

ACTS SUPPLEMENT

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Act 12

Finance (No. 2) Act

2005

THE FINANCE (NO. 2) ACT, 2005

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY.

1. Short title and commencement

**PART II—AMENDMENT OF FINANCE ACT 2002
AND FINANCE ACT 2005**

2. Amendment of section 9 of the Finance (No.2) Act, 2002
3. Substitution of the First Schedule to the Finance Act, 2005

SCHEDULE

**FEE PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998,
CAP. 361**

THE FINANCE ACT 2005

An Act to provide for the alteration of the levy payable on the export of raw hides and skins, the alteration of the fees under the Traffic and Road Safety Act, 1998, Cap. 361, and for related purposes.

DATE OF ASSENT: 2nd November, 2005

Date of Commencement: 9th June, 2005

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.**1. Short title and commencement**

(1) This Act may be cited as the Finance Act, 2005.

(2) This Act shall be deemed to have come into force on 9th June 2005.

**PART II—AMENDMENT OF FINANCE ACT 2002
AND FINANCE ACT 2005****2. Amendment of section 9 of the Finance (No. 2) Act 2002**

The Finance (No. 2) Act 2002 is amended in section 9 by substituting for subsection (1) the following—

“(1) There shall be charged and collected by Uganda Revenue Authority on any person exporting raw hides and skins of animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not de-haired or split, a levy at the rate of 20% of their F.O.B or F.O.R value.”

3. Substitution of the First Schedule to the Finance Act 2005

For the First Schedule to the Finance Act 2005, there is substituted the provisions of the Schedule to this Act.

SCHEDULE

"FIRST SCHEDULE"

Section 3

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT 1998, Cap 361.

Part 1—Licence Fees Payable

The annual licence fees payable are—

<i>Vehicle Category</i>	<i>Licence fee payable</i>
(a) Motor Cycles	Shs 500 per cc of engine size
(b) Sedan cars, saloon cars, estate cars but excluding dual purpose goods and passenger vehicles	Shs 250 per cc of engine size
(c) Passenger vehicles including light omnibuses, and medium omnibuses having seating accomodation not exceeding 28 passengers	Shs 230 per cc of engine size
(d) Medium omnibuses and heavy omibuses having seating accomodation for more than 28 passengers	Shs 110 per cc of engine size
(e) Ambulances, prison vans and hearses	Shs 65 per cc of engine size
(f) Goods vehicles(including dual purpose/ passenger vehicles) heavy light goods vehicles	

<i>Engine size</i>	<i>Licence fee payable(shs)</i>
0-1000	120,000
1001-1500	150,000
1501-2000	200,000
2001-2500	230,000
2501-3000	300,000
3001-3500	350,000
3501-4000	400,000
4001-5000	450,000
5001-6000	500,000
6001-7000	550,000
Over 7001	600,000

(g) Trailers and Semi trailers

<i>Gross vehicle weight (kgs)</i>	<i>License fee payable (Shs)</i>
0-1000	60,000
1001-2000	90,000
2001-3500	120,000
3501-5000	190,000
5001-7500	270,000
7501-10000	350,000
10001-20000	430,000
20001-30000	490,000
30001-40000	540,000
Over 40001	590,000

(h) Prime movers and recovery vehicles

<i>Engine sizes(c.c)</i>	<i>Licence fee payable(shs)</i>
0-2500	200,000
2501-5000	400,000
5001-10000	560,000
Over 10000	600,000

(i) Agricultural tractors

<i>Net vehicle weight(kgs)</i>	<i>Licence fee payable(shs)</i>
0-3000	20,000
Over 3000	50,000

(j) Agricultural trailers

<i>Gross vehicle weight(kgs)</i>	<i>License fee payable(shs)</i>
0-3000	20,000
3000 above	40,000

(k) Engineering plant, tractors and other related vehicles

<i>Engine size(c.c)</i>	<i>Licence fee payable</i>
0-3000	270,000
3001-5000	320,000
5001-7000	490,000
Over 7001	640,000

(l) Omnibus Operator's vehicle licence

<i>Type of Vehicle</i>	<i>Licence fee payable</i>
Heavy omnibus over 60 passengers	150,000
Medium omnibus 20 - 60 passengers	100,000
Light omnibus 7 - 20 passengers	50,000

(m) PMO Omnibus

PMO Heavy omnibus over 60 passengers	150,000
PMO Medium omnibus 20-60 passengers	100,000
PMO light omnibus 7-20 passengers	50,000

(n) Towncab, tourist omnibus and trucks

Towncab/small car	30,000
Tourist omnibus over 60 passengers	80,000
Tourist omnibus 20-60 passengers	50,000
Tourist omnibus 7-20 passengers	40,000
Trucks	50,000
Pick-Ups	20,000
Motor Cycle	10,000

A license issued for a motor vehicle, trailer or engineering plant on first registration shall be for a period of one year.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES

<i>Item</i>	<i>Fees(Shillings)</i>
1. Registration fees for motor vehicles	100,000
2. Re-registration fees for motor vehicles	70,000
3. Registration fees for motor cycles	90,000
4. Re-registration fees for motor cycles	40,000
5. Registration fees for personalised number plate vehicles	3,000,000
6. Registration fees for personalised number plate for motor cycles	500,000
7. Alteration of particulars of motor vehicles (each item)	10,000
8. Certified copies of record	10,000
9. Search fees	10,000
10. Dealers motor vehicle licence, per year	150,000
11. OTV Licence	
(a) Commercial vehicles not exceeding two tons loading capacity	60,000

(b) Commercial vehicles exceeding two tons loading capacity	100,000
12. Transfer fees	
(a) Motor Cycle	30,000
(b) Motor cars and other dual purpose vehicles, excluding light goods vehicles	40,000
(c) Other motor vehicles, trailers, tractors or engineering plant	60,000
13. Duplicate receipt and other licence certificate	10,000
14. Duplicate registration book	10,000
15. Duplicate driving permit	25,000
16. Vehicle examination fees(Inspection fees)	
(a) Motor Cycles	2,000
(b) Motor cars and other dual purpose vehicles, excluding light goods vehicles	5,000
(c) Other motor vehicles, trailers, tractors or engineering plant	5,000
(d) Agricultural tractors	3,000
17. Driving permits(Original)	
(a) one year	25,000
(b) three years	45,000
Driving permit(renewal)	
(a) one year	20,000
(b) three years	30,000
18. Driving permit exchange	
(a) one year	25,000
(b) three years	45,000
19. Driving permit, provisional	10,000
20. Accident report	50,000
21. Sketch plan	15,000
22. Test fees (per class)	18,000

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23. Endorsement of third party interest	30,000
24. Extention (per class)	20,000
25. Duplicate order form	10,000
26. Form fees (per form)	5,000
27. Order form (set)	4,000
28. Cancellation fees	10,000
29. De-registration for export	
(a) Motor cycles	150,000
(b) Station wagon	300,000
(c) Salon vehicles	250,000
(d) Commercial vehicles	350,000
(e) Agricultural tractors	2,000,000
(f) Omnibus	300,000
(h) Engineering plant and other related vehicles	1,500,000
(i) Agricultural trailer	500,000

Cross references

The Finance Act, 2002

The Finance (No. 2) Act, 2002

Traffic and Road Safety Act, 1998, Cap. 361