

STATUTORY INSTRUMENTS SUPPLEMENT
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STATUTORY INSTRUMENTS

2011 No. 28.

The Taxes and Duties (Provisional Collection) Order, 2011.

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

WHEREAS the Government has approved the introduction into Parliament of Bills for Acts to make provision for the imposition and alteration of certain taxes and duties, the short titles of which are—

- (a) the Finance (No. 2) 2002 (Amendment) Act, 2011;
- (b) the Income Tax (Amendment) Act, 2011;
- (c) the Value Added Tax (Amendment) Act, 2011;
- (d) the Stamps (Amendment) Act, 2011; and
- (e) the Excise Tariff (Amendment) Act, 2011.

AND WHEREAS if those Bills, which are published on the 24th day of June, 2011 were passed into law, certain taxes and duties would be varied;

NOW THEREFORE, in the exercise of the powers conferred upon the Minister by section 1 of the Taxes and Duties (Provisional Collection) Act, this Order is made this 20th of June, 2011.

1. Title and commencement.

This Order may be cited as the Taxes and Duties (Provisional Collection) Order, 2011 and shall come into force on the 1st day of July, 2011.

2. Provisional collection.

There shall be charged, levied and collected on the goods and services affected by those Bills, the taxes and duties, which would be payable if those Bills were passed into law and came into operation in place of the taxes and duties payable on those goods and services under the existing laws.

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