

ACTS SUPPLEMENT

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**Act 24**                      *Tobacco Control (Amendment) Act*                      **2020**

**THE TOBACCO CONTROL (AMENDMENT) ACT, 2020**

**An Act to amend the Tobacco Control Act, 2015, Act 22 of 2015 to impose an export levy on unprocessed leaf tobacco.**

DATE OF ASSENT: 5th July, 2020.

*Date of Commencement:* 1st July, 2020.

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall be deemed to have come into force on 1<sup>st</sup> July, 2020.

**2. Amendment of Tobacco Control Act, 2015**

The Tobacco Control Act, 2015 is amended by inserting immediately after section 23 the following—

**“23A. Levy on unprocessed leaf tobacco**

(1) There shall be charged a levy on unprocessed leaf tobacco at the rate of United States Dollars 0.8 per kilogramme of unprocessed leaf tobacco, which is consigned out of Uganda.

(2) The levy shall be paid by the consigner to the Uganda Revenue Authority at the time when the unprocessed leaf tobacco is consigned out of Uganda.”

**3. Amendment of Finance Act, 2014**

The Finance Act, 2014, is amended by repealing section 7.