

ACTS SUPPLEMENT

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Act 23	<i>Value Added Tax (Amendment) (No. 2) Act</i>	2020
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THE VALUE ADDED TAX (AMENDMENT) (No. 2) ACT, 2020

An Act to amend the Value Added Tax Act, to exempt supplies of specified medical goods used in the prevention of the spread and treatment of COVID -19 from tax.

DATE OF ASSENT: 24th November, 2020

Date of Commencement: 1st April, 2020

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall be deemed to have come into force on 1st April, 2020.

2. Amendment of the Value Added Tax Act

The Value Added Tax Act is amended in the Second Schedule—

- (a) by inserting immediately after paragraph (q) (viii) the following—

“(ix) disposable medical face masks and reusable face masks made of fabric;

- (x) medical boots;
 - (xi) medical impermeable aprons/coverall suits;
 - (xii) bouffant non-woven surgical cap;
 - (xiii) protective goggles with indirect side ventilation;
 - (xiv) infra-red thermometers;
 - (xv) motorized fumigation pumps;
 - (xvi) oxygen cylinders;
 - (xvii) body bags;
 - (xviii) biohazard bags;
 - (xix) container, used sharps, leak proof;
 - (xx) disinfectants or sanitisers;
 - (xxi) medical plastics or rubber gloves;
 - (xxii) gas masks with mechanical parts;
 - (xxiii) disposable hair nets; and
 - (xxix) paper bed-sheets.”;
- (b) by inserting immediately after paragraph (qa) the following—
- “(qaa) the supply of raw materials and inputs for the manufacture of the following—
- (i) disposable medical face masks and reusable face masks made of fabric;
 - (ii) medical boots;
 - (iii) medical impermeable aprons/coverall suits;
 - (iv) cap, surgical, bouffant, non-woven;
 - (v) goggles, protective, indirect side ventilation;

- (vi) infra-red thermometers;
- (vii) motorized fumigation pumps;
- (viii) oxygen cylinders;
- (ix) body bags;
- (x) biohazard bags;
- (xi) container, used sharps, leak proof;
- (xii) disinfectants;
- (xiii) medical plastics or rubber gloves;
- (xiv) gas masks with mechanical parts;
- (xv) disposable hair nets; and
- (xvi) paper bed-sheets.”;

(c) by inserting immediately after paragraph (pp) (vi) the following—

“(vii) manufactures chemicals for agricultural and industrial use, textiles, glassware, leather products, industrial machinery and electrical equipment, sanitary pads and diapers.”;

(d) by substituting for paragraph (vv) the following—

“(vv) the supply of services to conduct a feasibility study design and construction; the supply of locally produced materials for construction of premises, infrastructure, machinery and equipment or furnishings and fittings which are not manufactured on the local market to a hotel or tourism facility developer whose investment capital is ten million United

States Dollars or to meetings, incentives, conferences and exhibition facility developers whose investment capital is not less than three hundred thousand United States Dollars”;

- (c) by inserting immediately after paragraph (hhh) the following—

“(hhha) the supply of accommodation in tourist lodges and hotels inside a radius of 50 kilometers from the boundaries of Kampala, from 1st July, 2020 to 30th June, 2021”; and

- (f) by deleting paragraph (iii).