
STATUTORY INSTRUMENTS

SUPPLEMENT No. 28

5th September, 2014

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 50 Volume CVII dated 5th September, 2014

Printed by UPPC, Entebbe, by Order of the Government.

S T A T U T O R Y I N S T R U M E N T S

2014 No. 84.

**The Taxes and Duties (Provisional Collection) (Amendment)
Order, 2014.**

(Under section 1 of the Tax and Duties (Provisional Collection) Act, Cap 348).

IN EXERCISE of the powers conferred upon the Minister by section 1 of the Taxes and Duties (Provisional Collection) Act, Cap 348, this Order is made this 13th day of August, 2014.

1. Title.

This Instrument may be cited as the Taxes and Duties (Provisional Collection) (Amendment) Order, 2014.

2. Amendment of paragraph 2 of S.I. No. 72 of 2014.

The Taxes and Duties (Provisional Collection) Order S.I No.72 of 2014 is amended in paragraph 2—

- (a) by renumbering paragraph 2 as paragraph 2(1);
- (b) by inserting immediately after paragraph 2(1) the following—

“(2). Non application of taxes and duties.

Subject to paragraph 2(1), taxes and duties shall not be charged, levied and collected on the goods and services under the following items of Schedule 2 to the Excise Duty Bill, 2013—

- (a) cigarettes - paragraph 1;
- (b) fuel - paragraph 8;
- (c) cane or beet sugar and chemically pure sucrose in solid form -paragraph 9;
- (d) sacks and bags of polymers of ethylene and other plastics under HS Codes 3923.21.00 and 3923.29.00 except vacuum packaging bags for the beverage and food industry - paragraph 11; and
- (e) Money Transfer Services, except by Banks paragraph 13(c).”

3. Repeal of paragraph 1 (h) of SI. No. 72 of 2014.

Paragraph 1 (h) of S.I No.72 of 2014 is repealed.

MARIA KIWANUKA,
Minister of Finance, Planning and Economic Development.