

Uganda

Local Industries (Refund of Customs Duties) Act Chapter 341

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Local Industries (Refund of Customs Duties) Act (Chapter 341)
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Uganda

Local Industries (Refund of Customs Duties) Act Chapter 341

Commenced on 20 February 1976

[This is the version of this document at 31 December 2000.]

[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 reenact and amend the Local Industries (Refund of Customs Duties) Act and to provide for matters connected therewith or incidental thereto.

1. Interpretation

In this Act, unless the context otherwise requires—

- (a) "**approved industry**" means an industry specified in the Schedule to this Act;
- (b) "**Commissioner General**" means the Commissioner General of Customs;
- (c) "**committee**" means the Customs Refund Advisory Committee established by [section 2](#);
- (d) "**customs duty**" means any customs duty leviable under the Customs Tariff Act;
- (e) "**goods**" has the same meaning assigned to it in section 2 of the East African Customs and Transfer Tax Management Act;
- (f) "**Minister**" means the Minister responsible for finance;
- (g) "**partner States**" means Uganda, Tanzania and Kenya.

2. Establishment of the committee

- (1) For the purposes of this Act, there is established a committee to be known as the Customs Refund Advisory Committee.
- (2) The committee shall consist of the following members, a member each representing the following—
 - (a) the Ministry responsible for finance;
 - (b) the Ministry responsible for industry;
 - (c) the Ministry responsible for agriculture, including animal resources;
 - (d) the Ministry responsible for planning and economic development;
 - (e) the Ministry responsible for commerce; and
 - (f) the Bank of Uganda.
- (3) The committee shall have a chairperson and a deputy chairperson who shall be, respectively, the member from the Ministry responsible for finance and the member from the Ministry responsible for industry.
- (4) The committee shall also have a secretary who shall be a public officer nominated by the Ministry responsible for industry.
- (5) The chairperson and the deputy chairperson and the other members of the committee, as well as the secretary, shall be appointed by the Minister.

- (6) The committee may, with the prior approval of the Minister, co-opt any person to act as consultant or adviser to the committee.

3. Functions of the committee

- (1) The committee shall generally serve as adviser to the Minister in respect of any function of the Minister under this Act.
- (2) Without prejudice to the generality of subsection (1), the Minister shall take into account any recommendation made by the committee regarding the making of any statutory order by the Minister under this Act.
- (3) Where any person having an interest in any local industry wishes to have an order made by the Minister under [section 5](#), he or she shall apply in writing to the committee through the secretary, stating the grounds for his or her application.

4. Meetings of the committee

- (1) The committee shall meet for the discharge of its functions under this Act at such time and place as the chairperson may appoint or upon the request in writing of three members of the committee.
- (2) The chairperson shall preside at all meetings of the committee and in his or her absence the deputy chairperson shall preside.
- (3) Questions proposed at a meeting of the committee shall be determined by a simple majority of the members of the committee present and voting; and in the case of an equality of votes, the person presiding at the meeting shall have a second or casting vote.
- (4) Four members, including the chairperson or the deputy chairperson, shall form a quorum.
- (5) Subject to subsections (1) to (4), the committee may regulate its own procedure, including the keeping of the records of the transactions of the committee.
- (6) The secretary shall be responsible for taking notes or minutes at the meetings of the committee and for keeping all the records of the transactions of the committee.

5. Refund of certain customs duties

- (1) Notwithstanding the Customs Tariff Act, the Minister may, subject to [section 3](#), by statutory order, direct that in the case of the goods specified in that order which have been used by or on behalf of any person for the purposes of any approved industry, the customs duties levied and paid in respect of those goods shall be refunded to such extent and subject to such conditions as may be declared by the Minister in the order.
- (2) An application for any refund directed by an order made under subsection (1) shall be submitted to the Commissioner General in the prescribed form by the person claiming to be entitled to the refund.
- (3) Upon the Commissioner General being satisfied that the person applying for a refund under subsection (2) is entitled to the refund, the Commissioner General shall, in such manner as may be prescribed, allow the refund to the extent and subject to the conditions declared in the order made under subsection (1).
- (4) The Commissioner General may, with the approval of the Minister, disallow any particular refund under any particular order under this section if he or she is satisfied that there has been any contravention by the applicant of any regulation made under this Act in relation to the goods specified in the order.
- (5) For the purposes of defraying the expenses incurred by the Commissioner General in administering this Act, the Commissioner General may, in his or her discretion, deduct from any refund allowed under this section, in such manner as may be prescribed, a sum not exceeding 5 percent.

- (6) Any person who—
- (a) makes or causes to be made any false statement, orally or in writing, in or for the purposes of an application made under this section;
 - (b) fails, in any application, to disclose any information material to the application which is within his or her knowledge; or
 - (c) fails to comply with any condition subject to which a refund is made,
- commits an offence under this Act.

6. Penalties

- (1) Any person who commits an offence under this Act is liable on conviction to a fine not exceeding twenty thousand shillings or to imprisonment for a period not exceeding two years or to both such fine and imprisonment.
- (2) In addition to imposing a penalty under subsection (1), the court may order the goods in respect of which the offence was committed to be forfeited.
- (3) In addition to any other penalty imposed under this section, a person convicted of an offence under this Act is liable to repay to the Commissioner General any sums refunded under this Act to which the conviction relates.
- (4) Parts XIV and XV of the East African Customs and Transfer Tax Management Act shall apply to—
 - (a) all prosecutions for offences under this Act; and
 - (b) all proceedings for the recovery of sums for the repayment of which any person is liable by virtue of subsection (3) as if the sums were sums payable under that Act.

7. Amendment of Schedule

- (1) The Minister may at any time by statutory order amend the Schedule to this Act.
- (2) Every order made under subsection (1) shall be laid before the Cabinet as soon as may be after it is made, and if within four months after the order is so laid it is resolved by the Cabinet that the order be revoked, the order shall thereupon be void but without prejudice to anything previously done under the order or to the making of any new order in substitution for it.

8. Regulations

- (1) The Minister may make regulations for better carrying into effect the purposes and provisions of this Act and, without prejudice to the generality of the foregoing, may make regulations—
 - (a) prescribing any matter which may be prescribed under this Act;
 - (b) for the regulation of applications under [section 5](#);
 - (c) for the proof or fulfillment of matters to be proved or fulfilled for the purposes of those applications.
- (2) Regulations made under subsection (1) may provide that in respect of any contravention of any of the provisions of the regulations the offender shall be liable to penalties not exceeding those contained in [section 6\(1\)](#).

Schedule (Section 9)

Approved industries

1. Manufacture of jams and canning of fruit and vegetables
2. Manufacture of textiles, cotton wool or blankets
3. Manufacture of footwear, or half-tanned or finished leather
4. Manufacture of coir mats
5. Manufacture of mattresses and cushions
6. Manufacture of fibre brushes
7. Manufacture of tarpaulins, waterproof canvas covers, sails or awnings
8. Boat building and repairing
9. Manufacture of enamel and aluminium hollowware and enamelware
10. Manufacture of enamel and reflecting signs
11. Manufacture of metal drums, metal tanks or tin cans
12. Manufacture of nails
13. Manufacture of razor blades
14. Manufacture of hospital equipment or metal furniture, including all accessories
15. Manufacture of window frames, doors or translucent sheeting
16. Mining of copper and wolfram
17. Manufacture of paints, varnishes, distempers or lacquer thinners
18. Manufacture of toilet soaps
19. Manufacture of insecticides
20. Manufacture of rubber tyres and tubes and the retreading of tyres
21. Printing of books, including the manufacture of exercise books, and of labels
22. Manufacture of packing materials
23. Manufacture of crown corks and seals
24. Hotels
25. Manufacture of knitwear
26. Manufacture of cane furniture
27. Manufacture of plastics
28. Manufacture of radios
29. Manufacture of batteries
30. Manufacture of cosmetics
31. Manufacture of chemicals
32. Manufacture of potable alcohol

33. Manufacture of cement and cement asbestos products
34. Manufacture of vehicle spare parts
35. Manufacture of agricultural machinery
36. Manufacture of pottery and ceramics
37. Manufacture of glass
38. Manufacture of ready-made clothing
39. Manufacture of processed foodstuffs, including beverages
40. Manufacture of ferrous and nonferrous tubes
41. Manufacture of fertilisers
42. Manufacture of cutlery
43. Manufacture of matches
44. Manufacture of fishing nets
45. Manufacture of suitcases
46. Manufacture of steel office furniture
47. Manufacture of radio aerials, dynamos, auto and domestic power cables
48. Manufacture of beds, bolts and nuts
49. Manufacture of metals
50. Manufacture of radiograms
51. Manufacture of phonographs
52. Manufacture of tape recorders
53. Manufacture of television sets
54. Manufacture of electrical domestic appliances
55. Manufacture of biscuits, sweets and sugar confectionery
56. Manufacture of paper boards
57. Manufacture of tissue paper
58. Manufacture of refrigerators
59. Manufacture of electric bulbs
60. Manufacture of drinking straws
61. Manufacture of brake lining
62. Manufacture of motor vehicle batteries
63. Manufacture of leather handbags
64. Manufacture of teachets
65. Manufacture of mattresses
66. Manufacture of women's singlets, women's and men's briefs
67. Manufacture of iron sheets

- 68. Manufacture of toothbrushes
- 69. Manufacture of sufurias