

Uganda

Customs (Dumping and Subsidies: Rates) Act Chapter 336

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Customs (Dumping and Subsidies: Rates) Act (Chapter 336)

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Customs (Dumping and Subsidies: Rates) Act Chapter 336

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An Act to authorise the President to prescribe the rates of duties of customs imposed where goods have been dumped or subsidised and for matters relating thereto and connected therewith.

1. Construction

This Act shall be read as one with the Customs (Dumping and Subsidies) Act.

2. Rates of duty

- (1) Subject to this Act and the Customs (Dumping and Subsidies) Act, where an order has been made under section 4 of the latter Act imposing a duty of customs on the import into Uganda of goods of a description specified in the order, the President may, by statutory order made under this section, prescribe the rate or rates at which the duty shall be charged.
- (2) An order made under this section may prescribe a rate or rates of duty by reference to value or to weight or other measure of quantity.

3. Circumstances in which duty may be imposed

Where the President makes an order under [section 2](#), prescribing a rate or rates at which duties of customs shall be charged, he or she may, by the same or any subsequent statutory order prescribe the circumstances in which the duty is chargeable or is not chargeable and may make such provisions with regard to the duty as may appear to him or her to be required for the purposes of this Act, and, in particular, may—

- (a) make provision directing that the duty shall be charged or shall not be charged for any period or periods, whether continuous or not, or without limitation of period or at different rates for different periods or parts of periods; and
- (b) may make provision, in connection with the commencement, variation or termination of the imposition of a duty, authorising repayments in respect of duty where it is shown that the conditions prescribed in the order are fulfilled.

4. Duty in addition to other rates of duty

The rates of duty prescribed by an order made under this Act shall be chargeable in addition to the rates prescribed for any other duty of customs for the time being chargeable.

5. Power to remit

- (1) The Minister may, by statutory order, remit in whole or in part any duty payable by any person on any goods imported which are chargeable to duty by reason of an order made under this Act if he or she is satisfied that to do so is in the public interest.

- (2) Any such remission may apply either to specific instances or generally in respect of goods imported by specific persons or persons of a specified class.

6. Orders to be laid before Parliament

Every order made under this Act shall come into operation on a day to be specified in the order, shall be laid before Parliament not later than at its next meeting after the order is made, and, if not approved by Parliament before the termination of the meeting, shall cease to have effect from the date of that termination, but without prejudice to anything done or suffered under it while the order was in operation.