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**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. 9***Tobacco (Amendment) Bill***2021****THE TOBACCO CONTROL (AMENDMENT) BILL, 2021****MEMORANDUM**

The object of this Bill is to amend the Tobacco Control Act, 2015, Act 22 of 2015 to impose an export levy on leaf tobacco.

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

A Bill for an Act

ENTITLED

**THE TOBACCO CONTROL (AMENDMENT) ACT, 2021**

**An Act to amend the Tobacco Control Act, 2015, Act 22 of 2015 to impose an export levy on leaf tobacco.**

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 Tobacco Control Act, 2015**

The Tobacco Control Act, 2015 is amended by substituting for section 23A the following—

**“23A. Levy on leaf tobacco**

(1) There shall be paid a levy on leaf tobacco at the rate of United States Dollars 0.8 per kilogramme of leaf tobacco which is exported out of Uganda.

(2) The levy shall be paid by the exporter to the Uganda Revenue Authority at the time the leaf tobacco is exported out of Uganda.

(3) For the purposes of this section “leaf tobacco” shall not include cutrag, threshed stem, threshed strips, threshed loose leaves or threshed lamina.”