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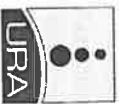
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General Notice No. 325 of 2008.



Uganda Revenue Authority

DOMESTIC TAXES DEPARTMENT PUBLIC NOTICE

PRACTICE NOTES ISSUED UNDER SECTION 79 OF THE VAT ACT, CAP 349

URA/VAT/PN 3/08

The Commissioner General of Uganda Revenue Authority hereby issues these practice notes under section 79 of the VAT Act, Cap 349 for the guidance of the taxpayers and the officers of URA.

VAT TREATMENT OF SUPPLY OF GOODS AS PART OF THE TRANSFER OF A BUSINESS AS A GOING CONCERN

Paragraph 1(k) of the second schedule of the VAT Act provides that, "the supply of goods as part of the transfer of a business as a going concern by one taxable person to another taxable person is exempt."

The "transfer of going concern" is defined in paragraph 2 (e) of the second schedule to include "the disposal of any part of a business which is capable of separate operation." However, this definition is not sufficient in explaining what a sale of a business as a going concern entails.

The purpose of this practice note therefore, is to clarify what constitutes the supply of goods as part of the transfer of a business as a going concern for purposes of section 19 and paragraph 1 (k) of Schedule II of the VAT ACT, Cap 349.

The supply is VAT exempt if all of the following requirements are met:

1. The supplier disposes of any part of a business which is capable of separate operation (for example a branch of a business).
2. Both the seller and the buyer must be registered as taxable persons for VAT.
3. The Agreement of Sale which should be duly executed must make it absolutely clear that the property is a whole or part of the Seller's business which is being sold as a going concern.

4. Activities of the business must continue after the business is transferred to the purchaser for at least two (2) years.

5. The supplier supplies to the recipient all of the facilities that are necessary for the continued operation of the enterprise being sold. This may include premises, plant & equipment, stock in trade, intangible assets such as goodwill, contacts and licenses, and all the operating structure and process of the enterprise.

6. The supplier carries on or will carry on the business until the day of the supply (whether or not as a part of a larger business carried on by the supplier) and that the nature of the business will not change after the transaction.

7. The transferor and transferee shall within 21 days of the transfer, notify the Commissioner General in writing of the details of the transfer in accordance with section 19 (2) of the VAT Act, Cap. 349.

Note: A mere disposal of an asset used by the business is not a supply of a going concern.

ALLEN KAGINA (MRS.),
Commissioner General.

General Notice No. 326 of 2008.

THE ADVOCATES ACT.

NOTICE.

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Ederu Olive who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 17th day of January, 2003 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 27th day of July, 2007 for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
2nd June, 2008. **HELLEN OBUKA (MRS.)**
Acting Secretary, Law Council.

General Notice No. 327 of 2008.

THE ADVOCATES ACT.

NOTICE.

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Tebusweke David who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 22nd day of October, 2004 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 18th day of April, 2008 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
4th June, 2008. **HELLEN OBUKA (MRS.)**
Acting Secretary, Law Council.

General Notice No. 328 of 2008.

**THE ADVOCATES ACT.
NOTICE.**

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

It is HEREBY NOTIFIED that an application has been presented to the Law Council by Topacho Nywuru Juliet who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 21st day of November, 2003 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 27th day of July, 2007 for the issue of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
11th June, 2008. *BAGEYA MOTOOKA AARON,
for Acting Secretary, Law Council.*

General Notice No. 329 of 2008.

**THE ADVOCATES ACT.
NOTICE.**

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

It is HEREBY NOTIFIED that an application has been presented to the Law Council by Omara Innocent David who is stated to be a holder of Bachelor of Laws of Makerere University having been awarded a Degree on the 6th day of October, 2006 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 18th day of April, 2008 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
10th June, 2008. *BAGEYA MOTOOKA AARON,
for Acting Secretary, Law Council.*

General Notice No. 330 of 2008.

**THE ADVOCATES ACT.
NOTICE.**

APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

It is HEREBY NOTIFIED that an application has been presented to the Law Council by Maisiko Onesimus who is stated to be a holder of Bachelor of Laws of Uganda Christian University having been awarded a Degree on the 20th day of August, 2004 and to have been awarded a Diploma in Legal Practice by the Law Development Centre on the 27th day of July, 2007 for the issue of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
11th June, 2008. *BAGEYA MOTOOKA AARON,
for Acting Secretary, Law Council.*

General Notice No. 331 of 2008.

THE COMPANIES ACT, LAWS OF UGANDA 2000.

(Cap. 110).

NOTICE.

PURSUANT to section 19 (4) of the Companies Act notice is hereby given that Hebei Forest Technology And Trade Company Limited has by Special Resolution passed on the 4th day of June, 2008 and with the approval of the Registrar of Companies changed in name to Forest Uganda Technology And Trade Company Limited and that such new name has been entered in my register.

DATED at Kampala this 6th day of June, 2008.

*MAUDAH ATUZARIRWE,
Assistant Registrar of Companies.*

General Notice No. 332 of 2008.

THE INSURANCE ACT, CAP 213

SECTION 56

NOTICE

PURSUANT to Section 56 of the Insurance Act notice is hereby given that Abacus Insurance Brokers (U) Ltd formerly situate at Suite 107, 2nd Floor, the Plaza Plot 2/2B, Kampala Road is now situated on 1st Floor Suite No. 5, City Apartments Plot 2 Bombo Road, Kampala and the registered postal address of the Company is P.O. Box 50, Kampala as from the 1st day of April 2008.

Dated at Kampala this 28th day of April 2008.

Management.

General Notice No. 333 of 2008.

THE LOCAL GOVERNMENTS (RATING) ACT.

**MUKONO DISTRICT LOCAL GOVERNMENT
OFFICE OF CHIEF ADMINISTRATIVE OFFICER
P.O. BOX 110, MUKONO - UGANDA.**

NOTICE OF COMPLETION OF DRAFT VALUATION

LIST UNDER SECTIONS 11, 12 & 14.

IN ACCORDANCE with the provisions of the Local Governments (Ratings) Act 2005, notice is hereby given to the general public that:

1. The Draft Valuation for the area of Mukono District was completed and is ready for the general public for viewing;
2. This copy of the Draft Valuation List has been ready for viewing since 25th May 2008 at the District Headquarters and at the following Sub-counties; Seeta Namuganga, Kasawo, Nabbaale, Kimenyedde, Naggolje, Goma, N'ama, N'enjeru, Kawolo, Bulikwe, N'ajja, Nyenga and Kyampisi, and it will be available for viewing for a period of thirty (30) days, that is, up until 24th June 2008.
3. Copy(ies) and extract(s) are obtainable from the Draft Valuation List upon payment of the relevant fees.
4. Any person who is aggrieved by:
 - (a) the inclusion of any rateable property in the Draft Valuation List;
 - (b) by any value ascribed in the Draft Valuation List to a rateable property;
 - (c) by any other statement made or omitted in the Draft Valuation List in respect to any rateable property; or
 - (d) in the case of building or portion of a building occupied in parts, by the valuation in the Draft Valuation List of that building or portion a building as, a single rateable property, may, within thirty (30) days of publication of this notice, serve a notice of objection to Mukono District regarding the Draft Valuation List in relation to the rateable property.

NOTE: A person shall not be given an opportunity to be heard by the Valuation Court unless he or she has lodged a notice of objection within the stipulated time period, that is, thirty (30) days from the date of publication of this notice.

*Chief Administrative Officer
MUKONO DISTRICT LOCAL GOVERNMENT.*

General Notice No. 334 of 2008.

THE TRADE MARKS ACT.

(Cap. 83).

NOTICE.

NOTICE IS HEREBY GIVEN that any person who has grounds to oppose the registration of any of the marks advertised herein may within sixty days from the date of this *Gazette*, lodge a Notice of opposition on Trade Mark Form No. 6 together with a fee of Shs. 4000 in case of National applicants or US\$ 250 in case of Foreign applicants. The period of lodging Notice of opposition may be extended in suitable cases by the Registrar as he thinks fit upon such terms as he may direct. Formal opposition should not be lodged until after reasonable notice has been given by letter to the applicant so that he may have an opportunity to withdraw his application before the expense of opposition proceedings is incurred. Failure to give such notice will be taken into account in considering any application by the opponent for an order for costs if the opposition is uncontested by the applicant. Representations of the marks herein advertised can be inspected at the office of the Registrar of Trade Marks, Amamu House, Plot No. 5B George Street, P.O. Box 6848, Kampala.



- (21) APPLICATION NO. 30707 IN PART "A".
(52) Class 12.
(54)
- (53)
(59)
(64) *Association*—This mark is associated with Trademark Number 21272 National Car Rental of the same proprietor.
- (57) *Nature of goods*—Vehicles, apparatus for locomotion by land, air or water.
- (73) *Name of applicant*— Vanguard Trademark Holdings USA L.L.C., a Delaware Limited Liability Company.
- (77) *Address*— 6929 North Lakewood Avenue, Suite No. 100, Tulsa, Oklahoma 74117-1808, United States of America.
- (74) C/o Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 12th February, 2008.
- (21) APPLICATION NO. 30967 IN PART "A".
(52) Class 10.
(54)


BD Vacutainer

- (53) *Disclaimer*— Registration of this Trade mark shall give no right to the exclusive use of the letters 'B, D' except as represented.
- (59)
(64)
- (57) *Nature of goods*—Medical instruments and apparatus.
- (73) *Name of applicant*— Becton, Dickinson & Company, a New Jersey Corporation.
- (77) *Address*—1, Becton Drive, Franklin Lakes, New Jersey 07417-1880, United States of America.
- (74) C/o Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 25th April, 2008.
- (21) APPLICATION NO. 30972 IN PART "A".
(52) Class 09.
(54)



- (53)
(59)
(64)
- (57) *Nature of goods*—Batteries for flashlights; batteries; galvanic cells; electric accumulators; solar batteries; batteries for lighting; high tension batteries; batteries for pocketlamps; accumulator jars; battery boxes; electric accumulators for vehicles.
- (73) *Name of applicant*— Linyi Huatai Battery Manufacture Co. a Chinese Company.
- (77) *Address*— Tangtou Town, Linyi City, Shandong, Peoples Republic of China.
- (74) C/o Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 28th April, 2008.



- (21) APPLICATION NO. 31082 IN PART "A".
(52) Class 30.
(54)
- (53) *Disclaimer*— Registration of this Trade mark shall give no right to the exclusive use of the word 'AFRICA' except as represented.
- (59)
(64)
- (57) *Nature of goods*—Spices and all goods included in Class 30.
- (73) *Name of applicant*— Uganda Crop Industries Ltd.
- (77) *Address*— P.O. Box 7666, Kampala.
- (74)
- (22) *Date of filing application*— 2nd June, 2008.
- (21) APPLICATION NO. 30986 IN PART "A".
(52) Class 11.
(54)



- (53)
(59)
(64)
- (57) *Nature of goods*—Apparatus for lighting, heating, steam generating, cooking, refrigerating, drying, ventilating, water supply and sanitary purposes, especially for use in connection with solar installations, solar collectors for heating installations, facilities for collecting, processing and storing of rain water, (rain) water filtration devices, hot water devices and apparatus, especially hot water devices and apparatus powered via solar installations, stoves, especially stoves for the combustion of wood heated automatically with pellets as parts of central heating installations, central heating stoves with automatic thermal control and stoves for the combustion of wood with store chambers for the combustibles, room fireplaces with heat accumulators.
- (73) *Name of applicant*— VKR Holding A/S, a Danish Company.
- (77) *Address*— Breetlevej 18, 2970 Horsholm, Denmark.
- (74) C/o Masembe, Makubuya, Adriko, Karugaba & Ssekatawa (MMAKS) Advocates, 3rd Floor Diamond Trust Building, P.O. Box 7166, Kampala.
- (22) *Date of filing application*— 5th May, 2008.
- (21) APPLICATION NO. 30985 IN PART "A".
(52) Class 09.
(54)



- (53)
(59)
(64)
(57)
- Nature of goods*—Scientific, nautical, surveying, photographic, cinematographic, optical, weighing, measuring, signalling, checking (supervision), life-saving and teaching apparatus and instruments,