

STATUTORY INSTRUMENTS SUPPLEMENT

*to The Uganda Gazette No. 4 Volume XCVI dated 23rd May, 2001.*

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STATUTORY INSTRUMENTS.

2001 No. 43.

The Excise Tariff (Remission of Duty) (Manufacturers of Toilet Soap) (No. 1) Order, 2001.

(Under section 6(2) of the Excise Tariff Act, Cap. 174)

IN EXERCISE of the powers conferred on the Minister responsible for finance by section 6(2) of the Excise Tariff Act, this Order is made this 23rd day of May, 2001.

1. Citation and commencement.

This Order may be cited as the Excise Tariff (Remission of Duty) (Manufacturers of Toilet Soap) (No. 1) Order, 2001 and shall be deemed to have come into force on 23rd June, 2000.

2. Remission of excise duty.

The excise duty payable under section 1 of the Act by manufacturers of toilet soap in Uganda in respect of sodium palmitate, laurate and stearate falling under H.S. Code 3401.20.00 for the period 23rd June, 2000 to 30th November, 2000 is remitted.

3. Remission subject to conditions.

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

- (a) the sodium palmitate, laurate and stearate were used as raw materials for the manufacture of toilet soap;
- (b) the manufacturers were registered for Value-Added Tax; and
- (c) the manufacturers maintain premises which were subject to customs control.

(2) The manufacturers must account satisfactorily to Uganda Revenue Authority for all the sodium palmitate, laurate and stearate in accordance with the manufacturers' production projections.

(3) A manufacturer who contravenes any of the conditions specified in subsection (1) or (2) shall pay the normal excise duty on the sodium palmitate, laurate and stearate.