

ACTS SUPPLEMENT

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Act 18

Finance Act

2008

THE FINANCE ACT, 2008.

ARRANGEMENT OF SECTIONS.

Section

PART I—PRELIMINARY

1. Commencement.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002

2. Amendment of Finance (No.2) Act, 2002.

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PART IV—WAIVER OF TAX ARREARS

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PART V—REPEAL OF SECTION 7 OF
THE FINANCE (NO. 1) ACT, CAP. 187.

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187.

THE FINANCE ACT, 2008.

An Act to amend the Finance (No. 2) Act, 2002 to change the levy on the export of raw hides and skins of animals; to amend the Finance Act, 2006 to change the fees relating to services and various documents under the Traffic and Road Safety Act, 1998; to vary the rates of the environmental levy; to provide for the waiver of arrears of tax, duty, interest and penalties due on or before 30th June, 2002 and still outstanding by 30th June 2008; to repeal section 7 of the Finance (No. 1) Act Cap. 187 and for related matters.

DATE OF ASSENT: 18th October, 2008.

Date of Commencement: 1st July, 2008.

BE IT ENACTED by Parliament as follows—

PART I—PRELIMINARY.**1. Commencement.**

This Act shall be deemed to have come into force on 1st July, 2008.

PART II—AMENDMENT OF FINANCE (NO. 2) ACT, 2002.**2. Amendment of Finance (No. 2) Act, 2002.**

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

“(1) There shall be charged and collected by the Uganda Revenue Authority on any person exporting raw hides and skins of animals, (fresh or salted, dried or limed, pickled or otherwise preserved but not tanned, parchment dressed or further prepared) whether or not de-headed or split, a levy at a rate of US\$0.40 per kg.”

PART III—AMENDMENT OF FINANCE ACT, 2006.**3. Amendment of Finance Act, 2006.**

The Finance Act, 2006 is amended by—

(a) substituting for the First Schedule the following—

“SCHEDULE

FEES FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE
TRAFFIC AND ROAD SAFETY ACT, 1998; Cap 361

<i>Item</i>	<i>Fees</i>	
1.	Registration fees on new registration	
	Vehicles for transport of persons, hearses	
(a)	Sedan cars, saloon cars estate cars excluding dual purpose goods and passenger vehicles	750,000
(b)	Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers	850,000
(c)	Medium Omni buses and heavy omnibuses having seating accommodation for more than 28 passengers	1,000,000
(d)	Ambulances and prisons vans	250,000
(e)	Hearses	750,000
	Goods vehicles (including dual purpose vehicles/passenger vehicles), light goods vehicles	
(f)	Agricultural Tractors	250,000
(g)	Goods vehicles with two tonnes or less of loading capacity	700,000
(h)	Goods vehicles with more than two tonnes loading capacity and less than seven tonnes loading capacity	800,000
(i)	Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity	850,000
(j)	Goods vehicles with ten tonnes or more of loading capacity	1,100,000
(k)	Prime movers/Tractor heads	1,100,000
(l)	Engineering plant and other related vehicles	1,200,000
(m)	Agricultural trailers	300,000
(n)	Trailers and semi trailer with gross weight less than seven tonnes	700,000
(o)	Trailers and semi trailer with gross weight of seven tonnes or more	1,000,000
2.	Re-registration fees for motor vehicles	300,000
3.	Registration fees for motor cycles	180,000
4.	Re-registration fees for motor cycles	150,000

5.	Registration fees for personalized number plate vehicles	5,000,000
6.	Registration fees for personalized number plate for motor cycles	1,000,000
7.	Alteration of particulars motor vehicles (each item)	15,000
8.	Certified copies of records	15,000
9.	Search fees	15,000
10.	Dealers motor vehicle licence per year	200,000
11.	Duplicate number plates	15,000
12.	OTV fees	
(a)	Commercial vehicles not exceeding two tons	60,000
(b)	Commercial vehicles exceeding two tons loading capacity	150,000
13.	Transfer fees	
(a)	Motor Cycle	40,000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	50,000
(c)	Other motor vehicles, trailers, tractors or engineering plant	70,000
14.	Duplicate receipt and other license certificate	15,000
15.	Duplicate registration book	15,000
16.	Duplicate driving permit	30,000
17.	Vehicle examination fees(Inspection fees)	
(a)	Motor Cycles	5000
(b)	Motor cars and other dual purpose vehicles, excluding light goods vehicles	10,000
(c)	Other motor vehicles, trailers, tractors or engineering Plants	10,000
(d)	Agricultural tractors	10,000
18.	Driving permits(Original)	
(a)	one year	45,000
(b)	three years	55,000

	Driving permit(renewal)	
(a)	one year	35,000
(b)	three years	45,000
19.	Driving permit exchange	
(a)	one year	40,000
(b)	three years	55,000
20.	Driving permit provisional	15,000
21.	Accident report	60,000
22.	Sketch plan	20,000
23.	Test fees(per class)	20,000
24.	Endorsement of third party interest	40,000
25.	Extension(per class)	25,000
26.	Duplicate order form	15,000
27.	Form fees(per form)	5,000
28.	Order form (set)	4,000
29.	Cancellation fees	15,000
30.	De-registration for export	
(a)	Motor cycles	180,000
(b)	Station wagon	350,000
(c)	Salon vehicles	300,000
(d)	Commercial vehicles	400,000
(e)	Agricultural tractors	10,000,000
(f)	Omnibus	400,000
(g)	Engineering plant and other related vehicles	10,000,000
(h)	Agricultural trailers	2,000,000”

(b) by substituting for the Second Schedule the following—

“SECOND SCHEDULE

Section 3

ENVIRONMENTAL LEVY

- | | | |
|-----|---|-------------------|
| (a) | Motor vehicles (excluding goods vehicles) 20% of CIF value which are 8 years old and above | |
| (b) | Fridges | Shs.60, 000/= |
| (c) | TVs | Shs.60,000/= |
| (d) | Cookers | Shs.60,000/= |
| (e) | Radios | Shs.30,000/= |
| (f) | Other household appliances | Shs.20,000/= |
| (g) | used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or any of the items mentioned in this paragraph | 20% |
| (h) | Worn clothing, worn shoes and other worn articles | 5% of CIF value.” |

PART IV—WAIVER OF TAX ARREARS.

4. Waiver for tax, duty, interest and penalties on arrears outstanding on or before 30th June, 2002 and still outstanding by 30th day of June, 2008.

(1) All arrears of value added tax, income tax, excise duty, import duty, penal tax and interest shall be waived.

(2) Subsection (1) applies to arrears due on or before the 30th day of June, 2002 and still outstanding by 30th June 2008.

PART V—REPEAL OF SECTION 7 OF THE FINANCE (NO. 1) ACT, CAP. 187

5. Repeal of section 7 of the Finance (No. 1) Act, Cap. 187

Section 7 of the Finance (No.1) Act 1999 is repealed.

Cross References

Traffic and Road Safety Act, 1998 Cap. 361

Finance (No. 1) Act, Cap. 187

Finance (No. 2) Act, 2002, Act No. 28 of 2002

Finance Act, 2006, Act No. 32 of 2006