

Uganda

## Tax Exemption (Uganda Peoples' Defence Forces, Uganda Police Force and Uganda Prisons Service) Act Chapter 346

Legislation as at 31 December 2000

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Tax Exemption (Uganda Peoples’ Defence Forces, Uganda Police Force and Uganda Prisons Service) Act  
(Chapter 346)

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## Uganda

# Tax Exemption (Uganda Peoples' Defence Forces, Uganda Police Force and Uganda Prisons Service) Act Chapter 346

Commenced on 5 March 1963

*[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 make provision for and in connection with exemption from certain taxes.**

### 1. Interpretation

In this Act—

- (a) "**Minister**" means the Minister responsible for finance;
- (b) "**territorial tax**" means a tax, however described, imposed by or under a law made by the administration of a district.

### 2. Power to exempt from certain taxes

- (1) The Minister, whenever he or she thinks fit, may by statutory order exempt any member of the Uganda Peoples' Defence Forces, the Uganda Police Force or of the Uganda Prisons Service from the payment of any territorial tax; and any such order shall have effect notwithstanding the provisions of any law to the contrary.
- (2) An exemption conferred by an order made under this section shall have effect for the period specified in the order or, where no period is so specified, until the order is revoked.
- (3) An order made under this section may be given retrospective effect to any date not earlier than the 1st January, 1963.