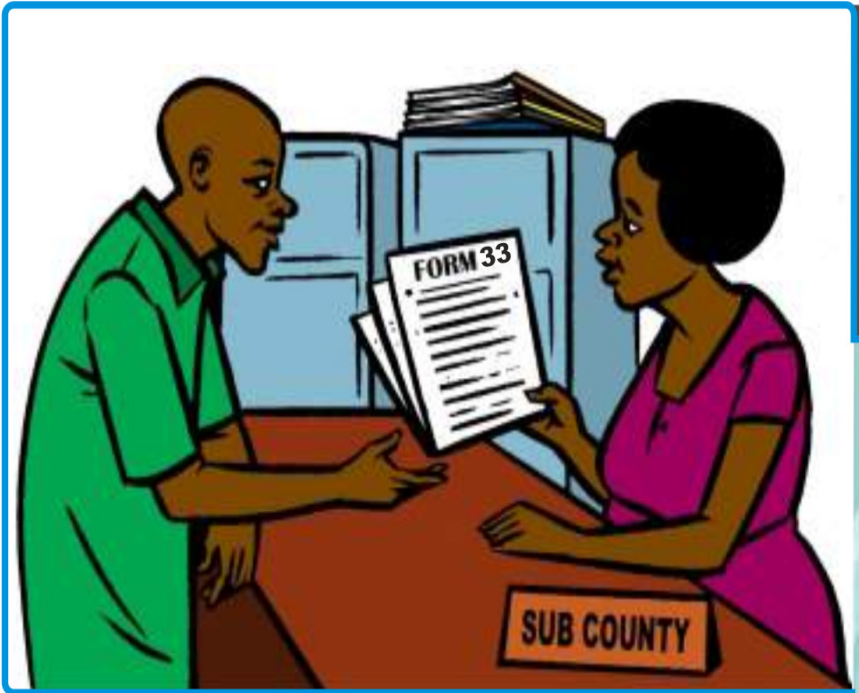


Payment of Stamp Duty for transactions on customary land



Stamp duty on instruments is levied as a percentage of the consideration paid by the parties for the particular land transaction and is chargeable in accordance with the provisions of section 24 of the Stamps Act

Regulation 92 of the Land Regulations on consent to assign or sublet land held under a lease granted out of former public land, and the related Form 53 of the Land Regulations

Reference shall be made by the Recorder to the provisions of the Schedule to the Stamps Act 2014 in order to determine the percentage of the consideration paid for a particular transaction for purposes of establishing the amount of stamp

duty payable on each and every registrable land transaction e.g. **Para. 62(1) Transfer – of the total value of the consideration– 1.5%; Para. 42(1) Mortgage Deed of the total value of the consideration – 0.5%; and Para 38 Lease – of the total value of the consideration – 1%.**

Stamp Duty is payable to Uganda Revenue Authority in respect of the particular land transaction in accordance with the stamp duty payable provided for in the Schedule to the Stamps Act.

