

STATUTORY INSTRUMENTS

2006 No. 29.

The Value Added Tax (Rate of Tax) Order 2006

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

IN EXERCISE of the powers conferred upon the Minister by section 78 of the Value Added Tax Act, this Order is made this 15th day of June, 2006.

1. Title

This Order may be cited as the Value Added Tax (Rate of Tax) Order 2006.

2. Commencement

This Order shall come into force on the 1st day of July 2005.

3. Rate of tax

The rate of tax for—

- (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. Rate of tax not to apply to zero-rated goods

The rate of tax prescribed in paragraph 3 does not apply to taxable supplies specified in the Third Schedule to the Act.

DR. EZRA SURUMA,
Minister of Finance, Planning and Economic Development