

CHAPTER 181

THE FINANCE ACT, 1993.

Arrangement of Sections.

Section

1. Surcharge.
2. Government to pay tax.
3. Stock exchange dividends.
4. Licence fee for satellite receiver equipment.
5. Road user charges on foreign registered vehicles.

Schedule

<i>Schedule</i>	Road transit charges
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CHAPTER 181

THE FINANCE ACT, 1993.

Commencement: 1 July, 1992.

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

1. Surcharge.

The surcharge in respect of the goods referred to in the Schedule to the Finance Act (No. 2), 1991, shall be in addition to the normal duty chargeable and shall be levied on the CIF value, import duty, sales tax and any sum rebates included from the country of origin.

2. Government to pay tax.

For the avoidance of doubt, customs duty and sales tax shall be levied on goods for use by the Government.

3. Stock exchange dividends.

A person earning dividends from a company which came into existence through stock exchange shall be exempted from the payment of income tax.

4. Licence fee for satellite receiver equipment.

A person owning a satellite receiver equipment shall pay a fee of three hundred thousand shillings to the Ministry responsible for information before a licence is issued to the owner.

5. Road user charges on foreign registered vehicles.

There shall be charged and collected by the Uganda Revenue Authority on foreign registered vehicles travelling in Uganda the road user charges specified in the Schedule to this Act.

Schedule.

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Road transit charges.

Vehicle	Road user charges in US dollars per 100 km.
Buses	\$5
Trucks with 3 axles	\$6
Trucks with more than 3 axles	\$10

History: Statute 1/1993; Statute 9/1994, s. 30; Statute 9/1996, s. 20; Act 3/1996, s. 7.

Cross Reference

Finance Act (No.2) 1991, Cap. 179.