

Uganda

## 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

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**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.