

Uganda

## Surcharges (Revenue) Act Chapter 344

Legislation as at 31 December 2000

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# Uganda

## Surcharges (Revenue) Act Chapter 344

Commenced on 1 April 1930

*[This is the version of this document at 31 December 2000.]*

*[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 to impose surcharges after delay in certain revenue payments.**

### **1. Imposition of surcharge after delay in taking out licence or paying tax, etc.**

Where any person who is liable by law to take out any licence, effect any registration, make any notification or to pay any tax, fee or rate mentioned in the first column of the Schedule to this Act fails after that liability has accrued to take out the licence, effect the registration, make the notification or pay the tax, fee or rate within the period mentioned in the second column of the Schedule, the amount payable for the licence, registration or notification or the amount of the tax, fee or rate shall, on the expiry of that period, be surcharged to the extent mentioned in the third column of the Schedule and shall be payable accordingly.

### **2. Saving of institution of criminal proceedings**

Nothing in this Act shall preclude or limit the institution of criminal proceedings in respect of or the infliction of any punishment prescribed by law for any offence committed by reason of the failure to take out any licence or effect any registration, make any notification or pay any tax, fee or rate mentioned in the Schedule to this Act.

### **3. Saving of civil proceedings**

Nothing in this Act shall preclude or limit the institution of civil proceedings prescribed by law for the recovery of any tax, fee or rate mentioned in the Schedule to this Act.

### **4. Civil proceedings for recovery of surcharges**

Where under any law in force civil proceedings are prescribed for the recovery in any manner of any tax, fee or rate mentioned in the Schedule to this Act, the civil proceedings shall extend similarly to the recovery of any surcharge imposed by this Act on any such tax, fee or rate.

### **5. Power to remit surcharge**

Notwithstanding the other provisions of this Act, where the Minister responsible for finance is satisfied that in the circumstances of any particular case it is inequitable that any surcharge payable as aforesaid should be paid, the Minister may, by writing under his or her hand, remit the surcharge, and thereupon the persons liable for the payment of the surcharge shall not be required to pay it.

**Schedule (Section 1)****Surcharges**

<b>Licence, registration, notification, tax, fee or rate liable to surcharge</b>	<b>Period on expiry of which surcharge accrues</b>	<b>Extent of surcharge</b>
Trading licence: Under section 11 of the Trade Licensing Act.	One month from the date when the licence should have been taken out.	10 percent of the amount of the fee prescribed for the appropriate licence.
Rates: Under paragraph 11 of Part III of the Fifth Schedule to the Local Governments Act.	Two months from the date when the rate or any installment of it, as the case may be, becomes due.	10 percent of the amount due.