

ACTS SUPPLEMENT

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Act 11 *Tax Procedures Code (Amendment) Act* **2025**

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2025

Arrangement of Sections

Section

1. Commencement
2. Amendment of Tax Procedures Code Act
3. Insertion of section 47B in principal Act
4. Amendment of section 93 of principal Act
5. Insertion of sections 93A, 93B and 93C in principal Act

THE TAX PROCEDURES CODE (AMENDMENT) ACT, 2025

An Act to amend the Tax Procedures Code Act, Cap. 343 to provide for the use of the national identification number and the registration number as tax identification numbers; to provide for a gaming and betting centralised payment gateway system; to provide for a penal tax for failure to use or integrate with the gaming and betting centralised payment gateway system and for related matters.

DATE OF ASSENT: 30th June, 2025.

Date of Commencement: 1st July, 2025.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2025, except for section 2 which shall come into force on a date appointed by the Minister by statutory instrument.

2. Amendment of Tax Procedures Code Act

The Tax Procedures Code Act, in this Act referred to as the principal Act, is amended by substituting for section 4, the following—

“4. Tax identification number

(1) For tax purposes, the following shall be used as tax identification numbers—

- (a) a national identification number issued by the National Identification Registration Authority under the Registration of Persons Act, in the case of an individual;
- (b) a registration number issued by the Uganda Registration Services Bureau, in the case of a person who is a non-individual; and
- (c) a tax identification number issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information.

(2) The Uganda Registration Services Bureau shall establish and maintain a centralised register of all non-individuals registered, incorporated or carrying on business in Uganda.

(3) A person shall state his or her national identification number in the case of an individual, or registration number in the case of a non-individual, or tax identification number issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information, on any return, notice, communication or other document furnished, lodged or used for the purposes of a tax law.

(4) A local authority, Government institution or regulatory body shall not issue a licence or any form of authorisation necessary for purposes of conducting any business in Uganda to any person

who does not have a national identification number, in the case of an individual, or a registration number in the case of a non-individual, or a tax identification number issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information.

(5) A local authority, Government institution or regulatory body shall not register an instrument required to pay stamp duty under the Stamp Duty Act, unless the person lodging the instrument for registration has a national identification number, in the case of an individual, or a registration number, in the case of a non-individual or a tax identification number issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information.

(6) The Minister shall, by regulations, prescribe the procedure and requirements for registering and issuing registration numbers to non-individuals.”

3. Insertion of section 47B in principal Act

The principal Act is amended by inserting immediately after section 47A, the following—

“47B. Waiver of interest and penalty on payment of principal tax

(1) Any interest and penalty outstanding as at 30th June, 2024, shall be waived where the taxpayer pays the principal tax by 30th June, 2026.

(2) Where the taxpayer pays part of the principal tax outstanding as at 30th June, 2024 by 30th June, 2026, the payment of interest and penalty shall be waived on a pro-rata basis.

(3) For the avoidance of doubt, subsections (1) and (2) shall apply to the interest that accrues on the principal tax from 1st July 2024 to the date the tax payer pays the principal tax.”

4. Amendment of section 93 of principal Act

Section 93 of the principal Act is amended—

- (a) in subsection (1), by substituting for the words “tax due on the goods or services, or four hundred currency points, whichever is higher”, the words “double the tax due on the goods or services”; and
- (b) in subsection (2), by substituting for the words “tax due on the goods or services or three hundred currency points, whichever is higher”, the words “double the tax due on the goods or services”.

5. Insertion of sections 93A, 93B and 93C in principal Act

The principal Act is amended by inserting immediately after section 93, the following—

“93A. Gaming and betting centralised payments gateway system

(1) An operator of a casino, gaming or betting activity shall only receive a wager or money staked and only make payouts through the gaming and betting centralised payments gateway system licensed by the Bank of Uganda under the National Payment Systems Act.

(2) The gaming and betting centralised payments gateway system shall be linked to the Uganda Revenue Authority electronic notice system.

93B. Penal tax relating to gaming and betting centralised payments gateway system

An operator of a casino, gaming or betting activity who does not use or is not integrated with the gaming and betting centralised payments gateway system is liable to pay a penal tax equivalent to double the gaming or withholding tax due or five thousand five hundred currency points, whichever is higher.

93C. Failure to comply with requirements for tax exemption

(1) A taxpayer exempted from tax under a tax law shall at all times maintain the requirements required for the taxpayer to be granted an exemption under the tax law.

(2) A taxpayer who fails to comply with subsection (1) shall be liable to pay the tax due for the period for which the taxpayer fails to maintain the requirements required for the taxpayer to be granted an exemption under the tax law.

(3) For the purposes of subsection (2), the tax due shall be paid personally by the taxpayer who failed to maintain the exemption requirements.”

Cross References

National Payment Systems Act, Cap. 59

Registration of Persons Act, Cap. 332