

STATUTORY INSTRUMENTS

SUPPLEMENT No. 20

29th June, 2012

**STATUTORY INSTRUMENTS SUPPLEMENT**

**to The Uganda Gazette No. 35 Volume CV dated 29th June, 2012 Printed by UPPC,  
Entebbe, by Order of the Government.**

**STATUTORY INSTRUMENTS 2012 No. 44.**

**THE TAXES AND DUTIES (PROVISIONAL COLLECTION)**

ORDER, 2012.

ARRANGEMENT OF ORDERS

Order

1. Title and commencement.
2. Provisional collection.

STATUTORY INSTRUMENTS

1791 2012 No. 44.

The Taxes and Duties (Provisional Collection) Order, 2012.

(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 East African Excise Management (Amendment) Bill, 2012;
- b. the Excise Tariff (Amendment) Bill, 2012;
- c. the Finance Act 2006 (Amendment) Bill, 2012;
- d. the Income Tax (Amendment) Bill, 2012; and
- e. the Value Added Tax (Amendment) Bill, 2012.

Andwhereas if those Bills, which are published on the 29th day of June, 2012 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 29th day of June, 2012.

1. Title and commencement.

This Order may be cited as the Taxes and Duties (Provisional Collection) Order, 2012 and shall come into force on the 1st day of July, 2012.

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.