

**ACTS SUPPLEMENT**

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**Act 8**

*Finance Act*

**2015**

THE FINANCE ACT, 2015

ARRANGEMENT OF SECTIONS

*Section*

1. Commencement.
2. Amendment of Second Schedule to Act No.11 of 2009.
3. Amendment of Schedule 1 to Act No. 18 of 2013.
4. Amendment of SI No. 55 of 2013.
5. Amendment of Schedule 1 to Act No. 10 of 2014.
6. Operator licence fees under Cap. 361.

**THE FINANCE ACT, 2015.**

**An Act to amend the Finance Act 2009 to vary the environmental levy; to amend the Finance Act, 2013 to revise the application fees for passports; to amend the Finance Act, 2014 to provide for non refundable fees in respect of applications for work permits; to amend the Uganda Citizenship and Immigration Control (Fees) Regulations, 2013 and to impose annual operator licence fees in respect of vehicles and vessels.**

DATE OF ASSENT: 31st May, 2015.

*Date of Commencement:* 1st July, 2015.

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall come into force on 1st July, 2015.

**2. Amendment of Second Schedule to Act No. 11 of 2009.**

The Finance Act, 2009, is amended in the Second Schedule by substituting for item (a) the following—

- “(a) (i) motor vehicles (excluding goods vehicles),  
which are between 5-10 years old  
35% of the CIF value;
- (ii) motor vehicles (excluding goods vehicles)  
which are 10 years old or more  
50% of the CIF value.”

### 3. Amendment of Schedule 1 to Act No. 18 of 2013.

The Finance Act, 2013 is amended by substituting for Part I of Schedule 1 the following—

<b>“UGANDA CITIZENSHIP AND IMMIGRATION CONTROL ACT, CAP 66 Part I- Passports</b>			
32.	(a) Diplomatic		Shs. 300,000/=
	(b) Official		Shs. 250,000/=
	(c) Ordinary		Shs. 150,000/=
	(d) East African		Shs. 80,000/=
	(e) Conventional Travel Documents (CTD’s)		Shs. 120,000/=
	(f) Passports processed within two working days		Shs. 300,000/=

### 4. Amendment of SI No. 55 of 2013.

The Uganda Citizenship and Immigration Control (Fees) Regulations, 2013 are amended in the Schedule by substituting for item (i) under visa fees the following—

- “(i) Single entry visa \$100”

**5. Amendment of Schedule 1 to Act No. 10 of 2014.**

The Finance Act, 2014 is amended in Schedule 1 Part II by inserting immediately after subparagraph (4) the following—

“(5) Non refundable prepayment fee on application for a work permit under subparagraphs (1),(2),(3) and (4) USD 1500”

**6. Operator licence fees under Cap. 361**

The fees payable under section 70 and 106(5) of the Traffic and Road Safety Act for annual operator licence in respect of vehicles and vessels are as follows—

**A. OPERATORS LICENCE FEES FOR VEHICLES**

<i>No.</i>	<i>Vehicle category</i>	<i>Grouping</i>	<i>Fee (Ugshs)</i>
1	<b>Class ‘O’Licence</b>	8 to 19 passengers	300,000/=
		20 to 39 passengers	500,000/=
		40 passengers and above	1,500,000/=
2.	<b>Class ‘C’ Licence</b> (Country Taxis)	5 to 7 passengers	200,000/=
3.	<b>Class ‘R’ and ‘T’ Licences</b> (Rental Vehicles and Town Taxicabs)	Up to 10 passengers	200,000/=
		10 to 20 passengers	300,000/=
		Above 20 passengers	500,000/=
4.	<b>Class ‘A’ Licence –</b> Tourist Vehicles	Up to 7 passengers	200,000/=
		Up to 20 passengers	300,000/=
		Above 20 passengers	500,000/=

5.	<b>Class ‘G’ Licence – Goods Operator Vehicles Class ‘G’ (Licence)</b>	Up to 5 tons	300,000/=
		Exceeding 5 and up to 10 tons	400,000/=
		Exceeding 10 tons and up to 30 tons	600,000/=
		Exceeding 30 tons	700,000/=
6.	Motor Cycle ( <i>Boda boda</i> ) (PSVLicence)	1 passenger	30,000/=

**B. OPERATOR LICENCE FOR CARGO VESSELS (IN LAND WATER VESSELS)**

<i>No.</i>	<i>Vessel Description</i>	<i>Vessel Limits</i>	<i>Fee (Ugshs)</i>
1.	Vessels propelled by oars	Up to 4 m in length	30,000/=
2.	Mechanically propelled vessels including vessels fitted with auxiliary engines	Up to 10 tons	100,000/=
		Exceeding 10 tons and up to 30 tons	500,000/=
		Exceeding 30 tons and up to 50 tons	600,000/=
		Exceeding 50 tons	700,000/=
3.	Sailing vessels	Up to 4 m in length	100,000/=
		For each extra metre above 4m and up to 5 tons	5,000/=
		Exceeding 5 tons and up to 10 tons	160,000/=
		For each extra ton above 10 tons but below 50 tons	10,000/=
		Exceeding 50 tons	700,000/=
		For each extra metre above 5m	6,000/=

### C. OPERATOR LICENCE FEES FOR PASSENGER VESSELS

<i>No.</i>	<i>Vessel Description</i>	<i>Vessel Limits</i>	<i>Fee (Ugshs)</i>
1.	Vessels propelled by oars	Up to 10 passengers	60,000
2.	Mechanically propelled vessels including vessels fitted with auxiliary engines	Up to 20 passengers	200,000
		Exceeding 20 passengers and up to 50 people	250,000
		Exceeding 50 passengers and up to 100 passengers	350,000
		For each additional 10 passengers above 100	20,000
3.	Sailing vessels	Up to 20 passengers	50,000
		Exceeding 20 passengers and up to 50 passengers	100,000
		Exceeding 50 passengers	35,000

### D. OPERATOR LICENCE FEES FOR RESEARCH AND LEISURE VESSELS

<i>No.</i>	<i>Vessel Description</i>	<i>Vessel Limits</i>	<i>Fee</i>
1	Mechanically propelled research vessels including vessels fitted with auxiliary engines	Up to 10 tons	250,000
		Exceeding 10 tons and up to 30 tons	450,000
		Exceeding 30 tons	550,000

2.	Sailing research vessels	Up to 4m in length	150,000
		For every extra metre above 4m and up to 5 tons	5,000
		Exceeding 5 tons and up to 10 tons	250,000
		For every extra ton above 10 tons but below 30 tons	5,000
		Exceeding 30 tons	500,000
3.	Mechanically propelled leisure vessels	Up to 5m in length	400,000
		For every extra metre above 5m	5,000
4.	Leisure vessels propelled by oars or other means other than mechanical propulsion	Up to 5m in length	270,000
		For every additional metre above 5m	3,000