

CHAPTER 177

THE FINANCE ACT, 1989.

Arrangement of Sections.

Section

1. Commission on imports.
2. Temporary licence for foreign registered vehicles.
3. Fees payable under the Traffic and Road Safety Act.

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First Schedule Licences for foreign registered vehicles.

Second Schedule Fees payable under the Traffic and Road Safety Act.

CHAPTER 177

THE FINANCE ACT, 1989.

Commencement: 1 September, 1989.

An Act to provide for the alteration of certain taxes and duties and to amend certain enactments relating thereto and for other matters connected therewith.

1. Commission on imports.

There shall be charged a commission on import at the rate of 2 percent on each import licence issued to an importer, and the commission shall be payable at the office of the Uganda Revenue Authority.

2. Temporary licence for foreign registered vehicles.

(1) There shall be a licence issued to a foreign registered vehicle which enters Uganda, and the licence shall be valid for thirty days.

(2) No foreign registered vehicle shall be used on any road in Uganda without having a temporary licence referred to in subsection (1), and any person who contravenes this section commits an offence and is liable on conviction to a fine of not less than three times the amount payable for the licence in respect of the vehicle so used.

(3) The fees payable in respect of the licence referred to in subsection (1) shall be as set out in the First Schedule to this Act.

3. Fees payable under the Traffic and Road Safety Act.

The fees specified in the Second Schedule to this Act which are payable under the Traffic and Road Safety Act shall be paid in respect of the licences and services correspondingly specified in that Schedule.

SCHEDULES

First Schedule.

s. 2.

Licences for foreign registered vehicles.

Type of vehicle	\$
1. Vehicles having gross weight not exceeding 2,000 kilogrammes	20
2. Vehicles having gross weight exceeding 2,000 kilogrammes but not exceeding 6,000 kilogrammes	30
3. Vehicles having gross weight exceeding 6,000 kilogrammes but not exceeding 8,000 kilogrammes	40
4. Vehicles having gross weight exceeding 8,000 kilogrammes but not exceeding 9,000 kilogrammes	50
5. Vehicles having gross weight exceeding 9,000 kilogrammes but not exceeding 10,000 kilogrammes	80
6. Vehicles having gross weight exceeding 10,000 kilogrammes	100

Second Schedule.

s. 3.

Fees payable under the Traffic and Road Safety Act in respect of licences and other services.

Commissioners' note: This Schedule has been replaced by the Second Schedule to the Finance Act, Act 1/2001.

History: Statute 3/1989; Statute 3/1991, s. 26; Statute 6/1991, s. 20; Statute 1/1992, s. 31; Statute 1/1993, ss. 14, 15; Statute 9/1994, s. 41; Statute 17/1994, s. 31; Statute 9/1996, ss. 17, 18; Act 3/1996, s. 8; Act 2/1998, s. 14; Act 1/1999, s. 23; Act 1/2001, s.28.

Cross Reference

Traffic and Road Safety Act, Cap. 361.