
BILLS

SUPPLEMENT No. 5

25th March, 2025

BILLS SUPPLEMENT

to The Uganda Gazette No. 25, Volume CXVIII, dated 25th March, 2025

Printed by UPPC, Entebbe, by Order of the Government.

Bill No. 10

Stamp Duty (Amendment) Bill

2025

THE STAMP DUTY (AMENDMENT) BILL, 2025

MEMORANDUM

The object of this Bill is to amend Schedule 2 to the Stamp Duty Act, Cap. 339 to provide for nil duty for agreements or memorandum of an agreement and, a mortgage deed.

MATIA KASAIJA, (MP)

Minister of Finance, Planning and Economic Development.

A Bill for an Act

ENTITLED

THE STAMP DUTY (AMENDMENT) ACT, 2025

An Act to amend Schedule 2 to the Stamp Duty Act, Cap. 339, to provide for nil duty for agreements or memorandum of an agreement and, a mortgage deed.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2025.

2. Amendment of Stamp Duty Act

The Stamp Duty Act, is amended in Schedule 2—

(a) by substituting for item 5 the following—

“5. Agreement or memorandum of an agreement	Nil”
---	------

(b) by substituting for item 42 the following—

“42. (a) Mortgage deed— of the total value. A mortgagor who gives a power of attorney to collect rent or a lease of the property mortgaged is deemed to give possession within the meaning of this item.	Nil
(b) where a collateral or auxiliary or additional or substituted security is given by way of further assurance where the principal or primary security is duly stamped	Nil

(c) by substituting for item 43 the following—

43. Mortgage of a crop—including any instrument endorsement, note, attestation, certificate or entry not being protest of a bill of note, made or signed by a notary public in the execution of the duties of his or her office or by any other person lawfully acting as a notary public	Nil”
---	------