

STATUTORY INSTRUMENTS SUPPLEMENT  
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STATUTORY INSTRUMENTS

2005 No. 51.

**The Value Added Tax (Rate of Tax) Order, 2005.**

*Under section 78 (2) of the Value Added Tax Act, Cap.349)*

IN EXERCISE of the powers conferred upon the Minister by section 78 (2) of the Value Added Tax Act, this Order is made this 8th day of June, 2005.

1. This Order may be cited as the Value Added Tax (Rate of Tax) Order, 2005. Title
  
2. This Order shall come into force on 1st July, 2005. Commence-  
ment
  
3. The rate of tax for— Rate of tax
  - (a) every taxable supply made in Uganda by a taxable person;
  - (b) every import of goods other than an exempt import; and
  - (c) the supply of any imported services by any person,is 18% of the taxable value as defined in sections 21 and 23 of the Act.
  
4. The rate of tax prescribed in paragraph 3 does not apply to taxable supplies specified in the Third Schedule of the Act, relating to zero-rated supplies. Rate of tax  
not to apply  
to zero-  
rated goods

DR. E. SURUMA,  
*Minister of Finance, Planning and Economic Development.*