

MINING (AMENDMENT) BILL, OF 2021

SN	Amendment	Justification
1.	Government has imposed a levy on processed gold at a rate of 5% of the value of a kilogram which is exported outside Uganda. This shall be paid to Uganda Revenue Authority at the point the processed gold is exported out of Uganda.	To generate revenue
2.	Government has imposed a levy on unprocessed minerals at a rate of 10 % of the value of the unprocessed minerals exported out of Uganda. This shall be paid to the URA at the time when the unprocessed minerals are exported out of Uganda.	To generate revenue

THE TOBACCO CONTROL ACT AMENDMENTS

SN	Amendment	Justification
1.	<p>a) Government has introduced a levy on leaf tobacco at the rate of USD 0.8 per Kilogram of leaf tobacco which is exported out of Uganda</p> <p>b) The levy shall be paid by the exporter to URA at the time the tobacco is exported out of Uganda</p> <p>c) Leaf tobacco shall not include cutrag; threshed stem, threshed strips; threshed loose leaves or threshed lamina</p>	<ul style="list-style-type: none">• To generate revenue.• To promote local value addition on locally grown tobacco before export

THE FISH ACT AMENDMENT

SN	Amendment	Justification
1.	<p>a) Government has imposed a levy on fish maw exported out of Uganda at a rate of 8% of the total value.</p> <p>b) The levy shall be paid by the exporter to the Uganda Revenue Authority at the time the fish maw is exported out of Uganda</p>	To generate revenue