

**ACTS SUPPLEMENT**

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**Act 2                      Value Added Tax (Amendment) Act                      2002**

**THE VALUE ADDED TAX (AMENDMENT) ACT, 2002.**

**ARRANGEMENT OF SECTIONS.**

*Section.*

1. Short title and commencement.
2. Amendment of section 8.
3. Amendment of section 9.
4. Amendment of section 48.
5. Amendment of Schedule II.
6. Amendment of Schedule III.

**THE VALUE ADDED TAX (AMENDMENT) ACT, 2002.**

**An Act to amend the Value Added Tax Statute, 1996, Statute No. 8 of 1996.**

DATE OF ASSENT: 24th December, 2001.

*Date of commencement:* 1st July, 2001.

BE IT ENACTED by Parliament as follows:

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2002 and shall come into force on 1st July, 2001.

Short title.

2. Section 8 of the Value Added Statute, 1996, in this Act referred to as the Statute, is amended by inserting immediately after subsection (5) the following subsection—

Amendment of section 8.

“(6) An engineer, lawyer, economist, architect, publisher, auctioneer, estate agent, valuer, accountant, auditor, clearing and forwarding agent or other professional supplying goods or services for consideration as part of his business, but who is not

required by subsection (1) or (2) to apply for registration, shall apply to be registered in accordance with section 9, without regard to the eligibility requirement under subsection (2).”

Amendment  
of section 9.

3. Section 9 of the Statute is amended by substituting for paragraph (a) of subsection (3) the following paragraph—

“(a) in the case of an application under subsection (1), (5) or (6) of section 8, from the beginning of the tax period immediately following the period in which the duty to apply for registration arose; or”

Amendment  
of section  
48.

4. Section 48 of the Statute is amended in subsection 1(A) by substituting for paragraph (b) the following paragraph—

“(b) may, with consent of the taxable person, where the taxable person’s input credit exceeds his liability for tax for that period by five million shillings or more, offset that amount against the future liability of the taxable person or apply the excess in reduction of any other tax not in dispute due from the taxpayer.”

Amendment  
of Schedule  
II.

5. Schedule II to the Statute is amended by—

(i) repealing paragraph (p); and

(ii) adding after paragraph (t), the following new paragraph—

“(u) the supply of accommodation in hotel and tourist lodges.”

Amendment  
of Schedule  
III.

6. Schedule III to the Statute is amended in paragraph (l) by adding after subparagraph (g) the following new paragraph—

“(h) the supply of milk, including milk treated in any way to preserve it.”