

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

**2013 No. 27.**

**THE TAXES AND DUTIES (PROVISIONAL COLLECTION)  
ORDER, 2013.**

**ARRANGEMENT OF ORDERS**

*Order*

1. Title and commencement.
2. Provisional collection.

# STATUTORY INSTRUMENTS

2013 No. 27.

## **The Taxes and Duties (Provisional Collection) Order, 2013.**

*(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 Income Tax (Amendment) Bill, 2013;
- (b) the Value Added Tax (Amendment) Bill, 2013;
- (c) the Excise Tariff (Amendment) Bill, 2013;
- (d) the East African Excise Management (Amendment) Bill, 2013;
- (e) the Finance Bill, 2013;
- (f) the Stamps (Amendment of Schedule) Instrument, 2013; and
- (g) the Value Added Tax (Deferment of Tax on Plant and Machinery) Regulations 2013.

ANDWHEREAS if those Bills, which are published on the 28th day of June, 2013 were passed into law, certain taxes and duties would be charged, levied and collected;

NOW THEREFORE, in exercise of the powers conferred upon the Minister by section 1 of the Taxes and Duties (Provisional Collection) Act, this Order is made this 28th day of June, 2013.

### **1. Title and commencement.**

This Order may be cited as the Taxes and Duties (Provisional Collection) Order, 2013 and shall come into force on the 1st day of July, 2013.

## **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.

MATIA KASAIJA, (MP),  
*Minister of State for Finance, Planning and  
Economic Development (Planning),  
Also Holding the Portfolio of  
Minister of Finance, Planning and Economic Development.*