

A Bill for an Act

ENTITLED

THE EXTERNAL TRADE (AMENDMENT) BILL, 2021

An Act to amend the External Trade Act, Cap. 88 to impose an export levy on wheat bran, cotton cake, maize bran or other by-products of the milling industry.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall be deemed to have come into force on 1st July, 2021.

2. Amendment of Cap. 88

The External Trade Act, Cap. 88 is amended by inserting immediately after section 4 the following—

“4A. Levy on wheat bran, cotton cake, maize bran or other by-products of the milling industry

(1) There shall be charged a levy on wheat bran, cotton cake, maize bran and other by-products of the milling industry at the rate of United States Dollars 0.4 per kilogram of wheat

bran, cotton cake, maize bran or other by-products of the milling industry, which is exported out of Uganda.

(2) The levy shall be paid by the exporter to the Uganda Revenue Authority at the time the wheat bran, cotton cake, maize bran or other by-products of the milling industry is exported out of Uganda.”

BILLS**SUPPLEMENT No. 2****24th March, 2021****BILLS SUPPLEMENT***to The Uganda Gazette No. 26, Volume CXIV, dated 24th March, 2021*

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Bill No. 2*The External Trade (Amendment) Bill***2021****THE EXTERNAL TRADE (AMENDMENT) BILL, 2021****MEMORANDUM**

The object of this Bill is to amend the External Trade Act, Cap. 88 to impose an export levy on wheat bran, cotton cake, maize bran or other by-products of the milling industry.

MATIA KASAIJA (MP)*Minister of Finance, Planning & Economic Development.*