

STATUTORY INSTRUMENTS SUPPLEMENT

*to The Uganda Gazette No. 8 Volume XCV dated 20<sup>th</sup> March, 2002.*

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STATUTORY INSTRUMENTS.

2002 No. 15.

The Local Governments Graduated Tax (Declaration of Rates) Instrument, 2002.

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 20th day of March, 2002.

1. Citation

This Instrument may be cited as the Local Governments Graduated Tax (Declaration of Rates) Instrument, 2001.

2. Rate of Graduated Tax on people living below the poverty line.

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. Rate of graduated tax.

(1) The maximum rate of graduated tax which shall be imposed by every Local Government in Uganda on people living below the poverty line shall be three thousand shillings per year.

(2) For the purpose of subsection (1) a person is deemed to live below the poverty line if he or she does not earn more than 288,000 shillings in a year.

4. Revocation of S.I. No. 52 of 2002.

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

SCHEDULE

COLUMN 1	COLUMN 2
Annual amount of income (Shs.)	Rate of Graduated Tax (Shs.)
1. 288,000/= and below	3,000.00
2. Exceeding 288,000/= but not exceeding 348,000/=	6,000.00
3. Exceeding 348,000/= but not exceeding 408,000/=	9,000.00
4. Exceeding 408,000/= but not exceeding 468,000/=	12,000.00
5. Exceeding 468,000/= but not exceeding 528,000/=	15,000.00
6. Exceeding 528,000/= but not exceeding 588,000/=	18,000.00
7. Exceeding 588,000/= but not exceeding 628,000/=	20,000.00
8. Exceeding 628,000/= but not exceeding 720,000/=	25,000.00

9. Exceeding 728,000/= but not exceeding 738,000/=	30,000.00
10. Exceeding 738,000/= but not exceeding 904,666/=	40,000.00
11. Exceeding 904,666/= but not exceeding 1,071,333/=	50,000.00
12. Exceeding 1,071,333/= but not exceeding 1,154,666/=	55,000.00
13. Exceeding 1,154,666/= but not exceeding 1,238,000/=	60,000.00

14. Exceeding 1,238,000/= but not exceeding 1,245,142/=	70,000.00
15. Exceeding 1,245,142/= but not exceeding 1,250,500/=	80,000.00
16. Exceeding 1,250,500/= but not exceeding 1,375,500/=	90,000.00
17. Exceeding 1,560,000/= onwards.	100,000.00

Minister of Local Government

JABERI BIDANDI SSALI,