

## STATUTORY INSTRUMENTS SUPPLEMENT

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## STATUTORY INSTRUMENTS

## 2003 No. 9.

**The Income Tax (Approved Industrial Buildings) Regulations, 2003.**

*(Under section 30 and 165 of the Income Tax, 1997,  
Act No. 11 of 1997).*

IN EXERCISE of the powers conferred upon the Minister by section 165 of the Income Tax Act, 1997, these Regulations are made this 31st day of October 2002.

**1. Citation**

These Regulations may be cited as the Income Tax (Approved Industrial Buildings) Regulations, 2003.

**2. Commence-ment and application**

(1) Regulations 4 and 5 shall be deemed to have come into force on 1st July, 1997 and apply to an approved hotel or approved hospital whose construction commenced on or after 1st July, 1997.

(2) Regulation 6 shall be deemed to have come into force on 1st July, 2000 and applies to an approved commercial building whose construction commenced on or after 1st July, 2000.

**3. Approval of industrial buildings**

For the purposes of section 30 of the Act, the industrial buildings referred to in regulations 4, 5 and 6 are approved for the purposes specified in those regulations.

**4. Approval hotel**

An approved hotel is an industrial building licensed by the appropriate authorities for use, at a price, for boarding and lodging with at least—

(a) ten bedrooms with minimum facilities of bed and bedding, toilet and bath or shower room; and

(b) restaurant or dining room for provision of food and beverages.

**5. Approved hospital**

An approved hospital is a specialised institutional industrial building manned by a fully registered specialist and general practitioner for the purpose of treating general patients as outpatients or inpatients, or both, for medical, paediatric, surgical

and obstetric or gynaecologic conditions, providing treatment and nursing care and equipped with equipment and facilities for specialised establishment.

**6. Approved commercial building**

(1) An approved commercial building is an industrial building which is primarily used by the owner or let out for rent—

(a) for the purpose of carrying on a business, trade or profession;

(b) as an office;

(c) as a warehouse or commercial storage facility; or

(d) as a workshop.

(2) For the avoidance of doubt, an approved commercial building does not include a building let out or used for residential accommodation.

GERALD M. SSENDAULA,  
*Minister of Finance, Planning and Economic Development.*