

Uganda

## Administrator-General's Act Chapter 264

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Administrator-General’s Act (Chapter 264)  
 Contents

1. Interpretation ..... 1

2. Administrator General ..... 1

3. Limitation on liability of Administrator General and agents for acts done in performance of duties ..... 2

4. Death to be reported to Administrator General, who may apply for grant of letters of administration ..... 2

5. Notice of application for letters of administration to be given to Administrator General ..... 4

6. Notice of application for letters of administration to be given by Administrator General ..... 4

7. Grant to Administrator General may be revoked and grant made to other person ..... 4

8. Administrator General not precluded from applying for grant within one month of death of deceased ..... 5

9. Duration of administration or execution ..... 5

10. Administrator General to transmit accounts to Minister ..... 5

11. Intermeddling with property of deceased ..... 5

12. Surviving partner to furnish sworn statement ..... 6

13. Power to call for sworn statement as to wages due to deceased ..... 7

14. Agent may take possession to protect property ..... 7

15. Death of agent of person not residing in Uganda ..... 7

16. Power to dispose of property ..... 8

17. Power to open and operate bank accounts ..... 8

18. Administrator General to make inventory and keep accounts ..... 8

19. Notice to creditors and claimants; distribution of estate ..... 9

20. Unclaimed balance ..... 9

21. Fees and expenses ..... 10

22. Power to incur expenditure ..... 10

23. Actions against Administrator General ..... 10

24. Right of Administrator General to costs ..... 10

25. Property outside Uganda ..... 11

26. Payments to executor, etc. in country of domicile ..... 11

27. Assets received from outside Uganda ..... 11

28. Guardian to receive share of minor ..... 11

29. Court may order partition of immovable property ..... 12

30. No security or oath required from Administrator General ..... 12

31. Power to apply to court for directions ..... 12

32. Power to administer oath ..... 12

33. False evidence ..... 13

34. Accounts to be filed in court ..... 13

35. Power to file interim account .....	13
36. Liability of Government .....	13
37. Succession Act not to supersede rights of Administrator General .....	13
38. Residue after distribution of estate .....	13
39. Transfer of balance of enemy estates to custodian of enemy property .....	14
40. Disapplication of this Act .....	14
41. Power to make rules .....	14
42. Power to amend Schedule .....	14
Schedule (Sections 1, 42) .....	14

# Uganda

## Administrator-General's Act Chapter 264

Commenced on 15 August 1933

*[This is the version of this document at 31 December 2023.]*

*[Note: This legislation was revised and consolidated as at 31 December 2000 and 31 December 2023 by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]*

**An Act relating to the administration by the Administrator General of estates of deceased persons.**

*[Cap. 140 (Revised Edition, 1964); Act 14/1967; Cap. 157 (Revised Edition, 2000); Act 7/2022]*

### 1. Interpretation

In this Act, unless there is anything repugnant in the subject or context—

“**Administrator General**” includes a deputy and an assistant Administrator General;

“**agent**” means an agent of the Administrator General duly appointed under section [2\(4\)](#);

“**assets**” or “**property**” means all property movable and immovable of a deceased person which is chargeable with and applicable to the payment of the deceased person’s debts and legacies or available for distribution among persons who are by law entitled to share the estate of a deceased person and includes books, papers and documents;

“**court**” means the High Court, or any court subordinate to it to which jurisdiction has, or hereafter may have, been given;

“**currency point**” has the value assigned to it in the Schedule to this Act;

“**immovable property**” includes land, incorporeal tenements and things attached to the earth or permanently fastened to anything which is attached to the earth;

“**letters of administration**” includes any letters of administration, whether general or with a copy of the will annexed or limited in time or otherwise, and also includes probate in favour of the Administrator General;

“**movable property**” means property of every description except immovable property;

“**taxing officer**” means the Registrar of the High Court or an officer duly appointed to act for the Registrar.

### 2. Administrator General

- (1) Subject to any written law relating to the appointment of persons to the public service, there shall be appointed an Administrator General and such deputy and assistant administrators general as may be necessary for the purposes of this Act.
- (2) The Administrator General shall be a corporation sole by the name of the Administrator General of Uganda with perpetual succession and an official seal; and in all proceedings under this Act and in all legal proceedings he or she shall sue and be sued by that name, and it shall be necessary to state and to prove the Administrator General’s authority and title in the specific estate to which the proceedings may relate, but not his or her general authority or appointment.
- (3) The Administrator General or a deputy or an assistant administrator general or an agent shall be entitled to appear in court, either in person or by counsel, in any proceedings to which the Administrator General is a party.

- (4) The Minister may appoint any person in the public service or any chief of the rank of Gombolola Chief or of an equivalent or a higher rank to be the agent of the Administrator General in any area of Uganda; but the Administrator General may appoint any person, whether eligible to be appointed by the Minister under this subsection or not, as the Administrator General shall think fit to be his or her agent in respect of any particular estate or in respect of any matter arising out of any particular estate.
- (5) The Administrator General may, at his or her discretion, delegate to an agent any or all of the powers and duties conferred or imposed upon him or her by this Act but, in default of any directions by the Administrator General to the contrary, every agent appointed by the Minister may, in the administration of estates of persons dying intestate and leaving property within his or her area where the property is in the form of cash, cash in the bank, death gratuity, household assets, vehicles or any other movable property and does not exceed seven hundred fifty currency points, exercise all the summary powers of the Administrator General under this Act.
- (6) An agent shall in all respects act under the direction of the Administrator General who shall not be answerable for any act or omission on the part of the agent which is not in conformity with the power or duty delegated by the Administrator General or which shall not have happened by the Administrator General's own fault or neglect.
- (7) An agent, other than an agent appointed by the Minister, shall find security to the satisfaction of the Administrator General for the performance of his or her duties and may be remunerated either by salary or such fees as the Minister may prescribe.

### **3. Limitation on liability of Administrator General and agents for acts done in performance of duties**

- (1) Neither the Administrator General nor any of his or her agents shall be personally liable to any person in respect of goods or chattels in the possession at the time of his or her death of any person whose estate is administered by the Administrator General or any of his or her agents which are sold by the Administrator General or the agents unless the Administrator General or agent knows or has actual notice before the sale that the goods or chattels were not in fact the property of the person whose estate he or she is administering, and generally neither the Administrator General nor any agent shall be liable for any act he or she does *bona fide* in the supposed and the intended performance of his or her duties unless it is shown that the act was done not only illegally but wilfully or with gross negligence.
- (2) In case of any sale by the Administrator General or any agent of goods or chattels belonging in fact to any third person, the amount realised by the sale shall be paid over to the owner upon proof by the owner of such ownership unless the same has already been applied in payment of the debts of the deceased or has been distributed in the ordinary course of administration while the Administrator General or agent was in ignorance and without actual notice of the claim of such person to the goods or chattels sold.

### **4. Death to be reported to Administrator General, who may apply for grant of letters of administration**

- (1) When a person dies in Uganda, the agent of the area in which the death occurs shall, upon receiving notice of the death or upon the death coming to his or her knowledge, forthwith institute inquiries to ascertain whether the deceased left any, and if so what, property in Uganda and shall report the death with full particulars as to property, as far as ascertainable, to the Administrator General.
- (2) When a person dies elsewhere than in Uganda leaving property within Uganda, the agent of the area in which the property is situate shall, upon receiving notice of the death or upon the death coming to his or her knowledge, forthwith report the death with full particulars of the property to the Administrator General.

- (3) Upon receiving such report or upon such death coming to his or her knowledge, if it appears to the Administrator General—
- (a) that the deceased has left a will appointing the Administrator General as sole executor;
  - (b) that the deceased having made a will devising or bequeathing his or her estate or any part of it has omitted to appoint an executor;
  - (c) that the person or persons named as executor or executors in the will have predeceased the testator or renounced probate of the will;
  - (d) that probate or letters of administration have not been obtained within two months from the death of the testator; or
  - (e) that the person died intestate,

the Administrator General may apply to the court for letters of administration of the estate of the deceased person, whereupon the court shall, except for good cause shown, make a grant to him or her of letters of administration.

- (4) The Administrator General shall be deemed to have a right to letters of administration, other than letters *pendente lite*, in preference to—
- (a) a creditor;
  - (b) a legatee, other than a universal legatee; or
  - (c) a friend of the deceased,

but the Administrator General may waive such right.

- (5) Notwithstanding subsection (4)—
- (a) when the peculiar circumstances of the case appear to the court so to require, for reasons recorded in its proceedings, the court may if it thinks fit, of its own motion or otherwise, after having heard the Administrator General, grant letters of administration to the Administrator General or to any other person even though there are persons who, in the ordinary course, would be legally entitled to administer or who have already been administering and for this purpose may call in and revoke any grant of probate or letters of administration previously made by the court; and
  - (b) where it appears to the Administrator General that the gross value of the property of a deceased person dying intestate, or of a deceased person dying leaving a will in such circumstances that the Administrator General may apply for leave to administer as hereinbefore provided, where the property is in the form of cash, cash in the bank, death gratuity, household assets, vehicles or any other movable property and does not exceed seven hundred fifty currency points, the Administrator General may, notwithstanding anything contained in this Act, without any letters of administration or other formal proceedings or notice, take possession of the estate and realise the same by sale or otherwise and pay thereout any debts or charges and pay, remit or deliver any surplus to such person as may appear to him or her to be entitled to it; and the Administrator General shall not be liable to any action, suit or proceedings in respect of anything done *bona fide* under this paragraph unless it is shown that the thing was done not only illegally but wilfully or with gross negligence.
- (6) The Administrator General shall cause a record and account of every such estate to be kept in such form as may be prescribed.

## **5. Notice of application for letters of administration to be given to Administrator General**

- (1) No grant shall be made to any person, except an executor appointed by the will of the deceased or the widower or widow of the deceased, or his or her attorney duly authorised in writing, authorising that person to administer the estate of a deceased person, until the applicant has produced to the court proof that the Administrator General or his or her agent has declined to administer the estate or proof of having given to the Administrator General fourteen clear days' definite notice in writing of his or her intention to apply for the grant.
- (2) The provisions of subsection (1) with respect to notice to the Administrator General shall also apply in the case of any person petitioning the court, verbally or otherwise, for the appointment of the Administrator General.
- (3) On receipt of any such notice the Administrator General may call upon the applicant for such particulars as he or she may reasonably require in order to determine whether to oppose or consent to the grant being made.

## **6. Notice of application for letters of administration to be given by Administrator General**

- (1) The Administrator General shall cause notice of his or her intention to apply for letters of administration to be published in the *Gazette* at least fourteen days before making the application, and the cost of the publication shall in every case be deemed to be a testamentary expense and be payable out of the estate of the deceased whether the estate be administered by the Administrator General or any other person.
- (2) Upon the application, the High Court may grant letters of administration to the Administrator General accordingly.
- (3) Notwithstanding subsection (1), in any case where the High Court is satisfied that the estate or any portion of it might otherwise be pilfered, lost, destroyed or damaged or that great expense would be incurred by delay in the matter, the notice of intention to apply may be dispensed with.

## **7. Grant to Administrator General may be revoked and grant made to other person**

- (1) At any time after grant of letters of administration to the Administrator General under this Act or the making of an order under section 24, any person to whom the High Court might have committed administration if no such grant or order had been made may apply to the High Court for revocation of the grant or order and for grant to himself or herself of probate or letters of administration; but no application shall be made until seven days after notice in writing of intention to make it shall have been given to the Administrator General.
- (2) Upon the application, the High Court, after hearing the Administrator General if he or she appears, may revoke the grant to the Administrator General or the order made and grant probate or letters of administration to the applicant subject to such limitations and conditions as it may think fit; except that letters of administration granted to the Administrator General shall not be revoked as aforesaid unless the application is made within six months after the grant to the Administrator General and the court is satisfied that there has been no unreasonable delay in making the application or in transmitting the authority under which the application is made.
- (3) Upon such revocation and new grant, all the interest, powers, rights and duties of the Administrator General in regard to the estate affected by the grant, and all liabilities of the Administrator General under any contract or agreement entered into by him or her in relation to the estate or any part of it shall cease, and such portion of the estate as is left unadministered by the Administrator General shall vest in the executor or administrator obtaining the new grant, subject, nevertheless, to all lawful contracts previously made relating to the estate and to the allowance and payment

of all outlays, disbursements, costs, fees, charges and expenses, reasonably incurred in the administration of it.

- (4) This section shall apply in the case of estates of which the Administrator General has taken possession under section 4(5)(b) in like manner as if there had been a grant of letters of administration to the Administrator General on the date upon which he or she took possession.

## **8. Administrator General not precluded from applying for grant within one month of death of deceased**

Nothing in this Act shall be deemed to preclude the Administrator General from applying to the court for letters of administration in any case within a period of one month from the death of the deceased.

## **9. Duration of administration or execution**

- (1) Where the Administrator General or an agent of the Administrator General takes over and administers an estate under section 4(5)(b) or where the Administrator General is granted probate or letters of administration, the Administrator General or the agent of the Administrator General shall carry out the duties and functions authorised by this Act or by the grant of probate or letters of administration for a period not exceeding two years.
- (2) Court may on application extend the duration prescribed in subsection (1) for a further period of two years if it is satisfied that—
- (a) it is in the best interest of the beneficiaries to extend the period; and
  - (b) the Administrator General or the agent of the Administrator General has—
    - (i) complied with the provisions of this Act or any condition of grant of probate or letters of administration; and
    - (ii) obtained the consent of all the beneficiaries in the estate for which the grant was made.

## **10. Administrator General to transmit accounts to Minister**

- (1) When the accounts of the Administrator General in connection with the estate of an officer in the public service have been passed by the court, the Administrator General shall forthwith transmit to the Minister or a person generally or specially appointed by the Minister an office copy of the accounts filed in the court, of the affidavit in verification and of the certificate of the passing thereof.
- (2) If an administration is not completed within six months from the date of the death of such officer, the Administrator General shall report the same to the Minister or a person generally or specially appointed by the Minister stating the cause of delay in the completion of the administration.

## **11. Intermeddling with property of deceased**

- (1) A person who intermeddles with the estate of a deceased person commits an offence and is liable, on conviction, to a fine not exceeding one thousand currency points or to imprisonment for a term not exceeding ten years, or both.
- (2) A person is taken to intermeddle in the estate of a deceased person where that person, while not being the Administrator General, an agent of the Administrator General or a person to whom probate or letters of administration has been granted to by court—
- (a) takes possession or disposes of a deceased person's property; or
  - (b) does any other act which belongs to the office of executor or administrator.

- (3) The Administrator General may take possession of the estate of the deceased person where it is urgently necessary for purposes of—
  - (a) preserving the estate from abuse;
  - (b) providing for the deceased's funeral;
  - (c) providing immediate necessities of the deceased person's family;
  - (d) preserving and ensuring prudent management of the deceased person's business, including preserving the deceased person's goods of trade; or
  - (e) receiving money or other funds belonging to the deceased person.
- (4) The duration for which the Administrator General may take possession of the estate of the deceased person pursuant to subsection (3) is six months from the date of the death of the person or until the grant of letters of administration or probate, whichever first occurs.
- (5) For purposes of this section, the Administrator General or the agent of the Administrator General may at any time before grant of letters of administration or probate take any action that is necessary for the preservation of the estate of the deceased person.
- (6) A person aggrieved by any action of the Administrator General under this section or the agent of the Administrator General may apply to the High Court for redress.
- (7) A person who—
  - (a) refuses or neglects to deliver any property to the Administrator General or his or her agent when requested to do so under this Act; or
  - (b) takes possession of the estate of the deceased person and fails or neglects to report to the Administrator General or his or her agents the particulars of the property and of the action taken regarding the property under section 265(5) of the Succession Act,commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term of three years, or both.

## 12. Surviving partner to furnish sworn statement

- (1) When a person dies being a member of a partnership carrying on business in Uganda, the surviving partner or partners shall, as soon as possible and in no case later than two months after the death, furnish to the Administrator General a full and true statement of the affairs of the partnership at the time of the death; except that when no surviving partner is in Uganda at the time of the death, the statement shall be furnished within not later than two months after the arrival of any partner in Uganda.
- (2) Such statement shall be verified by affidavit and shall contain—
  - (a) particulars, including values, of the freehold and leasehold property of the partnership;
  - (b) particulars of cash of the partnership in hand or in the bank;
  - (c) particulars of the book and other debts of the partnership showing the names and addresses of the debtors;
  - (d) particulars of the stock-in-trade, plant, machinery, fittings and all other personal estate of the partnership not included under paragraphs (a) to (c) of this subsection;
  - (e) particulars of the liabilities of the partnership with the names and addresses of the creditors; and
  - (f) such other particulars as the Administrator General upon reasonable notice may require.

- (3) The surviving partner shall, if called upon to do so by the Administrator General or an agent, produce at the office of the Administrator General or the agent of the area for inspection all books, papers and documents of whatever kind belonging to the partnership and shall also, if so required, allow the Administrator General or an agent or their representative, duly appointed in writing, a full and unhindered inspection of any of the partnership premises or property.
- (4) Any person failing to comply with this section commits an offence and is liable, on conviction, to a fine not exceeding twelve currency points or to imprisonment for a term not exceeding six months, or both.

### **13. Power to call for sworn statement as to wages due to deceased**

- (1) If the Administrator General has reason to believe or to suspect that there is due and owing by any person, firm or company to the deceased, whose estate he or she is administering, any salary, wages, remuneration or commission, he or she may call upon the person, firm or company by notice in writing to furnish within a period to be stated in the notice a statement verified by affidavit showing the amount so due and giving full details as to how the same is arrived at or that no amount whatever is due to the deceased.
- (2) Any person failing to comply with the terms of any such notice commits an offence and is liable, on conviction, to a fine not exceeding twelve currency points or to imprisonment for a term not exceeding three months, or both.

### **14. Agent may take possession to protect property**

- (1) When any person dies leaving property within Uganda, the agent of the area in which any such property is situated may, when he or she deems it advisable for the protection of the property, take possession of it; and in such case he or she shall forthwith report his or her action to the Administrator General, who shall give such directions and take such proceedings in the matter as he or she thinks fit.
- (2) Any fees recoverable or costs or expenses so incurred shall be a first charge on the property, and the Administrator General may decline to hand over the property to any person empowered by the court to receive it until he or she has been paid such fees, costs and expenses.

### **15. Death of agent of person not residing in Uganda**

- (1) Whenever the agent in charge of any property in Uganda belonging to any person not residing in Uganda or belonging to a company not incorporated in Uganda dies without leaving any responsible person in charge of the property, the court may, upon the application of the Administrator General or any person interested in the property or in the due administration of it, direct the Administrator General to collect and take possession of the property and to hold, possess, realise and dispose of it according to the directions of the court, or in default of any such directions according to the provisions of this Act so far as they are applicable to the property.
- (2) An order of the court made under this section shall entitle the Administrator General—
  - (a) to maintain any suit or proceedings for the recovery of such property;
  - (b) if he or she thinks fit, to apply for letters of administration of the estate of such deceased person; and
  - (c) to retain out of the property any fees chargeable under rules made under this Act, and to reimburse himself or herself for all payments he or she made in respect of the property which a private administrator might lawfully have made.

## 16. Power to dispose of property

- (1) Subject to sections 23 and 29 of the Succession Act, the Administrator General may, with the written consent of the surviving spouse, lineal descendants and dependant relatives, dispose of the property of an estate under his or her administration either wholly or in part and either by public auction or private treaty as the Administrator General in his or her discretion may deem to be in the best interests of the estate.
- (2) Where a beneficiary of the estate is a minor, the consent required in subsection (1) shall be given by the guardian of the minor and where the guardian of the minor is the executor or administrator, the consent shall be granted by court.
- (3) Notwithstanding subsection (1), the Administrator General shall dispose of the property of an estate under his or her administration only where—
  - (a) the disposal is beneficial to the estate;
  - (b) the disposal is beneficial to the beneficiaries in the estate;
  - (c) the sale is necessary to cater for the basic needs of the surviving spouse and lineal descendants or any other person entitled to benefit under the estate; or
  - (d) the disposal is necessary for settlement of the debts of the deceased person, including settlement of the tax obligations of the deceased person.
- (4) The Administrator General shall account to the estate the proceeds of sale.
- (5) In disposing of property under this section, the Administrator General shall give first option to a beneficiary of the estate to purchase the property.
- (6) The Administrator General, the agent of the Administrator General or any other officer of the Administrator General office shall not be eligible to purchase property of the estate.
- (7) Any disposal of the property belonging to the estate of a deceased person in contravention of this section shall be void.

## 17. Power to open and operate bank accounts

- (1) The Administrator General shall, with the authority of the Accountant General, open and maintain such accounts as are necessary for the performance of the functions of the Administrator General or an agent of the Administrator General.
- (2) The Administrator General or an agent of the Administrator General shall deposit all funds received on behalf of an estate administered by the Administrator General or an agent of the Administrator General under this Act into an account opened and maintained under subsection (1).

## 18. Administrator General to make inventory and keep accounts

The Administrator General shall—

- (a) make a complete inventory of every estate which he or she is administering;
- (b) keep an account of all receipts, payments and dealings with every such estate;
- (c) retain all letters received and copies of all letters written by him or her, and all deeds, writings and papers of or relating to each estate;
- (d) on application in writing by any person having an interest in an estate under his or her charge and upon payment of the prescribed fee, allow the inspection of any document, excluding minutes and private notes, relating to the estate in which the applicant has an interest provided that the document is duly specified in the application;

- (e) on the application of any such person and on payment of the prescribed fee, issue a copy of any document relative to the estate in which the applicant has an interest provided the document is duly specified in the application,

but the Administrator General may, in his or her discretion, destroy any books, private papers, bills, receipts, memoranda and other similar documents of no value which he or she has received along with the estate and which are not claimed by the spouse, lineal descendants, other beneficiaries or the persons entitled to them within six months after accounts have been passed.

## 19. Notice to creditors and claimants; distribution of estate

- (1) In every estate, the administration of which has been committed to him or her by the court, the Administrator General shall cause a notice to be published in at least one newspaper of nationwide circulation and using any other means of communication as may be appropriate for the particular estate should he or she so consider advisable, calling upon creditors and others having claims against the estate to file and prove their claims against the estate on or before the date mentioned in the notice, which shall not be less than one month after the date of the publication of the notice.
- (2) The Administrator General may require any claimant to satisfy him or her of the validity of the claim by affidavit or otherwise or to institute proceedings to establish the claim within the period aforesaid or within such further period as he or she may stipulate.
- (3) The Administrator General shall, at the expiration of such period, be at liberty to distribute the assets or any part of them in discharge of such lawful claims as have been proved before him or her, having regard to any claim in respect of which proceedings may have been instituted as provided in subsection (2), and if the whole thereof cannot be paid he or she shall pay a dividend thereon; if the Administrator General shall collect any further assets after making such payment, he or she shall, in case any part of the debts proved remain unpaid, pay the same and any claims subsequently proved before him or her or a dividend thereon; but such debts, as shall be subsequently proved, shall first be paid a dividend in proportion to the amount equal to the dividend paid to the creditors having previously proved their debts.
- (4) After payment of all debts, fees and expenses incident to the collection, management, and administration of such estate, the Administrator General shall pay over the residue to the persons beneficially entitled to it, and where such persons are resident outside Uganda payment may be made to any agent or representative duly authorised to receive the same, or by remittances made by registered letter which shall be deemed equivalent to payment.
- (5) Nothing in this section shall prejudice the right of any creditor or other claimant to follow the assets or any part of them in the hands of the persons who may have received the same respectively.

## 20. Unclaimed balance

- (1) If after the payment to all such claimants as can be traced of all claims which have been made and admitted or established against an estate being administered by the Administrator General there shall remain an amount due to a claimant who cannot be traced or a balance to which no person has established a claim or to which no one is beneficially entitled, the Administrator General shall publish a notice in at least one newspaper of nationwide circulation and using any other means of communication as may be appropriate for the particular estate notifying the fact and calling upon all persons having any claim thereto to send in the claim to him or her.
- (2) After the expiration of two years from the publication of any such notice, the Administrator General shall pay all such amounts as still remain unpaid in his or her hands and to which no claim has been established into the Consolidated Fund, and upon such payment all claims of any person to those amounts shall be barred and become extinguished; except that—
  - (a) nothing in this section shall prejudice or affect legal proceedings in respect of any such claims which have been instituted before the expiration of the period of two years; and

- (b) it shall be lawful for the Minister to dispose of and distribute such amounts, or any part of the amounts, to or among any kindred of the deceased or other person having or seeming likely to have a claim to them, in such shares or manner as he or she may think fit.

## 21. Fees and expenses

- (1) There shall be payable to the Administrator General out of every estate administered by him or her or his or her agents fees at such rates as the Minister may by rule prescribe.
- (2) The Administrator General shall be entitled to reimburse himself or herself for any payments lawfully or reasonably made by him or her or his or her agents in respect of any estate in his or her or their charge.
- (3) Where the Administrator General considers it necessary, in the interests of an estate which he or she is administering, to employ outside clerical or other assistance, he or she may do so and the costs of the assistance shall be a charge upon the estate.
- (4) The fees, charges and reimbursements authorised by this Act shall be charged on the estate and paid after payment of funeral expenses and wages due for services rendered to the deceased within three months preceding his or her death by any laborer, artisan or domestic servant.
- (5) The fees, charges and reimbursements referred to in subsection (4) shall be deducted from any moneys received by the Administrator General in the course of the administration of the estate.
- (6) All such fees shall be paid by the Administrator General into the Consolidated Fund.

## 22. Power to incur expenditure

The Administrator General may, in addition to and not in derogation of any other powers of expenditure lawfully exercisable by him or her, incur expenditure—

- (a) on such acts as may be necessary for the proper care and management of any property belonging to any estate in his or her charge; and
- (b) with the sanction of the court, on such religious, charitable and other objects and on such improvements as may be reasonable and proper in the case of such property.

## 23. Actions against Administrator General

- (1) If any suit is brought by a creditor or any other claimant against the Administrator General, the creditor or claimant shall be liable to pay the costs of the suit unless he or she proves that not less than one month previous to the institution of the suit he or she had applied in writing to the Administrator General, stating the amount and other particulars of his or her claim, and had given such evidence in support of the claim as, in the circumstances of the case, the Administrator General was reasonably entitled to require.
- (2) If any such suit is decreed in favour of the creditor or claimant, he or she shall, nevertheless, unless he or she is a creditor within the provisions of section 280 or 282 of the Succession Act, be only entitled to payment out of the assets of the deceased equally and rateably with the other creditors.

## 24. Right of Administrator General to costs

When the court orders the cost of the proceedings, to which the Administrator General is a party, to be paid otherwise than out of the estate of a deceased person which is being administered by the Administrator General, the Administrator General shall be entitled to charge ordinary profit costs, whether he or she has appeared in person or not, based on any written law relating to the remuneration of advocates and taxation of costs for the time being in force, and those costs shall be credited to the Consolidated Fund.

## 25. Property outside Uganda

- (1) Where a person dies leaving estate in Uganda consisting of personalty only and also estate in a country other than Uganda, administration of which is committed to the administrator general of that other country, the Administrator General of Uganda may, if requested by the administrator general of the other country, and if satisfied that reciprocal legislation exists in that other country and that the interests of creditors in Uganda will not thereby be prejudiced, apply to the High Court for an order, which order the High Court is empowered to make, authorising him or her to collect the assets of the estate in Uganda and hand them over to the administrator general of the other country; and upon the making of the order the Administrator General shall have the same rights as regards the collection and realisation of the assets of the estate as if administration had been committed to him or her and shall not be liable for the assets to any creditor or claimant, but shall be discharged from all liability upon handing over the assets or the proceeds of the realisation of the assets to the administrator general of the other country.
- (2) No fees or duties shall be payable in respect of proceedings under this section.
- (3) In this section reference to "administrator general of any other country" includes an office in a country other than Uganda that performs functions similar to the functions of the Administrator General of Uganda.

## 26. Payments to executor, etc. in country of domicile

Where the Administrator General has been granted letters of administration of the estate in Uganda, not being personal estate only as referred to in section 25, of any person who was at the time of his or her death not domiciled or who appears to the Administrator General to have then been not domiciled in Uganda and probate of that deceased person's will or letters of administration of his or her estate has or have been granted in the place of the deceased person's domicile, the Administrator General may pay over to the person holding the grant the balance of the estate after payment of proved debts and funeral and administration expenses without seeing to the application of that balance and without incurring any liability in regard to the payment; and where the deceased person was domiciled in a foreign State, the transfer may be made to a consular officer of that State whose receipt shall be a full and complete discharge to the Administrator General in respect of the same.

## 27. Assets received from outside Uganda

Where the Administrator General receives assets belonging to an estate which he or she is administering but which, at the time of the death of the deceased, were situate outside Uganda, the assets shall, subject to any written law relating to estate duty, be treated in the same manner as assets within Uganda at the time of death.

## 28. Guardian to receive share of minor

- (1) Where the Administrator General is granted probate or letters of administration for an estate and a person entitled to share under the will of a deceased person or in the distribution of the estate is a minor, the Administrator General shall transfer and deliver the share of the minor to the guardian of the minor.
- (2) The guardian of the minor shall manage the property delivered to him or her under subsection (1) in a prudent manner and shall—
  - (a) apply the property for the benefit of the minor;
  - (b) take reasonable steps to safeguard the property of the minor from loss or damage; and
  - (c) make an account every year, for the property of the minor to the Administrator General, surviving parent if any, court or any other person as court may direct.

## **29. Court may order partition of immovable property**

- (1) Any person beneficially interested in any immovable property vested in the Administrator General may apply by petition to the court for a partition of the property; and the court, if satisfied that the partition would be beneficial to all persons interested, may appoint one or more arbitrators to effect the same.
- (2) The report and final award of those arbitrators, setting forth the particulars of the immovable property allotted to each of the parties interested, shall subject to any law or laws for the time being in force, when signed by them and confirmed by order of the court, be effectual to vest in each allottee the immovable property so allotted; and, if the allotment is made subject to the charge of any money payable to any other party interested for equalising the partition, the charge shall take effect according to the terms and conditions in regard to time and mode of payment and otherwise which shall be expressed in the award.

## **30. No security or oath required from Administrator General**

- (1) The Administrator General shall not be required to verify, otherwise than by signature, any petition presented by him or her under this Act, and if the facts stated in any such petition are not within the Administrator General's own personal knowledge the petition may be subscribed and verified by any person competent to make the verification; but the facts stated in the report of any agent of the Administrator General or of any person whose duty it is by law or otherwise to make the report to the Administrator General shall, for the purposes of this section, be deemed to be within the personal knowledge of the Administrator General.
- (2) The Administrator General shall not be required by any court to enter into any administration bond, or to give other security to the court on the grant of any letters of administration to him or her as such.

## **31. Power to apply to court for directions**

- (1) In all cases where a grant of letters of administration has been made in favour of the Administrator General, the court may on application made to it give to the Administrator General any general or special directions as to any estate in his or her charge, or in regard to the administration of such estate and may decide all disputes, matters, claims and demands in respect of the estate.
- (2) Applications under subsection (1) may be made by the Administrator General or any person interested in the assets or in the due administration of the assets.
- (3) The Administrator General or his or her agent shall have full power to decide finally and without appeal all disputes and questions which may arise in the course of the administration by him or her under section 4 of an estate in which the gross value of the assets does not exceed seven hundred fifty currency points, including claims by creditors, but may, if he or she thinks fit, allow an appeal to the High Court or may himself or herself apply to the High Court for directions.
- (4) In settling such disputes or questions, the Administrator General may, if he or she thinks it expedient in the interests of justice or with a view to saving expense, act on information which appears to him or her to be credible though it is not legal evidence.

## **32. Power to administer oath**

The Administrator General may, whenever he or she desires for the purpose of his Act to satisfy himself or herself regarding any question of fact, examine upon oath, which he or she is authorised to administer, any person who is willing to be so examined by him or her regarding such question.

### 33. False evidence

Any person who, during any examination authorised by this Act, makes upon oath a statement which is false, and which he or she either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a judicial proceeding and is liable, on conviction, to the penalties provided for perjury.

### 34. Accounts to be filed in court

- (1) On the completion of the administration of an estate entrusted to him or her by the court, the Administrator General shall file in court his or her accounts relating to the estate, together with an affidavit in verification; and, after fourteen clear days' notice has been given by the Administrator General to all persons interested who are resident in Uganda, by inserting a notice in the *Gazette* and by posting notices at the court and in a conspicuous place at the offices of the Administrator General, setting forth a day and hour to be appointed by the taxing officer for the passing of the accounts, the accounts may be examined and taxed by the taxing officer in the presence of any person who may attend upon such notice, and objection may be taken to the account or to any item or parts thereof, and the taxation thereof may be brought under review by the court in the same manner, as near as may be, as in the case of any proceeding in the court.
- (2) A certificate under the hand of the taxing officer or of a judge of the court to the effect that the accounts have been examined and found correct shall be a valid and effectual discharge in favour of the Administrator General as against all persons.

### 35. Power to file interim account

The Administrator General may, on giving notice as is provided in section 34, pass interim accounts prior to the completion of the administration.

### 36. Liability of Government

- (1) The revenues of the Government shall be liable to make good all sums required to discharge any liability which the Administrator General, if he or she were a private administrator, would be personally liable to discharge except when the liability is one which neither the Administrator General nor any of his or her agents could, by the exercise of reasonable diligence, have averted; and in either of those cases the Administrator General shall not, nor shall the revenues of the Government, be subject to any liability.
- (2) For the avoidance of doubt, the costs, damages, interest and any related expenses of litigation in any suit against the Administrator General shall be charged on the Consolidated Fund and for this purpose, the bank accounts of the Administrator General shall not be subject to any attachment proceedings or to any attachment.

### 37. Succession Act not to supersede rights of Administrator General

Nothing contained in the Succession Act shall be taken to supersede the rights, duties and privileges of the Administrator General under this Act.

### 38. Residue after distribution of estate

After completion of the administration of an estate by the Administrator General or his or her agents, the Administrator General or his or her agent shall distribute the residue among such persons as appear to be entitled to the residue and remit the amount due by bank transfer, bank draft, registered money order or postal order or any other method as the Administrator General or agent considers appropriate.

**39. Transfer of balance of enemy estates to custodian of enemy property**

Notwithstanding anything in this Act, the Administrator General may, on completion of the administration of an estate of a deceased enemy or enemy subject, transfer the net balance and any property remaining in the estate to the custodian of enemy property of Uganda, whose receipt therefore shall be a valid and effectual discharge in favour of the Administrator General as against all persons.

**40. Disapplication of this Act**

Nothing in this Act shall in any way affect the provisions as to distribution or intestacy contained in regulations made under [the Uganda Peoples' Defence Forces Act](#).

**41. Power to make rules**

- (1) The Minister may make rules for better carrying out the purposes and provisions of this Act and may, as he or she shall think fit, revoke, amend or vary the same.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—
  - (a) the accounts to be kept by the Administrator General;
  - (b) forms, scale of fees and charges, agents' remuneration and any matter in this Act directed to be prescribed.

**42. Power to amend Schedule**

The Attorney General shall, by statutory instrument, with the approval of the Cabinet, amend the Schedule to this Act.

**Schedule (Sections 1, 42)****Currency point**

A currency point is equivalent to twenty thousand shillings