

H. Lwabi

**ACTS SUPPLEMENT**

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**Act 2**

**Finance Act**

**2005**

**THE FINANCE ACT, 2005.**

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**THE FINANCE ACT, 2005**

**An Act to provide for the alteration of certain taxes and duties, to amend certain written laws relating to those taxes and duties, and for other related purposes.**

DATE OF ASSENT: 11th December, 2004.

*Date of Commencement:* See Section 1(2) 1<sup>st</sup> July 2004

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 come into force on 1st July 2004, except for sections 9 and 10 which are deemed to have come into force on 1st July 2003.

## PART II — AMENDMENTS TO FINANCE ACTS.

**2. Substitution of Second Schedule to the Finance Act 2003.**

For the Second Schedule to the Finance Act 2003 there is substituted the provisions of the First Schedule to this Act.

**3. Amendment of Parts I and II of the Third Schedule to the Finance Act 2003 and Part I of the Second Schedule to the Finance (No. 2) Act, 2002.**

(1) Parts 1 and 2 of the Third Schedule to the Finance Act 2003 and Part 1 of the Second Schedule to the Finance (No.2) Act 2002 are amended in the manner specified in the Second Schedule to this Act.

(2) The specific rates of excise duty of Shs. 28,800 per 1000 sticks applicable to tobacco products with H.S. Codes 2402.10.90, 2402.20.90, 2402.90.90 and the specific rate of excise duty of Shs.17,300 per 1000 sticks applicable on tobacco products with H.S. Codes 2402.10.10, 2402.20.10 and 2402.90.10 specified in Part 1 of the Second Schedule apply only to imported products.

**4. Repeal of sections 7, 8, 9 and 10 of the Finance Act 2003.**

Sections 7, 8, 9 and 10 of the Finance Act 2003 are repealed.

PART III—TAXES REMITTED UNDER THE EXCISE TARIFF ACT  
AND THE CUSTOMS TARIFF ACT.**5. Remission of excise duty.**

(1) The excise duty payable under section 3 of the Excise Tariff Act by a manufacturer in Uganda of locally manufactured goods is remitted.

(2) The remission granted under subsection (1) does not apply to goods specified in Part 1 of the Third Schedule to this Act.

(3) Notwithstanding the rate of excise duty charged in respect of beverages, spirits and vinegar falling under chapter 22 of Part 1 of the Second Schedule to the Finance (No. 2) Act 2002, the rate of excise duty charged in respect of the manufacture in Uganda of wine, whose local raw material content, excluding water, is at least 75 percent by weight of its constituents, shall be the rate of 20 percent.

**6. Partial remission of duty on specified products.**

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part II of the Third Schedule is remitted to 7 percent and nil respectively.

(2) The remission under subsection (1) is granted on condition, that—

(a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and

(b) the manufacturer maintains premises, which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty and excise duty on those items and is liable to penalties specified in the Customs Management Act and the East African Excise Management Act.

**7. Remission of import duty and excise duty on pharmaceutical products.**

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act payable by a manufacturer in Uganda of pharmaceutical products or disposable syringes in respect of the items with HS Codes specified in Part III of the Third Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that the Drugs Verification Committee established under the National Drug Policy and Authority Act must verify that—

(a) the importer of the items is registered with the Pharmacy Board established under the Pharmacy and Drugs Act, as a manufacturer of pharmaceutical products or disposable syringes; and

(b) the items are for use as packaging materials for pharmaceutical products or as raw materials for the manufacture of disposable syringes.

(3) A manufacturer who uses the items referred to in this section in contravention of any condition stated in subsection (2) shall pay the specified import duty and excise duty on those items and is liable to applicable penalties specified in the Customs Management Act and the East African Excise Management Act.

### **8. Conditional remission of import duty and excise duty on raw materials.**

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part IV of the Third Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty and excise duty on those items and is liable to penalties specified in the Customs Management Act and the East African Excise Management Act.

### **PART IV—MISCELLANEOUS.**

### **9. Specific rates to apply to imported products only.**

The specific rate of excise duty of Shs. 25,000 per 1000 sticks applicable on tobacco products with H.S. Codes 2402.10.90, 2402.20.90 and 2402.90.90 and the specific duty rate of Shs.15,000 per 1000 sticks

applicable on tobacco products with H.S. Codes 2402.10.10, 2402.20.10 and 2402.90.10 specified in Part I of the Third Schedule to the Finance Act 2003 shall be deemed to have applied to imported products only.

**10. Amendment of First Schedule to the Finance Act 2003.**

The Finance Act, 2003 is amended in the First Schedule by inserting between the items “beer” and “sweets” the item “bread”.

**11. Amendment of Part IV of Fourth Schedule.**

The Finance Act, 2003 is amended in Part IV of the Fourth Schedule by inserting immediately after product 170 the following—

“Product	H.S CODE
170 Other	7210.49 00”

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**SCHEDULE**

## FIRST SCHEDULE.

## Section 2

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

## Part I—Licence Fees Payable

The annual license fees payable are—

<i>Vehicle Category</i>	<i>Licence fee payable</i>
(a) Motor Cycles	Shs 400 per cc of engine size
(b) Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles	Shs 200 per cc of engine size
(c) Passengers vehicles including light omnibuses, and medium omnibuses having seating accomodation not exceeding 28 passengers	Shs 200 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>License 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) Type of vehicle

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) Type of vehicle

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
Pickups	20,000
MotorCycles	10,000

## 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	70,000
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

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10. Dealers motor vehicle licence per year	150,000
11. OTV Licence	60,000
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

## SECOND SCHEDULE

## Section 3

## PART I

AMENDMENTS TO PARTS I AND II OF THE THIRD SCHEDULE  
TO THE FINANCE ACT 2003 AND PART I OF THE SECOND SCHEDULE  
TO THE FINANCE (NO. 2) ACT 2002

Heading	H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.					
	0402.29.00	-- Other	kg	15%	6%	10%	Ex
14.02	1402.00.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	Kg	7%	4%		17%
21.01		Extracts, essences and concentrates, of coffee, tea or mate' and preparations with a basis of these products or with a basis of coffee, tea or mate'; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.  - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.					
	2101.11.00	-- Extracts, essences and concentrates	kg	7%	4%	10%	17%
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.					
	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	L	0%	0%		17%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes,					
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco  - Cigarettes containing tobacco	Kg.	15%	6%	150%	17%
	2402.20.10	--- Soft cup: Safari, Super match, Crescent and Star (Kali) and their variants	Kg.	15%	6%	Shs. 19, 000 per 1000 sticks	17%
	2402.20.20	--- Soft cup: Sportsman, Sweet menthol, Boss and their variants	Kg.	15%	6%	Shs.25, 000 per 1000 sticks.	17%
	2402.20.30	--- Hinge Lid: B & H, Embassy, Rex, Amber and their variants.	Kg.	15%	6%	Shs.48, 000 per 1000 sticks.	17%
	2402.20.90	--- Other cigarette brands	Kg	15%	6%	Shs.48, 000 per 1000 sticks.	17%
	2402.90.00	- Other	Kg.	15%	6%	150%	17%

Heading	H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.					
	2403.10.00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	Kg	15%	6%	150%	17%
		- Other:					
	2403.91.00	- "Homogenised" or "reconstituted" tobacco	Kg.	15%	6%	150%	17%
	2403.99.00	- Other	Kg	15%	6%	150%	17%
25.21	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	0%	0%		17%
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.					
		- Waste oil					
	2710.19.59	--- Other	l	7%	4%		17%
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.					
	3301.11.00	-- Of bergamot	kg	0%	0%		17%
	3301.12.00	-- Of orange	kg	0%	0%		17%
	3301.13.00	-- Of lemon	kg	0%	0%		17%
	3301.14.00	-- Of lime	kg	0%	0%		17%
	3301.19.00	- Other	kg	0%	0%		17%
		- Essential oils other than those of citrus fruit :					
	3301.21.00	- Of geranium	kg	0%	0%		17%
	3301.22.00	- Of jasmin	kg	0%	0%		17%
	3301.23.00	-- Of lavender or of lavandin	kg	0%	0%		17%
	3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	kg	0%	0%		17%
	3301.25.00	- Of other mints	kg	0%	0%		17%
	3301.26.00	- Of vetiver	kg	0%	0%		17%
	3301.29.00	-- Other	kg	0%	0%		17%
	3301.30.00	- Resinoids	kg	0%	0%		17%
	3301.90.00	- Other	kg	0%	0%		17%

Heading	H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
36.01	3601.00.00	Propellant powders.	kg	7%	4%		17%
36.02	3602.00.00	Prepared explosives, other than propellant powders.	kg	7%	4%		17%
36.03	3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps, igniters; electric detonators.	kg	7%	4%		17%
39.09	3909.50.00	Alkyd resins		7%	4%		17%
40.11		New pneumatic tyres, of rubber					
	4011.94.00	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm"	U	7%	4%		17%
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.					
		- Gloves, mittens and mitts :					
	4015.19.00	- Other	kg	0%	0%		17%
	5501.30.00	Acrylic or modacrylic	kg	0%	0%		17%
72.02		Ferro-alloys.	kg	0%	0%		17%
	7202.30.00	- Ferro-silico-manganese	kg	0%	0%		17%
72.03	7203.10.00	Ferrous products obtain by direct reduction of iron ore.	kg	0%	0%		17%
	7203.90.00	-- Other	kg	0%	0%		17%
87.08	8708.21.00	-- Safety seat belts	No	0%	0%		17%

## SECOND SCHEDULE

Section 3

## PART II

## AMENDMENTS TO THE THIRD SCHEDULE TO THE FINANCE ACT 2003

## EXEMPTIONS FROM IMPORT DUTIES AND VALUE ADDED TAX.

## CONDITIONAL EXEMPTIONS.

Goods imported or purchased from manufacturers before payment of VAT or purchased before clearance through the Customs by the Government, public bodies, privileged persons and institutions provided such goods are not disposed of within two years of the date of importation or purchase, or in a manner inconsistent with the provisions granting the exemption.

## 1. The President.

Goods for use by the President.

## 2. Diplomatic and First Arrival Privileges.

(1) Goods for the official use of a high official of the United Nations or its Specialised Agencies or any Commonwealth High Commission, or of any Foreign Embassy, Consulate or Diplomatic Mission.

(2) Goods for the official use of the United Nations or its Specialised Agencies, or a member of the diplomatic staff of any foreign country where specific provision for such exemption is made by the Minister responsible for foreign affairs.

(3) Goods of the United Nations or any of its Specialised agencies for the support of a project in Uganda.

(4) On first arrival in the country of accreditation, household and personal effects including one motor vehicle, of an employee of the United Nations, or of its Specialised Agencies, of any Commonwealth High Commissions, or of any foreign embassy, Consulate or Diplomatic Mission, provided that such employee is not engaged in any other business in Uganda:

Provided further that any motor vehicle acquired free of import duty pursuant to the provisions of paragraphs (1), (2) or (3) of this exemption shall on re-sale or



upon other disposition, whether or not for any material consideration, be liable to import duty and VAT notwithstanding that the period of two years allowed in this Schedule has elapsed.

3. Projects undertaken by foreign Governments.

- (i) Goods for the official use of the foreign Governments or its designated Agency for the use on a project undertaken by such Government in Uganda under an agreement with the Government where such exemption forms part of the contract.
- (ii) Goods for the use of personnel of a foreign Government or its designated Agencies undertaking assignments under a Bilateral Agreement, where specific provision is made in the Agreement.

4. Disabled Persons.

(1) Motor vehicles and equipment specially designed for the use of disabled drivers.

(2) Materials and articles especially designed for the educational, scientific or cultural advancement of the disabled for the use of an organisation approved by the Government for the purpose of this exemption.

5. Deceased person's effects.

Used personal effects, subject to such limitations as the Commissioner General may impose, which are not for re-sale and have been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned. The personal effects include one motor vehicle which the deceased owned and used outside Uganda.

6. Passengers Baggage.

Goods imported by passengers arriving from places outside Uganda shall, subject to the limitations and conditions specified in the following paragraphs:

(1) The goods shall be:

- (a) the property, and accompany, the passenger, except as provided in paragraph (7) of this item;
- (b) for the personal or household use of the passenger;
- (c) of such kinds and in such quantities as the proper officer may allow; and

(d) shall not be disposed of by the passenger within two years of the date of importation.

(2) The following goods shall not be exempted under this item:-

(a) alcoholic beverages of all kinds, perfumes, spirits and tobacco and manufactures thereof, except as provided in paragraphs (6) and (7) of this item;

(b) fabrics in piece;

(c) motor vehicles, except as provided in paragraph (3) of this item;

(d) any trade goods or goods for sale or disposal to other persons.

(3) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is bona fide changing residence:

a. wearing apparel;

b. personal and household effects of any kind which were in his personal or household use in his former place of residence;

c. one motor vehicle which the passenger has personally owned and used outside Uganda for at least twelve months (excluding the period of the voyage in the case of shipment).

(4) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is making a temporary visit not exceeding six months—

a. non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;

b. consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit.

(5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is a resident returning from a visit.

- a. wearing apparel;
- b. personal and household effects which have been in his personal use or household use;
- c. instruments and tools for his personal use in his profession or trade.

(6) Subject to paragraph (1) of this Item, and subject to sub-paragraph (b) of this paragraph, duty and VAT shall not be levied on the following goods imported by, and in the possession of a passenger:—

- a. (i) spirits (including liquors) or wine, not exceeding in all one litre;  
(ii) perfume and toilet water not exceeding in all one half-litre, of which not more than a quarter may be perfume;  
(iii) cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grammes in weight.
- b. these import duty free allowances shall be granted only to passengers of eighteen years and over who are returning by air.

(7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this Item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner-General may allow. The duty free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in the paragraph imported as unaccompanied baggage.

(8) Subject to paragraphs (1) and (2) of this Item, goods up to the value of US\$ 500 for each traveller in respect of goods, other than the goods referred to in paragraph (7) of this Item, shall be exempted when imported by the traveller in his accompanied baggage or upon his person and declared by him to an officer, provided that the person has been outside of Uganda for in excess of 24 hours.

7. Inputs for the manufacturer of agricultural equipment.
8. Bags, sacks and packing materials pre-printed with company logo and product, exclusively to be used by the milling industry for packing milled products of Chapter 10 and 11, and milk packing materials.
9. Samples and miscellaneous articles not imported as merchandise which in the opinion of the Commissioner General have no commercial value.
10. Ambulances, prison vans and hearses.
11. Mosquito nets and materials for manufacture of mosquito nets.
12. Sowing seeds as approved by the Ministry responsible for Agriculture.

13. Aircraft Operations.

Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments; lighting, radio and radar apparatus and equipment of specialised nature for the repair, maintenance and servicing of an aircraft on the ground; ground signs, stairways for boarding aircraft, imported solely for use in connection with aircraft; catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins, imported for use by any airline.

14. Tourism Vehicles.

Motor vehicles approved by the Minister on recommendation by the Uganda Tourist Board that they have been specially adapted for use in safari parks but not including saloon cars. However VAT is payable.

15. Covering Sheets for Horticulture.

- (a) Specialised UV treated PVC-Boy-Ray sheets for greenhouses cover or shade nets;
- (b) Covering sheets for plants of H.S Code 3920.00;
- (c) Labels/stickers of H.S Code 4821.90.00
- (d) Flower sleeves for bouquets; and
- (e) Plastic bags for seedlings;

imported by a person who the Commissioner General is satisfied is engaged in the business of growing and exporting horticultural products.

16. Batteries for use in solar equipment.  
Deep cycles batteries and sealed Gel cells for use in solar equipment.
17. Instant or soluble coffee.  
Instant (soluble) coffee produced from at least 75% coffee beans originally exported from Uganda to another country for outward processing.
18. Packing materials for instant or soluble coffee.  
Packing materials and or materials for the production of packing materials for packing of instant coffee and ground coffee imported by a person who is registered with UCDA for manufacturing instant/soluble or and ground/roasted coffee.
19. Raw materials for pharmaceutical products.  
Raw materials imported for use in the manufacture of pharmaceutical products. The remission is granted on condition that the manufacturer is registered with the Pharmacy Board and the Drugs Verification Committee must certify that the items imported are for use in the manufacture of pharmaceutical products for which the manufacturer is registered.
20. Cut-lag - HS Code 2403.10.00 produced from tobacco leaves originally exported from Uganda to another country for outward processing.
21. Materials and equipment specially designed for production and processing honey.
22. Hotels.  
Hotel equipment: washing machines, cutlery, plates, cups, glasses, linen, curtains, blankets, televisions, furniture, carpets, cookers, and fridges engraved or printed with the logo of the hotel and imported with the prior approval of the Minister of Finance.
23. International Organisations.
- a. United Nations Development Programme.
  - b. The International Labour Organisation.
  - c. The Food and Agricultural Organisation of the United Nations.
  - d. The United Nations Educational Scientific and Cultural Organisation.
  - e. The International Civil Aviation Organisation.
  - f. The World Health Organisation.