

STATUTORY INSTRUMENTS SUPPLEMENT
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S T A T U T O R Y I N S T R U M E N T S
2007 No. 21.

The Value Added Tax (Rate of Tax) Order, 2007.

(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 2007.

1. Title.

This Order may be cited as the Value Added Tax (Rate of Tax) Order, 2007.

2. Commencement.

This Order shall come into force on 1st July 2007.

3. Application of Order.

This Order applies to a taxable supply which is part of a commercial venture of a taxable person who builds for rent or sale and owns more than ten residential dwelling units.

4. Rate of tax.

The rate of tax for every taxable supply of a residential dwelling unit made by a taxable person is 5% of the taxable value as defined in sections 21 and 23 of the Act.

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