

CHAPTER 188

THE FINANCE (NO. 2) ACT, 1999.

Arrangement of Sections.

Section

PART I—AMENDMENTS TO THE EAST AFRICAN CUSTOMS AND TRANSFER TAX MANAGEMENT ACT.

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14. Remission of arrears of certain taxes.

CHAPTER 188

THE FINANCE (NO. 2) ACT, 1999.

Commencement: 1 July 1999.

An Act to provide for the alteration of rates of certain taxes and duties; to amend certain written laws relating to those taxes and duties; and for other connected matters.

PART I—AMENDMENTS TO THE EAST AFRICAN CUSTOMS AND TRANSFER TAX MANAGEMENT ACT.

1. Construction of Part II.

This Part shall be read as one with the East African Customs and Transfer Tax Management Act, in this Part referred to as the Act.

2. Amendment of section 2.

Section 2 of the Act is amended—

- (a) by repealing the definition of “Post Office” and substituting the following definition—

“Post Office” means the Uganda Post Limited incorporated in accordance with the Uganda Communications Act.”;
- (b) by inserting the following definitions in their appropriate alphabetical positions—

“Green Channel” means that part of the exit from any customs area designated as such; “Red Channel” means that part of the exit from any customs area designated as such;”.

3. Amendment of section 11.

Section 11 of the Act is amended—

- (a) in subsection (4), by repealing “one hundred thousand shillings” and substituting “five hundred thousand shillings”;
- (b) by inserting after subsection (4) the following subsections—

“(5) A person who enters the Green Channel, at an

entry point with a Red and Green Channel layout, shall be deemed to have declared that he does not have goods in excess of the goods he is allowed to import duty and tax free as accompanied baggage and personal effects.

(6) A person who enters the Green Channel with goods in excess of the quantity allowed commits an offence.”

4. Amendment of section 136.

Section 136 of the Act is amended—

- (a) in subsection (2)(e) by repealing “premises, room or place” and substituting “premises, room, place, equipment, tank or container”;
- (b) in subsection (5) by inserting at the end “or to a fine not exceeding five million shillings”.

5. Amendment of section 142.

Section 142 of the Act is amended by inserting at the end the following “or to a fine not exceeding one million shillings or both.”

6. Amendment of section 148.

Section 148 of the Act is amended by repealing “five million shillings’ and substituting “or a fine equal to ten percent of the CIF value of the goods or to three times the duty and taxes whichever is greater”.

7. Amendment of section 150.

Section 150 of the Act is amended by repealing “one million shillings” and substituting “five million shillings”.

8. Amendment of section 154.

Section 154 of the Act is amended in subsection (1) by repealing “of one million shillings” and substituting “not exceeding five million shillings”.

9. Amendment of section 172.

Section 172 of the Act is amended by repealing “Collector” and substituting “Revenue Officer”.

10. Amendment of section 186.

Section 186 of the Act is amended in subsection (2) by repealing “two hundred thousand shillings” and substituting “five hundred thousand shillings”.

11. Amendment of section 191.

Section 191 of the Act is amended in subsection (2) by repealing “fifty thousand shillings” and substituting “five hundred thousand shillings”.

12. Amendment of Fourth Schedule.

The Fourth Schedule to the Act is amended by inserting after paragraph (c) the following “except that in the case of air freighted goods, the customs value shall include only thirty percent of the freight cost.”

PART II—AMENDMENTS TO THE EAST AFRICAN EXCISE MANAGEMENT ACT.

13. Amendment of the East African Excise Management Act.

The East African Excise Management Act, 1970, is amended by repealing section 66.

14. Remission of arrears of certain taxes.

Any coffee stabilisation tax, sales tax, or commercial transactions levy due and payable by any person to Uganda Revenue Authority is remitted.

History: Act 7/1999.

Cross References

East African Customs and Transfer Tax Management Act, Laws of the Community, 1970 Revision, Cap. 27.

East African Excise Management Act, Laws of the Community, 1970
Revision, Cap. 28. Uganda
Communications Act, Cap. 106.