

Uganda

Uganda Revenue Authority Act Chapter 196

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Uganda Revenue Authority Act
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Uganda Revenue Authority Act Chapter 196

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An Act to establish the Uganda Revenue Authority as a central body for the assessment and collection of specified revenue, to administer and enforce the laws relating to such revenue and to provide for related matters.

Part I – Interpretation

1. Interpretation

In this Act, unless the context otherwise requires—

- (a) "**authority**" means the Uganda Revenue Authority established by [section 2](#);
- (b) "**board**" means the board of directors established by [section 4](#);
- (c) "**chairperson**" means the chairperson of the board of directors;
- (d) "**member**" means a member of the board of directors;
- (e) "**Minister**" means the Minister responsible for finance;
- (f) "**revenue**" means taxes, duties, fees, fines or other monies imposed by or collected under the laws or the specified provisions of the laws set out in the First Schedule.

Part II – Establishment, powers and functions of the authority

2. Establishment of the authority

- (1) There is established an authority to be known as the Uganda Revenue Authority.
- (2) The authority shall be a body corporate with perpetual succession and a common seal and shall be capable of suing and being sued in its corporate name and, subject to this Act, may borrow money, acquire and dispose of property and do all such other things as a body corporate may lawfully do.
- (3) The authority shall be an agency of the Government and shall be under the general supervision of the Minister.
- (4) The seal of the authority shall be authenticated by the signatures of the Commissioner General and the secretary to the board.
- (5) In the absence of the Commissioner General, a commissioner designated by him or her for the purpose may sign a document in the Commissioner General's place; and in the absence of the secretary to the board, a person performing the functions of the secretary may sign a document in his or her place.

- (6) Every document purporting to be an instrument issued by the authority and to be sealed with the seal of the authority authenticated in the manner provided by subsection (4) or (5) shall be deemed to be such an instrument and shall be received in evidence without further proof.

3. Functions of the authority

- (1) The functions of the authority are—
 - (a) to administer and give effect to the laws or the specified provisions of the laws set out in the First Schedule to this Act, and for this purpose to assess, collect and account for all revenue to which those laws apply;
 - (b) to advise the Minister on revenue implications, tax administration and aspects of policy changes relating to all taxes referred to in the First Schedule;
 - (c) to perform such other functions in relation to revenue as the Minister may direct.
- (2) The Minister may, by statutory instrument, amend the First Schedule to this Act.

Part III – The board of directors and its functions

4. Board of directors

- (1) There is established a board of directors as the governing body of the authority, which shall consist of the following members—
 - (a) a chairperson, who shall be appointed by the Minister;
 - (b) one representative of the Ministry responsible for finance;
 - (c) one representative of the Ministry responsible for trade and industry;
 - (d) one representative of Uganda Manufacturers Association; and
 - (e) the Commissioner General of the authority.
- (2) The Minister may appoint two other persons who are not public officers as additional members of the board because of their special knowledge and experience in taxation matters, provided that the persons being appointed have no part-time or full-time activity or interest which conflicts with or impairs fulfillment of their duties as board members.
- (3) The board shall be responsible for monitoring the revenue performance of the authority and shall determine policies relating to staffing and procurement of the authority.
- (4) The Minister may give directions to the board regarding the performance of its functions, and the board shall comply with those directions.

5. Qualifications for appointment

The members of the board, other than the *ex officio* members, shall be appointed from among persons who qualify for appointment by virtue of their professional knowledge and experience in taxation, commerce, economics, law or in such other matters of revenue as the Minister may determine.

6. Tenure of office

A member of the board other than an *ex officio* member shall hold office—

- (a) on such terms and conditions as are specified in the instrument of appointment;
- (b) in the first instance, for a period not exceeding three years; and

- (c) shall be eligible for reappointment only for a subsequent period not exceeding three years.

7. Minister's power to suspend or terminate appointment

The Minister may terminate or suspend the appointment of a member—

- (a) for the member's inability to perform the functions of his or her office;
- (b) for misbehaviour;
- (c) if the member is declared or becomes bankrupt or insolvent;
- (d) if the member is convicted of a criminal offence in respect of which a maximum penalty exceeding six month's imprisonment may be imposed;
- (e) if the member, without prior permission of the chairperson or without reasonable cause to the satisfaction of the Minister, is absent from six meetings of the board in any financial year;
- (f) if the member, in any particular case, fails to comply with the provisions of paragraph 4 of the Second Schedule to this Act relating to the disclosure of interest; or
- (g) for any other sufficient cause.

8. Meetings of the board

- (1) The Second Schedule to this Act shall apply to the meetings of the board and other matters provided for in that Schedule, and the Minister may, by statutory instrument, amend the Schedule.
- (2) The board may co-opt any person to participate in its deliberations, but a person so co-opted shall have no right to vote.

Part IV – Commissioner General, officers and staff

9. Commissioner General

- (1) The Minister shall appoint a Commissioner General of the authority on the recommendation of the board and on the terms and conditions to be specified in the instrument of appointment.
- (2) The Commissioner General shall be the chief executive of the authority and shall be responsible for the day-to-day operations of the authority, the management of funds, property and business of the authority and for the administration, organisation and control of the other officers and staff of the authority.
- (3) The Commissioner General shall devote his or her full time to the duties of his or her office and shall not engage in any business, profession, occupation or paid employment elsewhere.
- (4) The Minister may, after consultation with the board, terminate the appointment of the Commissioner General for—
 - (a) misbehaviour;
 - (b) the Commissioner General's inability to perform the functions of his or her office; or
 - (c) any other sufficient cause.

10. Secretary to the board

- (1) The board shall appoint a secretary to the board.
- (2) The secretary shall be responsible for arranging the business of the board's meetings, keeping a record of the proceedings of the board and for such other duties as the board may direct.

11. Other officers and staff

- (1) Subject to [section 9](#), the board shall appoint officers at the level of principal revenue officers or higher, on such terms and conditions as the board may determine.
- (2) The board shall approve the terms and conditions of all officers and staff as may be required for the performance of the functions of the authority.
- (3) The board shall be responsible for the discipline and control of the officers and staff.

12. Exemption from personal liability

An employee of the authority shall not, in his or her personal capacity, be liable in civil or criminal proceedings in respect of any act or omission done in good faith in the performance of his or her functions under this Act.

13. Applicability of the Leadership Code

The members of the board and all officers shall be subject to the Leadership Code.

Part V – Financial provisions

14. Revenue to accrue to the Consolidated Fund

All revenue collected by, or due and payable to, the authority under this Act shall be credited or be due and payable to the Consolidated Fund; except that the Minister may, from time to time, authorise the authority in writing to retain a percentage of revenue collected by the authority as may be determined by the Minister in order to enable the authority to meet its expenditure without interruption, but the total sum so authorised shall not, in any financial year, exceed the amount appropriated by Parliament for the authority for that year and shall be set off against the amount so appropriated.

15. Funds of the authority

- (1) The funds of the authority shall consist of—
 - (a) money appropriated by Parliament for the purposes of the authority;
 - (b) loans or grants received by the authority with the approval of the Minister; and
 - (c) any other monies as may, with approval of the Minister, be received by or made available to the authority for the purpose of performing its functions.
- (2) The expenditure of the authority shall be a charge on the Consolidated Fund.

16. Estimates of income and expenditure of the authority

- (1) The Commissioner General shall, not later than three months before the end of each financial year, prepare and submit to the board for its approval, estimates of its income and expenditure for the next ensuing year and may at any time before the end of a financial year prepare and submit to the board for approval any estimates supplementary to the estimates of a current financial year.
- (2) No expenditure shall be made out of the funds of the authority unless that expenditure is part of the expenditure approved by the board under the estimates for the financial year in which the expenditure is to be incurred or in the supplementary estimates for that year.

17. Accounts, audit and annual reports

- (1) The authority shall keep accounts and records of its transactions and affairs and shall ensure that all monies received are properly brought to account, all payments out of its monies are correctly made and properly authorised and that adequate control is maintained over its property and over the incurring of liabilities by the authority.
- (2) The annual accounts of the authority shall be audited by the Auditor General.
- (3) The Commissioner General shall, within three months after the end of each financial year, submit—
 - (a) to the Minister and the board an annual report in respect of that year, containing—
 - (i) financial statements;
 - (ii) performance indicators and any other related information;
 - (iii) a report on the operations of the authority; and
 - (iv) such other information as the board may, before or after the completion of the annual report, direct;
 - (b) to the Auditor General—
 - (i) the accounts of the authority for the financial year; and
 - (ii) the annual report referred to in paragraph (a).
- (4) The Auditor General shall audit the accounts within two months after he or she has received them and submit his or her opinion to the Minister and to the board.
- (5) The Minister shall cause copies of each annual report together with a copy of the opinion of the Auditor General to be laid before Parliament within two months or at the next meeting of Parliament after he or she has received them.

18. Internal audit and periodic audit reports

- (1) In addition to any other functions assigned to him or her by the board or the Commissioner General, the head of internal audit shall be responsible for the internal audit of the authority's accounts and shall submit to the Commissioner General a report in respect of every three months of a financial year.
- (2) The Commissioner General shall submit every report referred to in subsection (1) to the board for its consideration at the next meeting of the board after he or she has received it and shall also provide a copy of the report to—
 - (a) the Minister; and
 - (b) the Auditor General.

Part VI – Miscellaneous provisions

19. Vesting of assets and liabilities, subsisting contracts and pending proceedings

- (1) All property, except any such property as the Minister may determine, which immediately before the commencement of this Act was vested in the Government for the use of the departments of customs, income tax and inland revenue for the purpose of giving effect to the laws set out in the First Schedule to this Act shall, on the date of commencement of this Act, and without further assurance, vest in the authority subject to all interests, liabilities, charges, obligations and trusts affecting that property.

- (2) Except as otherwise provided in subsection (1) in relation to property, all contracts, debts, engagements and liabilities of the Government attributable to the departments of customs, income tax and inland revenue shall remain vested in the Government and may be enforced by or against the Government.
- (3) All legal proceedings and claims pending in respect of revenue to which the laws set out in the First Schedule apply shall be continued or enforced by or against the authority in the same manner as they would have been continued or enforced if this Act had not been enacted.

20. Construction and modification of other laws

- (1) On and after the coming into force of this Act all references to the Director General of Customs, the commissioner of income tax or the commissioner of inland revenue in any law or any specified provisions of that law set out in the First Schedule to this Act shall be construed as references to the Commissioner General of the Authority.
- (2) The Minister may, with the approval signified by resolution of Parliament and by statutory instrument, amend any written law other than the Constitution, for the purpose of bringing that law into conformity with this Act.

21. Regulations

The Minister may after consultation with the authority, make regulations for carrying into effect this Act.

First Schedule (Sections 1, 3)

Laws to be administered by the authority

1. Customs Tariff Act
2. East African Customs and Transfer Tax Management Act
3. East African Excise Management Act
4. Excise Tariff Act
5. Finance Act, 1989, section 1 (which imposes a commission on import licences).
6. Income Tax Act
7. Stamps Act
8. Traffic and Road Safety Act (all provisions for the collection of licence fees and other fees, fines, other than fines imposed by courts and other levies collectable under the Act)
9. Value Added Tax Act
10. All other taxes and nontax revenue as the Treasury may prescribe

Second Schedule (Section 8)

Meetings of the board

1. Meetings of the board

- (1) The board shall meet at least once every month at such places and at such times as may be decided upon by the board.
- (2) The chairperson shall preside at every meeting of the board and in his or her absence the members present may appoint a member from among themselves to preside at that meeting.

- (3) The chairperson or, in his or her absence, a member appointed by the board to act in his or her place may at any time call a special meeting upon a written request by a majority of the members.
- (4) Notice of a board meeting shall be given in writing to each member at least five days before the day of the meeting, but an urgent meeting may be called at less than five days' notice at the request of two or more members.

2. **Quorum**

Subject to paragraph 4(4)(b) of this Schedule, a majority of the members shall form a quorum for a meeting of the board.

3. **Decisions of the board**

- (1) All questions proposed at a meeting of the board shall be decided by a majority of the votes of the members present; and in the event of an equality of votes, the person presiding shall have a casting vote in addition to his or her deliberative vote.
- (2) A decision may be made by the board without a meeting by circulation of the relevant papers among the members of the board and by the expression of the views of the majority of the members in writing, but any member shall be entitled to require that the decision be deferred and the matter on which a decision is sought be considered at a meeting of the board.

4. **Disclosure of interest**

- (1) A member of the board who has a direct or indirect personal interest in a matter being considered or about to be considered by the board shall, as soon as possible after the relevant facts have come to his or her knowledge, disclose the nature of his or her interest to the board.
- (2) A disclosure of interest under subparagraph (1) shall be recorded in the minutes of the meeting of the board, and the member making the disclosure shall not, unless the board otherwise determines in respect of that matter—
 - (a) be present during any deliberation on the matter by the board;
 - (b) take part in the decision of the board.
- (3) For the purpose of the making of a decision by the board under subparagraph (2) in relation to a member who has made the disclosure under subparagraph (1), the member who has made the disclosure shall not—
 - (a) be present during the deliberations of the board for the making of that determination; or
 - (b) influence any other member or participate in the making by the board of the determination.
- (4) When there is no quorum for the continuation of a meeting only because of the exclusion of a member from the deliberations on a matter in which he or she has disclosed a personal interest, the other members present may—
 - (a) postpone the consideration of that matter until a quorum, without that member, is realised; or
 - (b) proceed to consider and decide the matter as if there were a quorum.

5. **Minutes of proceedings**

- (1) The board shall cause the minutes of all proceedings of its meetings to be recorded and kept, and the minutes of each meeting shall be confirmed by the board at the next meeting and signed by the chairperson of the meeting.
- (2) The chairperson of the board shall submit to the Minister a copy of the minutes of each meeting of the board as soon as the minutes have been confirmed.

6. **Residual power of board to regulate its proceedings**

Subject to this Schedule, the board may regulate its own proceedings.