch of a person and another part of the person;
- “transactional net margin method” means comparing the net profit margin relative to the appropriate base including costs, sales or assets that a person achieves in a controlled transaction with the net profit margin relative to the same basis achieved in a comparable uncontrolled transaction;
- “transactional profit split method” means comparing the division of profit and loss that a person achieves in a controlled transaction with the division of profit and loss that would be achieved when participating in a comparable uncontrolled transaction;
- “transfer pricing method” means—
- (a) the comparable uncontrolled price method;
 - (b) the resale price method;
 - (c) the cost plus method;
 - (d) the transaction net margin method; or
 - (e) the transactional profit split method;
- “uncontrolled transaction” means a transaction that is not a controlled transaction.

PART II—COMPARABILITY FACTORS, BRANCH PERSONS AND OECD
DOCUMENTS

4. Comparability factors

In determining whether two or more transactions are comparable the following factors shall be considered to the extent that they are economically relevant to the facts and circumstances of the transactions—

- (a) the characteristics of the property or services transferred or supplied;
- (b) the functions undertaken by the person entering into the transaction taking account of assets used and risks assumed;
- (c) the contractual terms of the transactions;
- (d) the economic circumstances in which the transactions take place; and
- (e) the business strategies pursued by the associate to the controlled transaction.

5. Branch person and headquarter person

For the purposes of these Regulations—

- (a) a branch shall be deemed to be a separate and distinct person referred to as the “branch person” from the person in respect of whom it is a branch referred to as the “headquarters person”;
- (b) a branch person and headquarters person shall be deemed to be associates; and
- (c) a branch person and a headquarter person are located where their activities are located.

6. Application of OECD documents

(1) Subject to sub regulation (2), these Regulations shall be applied in a manner consistent with—

- (a) the arm's length principle in Article 9 of the OECD Model Tax Convention on Income and Capital; and
- (b) the OECD Transfer Pricing Guidelines for Multi-national Enterprises and Tax Administrations approved by the Council of the OECD for publication on 13 July 1995 (C(95)126/FINAL) as supplemented and updated from time to time.

(2) Where there is any inconsistency between the Act, these Regulations and the OECD documents referred to in sub regulation (1), the Act shall prevail.

PART III—CONSISTENCY WITH ARM'S LENGTH PRINCIPLE,
DOCUMENTATION, ADVANCED PRICING AGREEMENTS AND
CORRESPONDING ADJUSTMENTS

7. Consistency with the arm's length principle

(1) Where a person has entered into a transaction or a series of transactions to which these Regulations apply, the person shall determine the income and expenditures resulting from the transaction or transactions in a manner that is consistent with the arm's length principle.

(2) Where a person fails to comply with sub regulation (1), the Commissioner may make the necessary adjustments to ensure that the income and expenditures resulting from the transaction or transactions are consistent with the arm's length principle.

(3) In determining whether the result of a transaction or series of transactions is consistent with the arm's length principle, the most appropriate transfer pricing method shall be used taking into account—

- (a) the respective strengths and weaknesses of the transfer pricing methods in the circumstances of the case;
- (b) the appropriateness of a transfer pricing method having regard to the nature of the controlled transaction determined, in particular, through an analysis of the functions undertaken by each person that is a party to the controlled transaction;
- (c) the availability of reliable information needed to apply the transfer pricing methods; and

- (d) the degree of comparability between controlled and uncontrolled transactions, including the reliability of adjustments, if any, that may be required to eliminate differences.

(4) Where a person has used an appropriate transfer pricing method in accordance with sub regulation (3), the Commissioner's examination as to whether income and expenditures resulting from the person's transaction or transactions are consistent with the arm's length principle shall be based on the transfer pricing method used by the person.

(5) A person may apply a transfer pricing method other than those listed in the definition of transfer pricing method under regulation 3, if the person can establish that—

- (a) none of the listed methods can reasonably be applied to determine whether a controlled transaction is consistent with the arm's length principle; and
- (b) the method used gives rise to a result that is consistent with that between independent persons engaging in comparable uncontrolled transactions in comparable circumstances.

(6) A person who contravenes this regulation is liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding twenty five currency points or both.

8. Documentation

(1) A person shall record, in writing, sufficient information and analysis to verify that the controlled transactions are consistent with the arm's length principle.

(2) The documentation referred to in sub regulation (1) for a year of income shall be in place prior to the due date for filing the income tax return for that year.

(3) The Commissioner may, by notice, specify the items of documentation that a person is required to keep for the purposes of this regulation.

(4) A person who fails to comply with this regulation is liable on conviction to imprisonment for a term not exceeding six months or to a fine not exceeding twenty five currency points or both.

9. Advance pricing agreements

(1) A person may request that the Commissioner enter into an advance pricing agreement to establish an appropriate set of criteria for determining whether the person has complied with the arm's length principle for certain future controlled transactions undertaken by the person over a fixed period of time.

(2) A request under sub regulation (1) shall be accompanied by—

- (a) a description of the person's activities, controlled transactions, and the proposed scope and duration of the advanced pricing agreement;
- (b) a proposal by the person for the determination of the transfer prices for the transactions to be covered by the advanced pricing agreement setting out the comparability factors, the selection of the most appropriate transfer pricing method to the circumstances of the controlled transactions; and the critical assumptions as to future events under which the determination is proposed;
- (c) the identification of any other country or countries that the person wishes to participate in the advanced pricing agreement; and
- (d) any other information which the Commissioner may require as specified in a practice note on transfer pricing.

(3) The Commissioner shall consider a request made by a person under sub regulation (1) and, after taking account of the matters specified in the request and the expected benefits from an advance pricing agreement in the circumstances of the case, the Commissioner may decide to enter into an advance pricing agreement or to reject the request.

(4) Where the Commissioner agrees to enter into an advance pricing agreement with a person, the Commissioner may—

- (a) accept the person's proposal under sub regulation (2)(b);
- (b) reject the proposal; or
- (c) modify the proposal with the person's consent.

(5) The Commissioner may enter into an advance pricing agreement with the person either alone or together with the competent authorities of the country or countries of the person's associate or associates identified under sub regulation (2)(c).

(6) Where the Commissioner approves a proposal under sub regulation (4)(a) or modifies it with the person's consent under sub regulation (4)(c), the Commissioner shall enter into an advance pricing agreement that will provide confirmation to the person that no transfer pricing adjustment will be made under regulation 7(2) to controlled transactions covered by the agreement where the transactions are consistent with the terms of the agreement.

(7) An advance pricing agreement entered into under sub regulation (6) shall apply to the controlled transactions specified in the agreement that are entered into on or after the date of the agreement and the agreement shall specify the years of income for which the agreement applies.

(8) The Commissioner may cancel an advanced pricing agreement with a person by notice in writing if—

- (a) the person has failed to materially comply with a fundamental term of the agreement;
- (b) there has been a material breach of one or more of the critical assumptions underlying the agreement;
- (c) there is a change in the tax law that is materially relevant to the agreement; or
- (d) the agreement was entered into based on a misrepresentation, mistake or omission by the person.

(9) Cancellation of an advance pricing agreement under sub regulation (8) takes effect—

- (a) in the case of sub regulation (8)(a) and (c), from the date of the notice of cancellation specified by the Commissioner in the notice of cancellation
- (b) in the case of sub regulation (8)(b), from the date that the material breach occurred; and
- (c) in the case of sub regulation (8)(d), from the date the agreement was entered into.

(10) The Commissioner shall treat as confidential any trade secrets or other commercially sensitive information or documentation provided to the Commissioner in the course of negotiating an advance pricing agreement.

10. Corresponding adjustments

Where—

- (a) an adjustment is made by a competent authority of another country with which Uganda has a double tax treaty to the taxation of a transaction or transactions of a person subject to tax in Uganda; and
- (b) the adjustment results in taxation in another country of income or profits that are also taxable in Uganda,

the Commissioner shall, upon request by the person subject to tax in Uganda, determine whether the adjustment is consistent with the arm's length principle and where it is determined to be consistent, the Commissioner shall make a corresponding adjustment to the amount of tax charged in Uganda on the income or profits so as to avoid double taxation.

Cross references

Income Tax Act Cap 340

MARIA KIWANUKA,
Minister of Finance, Planning and Economic Development.