



Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER



Tax Amendment Booklet: FY2021/22



Uganda Revenue Authority
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Vision

A transformational revenue service for Uganda's economic independence



Mission

Mobilize revenue for National development
In a transparent and efficient manner



Core Values

- P** Patriotism
- I** Integrity
- P** Professionalism



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FOREWORD FROM THE **COMMISSIONER GENERAL**

Dear Taxpayers,

Uganda Revenue Authority is pleased to present to you a booklet on Tax amendments for FY 2021-22 containing amendments made in several tax laws.

In line with the budget theme of 'Industrialisation for Inclusive Growth, Employment and Wealth Creation', the changes in tax legislation are geared towards Government's commitment to import substitution, boosting local production, creation of employment, supporting local and foreign investment, easing the burden of tax compliance and encouraging compliance.

The amendments envisaged at growing domestic tax revenue will contribute to financing a great part of the National Budget and liberate Uganda from donor dependency. This will expand the tax base and increase the tax to GDP ratio from the current 11% to 13.8%.

Key among the amendments is improving tax payer rights and dispute resolution by increasing the appeal process beyond high court, encouraging investment through providing ten-year income tax exemptions to specific sectors, providing incentive for the manufacturers whose investment capital is 50 million US Dollars and lowering tax rates for example excise duty on opaque beer to revamp production.

Government is also keen on closing revenue leakages through capping allowable deductions say for rental tax, reducing classes of

depreciation to reduce on firms making tax losses, levy taxes on exports such as tobacco leaf and fish maw to raise revenue and promote value addition locally.

In execution of the budget, URA will among other measures

- a) Strengthen tax arrears management and recovery;
- b) Enhance data analysis through interfaces with other Government information systems to enhance taxpayer compliance;
- c) Enforce tax compliance using the Electronic Fiscal Receipting and Invoicing Solution (EFRIS) and Digital Tax Stamps;
- d) Enforce enhanced licensing requirements for clearing and tax agents, and bond operators;
- e) Improve detection of smugglers using non-intrusive inspection equipment, and
- f) Close all Customs Bonded Warehouses for imported sugar for re-export to avoid underdeclaration and misclassification.

COVID 19 has affected many businesses and Government partly through these amendments has put in place several initiatives to enable businesses recover from the socio-economic setbacks caused by the pandemic.

I urge you to remain patriotic and take advantage of the Government initiatives and the new Tax amendments to stimulate growth.

John R. Musinguzi
COMMISSIONER GENERAL



TAX AMENDMENTS (DOMESTIC & CUSTOMS)

The booklet on Tax amendments highlights several changes made in several tax laws namely;

- The Income Tax Act, Cap 340
- The Value Added Tax Act, Cap 349
- The Excise Duty Act, 2014
- The Stamp Duty Act, 2014
- The Tax Procedures Code Act, 2014
- The Tax Appeals Tribunal Act, Cap 345
- The Mining Act, 2003
- The Tobacco Control Act, 2015
- The Fish Act, Cap 197

The booklet also features changes in international taxes at the East African Community regional level.



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THE INCOME TAX ACT, CAP 340

SN	Amendment	Justification
1.	<p>Introduce new definitions</p> <p>Beneficial owner:</p> <p>a) means a natural person who has final ownership or control of another person or a natural person on whose behalf a transaction is conducted, and includes a natural person who exercises absolute control over a legal person.</p> <p>b) in relation to trusts includes—</p> <ol style="list-style-type: none"> i) the settlor; ii) the trustee; iii) the protector; iv) the beneficiaries; and v) any other natural person exercising absolute control of the trust; <p>c) in relation to other legal person similar to trusts, means a natural person holding a position equivalent any of the positions referred to in subparagraph (b) above</p> <p>Consideration:</p> <p>includes, the total amount in money or of payment in kind, paid or payable for the supply of goods, services or sale of land by any person, directly or indirectly, including any duties, levies, fees, and charges other than tax paid or payable on, or by reason of, the supply, reduced by any discounts or rebates allowed and accounted for at the time of the supply or sale;</p> <p>Clarify the definition of</p> <p>An exempt organization to include a religious, charitable or educational institution whose object is not for profit.</p>	<ul style="list-style-type: none"> • Uganda has adopted this definition just like its counterparts in the East African region to align with the internationally agreed definition. The current definition falls short of the internationally agreed definition of “beneficial owner” as per the Organization for Economic Cooperation and Development (OECD). • The purpose of this definition is to eliminate any ambiguity as regards what amounts to consideration under the Income Tax Act • To provide wording that is clearer than the current wording of the law which provides that the institution should be of a public character which is subjective in interpretation.

SN	Amendment	Justification
2.	<p>Agro processing</p> <p>Government has repealed paragraph (z) of Section 21 (1) which provided for income tax exemption for agro processors. This paragraph was giving a blanket exemption to all persons earning income from agro processing. This has been narrowed down to specific sections within the sector and will only be applicable if certain conditions as to investment threshold and utilization of locally sourced raw materials, employment of citizens and their earnings are met.</p>	<ul style="list-style-type: none"> • To generate revenue • To do away with duplication since a similar exemption is provided under section 21(1) (af) of the same law.
3.	<p>Ten-year income tax exemption</p> <p>a) Government has made an addition to the strategic sectors qualifying for the ten-year income tax exemption - an operator in an industrial park or free zone or any other person who manufactures chemicals for agricultural use, industrial use, textiles, glassware, leather products, industrial machinery, electrical equipment, sanitary pads and for diapers.</p>	<ul style="list-style-type: none"> • To encourage investment in the specified sectors
4.	<p>Rental Tax</p> <p>Government has</p> <p>a) Capped up to 75 % of allowable deductions for expenditure and losses incurred in generating rental income. This applies to both individuals and non-individuals</p>	<ul style="list-style-type: none"> • To ensure equitable taxation of rental income irrespective of the legal nature of the person deriving income. This will remove distortions which arise from capping the allowable deductions for a year of income of individual rental taxpayers, but allows unlimited deductions for non-individual rental taxpayers • This reform will remove the incentive for individual property owners to own properties through companies in order to claim fictitious deductions.
	<p>b) Increased the rate for rental income tax for individuals from 20% to 30%.</p>	<ul style="list-style-type: none"> • To generate revenue • To harmonize the tax regime for businesses and individuals by equalizing the treatment of individuals and non-individuals

SN	Amendment	Justification												
5.	<p>Depreciation of assets Government has</p> <p>a) Reduced the classes of assets for depreciation purposes from four to three and reduced the depreciation rate as well</p> <table border="1" data-bbox="152 308 613 943"> <thead> <tr> <th data-bbox="152 308 241 343">Class</th> <th data-bbox="241 308 613 343">Assets included</th> <th data-bbox="613 308 692 343">Rate</th> </tr> </thead> <tbody> <tr> <td data-bbox="152 343 241 394">1</td> <td data-bbox="241 343 613 394">Computers and data handling</td> <td data-bbox="613 343 692 394">40%</td> </tr> <tr> <td data-bbox="152 394 241 496">2</td> <td data-bbox="241 394 613 496">Plant and machinery used in farming, manufacturing and mining.</td> <td data-bbox="613 394 692 496">30%</td> </tr> <tr> <td data-bbox="152 496 241 943">3</td> <td data-bbox="241 496 613 943">Automobiles; buses, minibuses, goods vehicles, construction and earth moving equipment, specialised trucks, tractors, trailers and trailer mounted containers, rail cars, locomotives and equipment; vessels, barges, tugs and similar water transportation equipment; aircraft; specialised public utility plant, equipment and machinery; office furniture, fixtures and equipment; any depreciable asset not included in another class.”</td> <td data-bbox="613 496 692 943">20%</td> </tr> </tbody> </table>	Class	Assets included	Rate	1	Computers and data handling	40%	2	Plant and machinery used in farming, manufacturing and mining.	30%	3	Automobiles; buses, minibuses, goods vehicles, construction and earth moving equipment, specialised trucks, tractors, trailers and trailer mounted containers, rail cars, locomotives and equipment; vessels, barges, tugs and similar water transportation equipment; aircraft; specialised public utility plant, equipment and machinery; office furniture, fixtures and equipment; any depreciable asset not included in another class.”	20%	<ul style="list-style-type: none"> • Lowering the depreciation rate, reduces the number of firms making a “tax loss” and increasing chargeable income - ultimately resulting in higher Corporate Income Tax revenue. • To generate revenue by discontinuing concurrent deduction of initial allowances and depreciation in the first year of use of the qualifying asset • Increase chargeable income and tax payable for the first year of income in which the depreciable assets are first used.
Class	Assets included	Rate												
1	Computers and data handling	40%												
2	Plant and machinery used in farming, manufacturing and mining.	30%												
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	<p>b) Postponed the deduction for the depreciation of an asset that qualifies for initial allowance to the next year of income.</p> <p>i. Wear and Tear deduction</p> <p>ii. Industrial building allowance</p> <p>This will discontinue concurrent deduction of initial allowances and depreciation in the first year of use of the qualifying asset.</p>													

SN	Amendment	Justification
6.	<p>Capital Gains Government has</p> <p>a) Provided for indexation in the calculation of capital gains tax in order to account for inflation. This means that before determining Capital Gains tax on a business asset, one will factor in inflation among others that influence the asset value. However, indexation shall not apply to an asset that is sold within twelve months from the date of purchase.</p> <p>b) Prescribed a formula for calculating the expense to be included in the cost base of a business asset when computing the gain or loss on disposal of that asset (Capital Gains Tax - Indexation). This only applies where the asset is sold after 12 months from the date of purchase of that Asset.</p> <p>Note: Indexation accounts for the inflation effect on each item of cost or expense included in the cost base of the asset.</p> <p>c) Provided for preferential treatment of capital gains tax for a venture capital fund registered under the Capital Markets Authority Act. Venture capital is a form of private equity and a type of financing that investors provide to startup companies and small businesses that are believed to have long-term growth potential.</p> <p>In this amendment, capital gains arising from the sale of investment interest of a registered venture capital fund will not be recognized if at least 50% of the proceeds on sale is reinvested within the year of income.</p> <p>A venture capital fund shall be entitled to a non-recognition of a gain or loss equivalent to the percentage of reinvested proceeds.</p>	<ul style="list-style-type: none"> • To promote Investment Allowing inflation or valuation in establishing the real value of the cost base in order to determine the gain before application of the 30% tax rate will eliminate over taxation of tax payers and encourage acquisition of capital for investment in the country. • To reduce the cost of capital by promoting investment into high risk enterprises. • To promote investment since it will provide a much-needed incentive to venture capital funds to set up in the country.

SN	Amendment	Justification
7.	<p>Exchange of Information</p> <p>Where an international agreement provides for automatic exchange of information for tax purposes, the Commissioner shall in accordance with the regulations made by the Minister facilitate the automatic exchange of information.</p>	<ul style="list-style-type: none"> • To generate revenue from information generated both domestically and from reciprocal information obtained from treaty partners • To facilitate automatic exchange of information of non-resident persons with their tax residence jurisdictions, in accordance with the OECD (Organisation of Economic Co-operation and Development) Multilateral Administrative Assistance in Tax Matters • To incorporate and analyse reports on Financial account information available domestically with what is submitted in tax returns to ensure proper tax reporting of Financial Institutions and their clients. • Uganda will be able to access financial account information from offshore Financial Institutions by exchanging reciprocal financial account data with mutual treaty partners under Section 6 of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters which came into effect on 1st Sept 2016.

SN	Amendment	Justification
8.	<p>Listed institutions</p> <p>Government has added to the First Schedule of the Income Tax Act two institutions - the African Export - Import Bank (AFREXIMBANK) and the International and Union for Conservation of Nature</p>	<ul style="list-style-type: none"> • AFREXIMBANK is an international organization whose host agreement with Government of Uganda entitles it to exemption. • International and Union for Conservation of Nature is an international organisation whose members are by agreement obliged to provide it with exemption and Uganda is a member
10.	<p>Payment due date</p> <p>Government has re-introduced the payment due date for income tax purposes. This provision was previously contained in the Income Tax Act but was repealed with the coming into force of the Tax Procedures Code Act and the same was never replaced.</p> <p>Provision for the due date of payment of income tax as a result of a self-assessment or an assessment issued by the Commissioner shall be;</p> <p>i. in the case of self-assessment, on the due date for furnishing of the return of income to which the assessment relates; and</p> <p>ii. in any other case, within forty-five days from the date of service of the notice of assessment</p>	<ul style="list-style-type: none"> • To enhance tax compliance. The absence of a due date for payment of tax in the law has resulted into taxpayers taking their time to pay the taxes self-assessed with no worry of interest accruing from delayed payment of tax.
11.	<p>Tax refunds</p> <p>Government has amended the law to provide that a taxpayer shall be deemed to have submitted an application for refund on the date the application is received by the Commissioner. However, where the Commissioner requests for additional information, the application for refund shall be deemed to have been submitted on the date when the additional information is received by the Commissioner</p>	<ul style="list-style-type: none"> • To cater for situations where the delay in refund is due to the delay in the taxpayer submitting the requisite documents for verification

THE VALUE ADDED TAX ACT, CAP 349

SN	Amendment	Justification
1.	<p>VAT Exempt supplies</p> <p>a) The following items have been removed from the list of exempt supplies;</p> <ul style="list-style-type: none"> • The supply of production inputs into limestone mining and processing into clinker in Uganda and the supply of clinker for further value addition in Uganda has been made standard rated. <p>b) The following supplies have been exempted from VAT</p> <ul style="list-style-type: none"> • the supply of liquefied gas and denatured fuel ethanol from cassava • the supply of services to a manufacturer other than [a manufacturer who engages in supply of locally produced materials for construction of a factory or warehouse and the supply of locally produced raw materials and inputs or machinery and equipment to an operator within an industrial park, free zone or an operator within a single factory or other business outside the industrial park or free zone]. <p>Condition</p> <p>The investment capital of this manufacturer should be at least USD 30 million for a foreign investor or USD 5 million for a local investor, to conduct a feasibility study or to undertake design and construction, or in the case of any other manufacturer from the date on which the manufacturer makes an additional investment equivalent to USD 30 million for a foreign investor or USD 5 million for a local investor;</p> <ul style="list-style-type: none"> ○ who has capacity to use at least 70 percent of the raw materials that are locally sourced, subject to their availability, and ○ Who has capacity to employ at least 70 percent of the employees that are citizens earning an aggregate wage of at least 70 percent of the total wage Bill. 	<ul style="list-style-type: none"> • To promote strategic investments in the country • It is an incentive to encourage investment in the manufacturing sector.

SN	Amendment	Justification
2	<p>Zero rated supplies</p> <p>The following supplies are now zero rated</p> <ul style="list-style-type: none"> • The supply of leased aircraft, aircraft engines, spare parts for aircraft, aircraft maintenance equipment and repair services 	<ul style="list-style-type: none"> • To promote the aviation industry by adding maintenance and repair services
3	<p>Listed institutions</p> <p>Government has added to the First Schedule of the VAT Act two institutions - the African Export – Import Bank (AFREXIMBANK) and the International and Union for Conservation of Nature</p>	<ul style="list-style-type: none"> • To promote trade by providing relief to banks that finance trade.
4	<p>Input tax claim</p> <p>The amendment seeks to allow a period of six (6) months from the date of issue of the invoice within which a person can apply for an input tax credit.</p>	<ul style="list-style-type: none"> • To streamline claims for VAT credit to ensure that tax payers do not file applications for refunds after a long period of time
5	<p>Refunds</p> <p>The law has introduced a tax refund of 5% of the VAT amount, to be paid back to consumers who purchase goods or services from a taxable person and is issued with an electronic receipt or invoice worth five million shillings within a consecutive period of thirty days.</p>	<ul style="list-style-type: none"> • To provide an incentive for enforcement of the use of the electronic fiscal receipting and invoicing solution.

SN	Amendment	Justification
6	<p>Returns</p> <p>The law has created a separate quarterly return for non-resident suppliers of services deemed to be supplied in Uganda when made to non-taxable persons.</p> <p>A taxable person who is providing services to a non-taxable person in Uganda and is engaged in providing services in connection to.</p> <ul style="list-style-type: none"> • Immovable property in Uganda; • Radio or television broadcasting services received at an address in Uganda; • Electronic Services delivered to a person in Uganda; • Transfer, assignment, or grant of a right to use a copyright, patent, trademark, or similar right in Uganda; • Telecommunication services other than those by a supplier of telecommunication services or services to a person who is roaming while temporarily in Uganda <p>These shall be required to file returns within 15 days after the end of the three consecutive calendar months.</p>	<ul style="list-style-type: none"> • To create a simplified regime for non-resident providers of services deemed to be supplied in Uganda.
7	<p>Penalties</p> <p>Penalties on any taxable person who furnishes URA with information that is false or misleading regardless of whether it was done knowingly or recklessly or not.</p>	<ul style="list-style-type: none"> • Compliance measure

THE EXCISE DUTY ACT, 2014

SN	Amendment	Justification
1.	<p>OTT, internet data & Value-added telecom services</p> <p>Government has:</p> <p>a) Scrapped over the top tax (OTT)</p> <p>b) Introduced a harmonized excise duty rate of 12.0% on internet data except data for provision of medical services and education services</p> <p>c) Reduced excise duty from 20% to 12% on provision of Value-Added Services in Telecoms</p>	<ul style="list-style-type: none"> • To generate revenue • To improve efficiency in collection (from data other than OTT which is highly evaded) • Remove multiple rates on various telecommunications services which pose a compliance challenge for taxpayers
2	<p>Duty remission</p> <p>a) Where the Commissioner is satisfied that a plastic product</p> <ul style="list-style-type: none"> • Is for use in packaging of products for export • Is for use in packaging medicaments • Is manufactures from recycled plastics, <p>the Commissioner will grant a refund of excise duty paid.</p> <p>b) The Commissioner shall not remit excise duty paid on plastic product manufactured from recycled plastics & plastic packaging for medicaments, unless the recycled plastic used in the manufacture of the plastic packaging is equivalent to at least 50 % of the raw material used.”</p>	<ul style="list-style-type: none"> • This is an incentive to encourage investment in manufacturing of the specified goods.
3	<p>Scope of excise duty</p> <p>Government has</p> <p>a) Broadened the scope of taxation of plastics to cover all plastics</p> <p>b) Introduced excise duty of 2.5% or USD70/ton, whichever is higher on plastic product and plastic granules.</p>	<ul style="list-style-type: none"> • To generate revenue. • To discourage the consumption of plastics and protect the environment.
4	<p>Reduce excise duty</p> <p>Government has reduced the excise duty rate for opaque beer to 20% or shs. 230 per litre whichever is higher</p>	<ul style="list-style-type: none"> • To revamp the product line. Production had ceased due to tax increase

SN	Amendment	Justification
5	<p>Increase excise duty</p> <p>Government has increased excise duty on:</p> <p>a) Motor spirit (gasoline) from shs 1350 to shs. 1450 per litre</p> <p>b) Gas oil (automotive, light, amber for high speed engine) from shs. 1030 to shs 1130 per litre</p>	<ul style="list-style-type: none"> • To generate revenue
6	<p>Introduce excise duty</p> <p>Government has</p> <p>a) Introduced excise duty of 20% or UShs. 230 per litre whichever is higher on any other alcoholic beverages locally produced</p> <p>b) Introduced excise duty of 12% or shs 250 per litre whichever is higher on any other non-alcoholic beverage locally produced (excluding non-alcoholic beverages not including vegetable or fruit juices) locally produced made out of fermented sugary tea solution with a combination of yeast and bacteria</p> <p>c) Introduced excise duty on;</p> <p>i. Any other fermented beverages made from imported cider, perry, mead, spears or near beer of '60% or shs 950 per litre, whichever is higher'</p> <p>ii. Any other fermented beverages made from locally grown cider, perry, mead, spears or near beer of '30% or shs 550 per litre, whichever is higher'</p>	<ul style="list-style-type: none"> • To generate revenue
7	<p>Nil excise duty</p> <p>Government has put nil excise duty on construction materials of a manufacturer, (excluding a manufacturer dealing in agro processing, food processing, medical appliances, building materials, light industry, automobile manufacturing and assembly, household appliances, furniture, logistics and warehousing, information technology, or commercial farming) , whose investment capital is, at least fifty million United States Dollars or, in the case of any other manufacturer, who makes an additional investment equivalent to fifty million United States Dollars</p>	<ul style="list-style-type: none"> • This incentive is to encourage investment in the manufacturing sector.

THE STAMP DUTY ACT, 2014

SN	Amendment	Justification
1.	<p>Government has in addition to earlier conditions necessary for stamp duty exemption for operators in strategic investment projects (specified in Item 60 A (iii) of the Second Schedule of the Stamp Duty Act) included:</p> <p>a. Capacity to use at least 50% of the locally produced raw materials, subject to availability.</p> <p>b. Capacity to employ a minimum of one hundred citizens</p> <p>This means that such investors must have capacity to use 50% of raw materials sourced locally and must be able to employ a minimum of 100 citizens.</p>	<ul style="list-style-type: none"> Investment incentive for the manufacturing sector
2	<p>Government has exempted a manufacturer whose investment capital is 50 million US dollars from stamp duty on execution of the following documents;</p> <p>i) debenture; whether a mortgage debenture or not, being of a marketable security - of total value;</p> <p>ii) further charge; any instrument imposing a further charge on a mortgaged property -of total value;</p> <p>iii) lease of land - of total value;</p> <p>iv) increase of share capital;</p> <p>v) transfer of land;</p> <p>vi) an agreement to provide services on conducting a feasibility study or developing a design for construction.”;</p>	<ul style="list-style-type: none"> Investment incentive for the manufacturers whose investment capital is 50 million US Dollars

SN	Amendment	Justification
	<p>Conditions for the above exemption</p> <p>a) In case of a new manufacturer, who is subject to availability, has capacity to use at least 70% of the locally produced raw materials, and employs at least 70% citizens with an aggregate wage bill of the new manufacturer and whose investment capital is at least 50 million US Dollars</p> <p>b) In case of an existing manufacturer who subject to availability has capacity to use at least 70% of the locally produced raw materials, and employs at least 70% citizens with an aggregate wage bill of the existing manufacturer from the date on which the manufacturer makes an additional investment equivalent of 50 million US Dollars</p>	

THE TAX PROCEDURES CODE ACT, CAP 345

SN	Amendment	Justification
1.	<p>Issuance of licenses</p> <p>A local authority, government institution or regulatory body shall not issue a license or any form of authorization necessary for purposes of conducting any business in Uganda to any person who does not have a Tax Identification Number including one issued by foreign tax authorities with whom Uganda has a tax treaty or agreement for the exchange of information.</p>	<ul style="list-style-type: none"> • To widen the tax base • To improve compliance
2	<p>Offences relating to tax stamps</p> <p>Government has included more offences relating to tax stamps which would attract fines and or imprisonment, upon conviction;</p> <p>a) an offender who attempts to acquire or acquires or sells a tax stamp without goods shall be liable to a fine not exceeding Shs. 10,000,000 or imprisonment for a term not exceeding five years or both;</p> <p>b) a person who acquires tax stamps with the Commissioner's authority and affixes them on goods other than those approved by the Commissioner commits an offence and is liable to double the excise duty due on the goods or Shs. 10,000,000 whichever is higher.</p>	<ul style="list-style-type: none"> • To improve compliance

SN	Amendment	Justification
3	<p>Definition of Tax Decision</p> <p>The law has been amended to define Tax decision to mean:</p> <p>a) A tax assessment; or</p> <p>b) A decision on any matter left to the discretion, judgement, direction, opinion, approval, satisfaction or determination of the Commissioner other than</p> <p>i) a decision made in relation to a tax assessment;</p> <p>ii) a decision to refuse, issue or revoke a practice note or an omission to issue or revoke a practice note;</p> <p>iii) a decision or omission that affects a tax officer or employee or agent of the authority</p> <p>iv) the compoundment of an offence under any tax law; or</p> <p>v) a decision to refuse, issue or revoke a private ruling or an omission to issue or revoke a private ruling</p>	<ul style="list-style-type: none"> • To provide wording that is clearer than the current wording of the law
4	<p>Tax returns</p> <p>The law has provided an extension of the period to amend tax returns that are not under investigation from the twelve-month period after the date of furnishing the return to a period of three years.</p>	<ul style="list-style-type: none"> • Compliance measure to taxpayers submit correct, accurate and complete returns.
5	<p>Objection</p> <p>A taxpayer who is dissatisfied with an objection decision may apply to the Commissioner to resolve the dispute using alternative dispute resolution procedures that may be prescribed by the Minister through regulations.</p> <p>This may present other avenues for taxpayers who would like to review tax decisions issued by URA without necessarily lodging an appeal to the Tax Appeals Tribunal.</p>	<ul style="list-style-type: none"> • To reduce the number of cases piling up in TAT and fasten the resolution of the taxpayer's grievances.
6	<p>Failure to furnish a return by due date</p> <p>Government has increased the penalty for failure to furnish a tax return by the due date or within a further time allowed by the Commissioner to a fine not exceeding Shs. 1,000,000 and failure to furnish the return within the time prescribed by court to a fine not exceeding Shs. 2,000,000 on conviction.</p>	<ul style="list-style-type: none"> • To enhance compliance

SN	Amendment	Justification
7	<p>Failure to maintain records Government has increased the penalty for knowingly and/or recklessly failing to maintain records as required under any tax law to a fine not exceeding Shs. 2,000,000 or imprisonment not exceeding six years or both on conviction.</p>	<ul style="list-style-type: none"> • To enhance compliance
8	<p>Using a false TIN Government has increased the penalty for knowingly and/or recklessly using a false TIN on a tax return or any other document prescribed or used for purposes of a tax law to a fine not exceeding Shs. 3,000,000 or imprisonment not exceeding six years or both on conviction.</p>	<ul style="list-style-type: none"> • To enhance compliance
9	<p>Making false or misleading statements Government has increased the penalty for knowingly or recklessly making false or misleading statements or omitting from a statement to a tax officer, a matter or thing to a fine not exceeding two hundred currency points that is Shs. 4,000,000 or imprisonment not exceeding ten years or both on conviction.</p>	<ul style="list-style-type: none"> • To enhance compliance
10	<p>Obstructing a tax officer Government has increased the penalty for a person who obstructs a tax officer in the performance of duties under a tax law to a fine not exceeding Shs. 5,000,000 or imprisonment not exceeding ten years or both on conviction.</p>	<ul style="list-style-type: none"> • To enhance compliance
11	<p>Aiding or encouraging a tax offence Government has increased a penalty for a person who aides or encourages a tax offence to a fine not exceeding Shs. 5,000,000 or imprisonment not exceeding ten years on conviction.</p> <p>Where the offender is a Tax agent, the applicable fine is equal to double the tax evaded or not exceeding UGX 5,000,000 whichever is higher, or imprisonment for a term not exceeding 5 years, or both.</p>	<ul style="list-style-type: none"> • To enhance compliance

SN	Amendment	Justification
12	<p>Failure to apply for registration</p> <p>Government has increased the penalty for a person who fails to apply for registration, cancel a registration or notify the Commissioner of a change in registration or circumstances to;</p> <p>i. a fine not exceeding Shs. 3,000,000 or imprisonment not exceeding six years or both on conviction if the failure/act was done knowingly or recklessly.</p> <p>ii. to a fine not exceeding Shs. 1,000,000 or imprisonment not exceeding two years or both on conviction in any other case.</p>	<ul style="list-style-type: none"> • To enhance compliance
13	<p>Offering a tax officer any payment or reward</p> <p>Government has increased the penalty for a person who directly or indirectly offers or gives to a tax officer any payment or reward not being payment or reward which officer is lawfully entitled to receive to a fine not exceeding Ush 3,000,000 or imprisonment not exceeding 6 years or both upon conviction.</p>	<ul style="list-style-type: none"> • To prevent revenue loss
14	<p>Induce the officer to do any act</p> <p>Government has increased the penalty for a person who proposes or enters into any agreement with a tax officer in order to induce the officer to do any act or thing, abstain from doing any act or thing, connive in the doing of any act or thing or conceal any act or thing whereby the tax revenue is or maybe defrauded or which is contrary to the provisions of a tax law or to the proper execution of the officer's duty, to a fine not exceeding Ush 3,000,000 or imprisonment not exceeding 6 years or both upon conviction.</p>	<ul style="list-style-type: none"> • To prevent revenue loss

SN	Amendment	Justification
15	<p>Impersonating as a tax officer</p> <p>Government has increased the penalty for a person who impersonates a tax officer, to a fine not exceeding Shs. 2,000,000 or imprisonment not exceeding six years or both upon conviction.</p>	<ul style="list-style-type: none"> • To prevent revenue loss
16	<p>Failure to apply for registration</p> <p>A person who is not registered as a tax agent who acts as a tax agent commits an offence and is liable on conviction to fine not exceeding 480,000 UGX or to imprisonment not exceeding one year or both.”</p>	<ul style="list-style-type: none"> • To prevent revenue loss

THE TAX PROCEDURES CODE ACT, CAP 345 THE MINING ACT, 2003

SN	Amendment	Justification
1.	<p>Government has imposed a levy on processed gold at a rate of 5% of the value of a kilogram which is exported outside Uganda. This shall be paid to Uganda Revenue Authority at the point the processed gold is exported out of Uganda.</p>	To generate revenue
2	<p>Government has imposed a levy on unprocessed minerals at a rate of 10 % of the value of the unprocessed minerals exported out of Uganda. This shall be paid to the URA at the time when the unprocessed minerals are exported out of Uganda.</p>	To generate revenue




THE TOBACCO CONTROL ACT, 2015

SN	Amendment	Justification
1.	<p>a) Government has introduced a levy on leaf tobacco at the rate of USD 0.8 per Kilogram of leaf tobacco which is exported out of Uganda</p> <p>b) The levy shall be paid by the exporter to URA at the time the tobacco is exported out of Uganda</p> <p>c) Leaf tobacco shall not include cutrag; threshed stem, threshed strips; threshed loose leaves or threshed lamina</p>	<ul style="list-style-type: none">• To generate revenue.• To promote local value addition on locally grown tobacco before export




THE FISH ACT, CAP 197

SN	Amendment	Justification
1.	<p>a) Government has imposed a levy on fish maw exported out of Uganda at a rate of 8% of the total value.</p> <p>b) The levy shall be paid by the exporter to the Uganda Revenue Authority at the time the fish maw is exported out of Uganda</p>	To generate revenue




A. CUSTOMS NEW PROPOSALS 2021 – 2022

HS Code	Item description	Illustration	Decision	Comments
Garments as per the attachment Annex III	Various tariff lines across all garments regardless of what is made by local players and or imported as per Annex III		Grant Uganda a stay of application of the EAC CET rate of 0%, 10% and 25% and apply a duty rate of 35% or USD 3.5/kg whichever is higher for one year.	This is intended to promote the textile sector in Uganda.
8716.80.00	Wheel barrows		Grant Uganda a stay of application of the EAC CET rate of 10% and apply a duty rate of 25% for one year	To promote local content
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		Grant Uganda a stay of application of the EAC CET rate and apply a duty rate of 60% for one year	Import substitution
Mechanically Deboned Chicken Paste (MDM)	Mechanically Deboned Chicken Paste (MDM)		Grant Uganda a stay of application of the EAC CET rate and apply a duty rate of 60% for one year	Import substitution




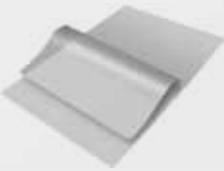
HS Code	Item description	Illustration	Decision	Comments
4821.10.90 4821.90.00	Paper or paperboard labels of all kinds, whether or not printed		Grant Uganda a stay of application of the EAC CET rate of 25% & 10% and apply a duty rate of 35% for one year	These are finished printed materials and are available in the region.
8507.60.00	Lithium-ion batteries		Grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 0% for one year	
3917.40.00	PVC Trunking - Fittings		Grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 35% for one year	Promotion of local content
1511.10.00	Crude Palm Oil of Subheading 1511.10.00		Grant Uganda a stay of application of the EAC CET rate of 0% and apply a duty rate of 10% for one year	Promotion of local content
7216.31.10 7216.31.90 7216.32.10 7216.32.90 7216.33.10 7216.33.90 7216.40.10 7216.40.90	Angles, shapes and sections of iron or non-alloy steel: U, I, H, L or T sections		Grant Uganda a stay application of the EAC CET rate of 0% and apply a duty rate of 10% for one year	Promotion of local content


HS Code	Item description	Illustration	Decision	Comments
7009.10.00 8708.99.00 8714.10.00 8512.20.00	Side Mirrors/ Back Mirrors, Dash board/ speed meter/ meter clock, Indicator/ pointer/winker lamp.		Grant Uganda a stay application of the EAC CET rate of 10% and apply a duty rate of 25% for one year	
6910.10.00 6910.90.00	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		Grant Uganda a stay application of the EAC CET rate and apply a duty rate of 35% for one year	Promotion of local content
7305.31.00 7305.39.00 7305.90.00	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.		Grant Uganda a stay application of the EAC CET rate of 10% and apply a duty rate of 0% for one year	Promotion of hydro power development

HS Code	Item description	Illustration	Decision	Comments
7321.12.00	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. -- For liquid fuel.		Grant Uganda a stay application of the EAC CET rate of 25% and apply a duty rate of 10% for one year	This will support clean cooking technologies
7225.30.00	Other, not further worked than hot broiled in coils		Reduced import duty rate from 10% to 0%	
7229.20.00 7229.90.00	Wires of alloyed steel		Grant Uganda a stay application of the EAC CET rate of 10% and apply a duty rate of 0% for one year	
Mechanically Deboned Chicken Paste (MDM)	Mechanically Deboned Chicken Paste (MDM)		grant Uganda a remission of duty to apply a duty rate of 35% for one year.	

HS Code	Item description	Illustration	Decision	Comments
4806.20.00 4804.39.00	- Greaseproof papers; and Other, Other kraft paper and paperboard		grant Uganda a remission of duty to apply a duty rate of 0% for one year.	This is a critical raw material for the manufacture of cheese
7605.21.00	Aluminium wire, not alloyed: -- Of which the maximum cross-sectional dimension exceeds 7 mm		grant Uganda cable manufacturers a remission of duty to apply a duty rate of 0% for one year.	This should be restricted to only cable manufacturers.
4804.11.00	Unbleached Kraftliner in rolls or sheets		grant Uganda a remission of duty to apply a duty rate of 0% for one year.	This is a critical raw material for the Corrugated Box Manufacturers
3920.20.10	Other plates, sheets, film, foil and strip, of plastic--- unprinted		grant Uganda a remission of duty to apply a duty rate of 0% for one year.	This is a vital input material for the label printing sector, and is not produced within the EAC region.
3923.29.00	Of other plastics- Packaging Bags for Packing Coffee		grant Uganda a remission of duty to apply a duty rate of 10% for one year	



B. CUSTOMS PROPOSALS FOR RENEWAL FOR FY 2020 – 2021




HS Code	Item Description	Illustration	Decision	Comments
6115.21.00 6115.22.00 6403.99.00	Gum boot linings		Increase import duty from 25% to 35%	To protect local industries like sigma knitting and promote import substitution
33.04 33.05	Beauty or make up preparations		Increase the import duty from 25% to 35% to protect local industries	To protect local industries and promote import substitution. MOVIT, SAMONA
22.02	Beverages from artificial extracts Red bull, Rock Boom, Canned Colas e.t.c		Import duty applicable at a rate of 60% instead of 25% for one year	Import Substitution and promote local manufacturing like Hariss International
3919.90.90	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, whether or not in rolls		Uganda to stay application of the EAC CET rate of 25% and apply a duty rate of 35% for one year	Promote local manufacturing for example Graphic systems



HS Code	Item Description	Illustration	Decision	Comments
3920.20.90	Other polymers of propylene-		grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 35% for one year	This is a form of printed labels used on bottled soft drinks and packages. Regional capacity and quality has been developed to produce this.
8517.12.00	Mobile phones		Stay of application of the EAC CET rate and apply a duty rate of 10% instead of 0% for one year.	Protection of local industry Engo Holdings
6309.00.10 6309.00.20 6309.00.90	Worn items of clothings Worn items of footwear Other worn items or articles		Grant Uganda a stay of application of the EAC CET rate of 35% or USD 4.0/kg whichever is higher and apply a duty rate of 35% for one year.	The local industries do not have the capacity to satisfy the local demand
Fabrics as per the attachment Annex II	Various tariff lines across all fabrics regardless of what is made by local players and or imported as per Annex II		Grant Uganda a stay of application of the EAC CET rate of 0%, 10% and 25% and apply a duty rate of 35% or USD 3.0/kg whichever is higher for one year.	This is intended to promote the textile sector in Uganda. NYTIL SOUTHERN RANGE CHRISTEX GARMENTS

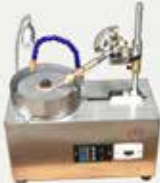
HS Code	Item Description	Illustration	Decision	Comments
Special projects	Exempt "Goods imported for implementation of projects under a special operating frame work arrangement with the Government	Guide lines to be given by ministry of finance.	Grant a stay of application to Uganda on Goods imported for implementation of projects under a special operating frame work arrangement with the Government at 0% as approved by the Minister responsible for finance.	Projects of National importance

C. DUTY REMISSION / ADJUSTED RATES-NEW



HS Code	Item Description	Illustration	Decision	Comments
7315.90.00	Parts of chains for assemblers of chains for motorcycles, bicycles and industrial machinery		Remit duty from 10% to 0% as an input for assemblers of chains	To encourage local production
Various	Inputs for the assembly / manufacture of mobile phones		Stay of application of the EAC CET rate and apply a duty rate of 0% for one year.	Protection of local industry. Engo Holdings Ltd




HS Code	Item Description	Illustration	Decision	Comments
2501.00.00	Inputs for the manufacture of edible salt of sub-heading 2501.00.00		Stay of application at a rate of 10% instead of 25% for one year	<p>To encourage local production and import substitution.</p> <p>Kampala salt industries</p>
8414.51.00	Un assembled floor , table and wall fans		Stay of application on inputs for assembly of un assembled floor table and wall fans at a rate of 10% for one year.	<p>Import substitution</p> <p>Adjusted from 25% to 10% Saachi Manufacturers</p>
8516.60.00	Un assembled Cookers		Stay of application on inputs for assembly of un assembled cookers at a rate of 0% for one year.	<p>Import substitution</p> <p>Adjusted from 10% to 0% BLUE FLAME</p>




HS Code	Item Description	Illustration	Decision	Comments
7005.29.00 3920.91.10 7312.10.00	Other non-wired glass, Other Plates, sheets, film, foil and strip of plastic, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of poly vinyl butyral and Stranded wire, ropes and cable		grant Uganda a remission of duty to apply a duty rate of 0% for one year.	This is restricted to manufacturers of toughened and laminated glass for one year.
7310.21.00 6305.10.00 3923.50.10 3923.50.90 3920.30.90	Packaging materials for processed coffee		Grant duty remission at a duty rate of 0% instead of 25% for one year on inputs used by domestic processors of coffee.	To promote growth of domestic coffee processing industry KYAGALANYI COFFEE

HS Code	Item Description	Illustration	Decision	Comments
3606.90.00 6804.10.00 6813.20.00 7018.90.00 7020.00.99 8202.20.00 8202.99.00 8203.20.00 8205.10.00 8423.89.90 8513.10.90 9002.19.00	Equipment and appurtenant used for polishing and heat treatment of Gemstones		Grant duty remission at a duty rate of 0% instead of 25% or 10% for one year on inputs used by domestic minerals processors.	This measure is intended to create value addition on gemstones and employment creation Sun Belt Mining Group Limited

D. CUSTOMS PROPOSALS FOR RENEWAL FOR FY 2020 - 2021

HS Code	Item Description	Illustration	Decision	Comments
0701.90.00 0710.10.00 2004.10.00 2005.20.00	Cooked Potatoes, fresh or chilled, other than seed		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution KISORO IRISH POTATOES
0409.00.00 1702.90.00	Honey - Natural and artificial		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution ARUA HONEY PROCESSORS

HS Code	Item Description	Illustration	Decision	Comments
6802.10.00 6802.21.00 6802.23.00 6802.29.00 6802.91.00 6802.92.00 6802.93.00 6802.99.00 6907.21.00 6907.22.00 6907.23.00 6907.30.00 6907.40.00	Tiles		Import duty applicable at a rate of 35% instead of 25% for one year	All types of tiles catered for in this proposal Import substitution Kapeeka Industrial park - GOOD WILL TILES
8504.21.00 8504.22.00 8504.31.00 8504.32.00 8504.33.00 8504.34.00	Transformers		Import duty applicable at a rate of 25% instead of 0% for one year Promotion of Local content	Import substitution Increment from 0% to 25% Korica (U) Ltd Orion Transformers
8516.40.00	Unassembled flat iron (CKD)		Stay of application on inputs for assembly of flat irons at a rate of 0% instead of 10% for one year.	Import substitution Saachi Electronics Industries Ntinda

HS Code	Item Description	Illustration	Decision	Comments
8518.21.00 8518.29.00	Un assembled speakers (CKD)		<p>Stay of application on inputs for assembly of speakers (CKD) at a rate of 0% for one year.</p> <p>On condition that they obtain local Board materials.</p>	<p>Import substitution</p> <p>Saachi Electronics Industries Ntinda</p>
8539.31.00 8539.50.00	Unassembled LED , CFL bulbs		<p>Stay of application on inputs for assembly of LED, CFL bulbs at a rate of 0% for one year.</p>	<p>Import substitution</p> <p>Saachi Electronics Industries Ntinda</p>
8521.10.00 8521.90.00	Unassembled DVD players		<p>Stay of application on inputs for assembly of DVD players at a rate of 0% for one year.</p> <p>Saachi Industries Ntinda</p>	<p>Import substitution</p> <p>Saachi Electronics Industries Ntinda</p>


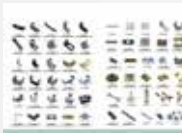

HS Code	Item Description	Illustration	Decision	Comments
8516.79.00	Unassembled blenders		Stay of application on inputs for assembly of blenders at a rate of 0% for one year. Saachi Industries Ntinda	Import substitution Saachi Electronics Industries Ntinda
8516.10.00	Unassembled hot water kettles		Stay of application on inputs for assembly of hot water kettles at a rate of 0% for one year. Saachi Industries Ntinda	Import substitution Saachi Electronics Industries Ntinda
2002.90.00	Tomato Paste and other Preserved tomatoes.		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution RECO INDUSTRIES
22.02	Ready to drink juices of heading		Import duty applicable at a rate of 60% instead of 25% for one year Brittania Allied Industries	Import substitution BRITANIA INDUSTRIES


HS Code	Item Description	Illustration	Decision	Comments
8528.72.90	Television sets		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution Gayaza Electronics
9503.00.00	Toys		Import duty applicable at a rate of 35% instead of 25% for one year.	Import substitution
0901.21.00 0901.22.00 0901.90.00 2101.11.00 2101.12.00	Processed Coffee		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution Kyagalanyi Coffee
09.02	Tea whether or not flavoured		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution Mukwano Tea Kayonza Tea Igara Tea
2101.20.00	Processed tea		Import duty applicable at a rate of 60% instead of 25% for one year	Local content


HS Code	Item Description	Illustration	Decision	Comments
0910.11.00 0910.12.00	Ginger.		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
20.07	Jams, marmalades, jellies.		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
3405.10.00	Shoe Polish		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
Headings 02.01 02.02 02.03 02.04 02.05 02.06 02.07 16.02	Frozen meats of <ul style="list-style-type: none"> ▪ Chicken ▪ Bovine animals ▪ Meat of swine ▪ Meat of sheep 	 	Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
2008.11.00	Peanut Butter		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution

HS Code	Item Description	Illustration	Decision	Comments
1806.90.00	Bread spreads		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
2005.20.00	Potato and other crisps		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
0703.10.00 0703.20.00 0703.90.00	Onions, shallots, garlic, leeks... etc, fresh or chilled.		Import duty applicable at a rate of 60% instead of 25% for one year.	Import substitution
1512.29.00	Refined Cotton seed oil		Import duty applicable at a rate of 60% instead of 25% for one year Mukwano Industries	Import substitution
1512.19.00	Refined Sun flower seed or sunflower oil		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution Mukwano Industries


HS Code	Item Description	Illustration	Decision	Comments
18.05	Cocoa powder in packing with a net content exceeding		Import duty applicable at a rate of 35% instead of 0% for one year	Import substitution Pink Foods Ltd
18.06	Chocolate and other food preparations containing cocoa		Grant Uganda and Tanzania a stay of application of the EAC CET rate of 25% and apply a duty rate of 35% for one year;	Import substitution
3808.91.31 3808.91.32 3808.91.39	Other Insecticides Put up for retail sale.		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
67.04	Wigs, false beards, eyebrows and eyelashes, etc; human hair, nes		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution SCD (U) Ltd

HS Code	Item Description	Illustration	Decision	Comments
Various	Steel Blanks for Spoons and forks		Stay of application under Duty Remission on blanks for spoons and forks. Rate remitted to 10% from 25%	Import substitution
Various	Inputs for the manufacture of furniture		Stay of application under Duty Remission on inputs for the manufacture of furniture from 25% to 10% and from 10% to 0%.	Import substitution
7308.30.00 3924.90.44	Doors, windows and their frames and thresholds for doors of iron and steel and Plastic / polymers		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution Hwan Sung Industries


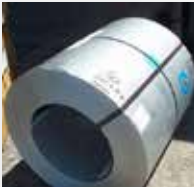


HS Code	Item Description	Illustration	Decision	Comments
04.05	Butter and other fats and oils derived from milk; dairy spreads		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution Fresh Dairy U Ltd
1901.20.90	Mixes and doughs for the preparation of bakers' wares of heading 19.05:		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
6306.12.00 6306.19.00	Tarpaulins		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
6912.00.00	Ceramic Toilet seats and Cisterns		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution Uganda has a manufacturer of the same in Kapeeka
6107.91.00 6107.99.00 6108.91.00 6108.92.00 6108.99.00	Bathrobes		Uganda granted a stay of application of the EAC CET rate of 25% and apply 0% for one year for licensed hotels	To promote the tourism sector


HS Code	Item Description	Illustration	Decision	Comments
8421.12.00 8451.30.00	Clothes Dryers		Uganda to stay application of EAC CET rate of 25% on clothes dryers and apply a duty rate of 0% imported by licensed hotels for one year.	To promote the tourism sector

E. PREVIOUS GAZETTE ISSUES FOR FURTHER RENEWAL FOR ONE YEAR



Hs Code	Description Of Goods	Illustration	Decision	Comments
8701.20.90	Road Tractors for Semi-Trailers		Import duty is applicable at a rate of 0% instead of 10% for one year	Desire to compete favourably within the regional transport sector
8704.22.90	Motor Vehicles for Transport of Goods with Gross Vehicle Weight Exceeding 5 Tons But not Exceeding 20 Tons.		Import duty is applicable at a rate of 10% instead of 25% for one year.	Transport of produce from upcountry
8704.23.90	Motor Vehicles for transport of goods with gross vehicle weight exceeding 20 tons		Import duty is applicable at a rate of 0% instead of 25% for one year.	Desire to compete favourably within the regional transport sector

Hs Code	Description Of Goods	Illustration	Decision	Comments
8212.20.00	Maternity (Mama) kit		Import duty is applicable at a rate 0% instead of 25% for one year.	A health product for expectant mothers
87.11	Motor cycle Kits for the assembly of motor cycles		Import duty is applicable at a rate of 10% for one year. Stay of Application of the conditions contained in Legal Notice No.EAC/39/2013 of 30th June, 2013 on duty remission for motorcycle assembly for one year	NISH AUTO DURA MOTORS SIMBA AUTOMOTIVES
3401.20.10	Other soap in other forms - Soap Noodles		Import duty is applicable at a rate of 10% for one year.	Import duty is applicable at a rate of 10% for one year. Leeko Uganda Ltd
4011.40.00	New pneumatic tyres of rubber, of a kind used on motorcycles.		Import duty is applicable at 35% instead of 10% for one year. This should be adopted across the partner states	Import substitution and protection of local industry. CCLE Rubber (U) Ltd
7217.20.00	High tensile galvanised wire		Import duty remitted from 25% to 10% for the manufacture of high tensile galvanised wire for one year	Restricted to only companies having the capacity to manufacture power cables. Cable Corporation Ltd






Hs Code	Description Of Goods	Illustration	Decision	Comments
7217.20.00	Wire of iron or nonalloy steel		Stay application of EAC CET rate of 10% and apply a duty rate of 35% or USD 350/MT whichever is higher for one year in order to protect local manufacturers	grant Uganda a stay of application of the EAC CET rate of 10% and apply a duty rate of 35% for one year
7210.11.00 7210.20.00	Flat Rolled Products of Iron or non-alloy steel products of Iron or Non Alloy steel		Introduced a specific duty at a rate of USD 200/MT so that the applicable rate is 25% or USD 200/MT whichever is higher for 1 year.	This is meant to support the steel sector in the country. Roofing's Uganda Uganda Baati Steel and tube industries
7210.41.00 7210.49.00 7210.61.00 7210.69.00 7210.70.00 7210.90.00 7212.50.00 7212.30.00 7212.40.00 7216.50.00	Flat rolled products of iron or non-alloy steel		Stay of application of the EAC-CET and apply a duty rate of 35% or USD 350/MT whichever is higher for one year	This is meant to support the steel sector in the country. Roofing's Uganda Uganda Baati Steel and tube industries
7212.60.00	Flat rolled products of iron or non-alloy steel		Stay of application of the EAC-CET and apply a duty rate of 25% or USD 250/MT whichever is higher for one year.	This is meant to support the steel sector in the country. Roofings Uganda Ugand Baati Steel and tube industries

Hs Code	Description Of Goods	Illustration	Decision	Comments
5408.33.00	5408.33.00 Jacquard Material for Mak- ing Spring mattresses (printed with Logo		Import duty ap- plicable at a rate of 10% for one year instead of 25%.	Reduce costs of producing spring mat- tresses Megha Indus- tries Euroflex Ltd Crest Foam, etc
5513.49.00	5513.49.00 Poly Cotton Material for making mat- tresses		Import duty ap- plicable at a rate of 10% for one year.	Reduce costs of producing spring mat- tresses Megha Indus- tries Euroflex Ltd Crest Foam, etc
3917.21.00 3917.22.00 3917.23.00 3917.29.00 3917.39.00 7019.11.00 7019.12.00 7019.19.00 7019.31.00 7019.32.00 7019.39.00 7019.40.00 7019.51.00 7306.50.00 7019.52.00 7019.59.00 7019.90.90 7303.00.00 7304.31.00 7304.39.00	Penstock pipes for use in Hydro Electric Pow- er Projects.		Import duty ap- plicable at a rate of 0% for one year instead of 25%.	Promotion of Hydro power Electricity ZIBA HYDRO ELGON HY- DRO CITY





Hs Code	Description Of Goods	Illustration	Decision	Comments
7304.41.00 7304.49.00 7304.51.00 7304.59.00 7304.90.00 7306.40.00				
7311.00.00	7311.00.00 Liquid Gas Cylinders (LPG)		Import duty applicable at a rate of 25% instead of 0% for one year.	Protect local manufacturers BRUHANI INDUSTRIES
1003.90.00	Barley		Import duty applicable at a rate of 10% instead of 25% for one year.	Protect local manufacturers KAPCHORWA FARMERS
3905.30.00	Poly Vinyl Alcohol		Import duty applicable at a rate of 0% instead of 10% for one year.	Promote local manufacturers GLUE MANUFACTURERS
1601.00.00	Sausages and similar products		Import duty is applicable at a rate of 60% instead of 25% for one year.	Protect local market FRESH CUTS UGANDA





Hs Code	Description Of Goods	Illustration	Decision	Comments
1704.10.00	Chewing gum		Import duty applicable at a rate of 35% instead of 10%	Protect local market KAKIRA SWEETS JASSANI FOODS
1704.90.00	Other sugar confectionery (sweets)		Import duty is applicable at a rate of 35% instead of 25% for one year	Protect local market KAKIRA SWEETS
17.04	Chocolates		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing PINK FOODS
19.05	Biscuits		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing BRITANNIA ALLIED INDUSTRIES
2103.20.00	Tomato sauce		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing RECO INDUSTRIES
2201.10.00	Mineral water		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing RWENZORI MINERAL WATER



Hs Code	Description Of Goods	Illustration	Decision	Comments
2710.19.10	Partly refined base oil		Import duty is applicable at a rate of 10% instead of 0% for one year	Local alignment with base oil
2710.19.51	Lubricants in liquid form		Import duty is applicable at a rate of 35% instead of 25% for one year	Promote local manufacturing REVOLINE LUBRICANTS MINERAL OIL (U) LTD
2710.19.52	Lubricating greases		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing REVOLINE LUBRICANTS MINERAL OIL (U) LTD
3401.11.00 3401.19.00 3401.20.90 3401.30.00	Soap and organic surface-active products for use as soap		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing MUKWANO INDUSTRIES BIDCO (U) LTD
48.19	Cartons, boxes, cases, bags and other packing containers of paper		Import duty is applicable at a rate of 35% instead of 25%	Promote local manufacturing RILEY PACKAGING MAKSS PACKAGING

Hs Code	Description Of Goods	Illustration	Decision	Comments
4818.10.00	Toilet paper		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing Kampala Siti Industries Ltd Global Paper Industries
4820.20.00	Exercise books		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing Picfare industries AONE Manufacturers Shreeji Industries
4911.10.00	Trade advertising material		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing GRAPHIC SYSTEMS WAVE MEDIA
4911.91.00	Pictures, designs and photographs		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing GRAPHIC SYSTEMS WAVE MEDIA
4911.99.10	Instructional charts and diagrams		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing GRAPHIC SYSTEMS WAVE MEDIA


Hs Code	Description Of Goods	Illustration	Decision	Comments
63.01	Blankets		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing Sino Textiles Ltd
7210.30.00 7212.60.00 7213.10.00 7213.20.00 7213.99.00 7214.10.00 7214.20.00 7214.30.00 7214.91.00 7214.99.00 7215.10.00 7215.50.00 7215.90.00 7216.10.00 7216.21.00 7216.22.00 7216.50.00 7216.61.00 7216.69.00 7216.91.00 7216.99.00 7228.10.00 7228.20.00 7228.30.00 7228.40.00 7228.50.00 7228.60.00 7228.70.00 7228.80.00	Steel articles of sub-headings;    	Import duty is applicable at a rate of 25% or USD 350/MT, whichever is higher instead of 25% for one year.	Protect local manufacturers UGANDA BAATI LTD ROOFING ROLLING MILLS STEEL AND TUBE LTD EAST AFRICAN ROOFINGS	

Hs Code	Description Of Goods	Illustration	Decision	Comments
7610.10.00 7308.30.00 3925.20.00	Doors, windows and their frames		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing BIPOLOUS (u) ltd HWANSUNG LTD
94.03 94.01 9402.90.90	Furniture and parts thereof		Stay application of the EAC-CET rate and apply an Import duty rate of 35% instead of 25% one year.	Promote local manufacturing BIPOLOUS (u) ltd HWANSUNG LTD
94.04	Mattress supports and mattresses		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing MEGHA INDUSTRIES EUROFLEX LTD
9603.21.00	Toothbrushes		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing NICE HOUSE OF PLASTICS LEEKO (U) LTD

Hs Code	Description Of Goods	Illustration	Decision	Comments
9608.10.00	Ball point pens		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing NICE HOUSE OF PLASTICS
85.07 excluding 8507.60.00 lithium ion batteries	Electric Accumulators/ batteries		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing UGANDA BATTERIES GOLDSTAR BATTERIES
1001.99.10 1001.99.90	Wheat (Wheat grain)		Import duty is applicable at a rate of 10% instead of 35% for one year.	Promote local manufacturing
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing
8311.10.00	Coated electrodes of base metal, for electric arc-welding		Uganda to stay application of EAC CET of 10% and apply a duty rate of 35% or USD 250/ MT whichever is higher for one year	Promote local manufacturing Weldex Uganda Limited

Hs Code	Description Of Goods	Illustration	Decision	Comments
3605.00.00	Safety matches		Uganda to stay application of EAC CET of 25% and apply a duty rate of 35% for one year	Promote local manufacturing and join Kenya to stop undervaluation KIGEZI INDUSTRIES MEKAPASI (U) LTD
7317.00.00	Nails, tacks, and drawing pins, corrugated nails staple other than those of heading 83.05 and similar articles of iron or steel, whether or not with heads of other materials.		Grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 35% or USD 350/MT whichever is higher for one year; and	Promote local manufacturing

F. RAW MATERIALS AND INDUSTRIAL INPUTS TO BE CONSIDERED FOR DUTY REMISSION FOR A PERIOD OF ONE YEAR (RENEWAL)

HSC	Item Description	Illustration	Decision	Comments
7326.90.90	Umbrella heads for roofing nails		Import duty remitted from 25% to 10% for the manufacture of roofing nails for one year.	For one more year as develop capacity to produce locally METAL AND WOOD INDUSTRIES LTD

HSC	Item Description	Illustration	Decision	Comments
Various	Listed Raw materials for the manufacture of textiles and shoes		Granted duty remission at 0% and 10% on inputs for the manufacture of textiles and shoes for one year.	Detailed list available in the subsequent text NYANZA SOUTHERN RANGE
7310.29.10	Aerosol cans		Granted duty Remission to apply a duty rate of 0% instead of 10% for one year.	Promote local manufacturing MOVIT (U) Ltd
3402.11.00 3402.12.00	Organic surface active agents (Anionic, Cationic, Other)		Granted duty Remission to apply a duty rate of 0% instead of 10% for one year.	Promote local manufacturing LEEKO (U) LTD
3402.19.00	Other organic surface agents		Granted duty Remission to apply a duty rate of 0% instead of 25% for one year.	Promote local manufacturing LEEKO (U) LTD
3506.91.00 6305.33.00 3926.90.90 4803.00.00 4803.00.00 3906.90.00 5603.11.00 3920.10.90 5402.44.00 5903.90.00	Raw materials used to manufacture baby diapers		Duty remission at 0% instead of 25% for one year	To promote competitiveness of domestic industries against imported products.

HSC	Item Description	Illustration	Decision	Comments
Raw materials and inputs used to manufacture of Masks, sanitizers, ventilators, PP gears, and other items used specifically for COVID – 19	Raw materials and inputs used to manufacture of Masks, sanitizers, ventilators, PP gears, and other items used specifically for COVID – 19		grant a remission of duty to apply a duty rate of 0% on inputs to manufacture essential medical products and supplies including masks, sanitizers, coveralls, face shields and ventilators for one year.	
4821.90.00 3917.39.00 6806.10.00 7210.61.00 7219.34.00 7220.12.00 7223.00.00 7306.30.00 7318.23.00 3907.99.00 7318.22.00 4016.99.00 4819.10.00 7209.27.00 7217.10.00 7306.40.00 7321.90.00	Inputs and Raw Materials for use in the manufacture of Energy Saving Stoves		grant Kenya and Uganda a remission of duty to apply a duty rate of 0% for one year.	Promote local manufacturing
3302.10.00	Odoriferous mixtures of a kind used as raw materials in the food or drink industries		grant Uganda a remission of duty to apply a duty rate of 0% for one year	Promote local manufacturing

G. UGANDA'S LIST OF RAW MATERIALS

Uganda List of Raw materials was reviewed and eligible items reduced to 10 items as listed below;

HS Code	Description of goods	CET Rate	Duty Remission
2009.19.00	Other orange juice, frozen or not frozen	25%	10%
2009.79.00	Other, apple juice	25%	10%
2102.10.00	Active yeasts	25%	10%
2712.10.00	Petroleum jelly	25%	10%
3909.50.00	Polyurethane resins	10%	0%
3920.10.10	Unprinted	10%	0%
4804.11.00	Unbleached Kraftliner in rolls or sheets	25%	10%
4804.21.00	Unbleached sack Kraft paper in rolls or sheets	25%	0%
4804.31.00	Other unbleached Kraft paper and paperboard	25%	10%
4811.59.90	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)	25%	0%

H. RAW MATERIALS FOR THE MANUFACTURE OF TEXTILE (GARMENTS) IN UGANDA

HS codes	Description	CET Rate	Remission
1108.12.00	Maize (corn) starch	10%	0%
2807.00.00	Sulphuric acid	10%	0%
3212.90.90	Other pigments	10%	0%
3402.19.00	Other (Organic surface-active agents, whether or not put up for retail sale)	25%	10%
3402.90.00	Other (Organic surface-active agents (other than soap)	25%	10%
3405.90.00	Other polishes, creams and similar preparations	25%	10%
3707.10.00	Sensitizing emulsions.	10%	0%
3811.90.00	Other additives	10%	0%
3905.12.00	In aqueous dispersion, Poly (vinyl acetate)	10%	0%
3905.30.00	Poly (vinyl alcohol), whether or not containing	10%	0%
3906.10.00	Poly (methyl methacrylate) in primary forms	10%	0%
3906.90.00	Other acrylic polymers in primary forms	10%	0%

HS codes	Description	CET Rate	Remission
4806.40.00	Glassine and other glazed transparent papers	10%	0%
5112.20.00	Woven fabrics of combed wool, mixed with man-made filaments	25%	10%
5208.11.00	Plain weave, weighing not more than 100 g/m ²	25%	10%
5208.12.00	Unbleached Plain Cotton weave with >=85%	25%	10%
5208.13.00	3-thread or 4-thread twill, including cross twill	25%	10%
5402.11.00	High tenacity yarn of nylon or other	10%	0%
5402.19.00	Other	10%	0%
5402.33.00	Textured yarn of polyesters	10%	0%
5402.69.00	Other multiple or cabled yarn,	10%	0%
5402.11.00	High tenacity yarn of aramides	10%	0%
5402.19.00	Other high tenacity yarn of nylon or other polyamides (excl. Aramides)	10%	0%
5402.20.00	High tenacity yarn of polyesters	10%	0%
5402.31.00	Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex	10%	0%
5402.32.00	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex	10%	0%
5402.33.00	Textured yarn of polyesters	10%	0%
5402.34.00	Textured yarn of polypropylene	10%	0%
5402.39.00	Other Textured yarn	10%	0%
5402.44.00	Single yarn of elastomeric, untw./ with a twist not exc. 50 turns/m	10%	0%
5402.45.00	Other single yarn of nylon or other polyamides with =<50turns/m	10%	0%
5402.46.00	Other single yarn of polyesters, partially oriented with =<50turns/m	10%	0%
5402.47.00	Other single yarn of polyesters with =<50turns/m	10%	0%
5402.48.00	Other single yarn of polypropylene with =<50turns/m	10%	0%

HS codes	Description	CET Rate	Remission
5402.49.00	Other single synthetic yarn, with =<50turns/m	10%	0%
5402.51.00	Other single yarn of nylon or other polyamides, with>50turns/m	10%	0%
5402.52.00	Other single yarn of polyesters with >50turns/m	10%	0%
5402.59.00	Other single yarn with >50turns/m	10%	0%
5402.61.00	Multiple or cabled yarn of nylon or other polyamides	10%	0%
5402.62.00	Multiple or cabled yarn of polyesters	10%	0%
5402.69.00	Other (Multiple or cabled yarn)	10%	0%
5403.10.00	High tenacity yarn of viscose rayon	10%	0%
5403.31.00	Single yarn of viscose rayon, with =<120turns/m	10%	0%
5403.32.00	Single yarn of viscose rayon, with >120turns/m	10%	0%
5403.33.00	Single yarn of cellulose acetate	10%	0%
5403.39.00	Other single artificial yarn	10%	0%
5403.41.00	Multiple or cabled yarn of viscose rayon	10%	0%
5403.42.00	Multiple or cabled yarn of cellulose acetate	10%	0%
5403.49.00	Multiple or cabled artificial yarn	10%	0%
5404.11.00	Monofilament elastomeric	10%	0%
5404.12.00	Other monofilament of polypropylene	10%	0%
5404.19.00	Other monofilament	10%	0%
5404.90.00	Other synthetic monofilament of 67 decitex.....	10%	0%
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10%	0%
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	10%	0%
5509.11.00	Single yarn, with >=85% staple fibres of	10%	0%
5509.12.00	Multiple or cabled yarn, >=85% staple fibres of nylon, etc	10%	0%

HS codes	Description	CET Rate	Remission
5509.21.00	Single yarn, with $\geq 85\%$ polyester staple fibres	10%	0%
5509.22.00	Multiple (folded) or cabled yarn, with $\geq 85\%$ polyester staple fibres	10%	0%
5509.31.00	Single yarn, with $\geq 85\%$ acrylic or modacrylic staple fibres	10%	0%
5509.32.00	Multiple (folded) or cabled yarn	10%	0%
5509.41.00	Single yarn with $\geq 85\%$ synthetic staple fibres	10%	0%
5509.42.00	Multiple (folded) or cabled yarn	10%	0%
5509.51.00	Other yarn, of polyester staple fibres, mixed mainly or solely with art.st.fib.	10%	0%
5509.52.00	Other yarn, of polyester staple fibres mixed mainly or solely with wool fin...	10%	0%
5509.53.00	Other yarn, of polyester staple fibres, mixed mainly or solely with cotton	10%	0%
5509.59.00	Other yarn, of polyester staple fibres	10%	0%
5509.61.00	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair manufactured	10%	0%
5509.62.00	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton	10%	0%
5509.69.00	Other yarn, of acrylic or modacrylic staple fibres	10%	0%
5509.91.00	Other synthetic staple fibres of mixed mainly or solely with wool or fine animal hair	10%	0%
5509.92.00	Other synthetic staple fibres, mixed mainly or solely with cotton	10%	0%
5509.99.00	Other synthetic staple fibres	10%	0%
5510.11.00	Single yarn of artificial staple fibres, with $\geq 85\%$ artificial staple	10%	0%
5510.12.00	Multiple (folded) or cabled yarn, with $\geq 85\%$ artificial staple fibres	10%	0%
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	10%	0%
5510.30.00	Other yarn, mixed mainly or solely with cotton	10%	0%

HS codes	Description	CET Rate	Remission
5510.90.00	Other yarn of artificial staple fibres, not put up for retail sale	10%	0%
5511.10.00	- Yarn of synthetic staple fibres, with ≥ 85 % fibres, put up for retail sale	10%	0%
5511.20.00	- Yarn of synthetic staple fibres, < 85 % fibres, put up for retail sale	10%	0%
5511.30.00	- Yarn of artificial staple fibres, put up for retail sale	10%	0%
5513.11.00	Plain Weave fabrics, containing < 85%	25%	10%
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	10%
5604.10.00	Rubber thread and cord, textile covered (draw cord laces, etc.)	10%	0%
5607.50.00	Twine cordage Ropes of synthetic Fibre	10%	0%
5807.10.00	Labels, badges... of textiles, woven, in piece..., not embroidered	25%	10%
5807.90.00	Other ((labels, badges... of textiles, unwoven, in piece...not embroidered)	25%	10%
5808.10.00	Braids in the piece	25%	10%
5808.90.00	Other (ornamental trimmings in the piece; tassels, pompons, etc)	25%	10%
5809.00.00	Woven fabrics of metal thread and woven fabrics of metalized yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	25%	10%
5810.10.00	Embroidery without visible ground	25%	10%
5810.91.00	Cotton embroidery, in the piece, in strips or in motifs	25%	10%
5810.92.00	Embroidery of man-made fibres, in the piece, in strips or in motifs	25%	10%
5810.99.00	Embroidery of other textiles, in the piece, in strips or in motifs	25%	10%
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	25%	10%

HS codes	Description	CET Rate	Remission
5901.10.00 -	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	10%	0%
5901.90.00	Other (tracing cloth; prepared painting canvas; buckram, etc)	10%	0%
5911.10.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	10%	0%
6217.10.00	Accessories of other made up clothing	25%	10%
6217.90.00	Parts of garments or of clothing accessories, other than those of heading 62.12	25%	10%
7319.90.00	Sewing needles, knitting needles, bodkins, crochet hooks...of iron/steel)	25%	10%
9606.21.00	Buttons of plastics fasteners fitted with chain scoops of base metal, not covered with textile material	10%	0%
9606.29.00	Other (Buttons)	10%	0%
9606.30.00	Button moulds and other parts of buttons; button blanks	10%	0%
5513.11.00	5513.11.00 Plain weave fabrics of polyester staple fibre (Woven Grey Fabric of higher (finer) yarn counts for wet.	25%	0%
5209.42.00	Include HS Code 5209.42.00 (denim) in the list of raw materials for the manufacture of textiles at an import duty rate of 10%.	25%	10%

I. RAW MATERIALS FOR SHOES

HS codes	Description	CET Rate	Remission
3402.90.00	Other washing preparations	25%	0%
3405.10.00	Polishes, creams and similar preparations for footwear or leather	25%	0%
3505.20.00	Glues based on starches or on dextrans or other modified starches	10%	0%
3506.99.00	Other adhesives based on rubber or plastic (incl. artificial resins)	25%	0%
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine	10%	0%
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on whether or not split, other than leather of heading 41.14	10%	0%
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	10%	0%
5509.12.00	Multiple or cabled yarn, >=85% staple fibres of nylon, etc	10%	0%
6406.10.00	Uppers and parts thereof, other than stiffeners	10%	0%
6406.20.00	Outer soles and heels, of rubber or plastics	10%	0%
6406.90.00	Parts of footwear (including uppers whether or not attached to soles of other materials)	10%	0%
7326.19.00	Other flat-rolled prod of silicon electric steel	10%	0%
8203.10.00	Hand saws	10%	0%
8203.40.00	Chain saw blades	10%	0%
8205.20.00	Hammers and sledge hammers	10%	0%
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	10%	0%

HS codes	Description	CET Rate	Remission
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets	10%	0%
8301.50.00	Clasps and frames with clasps, incorporating locks, of base metal	25%	0%
8305.90.00	Clasps, buckles... beads and spangles of base metal (incl.parts)	10%	0%
8308.10.00	Hooks, eyes and eyelets of base metal	10%	0%
8308.20.00	Tubular or bifurcated rivets of base metal	10%	0%
8308.90.00	Clasps, buckles... beads and spangles of base metal (incl.parts)	10%	0%

J. DUTY REMISSION ON INDUSTRIAL INPUTS AND RAW MATERIALS FOR THE MANUFACTURE OF FURNITURE

HS Code	Description of goods	CET Rate	Duty Remission
3920.43.10	Laminated plastic sheet/strip/roll	10%	0%
3926.30.00	5-star base, fixed armrest, frame, reinforced sliding inner frame, molded seat/back, outer shell elastic mesh with inner and outer frame, bellow molded cover, height adjustment ring	25%	10%
5211.49.00	Woven fabric	25%	10%
5603.94.00	Non-woven fabric, elastic mesh	10%	0%
7301.20.00	Loop frame, tubular frame, hollow profiles, shaped section, welded angles	10%	0%
7318.19.00	Threaded hardware screws, nuts, bolts	10%	0%
7318.29.00	Non-threaded hardware screws, nuts, bolts	10%	0%
8301.30.00	Lock sets	25%	10%
8302.10.00	Hinges	10%	0%
8302.20.00	Castors, wheels	10%	0%
8302.42.00	Gas cylinder lift, height adjustment tube, mechanism plate, lever plate, armrest with adjustment mechanism adjustable mechanism, support bracket / brace / beam clips, connector, back bar, joints, slides, mountings fittings, handles, glides, adjustment knobs, mounting tray 10	10%	0%
3920.43.10	Rolls of PVC, laminated PVC sheet/strip/roll PVC edging, plastic tape	10%	0%

HS Code	Description of goods	CET Rate	Duty Remission
3926.30.00	5-star nylon base, 5-star plated base, arc armrest fixed armrest, inner frame, outer frame, support frame seat frame, reinforced sliding inner frame molded seat, outer shell, back bellow, molded cover, contact cover, telescopic bellow, plastic sleeve, cylinder cover, nylon ring front frame, elastic mesh with inner and outer frame, back frame, molded back height adjustment ring	25%	10%
7301.20.00	Loop frame, loop base, tubular frame, support frame hollow profiles, hollow tubes, shaped section, welded sections, welded profiles, welded angles, riveted sections, riveted profiles	10%	0%
8301.60.00	Lock parts, locking mechanism parts, striker parts inner cylinder parts	10%	0%
8302.42.00	Tapered gas lift, gas cylinder, lift tube, height adjustment tube, synchronized mechanism multifunction mechanism, pneumatic lift mechanism, mechanism plate, lever plate, armrest with adjustment mechanism, arm pad, adjustable mechanism, support bracket, support brace, spacers, clips, brackets, bar with integrated bracket, connector, T bar, back bar, joint for back bar, slides, mountings, fittings, handles, glides, feet, tension knobs, adjustment knobs, fastening knobs, mountings, support beams, mounting tray, support tray	10%	0%

K. BRIEF DEFINITIONS

Term	Definition
Common External Tariff (CET)	The East African Community Common External Tariff (EAC CET) is a tariff regime established under the East African Community Customs Union where by Partner States levy a common rate of duty on goods imported from non Partner States.
Stay of Application	Sometimes called a stay of proceedings, is an order of the court that stops the enforcement of the judgment debt or judicial proceeding for a period of time. In the context of the EAC Customs Union, it stops the enforcement of the CET rate in favour of a country position for a period of time.
Remission of duty	Duty Remission is a reduction of duty on inputs used in the manufacture of a product
Categorization of bands	0% Raw Materials, Capital goods and Goods for social development 10% Intermediate Goods 25% Finished Goods Above 25% Sensitive goods to protect key sectors in agriculture and industry



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