

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 35 Volume XCVI dated 6th August, 2001.

Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS.

2001 No. 52.

The Local Governments Graduated Tax (Declaration of Rates) Instrument, 2001.

IN EXERCISE of the powers conferred upon the Minister by subsection (5) of section 81 of the Local Governments Act, 1997 and in consultation with the Minister responsible for finance, this Instrument is made this 6th day of August, 2001.

1. This Instrument may be cited as the Local Governments Graduated Tax (Declaration of Rates) Instrument, 2001.
2. The rate of graduated tax which shall be imposed by a local government in respect of an annual amount of income specified in column 1 of the Schedule to this Instrument is that specified in column 2 of that Schedule in relation to that annual amount.
3. (1) The standard rate of graduated tax which shall be imposed by every Local Government in Uganda on people who have very little or no income at all shall be three thousand shillings per year.

(2) For the purpose of subsection (1) a person is deemed to have little or no income at all if he or she does not earn more than 60,000 shillings in a year.
4. The Local Governments Graduated Tax (Declaration of Rates) Instrument, 2001 is revoked.

COLUMN 1	COLUMN 2
Annual amount of income (Shs.)	Rate of Graduated Tax (Shs.)
1. 60,000/= and less	3,000/=
2. Exceeding 60,000/= but not exceeding 70,000/=	4,000/=
3. Exceeding 70,000/= but not exceeding 90,000/=	5,000/=
4. Exceeding 90,000/= but not exceeding 100,000/=	6,000/=
5. Exceeding 100,000/= but not exceeding 140,000/=	7,000/=
6. Exceeding 140,000/= but not exceeding 180,000/=	8,000/=
7. Exceeding 180,000/= but not exceeding 220,000/=	9,000/=
8. Exceeding 220,000/= but not exceeding 250,000/=	10,000/=

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| 9. Exceeding 250,000/= but not exceeding 300,000/= | 12,000/= |
| 10. Exceeding 300,000/= but not exceeding 350,000/= | 14,000/= |

11. Exceeding 350,000/= but not exceeding 400,000/=	16,000/=
12. Exceeding 400,000/= but not exceeding 450,000/=	18,000/=
13. Exceeding 450,000/= but not exceeding 500,000/=	20,000/=
14. Exceeding 500,000/= but not exceeding 550,000/=	25,000/=
15. Exceeding 550,000/= but not exceeding 700,000/=	30,000/=
16. Exceeding 700,000/= but not exceeding 800,000/=	40,000/=
17. Exceeding 800,000/= but not exceeding 900,000/=	50,000/=
18. Exceeding 900,000/= but not exceeding 1,000,000/=	60,000/=
19. Exceeding 1,000,000/= but not exceeding 1,100,000/=	70,000/=
20. Exceeding 1,100,000/= but not exceeding 1,300,000/=	80,000/=
21. Exceeding 1,300,000/= but not exceeding 1,560,000/=	90,000/=
22. Exceeding 1,560,000/= onwards.	100,000/=

Minister of Local Government

JABERI BIDANDI SSALI,