

Uganda

## Hides and Skins (Export Duty) Act Chapter 339

Legislation as at 31 December 2000

Note: There are **outstanding amendments** that have not yet been applied:  
Act 17 of 2023.

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Hides and Skins (Export Duty) Act (Chapter 339)

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## Uganda

# Hides and Skins (Export Duty) Act Chapter 339

Commenced on 1 April 1962

*[This is the version of this document as it was at 31 December 2000 to 27 July 2023.]*

*[Note: This legislation was revised and consolidated as at 31 December 2000 and 31 December 2023 by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]*

### An Act to impose export duty on hides and skins.

#### 1. Interpretation

In this Act, unless the context otherwise requires—

- (a) "**game hide**" means the hide of any of the animals set out in the Second Schedule to the Game (Preservation and Control) Act (excluding the hides of hippopotami, leopards, and the birds mentioned in the Fifth Schedule to that Act) and the hide of the wild pig and includes leather made from game hides not manufactured into other goods;
- (b) "**hide**" and "**skin**" respectively mean a hide and a skin as defined by section 1 of the Hide and Skin Trade Act, and include leather not manufactured into other goods.

#### 2. Duty to be paid

There shall be paid to the commissioner of customs and excise at the time and place of export the export duty set out in the First Schedule to this Act in respect of every hide, skin or game hide exported from Uganda; except that no export duty shall be payable upon any item set out in the Second Schedule to this Act.

#### 3. No export except in specified manner or from specified places

No hide, skin or game hide shall be exported from Uganda except by rail from Kampala and Mbale railway stations or through a hides and skins exporting centre appointed under section 7 of the Hide and Skin Trade Act; except that the commissioner of customs and excise may, in his or her discretion, give permission for the export of any particular lot or lots of hides, skins or game hides in any manner or from any place to be named by him or her.

#### 4. Returns to regional commissioner of customs and excise

Any person who exports hides, skins or game hides shall furnish monthly to the regional commissioner of customs and excise, Kampala, within thirty days of the close of the last preceding month a return in the form and manner specified by the commissioner showing the total weight, number, kind and destination of all hides, skins and game hides exported by him or her.

#### 5. Offences and penalties

Any person who—

- (a) furnishes a false return under [section 4](#); or
- (b) contravenes or fails to comply with any of the provisions of this Act,

commits an offence and is liable on conviction to a fine not exceeding five thousand shillings or to imprisonment not exceeding six months or to both such fine and imprisonment.

## 6. Variation of Schedules

- (1) The Minister may by statutory order vary the rate of duty specified in the First Schedule to this Act; but any order made under this section shall be laid before Parliament at its first meeting after the publication of that order, and that order shall remain in force until revoked or amended by any resolution of Parliament when it shall cease to have effect or shall have effect in its amended form, as the case may be, but without prejudice to the validity of anything done under that order prior to its revocation or amendment.
- (2) The Minister may by statutory order delete from, vary or add to any item specified in the Second Schedule to this Act.

## 7. Rules

The Minister may make rules generally for better carrying out the purposes of this Act.

## Schedules

### First Schedule (Section 2)

#### Rate of export duty

	Per 100 kg.	
	shs.	cts.
1. Dried hides, including dried game hides	33	20
2. Wet-salted hides, including game hides	16	60
3. Goatskins	109	10
4. Sheepskins	82	80

### Second Schedule (Section 2)

#### Exemptions from export duty

1. Pickled, partly or wholly tanned hides and skins.
2. Cattle masks, pizzles and sinews.
3. Glue-stock, that is to say, hides or skins which fall within any of the following categories—
  - (a) dry cattle hides (whether suspension or ground dried or dry salted), weighing more than four pounds when air dry, which have been cut into pieces not greater in size than one-quarter of the whole;

- (b) air-dried sheepskins, goatskins and calfskins (whether suspension or ground dried or dry salted), weighing less than four pounds when air dry, which have been cut transversely from flank edge to flank edge into pieces not greater in size than one-half of the whole;
- (c) wet salted cattle hides which have been cut into pieces not greater in size than one-quarter of the whole,

and which carry a certificate by the exporter that they are glue-stock within the meaning of this item.

4. Any game hide obtained by any person under a licence issued to him or her under the Game (Preservation and Control) Act, where that person satisfies the chief game warden that the game hide is not intended to be sold and obtains from the chief game warden a certificate to that effect.