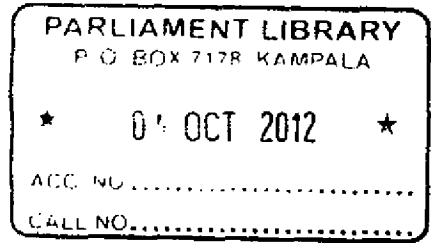




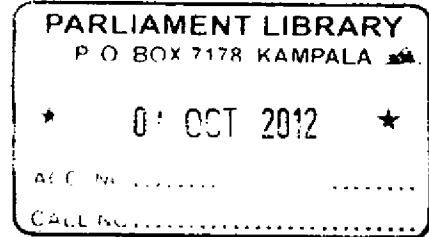
THE REPUBLIC OF UGANDA



THE VALUE ADDED TAX (AMENDMENT) ACT 2012



THE REPUBLIC OF UGANDA



I SIGNIFY my assent to the bill.

Yuhusaveini

.....
President

Date of assent:.....*26/9/2012.*

Act *Value Added Tax (Amendment) Act* **2012**
THE VALUE ADDED TAX (AMENDMENT) ACT 2012

ARRANGEMENT OF SECTIONS

Section

1. Commencement.
2. Amendment of section 28.
3. Amendment of First Schedule.
4. Amendment of Second Schedule.
5. Amendment of Third Schedule.



THE REPUBLIC OF UGANDA

THE VALUE ADDED TAX (AMENDMENT) ACT 2012.

An Act to amend the Value Added Tax Cap. 349 to provide for the supply of betting, lotteries and games of chance, and the supply of water for domestic use among the exempt supplies; to remove from the exempt supplies, the supply of biodegradable packaging materials; to remove from the zero rated supplies the supply of water and the supply and installation of mobile toilet, ekoloo toilets and components made from polythene and for related matters.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July 2012, except section 4(c) which shall come into force on 1st October, 2012.

2. Amendment of section 28.

The Value Added Tax Cap.349 in this Act referred to as the principal Act is amended in section 28(1) (b) by repealing "and services".

3. Amendment to First Schedule.

The First Schedule to the principal Act is amended—

Act *Value Added Tax (Amendment) Act* **2012**

- (a) by substituting for “Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)” the following—
“Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)”
- (b) by substituting for “Japan International Development Agency (JICA)” the following—
“Japan International Cooperation Agency (JICA)”
- (c) by substituting for “Norwegian Agency for Development (NORAD)” the following—
“Norwegian Agency for Development Cooperation (NORAD)”
- (d) by inserting the following items in their alphabetical order—
“Austrian Development Agency (ADA)
Danish International Development Agency (DANIDA)
Department for International Development (DFID)
French Development Agency (FDA)
Icelandic International Development Agency (ICEADA)
Kreditanstalt für Wiederaufbau (KfW)
Korea International Cooperation Agency (KOICA)
Swedish International Development Agency (SIDA)”

4. Amendment of Second Schedule to principal Act.

The Second Schedule to the principal Act is amended by—

- (a) inserting immediately after paragraph 1(i) the following—
“(j) the supply of betting, lotteries and games of chance;”
and
- (b) repealing paragraph 1(jj).
- (c) by inserting immediately after paragraph 1 (jj) the following—

se

Act *Value Added Tax (Amendment) Act* **2012**

“(kk) the supply of water for domestic use excluding mineral water and aerated waters which contain sweetening matter or flavor.”

5. Amendment of Third Schedule to principal Act.

The Third Schedule to the principal Act is amended by—

- (a) repealing paragraph 1(i); and
- (b) repealing paragraph 1(ha).



THE REPUBLIC OF UGANDA

This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.

Asinoge

.....
Clerk to Parliament

Date of authentication: 19/09/2012