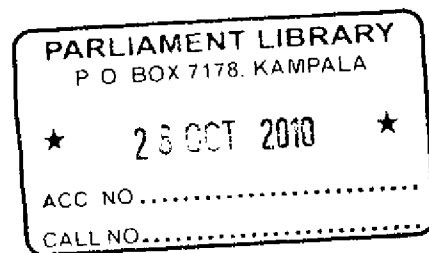




THE REPUBLIC OF UGANDA

THE VALUE ADDED TAX (AMENDMENT) ACT, 2010





THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.

Yoweri Museveni

President

Date of assent: 19/10/2010.



THE REPUBLIC OF UGANDA

THE VALUE ADDED TAX (AMENDMENT) ACT, 2010

An Act to amend the Value Added Tax Act to add the supply of software licences and the supply of biodegradable packaging materials to the list of exempt supplies.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows—

1. Commencement

This Act shall come into force on 1st July, 2010.

2. Amendment of section 1 of the VAT Act

Section 1 of the Value Added Tax Act, is amended by inserting immediately after paragraph (a) a new paragraph (aa) as follows—

“(aa) biodegradable packaging material” means packaging material which can undergo a breakdown of its entire composition and by naturally existing micro organisms in the presence of air and water at specific temperatures into smaller constituent components within a given time of usually not more than six months.”

3. Amendment of Second Schedule to the VAT Act

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

Act *Value Added Tax (Amendment) Act* **2010**

(a) by substituting for paragraph 1(w), the following—

“(w) the supply of computer software and software licences.”;

(b) by inserting immediately after paragraph (ii) the following—

“(jj) the supply of biodegradable packaging materials.”



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.

A stylized signature consisting of a large 'C' followed by a horizontal line.

A stylized signature consisting of a horizontal line followed by a small 'u' and a 'k'.

.....
Clerk to Parliament

Date of authentication: 15 - 10 - 2010