

ACTS SUPPLEMENT

to The Uganda Gazette No. 66 Volume XCVI dated 29th Dec

Printed by UPPC, Entebbe, by Order of the Govern

SECTION 7, 8, 9 & 10
REPEALED BY ACT 2/2005

Act 21

Finance Act

2003

SEE ACT 2/2005 FOR THE
AMENDMENT OF PARTS I & II
OF THE 3RD SCHEDULE

THE FINANCE ACT, 2003.

1ST SCHEDULE AMENDED BY
ACT-2/2005

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY.

SEE ACT 2/2005 FOR THE
SUBSTITUTION OF 2ND
SCHEDULE

1. Short title and commencement.

PART II—DRAWBACK OF DUTY AND IMPORT COMMISSION.

2. Drawback of duty on sugar.

PART III—AMENDMENT TO THE FINANCE ACT (No. 2), 1996 CAP. 185.

3. Amendment of section 1 of the Finance Act (No. 2), 1996 Cap. 185.

PART IV—AMENDMENTS TO THE FINANCE (No. 2) ACT 2002.

4. Substitution of First Schedule to the Finance (No. 2) Act 2002.
5. Amendment of Second Schedule to the Finance (No. 2) Act 2002.
6. Repeal of sections 5,6,7 and 8 of the Finance (No. 2) Act 2002.

PART V—TAXES REMITTED UNDER THE EXCISE TARIFF ACT CAP. 338 AND THE CUSTOMS TARIFF ACT, CAP. 337.

7. Remission of excise duty.
8. Partial remission of tax on specified products.
9. Remission of import duty and excise duty on pharmaceutical products.
10. Conditional remission of import duty and excise duty on raw materials.

SCHEDULES

FIRST SCHEDULE—MANUFACTURERS ENTITLED TO CLAIM DUTY DRAWBACK IN ACCORDANCE WITH SECTION 2 OF THE ACT

SECOND SCHEDULE—FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT, CAP. 361.

THIRD SCHEDULE—AMENDMENTS TO THE SECOND SCHEDULE TO THE FINANCE (NO. 2) ACT, 2002

FOURTH SCHEDULE—AMENDMENTS TO THE THIRD SCHEDULE TO THE FINANCE (NO. 2) ACT, 2002

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

SEE ACT 2/2005 FOR THE
SUBSTITUTION OF 2ND
SCHEDULE

THE FINANCE ACT, 2003

An Act to provide for the alteration of certain taxes and duties, to amend certain written laws relating to those taxes and duties, and for other related purposes.

DATE OF ASSENT: 27th December, 2003.

Date of Commencement: See section 1(2).

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Short title and commencement

(1) This Act may be cited as the Finance Act, 2003.

(2) This Act shall be deemed to have come into force on 1st July 2003, except for Chapter 27 of the Second Schedule, which shall be deemed to have come into force on 13th June 2003.

PART II—DRAWBACK OF DUTY AND IMPORT COMMISSION.

2. Drawback of duty on sugar.

(1) Subject to this section, drawback of import duty, excise duty and import commission on sugar used as a raw material by manufacturers specified in the First Schedule to this Act may, on the production of the goods and the fulfilment of such conditions as may be prescribed by the Commissioner-General, be allowed.

(2) Where a manufacturer of any goods claims or proposes to claim drawback in respect of sugar used as a raw material in the production of the goods, then, as a condition for the grant of the drawback the manufacturer shall—

(a) enter the goods in the prescribed form and in the prescribed manner and produce the goods for examination by the proper officer before their sale or the performance of the conditions on which drawback is allowed;

(b) make and subscribe a declaration on the prescribed form to the effect that the conditions under which drawback may be allowed have been fulfilled; and

(c) present the claim for drawback within a period of three months from the date of the production of the goods or the performance of the conditions on which drawback may be allowed.

(3) A drawback shall not be allowed in respect of any goods where—

(a) the value of the goods for home consumption is less than the amount of the drawback which may be allowed; or

(b) the duties and import commission on them are less than two hundred thousand shillings.

PART III—AMENDMENTS TO THE FINANCE ACT, (No. 2) 1996, CAP. 185.

3. Amendment of section 1 of the Finance Act (No. 2) 1996, Cap. 185.

The Finance Act (No. 2) 1996 is amended in section 1 by substituting for subsection (2), the following subsection—

“(2) The import commission charged under subsection (1) shall not apply to—

(a) plant and machinery imported free of duty;

- (b) scholastic materials and pharmaceutical products which are exempt or zero-rated for purposes of value-added tax;
- (c) instruments and appliances used in medical, surgical, dental or veterinary services or laboratories imported free of duty;
- (d) raw materials;
- (e) agricultural and horticultural inputs imported free of import duty;
- (f) goods subject to conditional exemptions specified in Part II of the Second Schedule to the Finance (No. 2) Act 2002; and
- (g) imports by Government.”

PART IV—AMENDMENTS TO THE FINANCE (NO.2) ACT 2002.

4. Substitution of First Schedule to the Finance (No. 2) Act 2002.

For the First Schedule to the Finance (No. 2) Act, 2002, there is substituted the provisions of the Second Schedule to this Act.

5. Amendment of Second Schedule to the Finance (No. 2) Act 2002.

The Second Schedule to the Finance (No.2) Act 2002 is amended in the manner specified in the Third Schedule to this Act.

6. Repeal of sections 5, 6, 7 and 8 of the Finance (No.2) Act 2002.

Sections 5,6,7 and 8 of the Finance (No.2) Act 2002 are repealed.

PART V—TAXES REMITTED UNDER THE EXCISE TARIFF ACT CAP. 338 AND THE CUSTOMS TARIFF ACT, CAP. 337.

7. Remission of excise duty.

(1) The excise duty payable under section 3 of the Excise Tariff Act by a manufacturer in Uganda of locally manufactured goods is remitted.

(2) The remission granted under subsection (1) does not apply to the goods specified in Part 1 of the Fourth Schedule to this Act.

8. Partial remission of tax on specified products.

(1) The import duty under the Customs Tariff Act, and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part II of the Fourth Schedule is remitted to 7 per cent and nil, respectively.

(2) The remission under subsection (1) is granted on condition that—

(a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and

(b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the normal import duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

9. Remission of import duty and excise duty on pharmaceutical products.

(1) The import duty under the Customs Tariff Act, and the excise duty under the Excise Tariff Act payable by a manufacturer in Uganda of pharmaceutical products or disposable syringes in respect of the items with HS Codes specified in Part III of the Fourth Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that the Drugs Verification Committee established under the National Drug Policy and Authority Act, must verify that—

- (a) the importer of the items is registered with the Pharmacy Board established by the Pharmacy and Drugs Act, as a manufacturer of pharmaceutical products or disposable syringes; and
- (b) the items are for use as packaging materials for pharmaceutical products, or as raw materials for the manufacture of disposable syringes.

(3) A manufacturer who uses the items referred to in this section in contravention of any condition stated in subsection (2) shall pay the specified import duty and excise duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

10. Conditional remission of import duty and excise duty on raw materials.

(1) The import duty under the Customs Tariff Act and the excise duty under the Excise Tariff Act, payable by a manufacturer in Uganda in respect of the items with HS Codes specified in Part IV of the Fourth Schedule to this Act is remitted.

(2) The remission under subsection (1) is granted on condition that—

- (a) the items are to be used as raw materials for the manufacture of products for which the manufacturer is registered for value added tax purposes; and
- (b) the manufacturer maintains premises which are subject to customs control.

(3) A manufacturer who uses the items referred to in this section in contravention of a condition specified in subsection (2) shall pay the specified import duty on those items and is liable to applicable penalties specified in the Customs Management Act, 1970 and the East African Excise Management Act, 1970.

MANUFACTURERS ENTITLED TO CLAIM DUTY DRAWBACK IN ACCORDANCE WITH SECTION 2 OF THIS ACT.

Manufacturers of soft drinks, juices, beer, sweets and biscuits.

SECOND SCHEDULE.

Section 4

FEES PAYABLE UNDER THE TRAFFIC AND ROAD SAFETY ACT
CAP. 361.

PART I—LICENCE FEES PAYABLE

The annual license fees payable are—

<i>Vehicle category</i>	<i>Licence fee payable</i>
(a) Motor Cycles	Shs 400 per cc of engine size
(b) Sedan cars, salon cars, estate cars but excluding dual purpose goods passenger vehicles	Shs 200 per cc of engine size
(c) Passengers vehicles including light omnibuses, and medium omnibuses having seating accomodation not exceeding 28 passengers	Shs 200 per cc of engine size
(d) Medium omnibuses having seating accomodation for more than 28 passengers and heavy omnibuses	Shs 110 per cc of engine size
(e) Goods vehicles(including dual purpose/ passenger vehicles) heavy, light goods vehicles	

<i>Engine size(c.c's)</i>	<i>Licence fee payable(Shs)</i>
0-1000	120,000
1001-1500	150,000
1501-2000	200,000
2001-2500	230,000
2501-3000	300,000
3001-3500	350,000
3501-4000	400,000
4001-5000	450,000
5001-6000	500,000
6001-7000	550,000
Over 7001	600,000

(f) Trailers and semi trailers

<i>Gross vehicle weight(kgs)</i>	<i>Licence fee payable (Shs)</i>
0-1000	60,000
1001-2000	90,000
2001-3500	120,000
3501-5000	190,000
5001-7500	270,000
7501-10000	350,000
10001-20000	430,000

20001-30000	490,000
30001-40000	540,000
Over 40001	590,000

(g) Prime movers and recovery vehicles

<i>Engine size(c.c)</i>	<i>Licence fee payable(shs)</i>
0-2500	200,000
2501-5000	400,000
5001-10000	560,000
Over 10000	600,000

(h) Agricultural tractors

<i>Net vehicle weight (kgs)</i>	<i>Licence fee payable(shs)</i>
0-3000	20,000
Over 3000	50,000

(i) Agricultural trailers

<i>Gross vehicle weight (kgs)</i>	<i>Licence fee payable(shs)</i>
0-3000	20,000
3000 above	40,000

(j) Engineering plant, tractors and other related vehicles

<i>Engine size (c.c)</i>	<i>Licence fee payable</i>
0-3000	270,000
3001-5000	320,000
5001-7000	490,000
Over 7001	640,000

A license issued for a motor vehicle, trailer or engineering plant on first registration shall be for a period of four, eight or twelve months.

PART II—FEES FOR VARIOUS DOCUMENTS AND SERVICES

<i>Item</i>	<i>Fee(Shillings)</i>
1. Registration fees for motor vehicles	80,000
2. Re-registration fees for motor vehicles	70,000
3. Registration fees for motor cycles	50,000
4. Re-registration fees for motorcycles	40,000
5. Registration fees for personalized number plates	3,000,000
6. Registration for personalized number plates for motorcycles	500,000
7. Alteration of particulars of motor vehicles (each item)	5,000
8. Certified copies of record	5,000
9. Search fees	5,000
10. Dealers motor vehicle license per year	140,000
11. O.T.V license	60,000
12. Transfer fees	

(a) Motor cycles	30,000
(b) Motor cars and dual purpose vehicles, excluding light goods vehicles	40,000
(c) Other motor vehicles, trailers, tractor, or engineering plant	60,000
13. Duplicate receipt and license certificate	10,000
14. Duplicate registration book	10,000
15. Duplicate driving permit	25,000
16. Vehicle examination fees(inspection fees)—	
(a) Motor cycles	2,000
(b) Motor cars and dual purpose vehicles, excluding light goods vehicle	5,000
(c) Other motor vehicles, trailers, tractor, or engineering plant	5,000
(d) Agricultural tractors	3,000
17. Driving permit (original)—	
(a) one year	25,000
(b) three years	45,000
Driving permit (renewal)—	
(a) one year	20,000
(b) three years	30,000
18. Driving permit exchange—	
(a) one year	25,000
(b) three years	45,000
19. Driving permit provisional	8,000
20. Accident report	50,000
21. Sketch plan	15,000
22. Test fees(per class)	18,000
23. Endorsement of third party interest	30,000
24. Extension (per class)	20,000
25. Duplicate number plates order form	10,000
26. Form fees (per form)	1,500
27. Cancellation fees	10,000
28. De-registration for export—	
(a) Motor cycles	120,000
(b) Salon cars	250,000
(c) Commercial vehicles	350,000
(d) Agricultural tractors	1,500,000
(e) Omnibuses	300,000
(f) Engineering plant and other related vehicles	1,000,000

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

THIRD SCHEDULE

Section 5

PART I

AMENDMENTS TO PART I OF THE SECOND SCHEDULE, TO
THE FINANCE (NO. 2) ACT, 2002

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
0601.10.00	-Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant	U	0%	0%		17%
0601.20.00	-Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, in growth or in flower; chicory plants and roots	U	0%	0%		17%
0901.11.00	-Not decaffeinated	kg	7%	4%		17%
1003.00.00	-Barley.	kg	0%	0%		17%
1301.20.00	-Gum Arabic	kg	0%	0%		17%
1301.90.00	-Other	kg	0%	0%		17%
1302.20.00	-Pectic substances, pectinates and pectates	kg	0%	0%		17%
1511.10.00	-Crude oil	kg	0%	0%		17%
2101.11.00	-Extracts, essences and concentrates	kg	0%	0%		17%
2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored:	L	15%	6%	13%	17%
2202.90.00	-Other	L	15%	6%	13%	17%
	-Unmanufactured tobacco; tobacco refuse					
2401.10.00	-Tobacco, not stemmed/stripped	kg	15%	6%	10%	17%
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	kg	15%	6%	10%	17%
2401.30.00	-Tobacco refuse	kg	15%	6%	10%	17%
	-Cigars, cheroots and cigarillos, containing tobacco					
2402.10.10	-Up to 70mm long	kg	15%	6%	130% or Shs. 15,000 per 1000 sticks whichever is higher	17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2402.10.90	More than 70mm long	kg	15%	6%	130% or Shs. 25,000 per per 1,000 sticks whichever is higher	17%
	-Cigarettes containing tobacco					
2402.20.10	- Up to 70mm long	kg	15%	6%	130% or Shs. 15,000 per 1,000 sticks whichever is higher	17%
2402.20.90	-More than 70mm long	kg	15%	6%	130% or Shs. 25,000 per 1,000 sticks whichever is higher	17%
	- Other					
2402.90.10	- Up to 70mm long	kg	15%	6%	130% or Shs. 15,000 per 1,000 sticks whichever is higher	17%
2402.90.90	-More than 70mm long	kg	15%	6%	130% or Shs. 25,000 per 1,000 sticks whichever is higher	17%
	- Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences					
2403.10.00	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	15%	6%	130%	17%
2403.91.00	- "Homogenised" or "reconstituted" tobacco	kg	15%	6%	130%	17%
2403.99.00	- Other	kg	15%	6%	130%	17%
2505.10.00	-Silica sands and quartz sands	kg	7%	4%		17%
2505.90.00	- Other	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT#
2506.10.00	-Quartz	kg	0%	0%		17%
2508.20.00	-Decolourising earths and fuller's earth	kg	0%	0%		17%
2508.30.00	-Fire-clay	kg	0%	0%		17%
2508.40.00	-Other clays	kg	0%	0%		17%
2517.49.00	-Other	kg	0%	0%		17%
2526.20.00	-Crushed or powdered:	kg	0%	0%		17%
2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	kg	0%	0%		17%
2619.00.00	-Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	0%	0%		17%
2701.19.00	-Other coal	kg	0%	0%		17%
2707.10.00	-Benzol (benzene)	kg	0%	0%		17%
2707.20.00	-Toluol (toluene)	kg	0%	0%		17%
2707.30.00	-Xylol (xylenes)	kg	0%	0%		17%
2707.40.00	-Naphthalene	kg	0%	0%		17%
2707.50.00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg	0%	0%		17%
2707.60.00	-Phenols	kg	0%	0%		17%
2707.91.00	-Creosote oils	kg	0%	0%		17%
2707.99.00	-Other	kg	0%	0%		17%
2710.11.10	-Motor Spirit (gasoline) regular	l	0%	0%	Shs.660/tr	Ex
2710.11.20	-Motor Spirit (gasoline) premium	l	0%	0%	Shs.660/tr	Ex
2710.19.31	-Gas oil (automotive, light, amber for high speed engines)	l	0%	0%	Shs.400/tr	Ex
2710.19.39	-Other gas oils	l	0%	0%	Shs.400/tr	Ex
2710.19.54	-Batching oils	l	7%	4%		17%
2712.20.00	-Paraffin wax containing by weight less than 0.75% of oil	kg	0%	0%		17%
2801.20.00	-Iodine	kg	0%	0%		17%
2801.30.00	-Fluorine; bromine	kg	0%	0%		17%
2804.10.00	-Hydrogen	m ³	0%	0%		17%
2804.21.00	-Argon	m ³	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2804.29.00	-Other	m ³	0%	0%		17%
2804.30.00	-Nitrogen	m ³	0%	0%		17%
2804.40.00	-Oxygen	m ³	0%	0%		17%
2804.50.00	-Boron; tellurium	kg	0%	0%		17%
2804.61.00	-Containing by weight not less than 99.99% of silicon	kg	0%	0%		17%
2804.69.00	-Other	kg	0%	0%		17%
2805.11.00	-Sodium	kg	0%	0%		17%
2805.12.00	-Calcium	kg	0%	0%		17%
2805.19.00	-Other	kg	0%	0%		17%
2805.30.00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	0%	0%		17%
2805.40.00	-Mercury	kg	0%	0%		17%
2806.20.00	-Chlorosulphuric acid	kg	0%	0%		17%
2807.00.00	-Sulphuric acid: oleum.	kg	0%	0%		17%
2808.00.00	-Nitric acid; sulphonitric acids.	kg	0%	0%		17%
2809.10.00	-Diphosphorus pentaoxide	kg	0%	0%		17%
2810.00.00	-Oxides of boron; boric acids.	kg	0%	0%		17%
2811.11.00	-Hydrogen fluoride (hydrofluoric acid)	kg	0%	0%		17%
2811.19.00	-Other	kg	0%	0%		17%
2811.23.00	-Sulphur dioxide	kg	0%	0%		17%
2811.29.00	-Other	kg	0%	0%		17%
2812.10.00	-Chlorides and chloride oxides	kg	0%	0%		17%
2812.90.00	-Other	kg	0%	0%		17%
2813.10.00	-Carbon disulphide	kg	0%	0%		17%
2813.90.00	-Other	kg	0%	0%		17%
2814.20.00	-Ammonia in aqueous solution	kg	0%	0%		17%
2815.12.00	-In aqueous solution (soda lye or liquid soda)	kg	0%	0%		17%
2815.20.00	-Potassium hydroxide (caustic potash)	kg	0%	0%		17%
2815.30.00	-Peroxides of sodium or potassium	kg	0%	0%		17%
2816.10.00	-Hydroxide and peroxide of magnesium	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2816.40.00	-Oxides, hydroxides and peroxides, of strontium or barium	kg	0%	0%		17%
2818.10.00	-Artificial corundum, whether or not chemically defined	kg	0%	0%		17%
2818.20.00	-Aluminium oxide, other than artificial corundum	kg	0%	0%		17%
2819.10.00	-Chromium trioxide	kg	0%	0%		17%
2819.90.00	-Other	kg	0%	0%		17%
2820.10.00	-Manganese dioxide	kg	0%	0%		17%
2821.10.00	-Iron oxides and hydroxides	kg	0%	0%		17%
2821.20.00	-Earth colours					
2822.00.00	-Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	0%	0%		17%
2824.10.00	-Lead monoxide (litharge, massicot)	kg	0%	0%		17%
2824.20.00	-Red lead and orange lead	kg	0%	0%		17%
2824.90.00	-Other					
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	kg	0%	0%		17%
2825.20.00	-Lithium oxide and hydroxide	kg	0%	0%		17%
2825.30.00	-Vanadium oxides and hydroxides	kg	0%	0%		17%
2825.40.00	-Nickel oxides and hydroxides	kg	0%	0%		17%
2825.50.00	-Copper oxides and hydroxides	kg	0%	0%		17%
2825.60.00	-Germanium oxides and zirconium dioxide	kg	0%	0%		17%
2825.70.00	-Molybdenum oxides and hydroxides	kg	0%	0%		17%
2825.80.00	-Antimony oxides	kg	0%	0%		17%
2825.90.00	-Other	kg	0%	0%		17%
2826.11.00	-Of ammonium or of sodium	kg	0%	0%		17%
2826.12.00	-Of aluminium					
2826.20.00	-Fluorosilicates of sodium or of potassium	kg	0%	0%		17%
2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	kg	0%	0%		17%
2826.90.00	-Other	kg	0%	0%		17%
2827.31.00	-Of magnesium	kg	0%	0%		17%
2827.32.00	-Of aluminium	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2827.33.00	-Of iron	kg	0%	0%		17%
2827.34.00	-Of cobalt	kg	0%	0%		17%
2827.35.00	-Of nickel	kg	0%	0%		17%
2827.36.00	-Of zinc	kg	0%	0%		17%
2827.41.00	-Of copper:	kg	0%	0%		17%
2827.49.00	-Other	kg	0%	0%		17%
2827.51.00	-Bromides of sodium or of potassium	kg	0%	0%		17%
2827.59.00	-Other	kg	0%	0%		17%
2827.60.00	-Iodides and iodide oxides	kg	0%	0%		17%
2829.11.00	-Of sodium	kg	0%	0%		17%
2830.10.00	-Sodium sulphides	kg	0%	0%		17%
2830.20.00	-Zinc sulphide	kg	0%	0%		17%
2830.30.00	-Cadmium sulphide	kg	0%	0%		17%
2830.90.00	-Other	kg	0%	0%		17%
2831.90.00	-Other	kg	0%	0%		17%
2832.30.00	-Thiosulphates	kg	0%	0%		17%
2833.11.00	-Disodium sulphate	kg	0%	0%		17%
2833.21.00	-Of magnesium	kg	0%	0%		17%
2833.22.00	-Of aluminium	kg	0%	0%		17%
2833.23.00	-Of chromium	kg	0%	0%		17%
2833.24.00	-Of nickel	kg	0%	0%		17%
2833.25.00	-Of copper	kg	0%	0%		17%
2833.26.00	-Of zinc	kg	0%	0%		17%
2833.27.00	-Of barium	kg	0%	0%		17%
2833.29.00	-Other	kg	0%	0%		17%
2833.30.00	-Alums	kg	0%	0%		17%
2833.40.00	-Peroxosulphates (persulphates)	kg	0%	0%		17%
2834.10.00	-Nitrites	kg	0%	0%		17%
2834.21.00	-Of potassium	kg	0%	0%		17%
2834.29.00	-Other	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	0%	0%		17%
2835.22.00	-Of mono- or disodium	kg	0%	0%		17%
2835.23.00	-Of trisodium	kg	0%	0%		17%
2835.24.00	-Of potassium	kg	0%	0%		17%
2835.25.00	-Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg	0%	0%		17%
2835.26.00	-Other phosphates of calcium	kg	0%	0%		17%
2835.29.00	-Other	kg	0%	0%		17%
2836.10.00	-Commercial ammonium carbonate and other ammonium carbonates	kg	0%	0%		17%
2836.20.00	-Disodium carbonate	kg	0%	0%		17%
2836.40.00	-Potassium carbonates	kg	0%	0%		17%
2836.60.00	-Barium carbonate	kg	0%	0%		17%
2836.70.00	-Lead carbonates	kg	0%	0%		17%
2836.91.00	-Lithium carbonates	kg	0%	0%		17%
2836.92.00	-Strontium carbonate	kg	0%	0%		17%
2837.11.00	-Of sodium	kg	0%	0%		17%
2837.20.00	-Complex cyanides	kg	0%	0%		17%
2838.00.00	-Fulminates, cyanates and thiocyanates.	kg	0%	0%		17%
2840.11.00	-Anhydrous	kg	0%	0%		17%
2840.19.00	-Other	kg	0%	0%		17%
2840.20.00	-Other borates	kg	0%	0%		17%
2840.30.00	-Peroxyborates (perborates)	kg	0%	0%		17%
2841.10.00	-Aluminates	kg	0%	0%		17%
2841.50.00	-Other chromates and dichromates; peroxychromates	kg	0%	0%		17%
2841.61.00	-Potassium permanganate	kg	0%	0%		17%
2841.69.00	-Other	kg	0%	0%		17%
2841.70.00	-Molybdates	kg	0%	0%		17%
2841.80.00	-Tungstates (wolframates)	kg	0%	0%		17%
2841.90.00	-Other	kg	0%	0%		17%
2842.10.00	-Double or complex silicates, including aluminosilicates whether or not chemically defined.	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2842.90.00	-Other	kg	0%	0%		17%
2843.10.00	-Colloidal precious metals	kg	0%	0%		17%
2843.21.00	-Silver nitrate	kg	0%	0%		17%
2843.29.00	-Other	kg	0%	0%		17%
2843.30.00	-Gold compounds	kg	0%	0%		17%
2843.90.00	-Other compounds; amalgams	kg	0%	0%		17%
2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	0%	0%		17%
2844.20.00	-Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	kg	0%	0%		17%
2844.30.00	-Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	0%	0%		17%
2844.40.00	-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	0%	0%		17%
2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	0%	0%		17%
2845.10.00	-Heavy water (deuterium oxide)	kg	0%	0%		17%
2845.90.00	-Other	kg	0%	0%		17%
2846.10.00	-Cerium compounds	kg	0%	0%		17%
2846.90.00	-Other	kg	0%	0%		17%
2848.00.00	-Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	0%	0%		17%
2849.20.00	-Of silicon	kg	0%	0%		17%
2850.00.00	-Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	0%	0%		17%
2851.00.00	-Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2901.10.00	-Saturated	kg	0%	0%		17%
2901.21.00	-Ethylene	kg	0%	0%		17%
2901.22.00	-Propene (propylene)	kg	0%	0%		17%
2901.23.00	-Butene (butylene) and isomers thereof	kg	0%	0%		17%
2901.24.00	-Buta-1,3-diene and isoprene	kg	0%	0%		17%
2902.11.00	-Cyclohexane	kg	0%	0%		17%
2902.19.00	-Other	kg	0%	0%		17%
2902.20.00	-Benzene	kg	0%	0%		17%
2902.42.00	-m-Xylene	kg	0%	0%		17%
2902.43.00	-p-Xylene	kg	0%	0%		17%
2902.44.00	-Mixed xylene isomers	kg	0%	0%		17%
2902.60.00	-Ethylbenzene	kg	0%	0%		17%
2902.70.00	-Cumene	kg	0%	0%		17%
2903.11.00	-Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	0%	0%		17%
2903.13.00	-Chloroforme (trichloromethane)	kg	0%	0%		17%
2903.14.00	-Carbon tetrachloride	kg	0%	0%		17%
2903.15.00	-1,2-Dichloroethane (ethylene dichloride)	kg	0%	0%		17%
2903.19.00	-Other	kg	0%	0%		17%
2903.21.00	-Vinyl chloride (chloroethylene)	kg	0%	0%		17%
2903.22.00	-Trichloroethylene	kg	0%	0%		17%
2903.23.00	-Tetrachloroethylene (perchloroethylene)	kg	0%	0%		17%
2903.29.00	-Other	kg	0%	0%		17%
2903.30.00	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	kg	0%	0%		17%
2903.41.00	-Trichlorofluoromethane	kg	0%	0%		17%
2903.42.00	-Dichlorodifluoromethane	kg	0%	0%		17%
2903.43.00	-Trichlorotrifluoroethanes	kg	0%	0%		17%
2903.44.00	-Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	0%	0%		17%
2903.45.00	-Other derivatives perhalogenated only with fluorine and chlorine	kg	0%	0%		17%
2903.46.00	-Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2903.47.00	-Other perhalogenated derivatives	kg	0%	0%		17%
2903.49.00	-Other	kg	0%	0%		17%
2903.51.00	-1,2,3,4,5,6-Hexachlorocyclohexane	kg	0%	0%		17%
2903.59.00	-Other	kg	0%	0%		17%
2903.61.00	-Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	0%	0%		17%
2903.62.00	-Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	kg	0%	0%		17%
2903.69.00	-Other	kg	0%	0%		17%
2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	kg	0%	0%		17%
2904.20.00	-Derivatives containing only nitro or only nitroso groups	kg	0%	0%		17%
2904.90.00	-Other	kg	0%	0%		17%
2905.11.00	-Methanol (methyl alcohol)	L	0%	0%		17%
2905.14.00	-Other butanols	L	0%	0%		17%
2905.15.00	-Pentanol (amylalcohol) and isomers thereof	L	0%	0%		17%
2905.17.00	-Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	L	0%	0%		17%
2905.19.00	-Other	L	0%	0%		17%
2905.22.00	-Acyclic terpene alcohols	L	0%	0%		17%
2905.29.00	-Other	L	0%	0%		17%
2905.39.00	-Other	L	0%	0%		17%
2905.43.00	-Mannitol	L	0%	0%		17%
2905.45.00	-Glycerol	L	0%	0%		17%
2905.49.00	-Other	L	0%	0%		17%
2905.51.00	-Ethchlorvynol (INN)	L	0%	0%		17%
2905.59.00	-Other	L	0%	0%		17%
2906.11.00	-Menthol	L	0%	0%		17%
2906.12.00	-Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	L	0%	0%		17%
2906.13.00	-Sterols and inositols	L	0%	0%		17%
2906.14.00	-Terpineols	L	0%	0%		17%
2906.19.00	-Other	L	0%	0%		17%

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2906.29.00	-Other	L	0%	0%		17%
2907.11.00	-Phenol (hydroxybenzene) and its salts	L	0%	0%		17%
2907.12.00	-Cresols and their salts	L	0%	0%		17%
2907.13.00	-Octylphenol, nonylphenol and their isomers; salts thereof	L	0%	0%		17%
2907.14.00	-Xylenols and their salts	L	0%	0%		17%
2907.15.00	-Naphthols and their salts	L	0%	0%		17%
2907.19.00	-Other	L	0%	0%		17%
2907.21.00	-Resorcinol and its salts	L	0%	0%		17%
2907.22.00	-Hydroquinone (quinol) and its salts	L	0%	0%		17%
2907.23.00	-4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	L	0%	0%		17%
2907.29.00	-Other	L	0%	0%		17%
2908.20.00	-Derivatives containing only sulpho groups, their salts and esters	L	0%	0%		17%
2908.90.00	-Other	L	0%	0%		17%
2909.11.00	-Diethyl ether	L	0%	0%		17%
2909.19.00	-Other	L	0%	0%		17%
2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%		17%
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%		17%
2909.41.00	-2,2'-Oxydiethanol (diethylene glycol, digol)	L	0%	0%		17%
2909.42.00	-Monomethyl ethers of ethylene glycol or of diethylene glycol	L	0%	0%		17%
2909.43.00	-Monobutyl ethers of ethylene glycol or of diethylene glycol	L	0%	0%		17%
2909.44.00	-Other monoalkylethers of ethylene glycol or of diethylene glycol	L	0%	0%		17%
2909.49.00	-Other	L	0%	0%		17%
2909.50.00	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%		17%
2909.60.00	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	L	0%	0%		17%
2910.10.00	-Oxirane (ethyleneoxide)	L	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2910.20.00	-Methyloxirane (propylene oxide)	L	0%	0%		17%
2910.30.00	-1-Chloro-2,3-epox-ypropane (epichlorohydrin)	L	0%	0%		17%
2910.90.00	-Other	L	0%	0%		17%
2911.00.0	-Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	L	0%	0%		17%
2912.11.00	-Methanal (formaldehyde)	kg	0%	0%		17%
2912.12.00	-Ethanal (acetaldehyde)	kg	0%	0%		17%
2912.13.00	-Butanal (butyraldehyde, normal isomer)	kg	0%	0%		17%
2912.19.00	-Other	kg	0%	0%		17%
2912.30.00	-Aldehyde-alcohols	kg	0%	0%		17%
2912.41.00	-Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	kg	0%	0%		17%
2912.42.00	-Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	0%	0%		17%
2912.49.00	-Other	kg	0%	0%		17%
2912.50.00	-Cyclic polymers of aldehydes	kg	0%	0%		17%
2913.00.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	0%	0%		17%
2914.19.00	-Other	kg	0%	0%		17%
2914.21.00	-Camphor	kg	0%	0%		17%
2914.22.00	-Cyclohexanone and methylcyclohexanones	kg	0%	0%		17%
2914.23.00	-Ionones and methylionones	kg	0%	0%		17%
2914.29.00	-Other	kg	0%	0%		17%
2914.31.00	-Phenylacetone (phenylpropan-2-one)	kg	0%	0%		17%
2914.39.00	-Other	kg	0%	0%		17%
2914.40.00	-Ketone-alcohols and ketone-aldehydes	kg	0%	0%		17%
2914.61.00	-Anthraquinone	kg	0%	0%		17%
2914.69.00	-Other	kg	0%	0%		17%
2914.70.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	0%	0%		17%
2915.11.00	-Formic acid	kg	0%	0%		17%
2915.12.00	-Salts of formic acid	kg	0%	0%		17%
2915.13.00	-Esters of formic acid	kg	0%	0%		17%
2915.22.00	-Sodium acetate	kg	0%	0%		17%
2915.23.00	-Cobalt acetates	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2915.24.00	-Acetic anhydride	kg	0%	0%		17%
2915.29.00	-Other	kg	0%	0%		17%
2915.33.00	-n-Butyl acetate	kg	0%	0%		17%
2915.34.00	-Isobutyl acetate	kg	0%	0%		17%
2915.35.00	-2-Ethoxyethyl acetate	kg	0%	0%		17%
2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	kg	0%	0%		17%
2915.50.00	-Propionic acid, its salts and esters	kg	0%	0%		17%
2915.60.00	-Butanoic acids, pentanoic acids, their salts and esters	kg	0%	0%		17%
2916.14.00	-Esters of methacrylic acid	kg	0%	0%		17%
2916.15.00	-Oleic, linoleic or linolenic acids, their salts and esters	kg	0%	0%		17%
2916.19.00	-Other	kg	0%	0%		17%
2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	0%	0%		17%
2916.32.00	-Benzoyl peroxide and benzoyl chloride	kg	0%	0%		17%
2916.34.00	-Phenylacetic acid and its salts	kg	0%	0%		17%
2916.35.00	-Esters of phenylacetic acid	kg	0%	0%		17%
2916.39.00	-Other	kg	0%	0%		17%
2917.11.00	-Oxalic acid, its salts and esters	kg	0%	0%		17%
2917.12.00	-Adipic acid, its salts and esters	kg	0%	0%		17%
2917.13.00	-Azelaic acid, sebacic acid, their salts and esters	kg	0%	0%		17%
2917.19.00	-Other	kg	0%	0%		17%
2917.20.00	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	0%	0%		17%
2917.32.00	-Dioctyl orthophthalates	kg	0%	0%		17%
2917.33.00	-Dinonyl or didecyl orthophthalates	kg	0%	0%		17%
2917.36.00	-Terephthalic acid and its salts	kg	0%	0%		17%
2917.37.00	-Dimethyl terephthalate	kg	0%	0%		17%
2917.39.00	-Other	kg	0%	0%		17%
2918.12.00	-Tartaric acid	kg	0%	0%		17%
2918.13.00	-Salts and esters of tartaric acid	kg	0%	0%		17%
2918.15.00	-Salts and esters of citric acid	kg	0%	0%		17%
2918.16.00	-Gluconic acid, its salts and esters	kg	0%	0%		17%
2918.19.00	-Other	kg	0%	0%		17%
2918.21.00	-Salicylic acid and its salts	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2918.22.00	-O-Acetylsalicylic acid, its salts and esters	kg	0%	0%		17%
2918.23.00	-Other esters of salicylic acid and their salts	kg	0%	0%		17%
2918.29.00	-Other	kg	0%	0%		17%
2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	0%	0%		17%
2918.90.00	-Other	kg	0%	0%		17%
2920.10.00	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	0%	0%		17%
2921.11.00	-Methylamine, di- or trimethylamine and their salts	kg	0%	0%		17%
2921.12.00	-Diethylamine and its salts	kg	0%	0%		17%
2921.22.00	-Hexamethylenediamine and its salts	kg	0%	0%		17%
2921.29.00	-Other	kg	0%	0%		17%
2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	0%	0%		17%
2921.41.00	-Aniline and its salts	kg	0%	0%		17%
2921.42.00	-Aniline derivatives and their salts	kg	0%	0%		17%
2921.43.00	-Toluidines and their derivatives; salts thereof	kg	0%	0%		17%
2921.44.00	-Diphenylamine and its derivatives; salts thereof	kg	0%	0%		17%
2921.45.00	-1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	0%	0%		17%
2921.49.00	Other	kg	0%	0%		17%
2921.51.00	-o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	0%	0%		17%
2921.59.00	-Other	kg	0%	0%		17%
2922.11.00	-Monoethanolamine and its salts	kg	0%	0%		17%
2922.12.00	-Diethanolamine and its salts	kg	0%	0%		17%
2922.13.00	-Triethanolamine and its salts	kg	0%	0%		17%
2922.14.00	-Dextropropoxyphene (INN) and its salts	kg	0%	0%		17%
2922.21.00	-Aminohydroxy-na-phthalenesulphonic acids and their salts	kg	0%	0%		17%
2922.22.00	-Anisidines, dianisidines, phenetidines, and their salts	kg	0%	0%		17%
2922.29.00	-Other	kg	0%	0%		17%
2922.31.00	-Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	0%	0%		17%
2922.39.00	-Other	kg	0%	0%		17%

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2922.41.00	-Lysine and its esters; salts thereof	kg	0%	0%		17%
2922.42.00	- Glutamic acid and its salts	kg	0%	0%		17%
2922.43.00	-Anthranilic acid and its salts	kg	0%	0%		17%
2922.44.00	- Tilidine (INN) and its salts	kg	0%	0%		17%
2922.49.00	-Other	kg	0%	0%		17%
2922.50.00	-Amino-alcohol- phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	0%	0%		17%
2923.10.00	-Choline and its salts	kg	0%	0%		17%
2923.90.00	-Other	kg	0%	0%		17%
2424.10.00	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	kg	0%	0%		17%
2924.11.00	-Meprobamate (INN)	kg	0%	0%		17%
2924.19.00	-Other	kg	0%	0%		17%
2924.21.00	-Ureines and their derivatives; salts thereof	kg	0%	0%		17%
2924.23.00	-2-Acetamidobenzoic acid (N-acetylthranilic acid) and its salts	kg	0%	0%		17%
2924.24.00	-Ethinamate (INN)	kg	0%	0%		17%
2924.29.00	-Other	kg	0%	0%		17%
2925.11.00	-Saccharin and its salts	kg	0%	0%		17%
2925.12.00	- Glutethimide (INN)	kg	0%	0%		17%
2925.19.00	-Other	kg	0%	0%		17%
2925.20.00	-Imines and their derivatives; salts thereof	kg	0%	0%		17%
2926.10.00	-Acrylonitrile	kg	0%	0%		17%
2926.20.00	-1-Cyanoguanidine (dicyandiamide)	kg	0%	0%		17%
2926.30.00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	0%	0%		17%
2926.90.00	-Other	kg	0%	0%		17%
2927.00.00	-Diazo-, azo- or azoxy-compounds.	kg	0%	0%		17%
2929.90.00	-Other	kg	0%	0%		17%
2930.10.00	-Dithiocarbonates (xanthates)	kg	0%	0%		17%
2930.20.00	-Thiocarbamates and dithiocarbamates	kg	0%	0%		17%
2930.30.00	-Thiuram mono-, di- or tetrasulphides	kg	0%	0%		17%
2930.40.00	-Methionine	kg	0%	0%		17%
2930.90.00	-Other	kg	0%	0%		17%
2931.00.00	-Other organo-inorganic compounds.	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2932.11.00	-Tetrahydrofuran	kg	0%	0%		17%
2932.12.00	-2-Furaldehyde (furfuraldehyde)	kg	0%	0%		17%
2932.13.00	-Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	0%	0%		17%
2932.19.00	-Other	kg	0%	0%		17%
2932.21.00	-Coumarin, methylcoumarins and ethylcoumarins	kg	0%	0%		17%
2932.29.00	-Other lactones	kg	0%	0%		17%
2932.91.00	-Isosafrole	kg	0%	0%		17%
2932.92.00	-1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	0%	0%		17%
2932.93.00	-Piperonal	kg	0%	0%		17%
2932.94.00	-Safrole	kg	0%	0%		17%
2932.95.00	-Tetrahydrocannabinols (all isomers)	kg	0%	0%		17%
2932.99.00	-Other	kg	0%	0%		17%
2933.11.00	-Phenazone (antipyrin) and its derivatives	kg	0%	0%		17%
2933.19.00	-Other	kg	0%	0%		17%
2933.21.00	-Hydantoin and its derivatives	kg	0%	0%		17%
2933.29.00	-Other	kg	0%	0%		17%
2933.31.00	-Pyridine and its salts	kg	0%	0%		17%
2933.32.00	-Piperidine and its salts	kg	0%	0%		17%
2933.33.00	-Alfentanil (INN), Anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A., phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN), salts thereof.	kg	0%	0%		17%
2933.39.00	-Other	kg	0%	0%		17%
2933.41.00	-Levorphanol (INN) and its salts	kg	0%	0%		17%
2933.49.00	-Other	kg	0%	0%		17%
2933.52.00	-Malonylurea (barbituric acid) and its salts	kg	0%	0%		17%
2933.53.00	-Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), Phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts thereof	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2933.54.00	-Other derivatives of malonylurea (barbituric acid); salts thereof	kg	0%	0%		17%
2933.55.00	-Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	0%	0%		17%
2933.59.00	-Other	kg	0%	0%		17%
2933.61.00	- Melamine	kg	0%	0%		17%
2933.69.00	-Other	kg	0%	0%		17%
2933.71.00	-6-Hexanelactam (epsilon-caprolact-am)	kg	0%	0%		17%
2933.72.00	-Clobazam (INN) and methyprylon (INN)	kg	0%	0%		17%
2933.79.00	-Other lactams	kg	0%	0%		17%
2933.91.00	-Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof	kg	0%	0%		17%
2933.99.00	-Other	kg	0%	0%		17%
2934.10.00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	0%	0%		17%
2934.20.00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	0%	0%		17%
2934.30.00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	0%	0%		17%
2934.91.00	-Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN), salts thereof	kg	0%	0%		17%
2934.99.00	-Other	kg	0%	0%		17%
2935.00.00	-Sulphonamides.	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2936.10.00	-Provitaamins, unmixed	kg	0%	0%		0%
2936.21.00	-Vitamins A and their derivatives	kg	0%	0%		0%
2936.22.00	-Vitamin B ₁ and its derivatives	kg	0%	0%		0%
2936.23.00	-Vitamin B ₂ and its derivatives	kg	0%	0%		0%
2936.24.00	-D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	kg	0%	0%		0%
2936.25.00	-Vitamin B ₆ and its derivatives	kg	0%	0%		0%
2936.26.00	-Vitamin B ₁₂ and its derivatives	kg	0%	0%		0%
2936.27.00	-Vitamin C and its derivatives	kg	0%	0%		0%
2936.28.00	-Vitamin E and its derivatives	kg	0%	0%		0%
2936.90.00	-Other, including natural concentrates	kg	0%	0%		0%
2937.11.00	-Somatotropin, its derivatives and structural analogues	kg	0%	0%		0%
2937.12.00	-Insulin and its salts	kg	0%	0%		0%
2937.19.00	-Other	kg	0%	0%		0%
2937.21.00	-Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	0%	0%		0%
2937.22.00	-Halogenated derivatives of corticosteroidal hormones	kg	0%	0%		0%
2937.23.00	-Oestrogens and progestogens	kg	0%	0%		0%
2937.29.00	-Other	kg	0%	0%		0%
2937.31.00	-Epinephrine	kg	0%	0%		0%
2937.39.00	- Other	kg	0%	0%		0%
2937.40.00	-Amino-acids derivatives	kg	0%	0%		0%
2937.50.00	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	0%	0%		0%
2937.90.00	-Other	kg	0%	0%		0%
2938.10.00	-Rutoside (rutin) and its derivatives	kg	0%	0%		0%
2938.90.00	-Other	kg	0%	0%		0%
2939.11.00	-Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroine, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN), and thebaine; salts thereof	kg	0%	0%		0%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
2939.19.00	-Other	kg	0%	0%		0%
2939.21.00	-Quinine and its salts	kg	0%	0%		0%
2939.29.00	-Other	kg	0%	0%		0%
2939.30.00	-Caffeine and its salts	kg	0%	0%		0%
2939.41.00	-Ephedrine and its salts	kg	0%	0%		0%
2939.42.00	-Pseudoephedrine (INN) and its salts	kg	0%	0%		0%
2939.43.00	-Cathine (INN) and its salts	kg	0%	0%		0%
2939.49.00	-Other	kg	0%	0%		0%
2939.51.00	-Fenetylline (INN) and its salts	kg	0%	0%		0%
2939.59.00	-Other	kg	0%	0%		0%
2939.61.00	-Ergometrine (INN) and its salts	kg	0%	0%		0%
2939.62.00	-Ergotamine (INN) and its salts	kg	0%	0%		0%
2939.63.00	-Lysergic acid and its salts	kg	0%	0%		0%
2939.69.00	-Other	kg	0%	0%		0%
2939.91.00	-Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	0%	0%		0%
2939.99.00	-Other	kg	0%	0%		0%
2940.00.00	-Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugaracetals and sugar esters and their salts, other than products of heading 29.37, 29.38 or 29.39.	kg	0%	0%		0%
3201.10.00	-Quebracho extract	kg	0%	0%		17%
3201.20.00	-Wattle extract	kg	0%	0%		17%
3201.90.00	-Other	kg	0%	0%		17%
3202.10.00	-Synthetic organic tanning substances	kg	0%	0%		17%
3202.90.00	-Other	kg	0%	0%		17%
3203.00.00	-Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	kg	0%	0%		17%
3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	kg	0%	0%		17%
3205.00.00	-Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
3206.19.00	-Other	kg	0%	0%		17%
3207.10.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	0%	0%		17%
3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	0%	0%		17%
3207.30.00	-Liquid lustres and similar preparations	kg	0%	0%		17%
3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes	kg	0%	0%		17%
3211.00.00	-Prepared driers.	kg	0%	0%		17%
3215.11.00	-Black	kg	0%	0%		17%
3215.19.00	-Other	kg	0%	0%		17%
3215.90.00	-Other	kg	0%	0%		17%
3302.90.00	-For use in the manufacture of perfumery, cosmetics or toilet preparations	kg	0%	0%		17%
3501.10.00	-Casein	kg	0%	0%		17%
3501.90.00	-Other	kg	0%	0%		17%
3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	0%	0%		17%
3801.10.00	-Artificial graphite	kg	0%	0%		17%
3801.20.00	-Colloidal or semi-colloidal graphite	kg	0%	0%		17%
3801.30.00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	0%	0%		17%
3802.10.00	-Activated carbon	kg	0%	0%		17%
3805.10.00	-Gum, wood or sulphate turpentine oils	kg	0%	0%		17%
3805.20.00	-Pine oil	kg	0%	0%		17%
3809.10.00	-With a basis of amylaceous substances	kg	0%	0%		17%
3809.92.00	-Of a kind used in the paper or like industries	kg	0%	0%		17%
3809.93.00	-Of a kind used in the leather or like industries	kg	0%	0%		17%
3818.00.00	-Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	0%	0%		17%
3901.10.00	-Polyethylene having a specific gravity of less than 0.94	kg	0%	0%		17%
3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	kg	0%	0%		17%
3901.30.00	-Ethylene-vinyl acetate copolymers	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
3901.90.00	-Other	kg	0%	0%		17%
3902.10.00	-Polypropylene	kg	0%	0%		17%
3902.20.00	-Polyisobutylene	kg	0%	0%		17%
3902.30.00	-Propylene copolymers	kg	0%	0%		17%
3902.90.00	-Other	kg	0%	0%		17%
3903.11.00	-Expansible	kg	0%	0%		17%
3903.19.00	-Other	kg	0%	0%		17%
3903.20.00	-Styrene-acrylonitrile (SAN) copolymers	kg	0%	0%		17%
3903.30.00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	0%	0%		17%
3903.90.00	-Other	kg	0%	0%		17%
3904.10.00	-Poly(vinyl chloride), not mixed with any other substances	kg	0%	0%		17%
3904.21.00	-Non-plasticised	kg	0%	0%		17%
3904.22.00	-Plasticised	kg	0%	0%		17%
3904.30.00	-Vinyl chloride-vinyl acetate copolymers	kg	0%	0%		17%
3904.40.00	-Other vinyl chloride copolymers	kg	0%	0%		17%
3904.50.00	-Vinylidene chloride polymers	kg	0%	0%		17%
3904.61.00	-Polytetrafluoroethylene	kg	0%	0%		17%
3904.69.00	-Other	kg	0%	0%		17%
3904.90.00	-Other	kg	0%	0%		17%
3905.91.0	-Copolymers	kg	0%	0%		17%
3905.99.00	-Other	kg	0%	0%		17%
3906.10.00	-Poly(methyl methacrylate)	kg	0%	0%		17%
3906.90.00	-Other	kg	0%	0%		17%
3907.10.00	-Polyacetals	kg	0%	0%		17%
3907.20.00	-Other polyethers	kg	0%	0%		17%
3907.30.00	-Epoxide resins	kg	0%	0%		17%
3907.40.00	-Polycarbonates	kg	0%	0%		17%
3907.50.00	-Alkyd resins	kg	0%	0%		17%
3907.60.00	-Poly(ethylene terephthalate)	kg	0%	0%		17%
3907.91.00	-Unsaturated	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
3907.99.00	-Other	kg	0%	0%		17%
3908.10.00	-Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	kg	0%	0%		17%
3908.90.00	-Other	kg	0%	0%		17%
3909.10.00	-Urea resins; thiourea resins	kg	0%	0%		17%
3909.20.00	-Melamine resins	kg	0%	0%		17%
3909.30.00	-Other amino-resins	kg	0%	0%		17%
3909.40.00	-Phenolic resins	kg	0%	0%		17%
3909.50.00	-Polyurethanes	kg	0%	0%		17%
3910.00.00	-Silicones in primary forms.	kg	0%	0%		17%
3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	0%	0%		17%
3911.90.00	-Other	kg	0%	0%		17%
3912.11.00	-Non-plasticised	kg	0%	0%		17%
3912.12.00	-Plasticised	kg	0%	0%		17%
3912.20.00	-Cellulose nitrates (including collodions)	kg	0%	0%		17%
3912.31.00	-Carboxymethylcellulose and its salts	kg	0%	0%		17%
3912.39.00	-Other	kg	0%	0%		17%
3912.90.00	-Other	kg	0%	0%		17%
3913.10.00	-Alginic acid, its salts and esters	kg	0%	0%		17%
3913.90.00	-Other	kg	0%	0%		17%
3914.00.00	-Ion-exchangers based on polymers of headings, 39.01 to 39.13, in primary forms.	kg	0%	0%		17%
3916.10.00	-Of polymers of ethylene	kg	0%	0%		17%
3916.20.00	-Of polymers of vinyl chloride	kg	0%	0%		17%
3916.90.00	-Of other plastics	kg	0%	0%		17%
3920.10.00	-Of polymers of ethylene	kg	0%	0%		17%
4004.00.00	-Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	0%	0%		17%
4701.00.00	-Mechanical wood pulp.	kg	0%	0%		17%
4702.00.00	-Chemical wood pulp, dissolving grades.	kg	0%	0%		17%
4703.11.00	-Coniferous	kg	0%	0%		17%
4703.19.00	-Non-coniferous	kg	0%	0%		17%
4703.21.00	-Coniferous	kg	0%	0%		17%
4703.29.00	-Non-coniferous	kg	0%	0%		17%
4704.11.00	-Coniferous	kg	0%	0%		17%

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
4704.19.00	-Non-coniferous	kg	0%	0%		17%
4704.21.00	-Coniferous	kg	0%	0%		17%
4704.29.00	-Non-coniferous	kg	0%	0%		17%
4705.00.00	-Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	0%	0%		17%
4706.10.00	-Cotton linters pulp	kg	0%	0%		17%
4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	0%	0%		17%
4706.91.00	-Mechanical	kg	0%	0%		17%
4706.92.00	-Chemical	kg	0%	0%		17%
4706.93.00	-Semi-chemical	kg	0%	0%		17%
4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	0%	0%		17%
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	0%	0%		17%
4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter	kg	0%	0%		17%
4707.90.00	-Other, including unsorted waste and scrap	kg	0%	0%		17%
4801.00.00	-Newsprint, in rolls or sheets.	kg	0%	0%		17%
4804.11.00	-Unbleached	kg	0%	0%		17%
4804.19.00	-Other	kg	0%	0%		17%
4804.21.00	-Unbleached	kg	0%	0%		17%
4804.29.00	-Other	kg	0%	0%		17%
4804.31.00	-Unbleached	kg	0%	0%		17%
4804.39.00	-Other	kg	0%	0%		17%
4804.41.00	-Unbleached	kg	0%	0%		17%
4804.42.00	-Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	0%	0%		17%
4804.49.00	-Other	kg	0%	0%		17%
4804.51.00	- Unbleached	kg	0%	0%		17%
4804.52.00	-Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	kg	0%	0%		17%

H. S. Code	Description	Unit of Qty	Import Duty	COMESA Duty	Excise Duty	VAT
4804.59.00	-Other	kg	0%	0%		17%
4805.11.00	-Semi-chemical fluting paper	kg	0%	0%		17%
4805.12.00	-Straw fluting paper	kg	0%	0%		17%
4805.19.00	- Other	kg	0%	0%		17%
6506.10.00	- Safety headgear	No	0%	0%		Ex
7201.50.00	-Alloy pig iron; spiegeleisen	kg	0%	0%		17%
7202.11.00	-Containing by weight more than 2% of carbon	kg	0%	0%		17%
7202.21.00	-Containing by weight more than 55% of silicon	kg	0%	0%		17%
7202.41.00	-Containing by weight more than 4% of carbon	kg	0%	0%		17%
7205.10.00	-Granules	kg	0%	0%		17%
7205.21.00	-Of alloy steel	kg	0%	0%		17%
7205.29.00	-Other	kg	0%	0%		17%
7308.10.00	-Bridges and bridge-sections	kg	0%	0%		17%
7308.20.00	-Towers and lattice masts	kg	0%	0%		17%
7315.11.00	-Roller chain	No	7%	4%		17%
7315.12.00	-Other chain	No	7%	4%		17%
7603.10.00	-Powders of non-lamellar structure	kg	0%	0%		17%
7603.20.00	-Powders of lamellar structure; flakes	kg	0%	0%		17%
7606.91.00	-Of aluminium, not alloyed	kg	7%	4%		17%
	- Colour					
8419.19.00	-Other					
8419.19.10	-Solar Water Heaters	No	0%	0%		0%
8419.19.90	-Other	No	7%	4%		17%
8528.12.10	-Receivers of satellite television broadcast	No	15%	6%		17%
8528.12.90	-Other		15%	6%	10%	17%
9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	No	15%	6%	10%	17%
9616.20.00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	No	15%	6%	10%	17%

THIRD SCHEDULE

Section 5

AMENDMENTS TO THE SECOND SCHEDULE TO THE
FINANCE (NO. 2) ACT, 2002.

PART II

EXEMPTIONS FROM IMPORT DUTIES AND VALUE
ADDED TAX.

CONDITIONAL EXEMPTIONS.

Goods imported or purchased from manufacturers before payment of VAT or purchased before clearance through the Customs by the Government, public bodies, privileged persons and institutions provided such goods are not disposed of within two years of the date of importation or purchase, or in a manner inconsistent with the provisions granting the exemption.

1. The President.

Goods for use by the President.

2. Diplomatic and First Arrival Privileges.

- (1) Goods for the official use of a high official of the United Nations or its Specialised Agencies or any Commonwealth High Commission, or of any Foreign Embassy, Consulate or Diplomatic Mission.
- (2) Goods for the official use of the United Nations or its Specialised Agencies, or a member of the diplomatic staff of any foreign country where specific provision for such exemption is made by the Minister responsible for foreign affairs.
- (3) Goods of the United Nations or any of its Specialised agencies for the support of a project in Uganda.

- (4) On first arrival in the country of accreditation, household and personal effects including one motor vehicle, of an employee of the United Nations, or of its Specialised Agencies, of any Commonwealth High Commissions, or of any foreign embassy, Consulate or Diplomatic Mission, provided that such employee is not engaged in any other business in Uganda:

Provided further that any motor vehicle acquired free of import duty pursuant to the provisions of paragraphs (1), (2) or (3) of this exemption shall, on re-sale or upon other disposition, whether or not for any material consideration, be liable to import duty and VAT notwithstanding that the period of two years allowed in this Schedule has elapsed.

3. Projects undertaken by foreign Governments.

- (i) Goods for the official use of the foreign Government or its designated Agency for the use on a project undertaken by such Government in Uganda under an agreement with the Government where such exemptions form part of the contract.
- (ii) Goods for the use of personnel of a foreign Government or its designated Agencies undertaking assignments under a Bilateral Agreement, where specific provision is made in the Agreement.

4. Disabled Persons.

- (1) Motor vehicles and equipment specially designed for the use of disabled drivers.
- (2) Materials and articles especially designed for the educational, scientific or cultural advancement of the disabled for the use of an organisation approved by the Government for the purpose of this exemption.

5. Deceased Person's Effects.

Used personal effects, subject to such limitations as the Commissioner General may impose, which are not for re-sale and have been the property of a deceased person and have been

inherited by or bequeathed to the person to whom they are consigned. The personal effects include one motor vehicle which the deceased owned and used outside Uganda.

6. Passengers Baggage

Goods imported by passengers arriving from places outside Uganda shall, subject to the limitations and conditions specified in the following paragraphs:

(1) The goods shall be:

- (a) the property, and accompany, the passenger, except as provided in paragraph (7) of this item;
- (b) for the personal or household use of the passenger.
- (c) of such kinds and in such quantities as the proper officer may allow; and
- (d) shall not be disposed of by the passenger within two years of the date of importation.

(2) The following goods shall not be exempted under this item—

- (a) alcoholic beverages of all kinds, perfumes, spirits and tobacco and manufactures thereof, except as provided in paragraphs (6) and (7) of this item;
- (b) fabrics in piece;
- (c) motor vehicles, except as provided in paragraph (3) of this item;
- (d) any trade goods or goods for sale or disposal to other persons.

(3) Subject to paragraphs (1) and (2) of this item; the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is *bona fide* changing residence:

- a. wearing apparel;
 - b. personal and household effects of any kind which were in his personal or household use in his former place of residence;
 - c. one motor vehicle which the passenger has personally owned and used outside Uganda for at least twelve months (excluding the period of the voyage in the case of shipment).
- (4) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding six months:-
- a. non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;
 - b. consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit;
- (5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is a resident returning from a visit;
- a. wearing apparel;
 - b. personal and household effects which have been in his personal use or household use;
 - c. instruments and tools for his personal use in his profession or trade.
- (6) Subject to paragraph (1) of this Item, and subject to subparagraph (b) of this paragraph, duty and VAT shall not be levied on the following goods imported by, and in the possession of a passenger:—
- a. (i) spirits (including liquors) or wine, not exceeding in all one litre;

- (ii) perfume and toilet water not exceeding in all one half-litre, of which not more than a quarter may be perfume;
 - (iii) cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grammes in weight.
 - b. these import duty free allowances shall be granted only to passengers of eighteen years and over who are returning by air.
 - (7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this Item may be allowed in respect of baggage imported within two months of the arrival of the passenger or such further period as the Commissioner-General may allow. The duty free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in the paragraph imported as unaccompanied baggage.
 - (8) Subject to paragraphs (1) and (2) of this Item, goods up to the value of US\$ 500 for each traveller in respect of goods, other than the goods referred to in paragraph (7) of this Item, shall be exempted when imported by the traveller in his accompanied baggage or upon his person and declared by him to an officer, provided that the person has been outside of Uganda for more than 24 hours.
7. Inputs for the manufacturer of agricultural equipment.
 8. Paper bags of Chapter 48 exclusively to be used by the milling industry for packing milled products of Chapter 11, and milk packing materials.
 9. Samples and miscellaneous articles not imported as merchandise which in the opinion of the Commissioner General have no commercial value.
 10. Ambulances, prison vans and hearses.

11. Mosquito nets and materials for manufacturers of mosquito nets.
12. Sowing seeds as approved by the Ministry responsible for Agriculture.
13. Aircraft Operations
Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments; lighting, radio and radar apparatus and equipment of specialised nature for the repair, maintenance and servicing of an aircraft on the ground; ground signs, stairways for boarding aircraft, imported solely for use in connection with aircraft; catering stores, such as luncheon boxes, cardboard trays, paper plates, paper napkins, imported for use by any airline.
14. Tourism Vehicles
Motor vehicles approved by the Minister on recommendation by the Uganda Tourist Board that they have been specially adapted for use in safari parks but not including saloon cars. However VAT is payable.
15. Inputs for Horticulture
 - (a) Specialised UV treated PVC-Boy-Ray sheets for greenhouses cover or shade nets;
 - (b) Covering sheets for plants of H.S Code 3920.00;
 - (c) Labels/Stickers of H.S. Code 4821.90.00;
 - (d) Flower sleeves for bouquets; and
 - (e) Plastic bags for seedling;imported by a person who the Commissioner General is satisfied is engaged in the business of growing and exporting horticultural products.
16. Batteries for use in solar equipment.
Deep cycles batteries and sealed Gel cells for use in solar equipment.
17. Instant or soluble coffee
Instant (soluble) coffee produced from at least 75% coffee beans originally exported from Uganda to another country for outward processing.

18. Packing materials for instant or soluble coffee

Packing materials and or materials for the production of packing materials for packing of instant coffee and ground coffee imported by a person who is registered with UCDA for manufacturing instant/soluble or and ground/roasted coffee.

19. Methylated spirit

Methylated spirit which the Commissioner is satisfied is imported for use in schools, laboratories and hospitals.

20. Raw materials for pharmaceutical products

Raw materials imported for use in the manufacture of pharmaceutical products. The remission is granted on condition that the manufacturer is registered with the Pharmacy Board and the Drugs Verification Committee must certify that the items imported are for use in the manufacture of pharmaceutical products for which the manufacturer is registered.

21. Cut-lag, HS Code 2403.10.00 produced from tobacco leaves originally exported from Uganda to another country for outward processing.

22. Materials and equipment specially designed for production and processing of honey.

23. Hotels

Hotel equipment, cutlery, plates, cups, linen, blankets, Televisions, furniture, cookers and fridges engraved with the logo of the Hotel and imported with the prior approval of the Minister of Finance.

24. Export Incentives

The following goods imported by any person for the use in his or her business dealing in the processing or manufacturing of goods for export. The business must be situated in an area declared by the Minister as an area for the manufacture or processing of goods for export—

- (a) Plant and machinery;
 - (b) Raw materials and other such inputs.
25. International Organisations
- (a) United Nations Development Programme.
 - (b) The International Labour Organisation.
 - (c) The Food and Agricultural Organisation of the United Nations.
 - (d) The United Nations Educational Scientific and Cultural Organisation.
 - (e) The International Civil Aviation Organisation.
 - (f) The World Health Organisation.
 - (g) The World Meteorological Organisation.
 - (h) The Universal Postal Union.
 - (i) The International Telecommunications Union.
 - (j) The International Atomic Agency.
 - (k) The Commissioner for Technical Co-operation in Africa South of Sahara.
 - (l) The Scientific Council for Africa.
 - (m) The Desert Locust Control Organisation.
 - (n) East African Development Bank.
 - (o) East African Community and its agencies.
 - (p) Inter-Governmental Authority on Development.
 - (q) African Union.
 - (r) International Committee of the Red Cross.
 - (s) The Common Market for East and Southern Africa.
 - (t) The Nile Basin Initiative.

FOURTH SCHEDULE.

Sections 7, 8, 9 and 10

AMENDMENTS TO THE THIRD SCHEDULE OF THE FINANCE
(NO.2) ACT 2002

Section 7(2)

PART I—Locally manufactured goods on which excise duty is not remitted.	
1.	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured with HS Code 2202.10.00.
2.	Waters, other with HS Code 2202.90.00
3.	Beer made from malt with HS Code 2203.00 00
4.	Products falling under subheadings 22.04 to 22.09.
5.	Cigars, cheroots, cigarillos and cigarettes of tobacco substitutes and other manufactured tobacco 24.02 and 24.03

Section 8(1).

PART II—Items on which import duty is remitted to 7% and excise duty to nil.		
<i>Manufacturer</i>	<i>HS Code</i>	<i>Description</i>
1. Manufacturers of mattresses	5210.49.00	Other fabrics
	5513.41.00	of polyester staple fibres, plain weave
	5811.00.00	Fabric materials
2. Manufacturers of suitcases bags, tents	5208.59.00	Other fabrics
	5210.29.00	Other fabrics
	5310.10.00	Woven fabrics
	5310.90.00	Woven fabrics
	5210.39.00	Woven fabrics of cotton
	5407.81.00	Unbleached or bleached
	5512.19.00	Other
	5911.20.00	Bolting cloth, whether or not made up.
	5911.20.00	Woven fabrics
	3. Manufacturers of garments	5407.81.00
5208.11.00 to		
5208.19.00		Woven fabrics of cotton
5209.11.00		Plain weave
5210.11.00		Plain weave
5211.11.00		Plain weave
5407.41.00		Other woven fabrics, unbleached or bleached
5407.81.00		Other woven fabrics, unbleached or bleached
5408.21.00		Other woven fabrics unbleached or bleached
5516.11.00		Woven fabrics of artificial staple fibres
5702.20.00	Terry towelling and similar	
	Woven terry fabrics, of other Textile materials	
	5807.90.00	Other

	6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
	5208.51.00	cotton fabrics printed
	5208.52.00	cotton fabrics printed
	5516.12.00	Dyed
	5516.13.00	Artificial staple fibres
	5516.14.10	Polyster/cotton fabrics
	5208.11.00	Plain weave weighing not more than 100 g/m ²
	5208.12.00	Plain weave weighing more than 100 g/m ²
	5209.42.00	Denim
	6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
	6002.90.00	Other
	6217.10.00	Accessories
4. Manufacturers of cosmetics/ perfumery	1513.19.00	Coconut oil
	1513.29.00	Palm kernel oil
	2207.20.00	Rectified spirit or denatured alcohol
	3301.19.00	Essential oils of citrus fruits
	2710.11.50	White spirit
	3301.29.00	Essential oil and cocoa butter concentrates
	3302.90.20	Mixtures of odiferous substances for use in the manufacture of perfumery cosmetic or toilet preparations
	4821.10.00	Printed labels in rolls
	7613.00.00	Aluminium containers for compressed or liquefied gas
5. Manufacturers of biscuits and sweets	0405.10.00	Butter
	1101.00.00	Wheat flour
	1513.19.00	Desiccated coconut and coconut oil and its fractions
	1518.00.00	Animal or vegetable fat & oil
	1102.20.00	Corn flour
	0402.10.00	Milk powder
	1901.20.00	Biscuit powder
	3301.29.00	Essential oils
6. Manufacturers of alcoholic soda	2207.10.00	Undenatured ethyl alcohol
7. Manufacturers of juices	2008.30.00	Orange Cells
	2009.19.00	Other Concentrates
	2009.70.00	Apple Concentrates
8. Manufacturers of furniture	4413.00.00	Densified wood, in blocks, strips or profile shape
	4410.29.00	Particle and similar boards of other ligneous materials

9. Manufacturers of toilet soap	3401.20.00	Sodium palmitate, laurate and stearate
10. Manufacturers of distilled spirit		The excise payable by manufacturers of distilled spirit in Uganda in respect of locally distilled spirits is remitted in part from 70 percent points to 45 percent points.

Section 9(1).

PART III—Items for Manufacture and Packaging of Pharmaceutical Products and Disposable Syringes on which Tax is remitted.

1. Manufacturers of pharmaceutical products and disposable syringes		
	3920.49.00	P.V.C. films
	3923.50.00	Empty gelatin caps
	3920.51.00	Glasyn poly printed
	3920.59.00	Printed plastic laminated paper
	3923.21.00	Tablet dispensing envelopes-printed
	3923.30.00	Plastic bottles & containers
	4819.10.00	Boxes, cases of corrugated paper or paper board
	4819.20.00	Inner cartons
	4821.10.00	Labels of all kinds
	7010.10.00	Pharmaceutical glass bottles
	7010.90.00	Other glass bottles
	7310.29.00	Other metallic containers
	7607.19.00	Aluminium foil printed
	7612.90.00	Aluminium tubes
	8309.90.00	Other

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY

PART IV—SPECIFIED PRODUCTS ON WHICH TAX IS REMITTED

Section 10(1)

AMENDMENTS TO THE THIRD SCHEDULE OF THE
FINANCE (NO. 2) ACT, 2002

Item A—Conditional Raw Materials		
	PRODUCT	HS CODE
1	Crude Degummed Soyabean oil	1507.10.00
2	Palm olein	1511.90.10
3	Palm stearin	1511.90.20
4	Palm stearin RBD	1511.90.40
5	Crude Sunflower oil	1512.11.00
6	Other sunflower seed or safflower oil	1512.19.00
7	Crude coconut oil	1513.11.00
8	Crude palm oil	1513.21.00
9	Other fractions of maize (corn) oil	1515.90.00
10	Palm oil Soap Blend	1518.00.00
11	Glycerol, crude: glycerol waters and glycerol lyes	1520.00.00
12	Beeswax and other insects wax	1521.90.00
13	Lactose	1702.11.00
14	Lactose Syrup and dextrose monohydrate	1702.19.00
15	Glucose Syrup	1702.30.00
16	Liquid Caramel	1702.90.00
17	Cocoa butter fat and oil	1804.00.00
18	Extracts, essences, and concentrates	2101.11.00
19	Active Yeast	2102.10.00
20	Other-bread improver	2106.90.00
21	Iodized salt	2501.00.00
22	Graphite Powder	2504.10.00
23	Yellow Kaolin/White Kaolin	2507.00.00
24	Hydraulic Lime	2522.30.00
25	Cement clinkers	2523.10.00
26	Zinc ores and concentrates	2608.00.00
27	Batching oil	2710.19.54
28	Transformer oil	2710.19.55
29	White oil	2710.59.00
30	Petroleum jelly	2712.10.00
31	Other paraffin wax	2712.90.00
32	Other residues of petroleum oils	2713.90.00
33	Master batch	3206.19.00
34	Lithophone	3206.42.00
35	Lacquers and distempers	3210.00.00
36	Mixtures of odiferous substances and mixtures of a kind used in the food or	3302.10.00
37	Mixtures of odiferous substances for use in the manufacture of perfumery	3302.90.20

Item A—Conditional raw materials		HS CODE
	PRODUCT	
38	Dispersion agent	3811.90.00
39	Other reaction initiators, accelerators and catalytic preparations nes	3815.90.00
40	Palm fatty acid distillate	3823.13.00
41	Prima melt	3824.79.00
42	PVA in primary form in aqueous dispersion	3905.12.00
43	Other polymers of vinyl acetate	3905.19.00
44	Vinyl acetate copolymers in aqueous dispersion	3905.21.00
45	Poly (vinyl alcohol)	3905.30.00
46	Co-polymers	3905.91.00
47	Film of polymers of propylene	3920.20.00
48	Other plates, sheets, etc of acrylic polymers	3920.59.00
49	Polyethylene printed films	3920.59.00
50	Of other plastics	3921.19.00
51	Tarpaulin(canvas) and accessories for tents and bags	3926.90.00
52	Natural rubber	4001.29.00
53	Chlorinated rubber	4002.39.00
54	Amorphous Silica	4005.10.00
55	Rubber solutions	4005.20.00
56	Rubber, strips for retreading rubber tyres	4006.10.00
57	Other plates, sheets, etc of vulcanised rubber	4008.19.00
58	Plates, sheets, shapes of non-cellular rubber	4008.21.00
59	Stereo rubber	4008.29.00
60	Chrome leather, scraps, splits and off cuts and leather washers	4115.20.00
61	Coniferous	4404.10.00
62	Medium density laminated sheets	4411.91.00
63	Weighing 40 g/m ² or more but no more than 150 g/m ² in rolls	4802.55.00
64	Other paper, weighing 40gm/m ² or more but not more than 150g/m ²	4802.57.00
65	Weighing more than 150 g/m ²	4802.58.00
66	In rolls	4803.00.00
67	Paper and paper board	4807.00.00
68	Corrugated paper and paper board	4808.10.00
69	Other kraft paper, creped or crinkled	4808.30.00
70	Straw boards	4808.90.00
71	Self copying paper	4809.20.00
72	Coated paper in reels	4810.10.00
73	Coated paper in reels	4810.13.00
74	Metallic Paper (Other)	4810.19.00
75	Self Adhesive paper	4811.41.00
76	Gumed or adhesive paper and paper board (Tetrapack)	4811.49.00
77	Wax paper	4811.60.00
78	In rolls of width not exceeding 5cm	4813.20.00
79	Skillets and Rex duty free hinge lids packets	4819.20.00
80	Straw wrapping paper	4823.90.00
81	Lint - natural or synthetic fibre	5201.00.00

Item A—Conditional raw materials		HS CODE
PRODUCT		
82	Yarn - natural, blended or synthetic fibre	5201.99.00
83	Plain weave weighing not more than 100 g/m ²	5208.11.00
84	Plain weave, weighing more than 100 g/m ²	5208.12.00
85	Yarn	5402.10.00
86	Yarn of polyester	5402.33.00
87	Polypropylene multifilament yarn	5402.69.00
88	Monofilament	5404.10.00
89	Synthetic tow of filament	5501.10.00
90	Synthetic filament of polyesters	5501.20.00
91	Synthetic filament tow (Other)	5501.90.00
92	Artificial filament tow	5502.00.00
93	Acetate tow	5502.00.10
94	Of polyester	5503.20.00
95	Artificial fibres of viscose rayon	5504.10.00
96	Of synthetic fibres	5505.10.00
97	Of artificial fibres	5505.20.00
98	Acrylic or modacrylic	5506.30.00
99	Polyster spun sewing thread	5508.20.00
100	Single yarn	5509.11.00
101	Blanket Shoddy yarn	5509.32.00
102	Other yarn of polyester staple fibres	5509.42.00
103	Yarn of polyester staple fibres (Other)	5509.59.00
104	Other yarn, of acrylic or modacrylic staple fibres (Other)	5509.69.00
105	Of polyester staple fibres plain weave	5513.11.00
106	Non woven.....weighing > 25gm/m ² but < 70gm/m ²	5603.12.00
107	Twine of jute	5607.10.00
108	Twine	5607.29.00
109	Polypropylene strings and twines	5607.41.00
110	Nylon Twine	5607.50.00
111	Other made up nets	5608.19.00
112	Net fabrics	5804.10.00
113	Binding cloth	5901.10.00
114	Textile fabric coated, impregnated or covered with PVC	5903.10.00
115	Textile fabric coated, impregnated or covered with polyurethane	5903.20.00
116	Textile fabrics impregnatedwith other plastics	5903.90.00
117	Woven fabric for bags and tents	5903.90.00
118	Tarpaulin canvas	5907.00.00
119	Toe puffs material	5911.10.00
120	Counter Material	5911.90.00
121	Of man-made fibres	6001.22.00
122	Footwear components	6406.10.00
123	Soles	6406.20.00
124	Other soles and heels,of wood	6406.91.00
125	Parts of footwear of other materials	6406.99.00

Item A—Conditional raw materials		HS CODE
	PRODUCT	
126	Brake linings and pads	6813.10.00
127	Moulded brake lining/billets, brake lining rolls, flat asbestos sheets, woven brake lining rolls, brake shoe plates.	6813.90.00
128	Glass balls	7002.10.00
129	Non alloy pig iron containing by weight 0.5% or less of phosphorus	7201.10.00
130	Waste and scrap of cast iron	7204.10.00
131	Remelting scrap ingots	7204.50.00
132	Billets	7207.11.00
133	Flat-rolled (hot-rolled) steel products in coil	7208.39.00
134	Flat rolled iron (thickness exceeding 4.75mm)	7208.52.00
135	Flat rolled iron (thickness exceeding 3mm)	7208.53.00
136	Flat rolled iron (thickness less than 3mm)	7208.54.00
137	Flat-rolled (cold rolled) steel products in coils	7209.17.00
138	Cold rolled steel coils	7209.18.00
139	Flat rolled non alloy steel of thickness 3mm or more	7209.25.00
140	Flat rolled non alloy steel of thickness exceeding 1mm but less than 3mm	7209.26.00
141	Aluminum zinc alloys	7210.61.00
142	Painted or Vanished or coated with plastics	7210.70.00
143	Of a circular cross-section less than 14mm in diameter	7213.91.00
144	Of a circular cross-section less than 14mm in diameter	7213.91.00
145	Wire Rod	7213.91.00
146	Hot rolled wire rod	7213.99.00
147	Plated or coated with zinc	7217.20.00
148	Other stainless steel	7218.99.00
149	Steel sheet piling	7301.10.00
150	Stranded wire	7312.10.00
151	Bale strapping metal and stitching wire	7312.90.00
152	Copper rods of refined Copper	7407.10.00
153	Copper wire and plates of refined Copper (Other)	7408.19.00
154	Galvanised steel wire of copper alloys (Other)	7408.29.00
155	Aluminium rod of aluminium not alloyed	7604.20.00
156	Aluminium alloy rod of aluminium alloys (Other)	7604.29.00
157	Aluminium alloy wire of aluminium alloys (Other)	7605.29.00
158	Tin	8001.10.00
159	Eyelets	8308.10.00
160	Rivets	8308.20.00
161	Buckles	8308.90.00
162	Buckles	8310.90.00
163	Empty plastic battery containers	8507.90.00
164	Other magnetic tapes of width not exceeding 4mm	8524.51.00
165	Pen nibs and nib points	9608.91.00

Item B - Raw materials for manufacturers of alkyd resins

	PRODUCT	HS CODE
166	Soya oil	1507.90.20
167	Soya oil	1512.19.00
168	White spirit	2710.11.50
169	Kerosene	2710.19.22
170	Tall oil fatty acid	3803.00.00

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY