

Object of the Bill

The object of this bill is to amend section 21 of the Income Tax Act, Cap. 338, to exempt the income of the Bujagali Hydro Power Project from tax.

Parliament: 11

No. of Clauses: 0

Parliament Sessions: 4

Bill Document

The Income Tax (Amendment) Bill, 2025.



Other Attachments

- 1  [CFI for Income Tax Amendment \(Amendment\)Bill, 2025.pdf](#)

Title: Certificate of Financial Implication for Income Tax Amendment (Amendment)Bill, 2025

Author: Ministry of Finance, Planning and Economic Development

- 2  [The Income Tax \(Amendment\) Act, 2025.pdf](#)

Title: The Income Tax (Amendment) Act, 2025

Author: Parliament of Uganda

3  [FPED3-25-Report on the Income Tax\(Amendment\)\(No.2\)Bill,2025 \(Including Minority Reports\).pdf](#)

Title: Report on the Income Tax(Amendment)(No.2)Bill,2025
(Including Minority Reports)

Author: Parliamentary Committee on Finance, Planning and Economic
Development.

The Income Tax (Amendment) Bill, 2025.

Sponsored By **Hon. Matia Kasaija** (*Minister of Finance, Planning and Economic
Development*)

Committee: **The Committee on Finance, Planning and Economic Development**

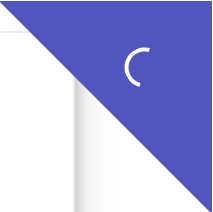
START

● 04/02/2025

First Reading/Committee

The bill is still at First Reading, and the first stage is a passage through the floor of parliament. This stage is usually a formality, primarily focusing on introducing the Bill to the Parliament. It takes place without debate, and the first reading of a Bill can occur anytime in a parliamentary session. The significance of this stage lies in the fact that it marks the formal introduction of the Bill to the Parliament, setting the stage for further discussions and debates.

● 20/02/2025



Second Reading

The bill is in the second stage. The second reading is the first opportunity for MPs to debate the main principles of the Bill. It usually takes place up to 45 days after the first reading. Once the second reading is complete, the Bill proceeds to the committee stage, where each clause (part) and any amendments (proposals for change) to the Bill may be debated.

● 20/02/2025

Third Reading

Parliament has passed the Bill. The third reading is the final chance for the Members of Parliament to debate its contents. Here, the debate is usually short and limited to what is actually in the Bill rather than, as at the second reading, what might have been included.

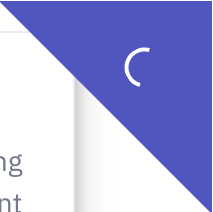
● 20/02/2025

Presentation/Waiting Assent

The Bill is now awaiting the Presidents assent, a crucial step in its journey. When the Floor of Parliament has passed a Bill, it is presented to the President, who carefully reviews it, considering its implications and ensuring it aligns with the governments policies and the Constitution. The Presidents assent is the final step in the Bills journey, marking its transition from a proposed law to an enacted one, underscoring this decisions importance in the legislative process.

● 30/06/2025





Assented by President

At this crucial point, the Bill has transformed into an Act of Parliament, marking a significant milestone in its journey. However, it requires the Presidents assent before it can be enacted into law. This act of consent, a formal agreement by the State, represents the final step in the Bills process, underscoring the pivotal role of the President in the legislative process and the importance of checks and balances in our democratic system.



END

Bill passed on 30/06/2025

At this crucial point, the Bill has transformed into an Act of Parliament, marking a significant milestone in its journey. However, it requires the Presidents assent before it can be enacted into law. This act of consent, a formal agreement by the State, represents the final step in the Bills process, underscoring the pivotal role of the President in the legislative process and the importance of checks and balances in our democratic system.