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Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER

A GUIDE ON TAX INCENTIVES/ EXEMPTIONS AVAILABLE TO THE INVESTORS IN UGANDA



**SIXTH EDITION
JULY 2023**



Uganda Revenue Authority
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Place [REDACTED]
MV Reg [REDACTED]
Car Make SUBARU
Car Model SUBARU
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Officer Id CPL
Amount 100,000
Surcharge 50,000
Total Amount 150,000
Offence Code 11

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FOREWORD

Uganda's Foreign Direct Investment (FDI) inflows increased significantly by 48.3 percent from USD 320.25 million in Quarter 1 FY 2021/2022 to USD 474.87 million in Quarter 1 FY 2022/23 (MEPD|MOFPED Half Year Macro-Economic and Fiscal Performance Report for the Financial Year 2022/23) largely due to increased investments in the oil sector, it's stable and consistent macro-economic policies, liberalized business environment, proximity as a logistics hub within the Great Lakes region, and increased regional trade.

Most FDI into Uganda has been directed towards oil related activities, mining & quarrying, manufacturing, agriculture, construction, finance, insurance, real estate and business services. The Government has continued to promote foreign investment through the Uganda Investment Authority, the Presidential Investors Round Table and by minimizing macroeconomic policy shifts, which make doing business in Uganda more predictable than in neighboring countries. Uganda has a friendly investment policy framework aimed at attracting investments in the various aforementioned sectors. One of these policies is the provision of tax incentives to investors.

country's tax laws making them nondiscriminatory and accessible to both domestic and foreign investment depending on the sector and level of investment. It is assumed that this tax incentive regime will spur investments within the economy and in so doing contribute to the achievement of Uganda's Vision 2040 whose aspirations are to transform Uganda from a predominantly low-income country to an upper middle-income country within 30 years.

Realizing that knowledge of the existing tax incentives by prospective local and foreign investors encourages many to take advantage of these incentives and invest in the country; Uganda Revenue Authority is pleased to introduce this Tax Incentives Guide for Investors in Uganda.



This Guide is a consolidation of all the tax incentives under International Trade (Customs) and Domestic Taxes. This Guide will be updated annually in line with Government's fiscal policies and will be available at the One Stop Centre of the Uganda Investment Authority. For further inquiries, investors are encouraged to contact the Assistant Commissioner Trade, Customs Department and the Assistant Commissioner Business Policy, Domestic Taxes Department. Developing Uganda Together.

John R Musinguzi
Commissioner General
Uganda Revenue Authority

INTRODUCTION

Tax incentives and non- tax incentives are available to both foreign and local investors. The benefit for local investors is that they can access the tax incentives with a lower minimum capital requirement. Local and foreign investors can equally access non- tax incentives like land in the industrial parks, facilitation for infrastructure needs and policy advocacy for conducive environment.

NON-TAX INCENTIVES

SN	INCENTIVES	CONDITIONS FOR THE INCENTIVE
	<ol style="list-style-type: none"> 1. Securing land for industrial development; 2. Securing land for agricultural development (Commercial farming and value addition); 3. Facilitate investors to access infrastructure development in the Industrial parks; 4. Provide policy advocacy to investors to support investment decision 	<ul style="list-style-type: none"> • Acquisition of Investment license and certificate from UIA; • Meeting a minimum capital requirement for USD 50,000 for local investors; • Meeting a minimum capital requirement for USD 250,000 for foreign investors; • Investing in value adding projects • Uses at least 70% of local raw materials • Employs 70% Ugandans or East Africans consuming 70% of the wage bill; • Invests USD 50 million in the development of Industrial Parks, relates to foreign investors • Invests USD 10 million in the development of Industrial Parks, relates to domestic investors • Invests USD 300,000 in manufacturing around Kampala, Uganda, relates to domestic investors • Invests USD 150,000 in manufacturing, in upcountry areas in Uganda, relates to domestic investors

TAX INCENTIVES UNDER DOMESTIC TAXES

INCOME TAX			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax Incentive
1. Developer of an industrial park/free zone	Exemption of income derived from renting out or leasing facilities established in an industrial park or free zone.	10 years	Must invest a minimum of USD 50m for foreign investors or USD 10m for EAC citizens, Incentive takes effect from the date of commencement of construction. Also applies to an existing investor making an additional investment of the same value.
2. Operator in an Industrial Park or Free Zone who invests in processing agricultural products; manufacturing or assembling medical appliances, medical sundries or pharmaceuticals, building materials, automobiles and house hold appliances; manufacturing furniture, pulp, paper, printing and publishing of instructional materials; manufacturing chemicals for agricultural use, industrial use, textiles, glassware, leather products, industrial machinery, electrical equipment, sanitary pads and diapers; establishing or operating vocational or technical institutes; or carrying on business in logistics and warehousing, information technology or commercial farming or manufacture of tires, foot ware, mattresses or tooth paste;	Income derived by a person from undertaking any of the listed business activities in the Industrial Park or Free Zone.	10 years	<p>Must invest a minimum of USD 10m for foreign investors and USD 300,000 for EAC citizens or USD 150,000 where the investment is made upcountry.</p> <p>Incentive takes effect from the date of commencement of the specified business, same incentives applies to an existing operator in an Industrial Park or Free Zone.</p> <p>The investor must use at least 70% of locally sourced raw materials and employ at least 70% EAC citizens who must take up at least 70% of the wage bill.</p>
3. Investor outside an industrial park or free zone carrying out activities as in 2 above.	Income derived by a person from undertaking any of the specified business activities.	10 years	<p>Must invest a minimum of USD 10m for foreign investors and USD 300,000 for EAC citizens or USD 150,000 where the investment is made upcountry.</p> <p>Incentive takes effect from the date of commencement of the specified business, same incentives applies to an existing operator in an Industrial Park or Free Zone.</p> <p>The investor must use at least 70% of locally sourced raw materials and employ at least 70% EAC citizens who must take up at least 70% of the wage bill.</p>

INCOME TAX			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax Incentive
5. Exporters of finished consumer and capital goods.	Income derived by a person from undertaking any of the specified business activities.	10 years	<ul style="list-style-type: none"> • Must invest a minimum of USD 10m for foreign investors and USD 300,000 for EAC citizens or USD 150,000 where the investment is made upcountry. • Incentive takes effect from the date of commencement of the specified business, same incentives applies to an existing operator in an Industrial Park or Free Zone. • The investor must use at least 70% of locally sourced raw materials and employ at least 70% EAC citizens who must take up at least 70% of the wage bill.
6. Collective Investment Schemes to the extent of distribution	Income tax exemption for Collective Investment Schemes	Indefinite	<ul style="list-style-type: none"> • Must be licensed to operate as a collective investment scheme. • Participants in the scheme should not have day to day control over the management of the property. • Participants contributions and ultimate income/ profits must be pooled • Property must be managed as a whole by the operator of the scheme

INCOME TAX			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax Incentive
7. Mining and petroleum operators	Special income tax deductions allowed and exemptions: Carry forward losses, 100% depreciation rate for depreciable assets acquired for mining exploration, deduction for contribution made by a licensee to a rehabilitation fund in accordance with an approved rehabilitation plan, deductions for recovery of costs for work programs, exemption of income tax on amounts withdrawn from a rehabilitation fund to meet expenditure incurred under an approved rehabilitation plan, 10% withholding tax on payments made to sub- contractors as a final tax as opposed to 15%, deduction of social infrastructure costs incurred in accordance with the mining lease.	Indefinite	Mining and petroleum operators
8. Aircraft Operators	Income Tax exemption for Aircraft Operators	Indefinite	Applies to persons engaged in air transport for domestic and international traffic or aircraft leasing.
9. Private employers of persons with disabilities (PWDs)	Deduction of 2% Income tax for employers that employ PWDs	Indefinite	5% of employees must be PWDs
10. Non-profit making Organizations	Income tax exemption	Indefinite	Where the Commissioner has issued a written ruling stating that it is exempt
11. Compliant taxpayers	6% WHT exemption on payment for goods and services and professional fees	12 months renewable	Where the Commissioner is satisfied that the taxpayer has regularly complied with the obligations under the tax laws
12. All taxpayers	100% deduction of Scientific research expenditure	Indefinite	A person who incurs expenditure for scientific research
13. All taxpayers	100% deduction of training expenditure	Indefinite	Employers who train permanent residents or provide tertiary education not exceeding in the aggregate 5 years

INCOME TAX			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax Incentive
14. Investor established in a country with which Uganda has a DTA	Double Taxation Agreements (DTA): Investors from countries with active DTA's with Uganda i.e. United Kingdom, Denmark, Norway, South Africa, India, Italy, Netherlands and Mauritius. Withholding tax rates applicable to dividends, interests, management fees and royalties are 10% except UK at 15%	Duration of the DTA	Beneficial owner of investment as defined in the Income Tax Act established with economic substance in a country with which Uganda has a DTA.
15. Foreign transporters	Exemption of income derived from transportation of passengers or goods or mail embarked outside Uganda	Indefinite	Transportation of passengers or goods or mail must have embarked outside Uganda
16. Micro-finance deposit-taking institutions and tier 4 micro-finance institutions.	Removal of interest capping on debts owed by micro-finance deposit-taking institutions and tier 4 micro-finance institutions.	Indefinite	Must be deposit-taking financial institutions

VAT ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
1. Developer of an industrial park or free zone	No VAT on any payment for feasibility studies, design construction services, construction materials and earth moving equipment and machinery.	Duration of the development	The investment must be at least USD 50m. The development must be for an industrial park or free zone.

VAT ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
2. Investment in processing agricultural products; manufacturing or assembling medical appliances, medical sundries or pharmaceuticals, building materials, automobiles and house hold appliances; manufacturing furniture, pulp, paper, printing and publishing of instructional materials; manufacturing chemicals for agricultural use, industrial use, textiles, glassware, industrial machinery, electrical equipment, sanitary pads and diapers; establishing or operating vocational or technical institutes; or carrying on business in logistics and warehousing, information technology or commercial farming; manufactures tyres, footwear, mattresses or toothpaste;	No VAT on the supply of feasibility study and design services and on the supply of locally produced raw materials and inputs.	Indefinite	<p>Must invest a minimum of USD 10m for foreign investors and USD 300,000 for EAC citizens or USD 150,000 where the investment is made upcountry.</p> <p>Incentive takes effect from the date of commencement of the specified business, same incentives applies to an existing operator in an Industrial Park or Free Zone.</p> <p>The investor must use at least 70% of locally sourced raw materials and employ at least 70% EAC citizens who must take up at least 70% of the wage bill.</p>
3. The supply of services to a manufacturer other than the manufacturer above.	No VAT on the supply of feasibility study or to undertake design and construction	Indefinite	<p>Must invest a minimum of USD 30m for foreign investors and USD 5 m for a local investor. In case of any other manufacturer from the date on which the manufacturer makes an additional investment equivalent to USD 30 m for a foreign investor or USD 5 m for a local investor.</p> <p>The investor must use at least 70% of locally sourced raw materials subject to their availability, capacity to employ at least 70% EAC citizens who must take up at least 70% of the wage bill.</p>

VAT ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
4. Developer of a hotel or tourism facility	No VAT on the supply of feasibility study, design and construction services; or on the supply of locally produced materials	Duration of the development	<ul style="list-style-type: none"> • The hotel developer must invest at least USD 8m. • The feasibility studies must be for the development of a hotel or tourism facility or the supply of machinery and equipment furnishings or fittings (not available on the market). • The hotel or tourism facility must have a room capacity exceeding 30 guests. • A developer of a facility for meetings, conferences and exhibitions whose investment capital is not less than one million United States Dollars.
5. Developer of a hospital facility	No VAT on supply of feasibility study, design and construction services; or the supply of locally produced materials; or the supply of machinery and equipment or furnishings and fittings	Duration of the development	<p>Must invest at least USD 5 million.</p> <p>The feasibility study must be for the development of a hospital facility; or the construction of hospital premises and other infrastructure; or supply of the machinery, equipment, furnishings and fittings for use in the hospital facility. The hospital should have the capacity to provide specialized medical care.</p>

VAT ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
5. Agriculture	<p>VAT exemption on agricultural supplies:</p> <p>Mixed components such as eggshells, feed additives, wheat bran, maize bran, concentrates and seed cake, animal feeds and premixes, crop extension services, irrigation works and sprinklers, supply of agriculture insurance, etc.</p> <p>VAT exemption on liquified gas and denatured fuel ethanol.</p>	Indefinite	Taxpayers in agricultural sector.
6. VAT Registered taxpayers	VAT registered persons claim all the VAT incurred.	Indefinite	Turnover of UGX 150m in any 12-month period for first time registration, ability to keep proper books of accounts and making taxable supplies.
7. Contractors to licensees undertaking mining/ petroleum operations	Deemed VAT: Tax payable on supply by a contractor to a licensee undertaking mining or petroleum operations is deemed to have been paid by the licensee to the contractor provided the supply is for use by the licensee solely and exclusively for mining or petroleum operations	Duration of the investment	Contractors to licensees undertaking mining/ petroleum operations
8. Contractors executing aid-funded projects	Deemed VAT: Tax payable on a taxable supply made by a supplier to a contractor executing an aid-funded project is deemed to have been paid by the contractor provided the supply is for use by the contractor solely and exclusively for the aid funded project.	Duration of the project	Contractors executing aid-funded projects

VAT ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
9. Contractor or licensee or a person providing business process outsourcing services.	Input tax credit on imported services.	Indefinite	Persons providing services to the licensees in mining operations or licensees in petroleum operations. Persons granted mining rights or with whom the Government has entered into a petroleum agreement. Persons providing business process outsourcing services.
10. Energy industry	Supply of any goods and services to contractors and subcontractors of hydroelectric power, solar power, geothermal power, or bio gas and wind energy projects is exempt from VAT.	Indefinite	Energy industry
11. Insurance Industry	Life, medical, micro, aircraft and reinsurance services is exempt from VAT.	Indefinite	Insurance services
12. Manufacturers of medicines	The supply of drugs, medicines and medical sundries manufactured in Uganda are zero-rated	Indefinite	Manufactured in Uganda
13. Importers of medicines	VAT exemption at importation	Indefinite	Imported
14. Exporters	Zero rating	Indefinite	All exporters
15. Aviation industry	Zero rating of supply of leased aircraft, aircraft engines, spare parts for aircraft, aircraft maintenance equipment and repair services	Indefinite	Aviation industry
Suppliers to government	Cash basis accounting for VAT on supplies made to government	Indefinite	VAT registered suppliers
Suppliers of oxygen for medical use	Exempting the supply of oxygen.	Indefinite	Oxygen for medical use
Suppliers of assistive devices for persons with disability.	Exempting the supply of assistive devices for persons with disability.	Indefinite	Assistive devices must be for use by persons with disability
Aircraft operators	Exempting airport user service charges.	Indefinite	For services charged by the Civil Aviation Authority

VAT ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
Suppliers of educational materials	Zero rating of supply of educational materials.	Indefinite	Includes educational materials manufactured in Uganda and the partner states of the EAC
Suppliers and manufacturers of menstrual cups	Zero rating the supply of menstrual cups and inputs for their manufacture	Indefinite	Suppliers and manufacturers of menstrual cups
Supply of billets	VAT exemption	Indefinite	Supply of billets for further value addition in Uganda.

STAMP DUTY ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
1. Developer of an industrial park/free zone	No Stamp duty on debentures, lease of land, Increase of share capital, transfer of land.	Duration of the development	Must invest a minimum of USD 50m and incentive takes effect from the date of commencement of construction.
2. Manufacturers	Nil stamp duty on execution of the following documents; <ol style="list-style-type: none"> 1. Debenture; whether a mortgage debenture or not, being of a marketable security – of total value; 2. Further charge; any instrument imposing a further charge on a mortgaged property –of total value; 3. Lease of land – of total value; 4. Increase of share capital; 5. Transfer of land; 6. An agreement to provide services on conducting a feasibility study or developing a design for construction 	Duration of development	Must invest a minimum of USD 35m

STAMP DUTY ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
3. Operator within an industrial park or free zone or an operator of a single factory or other business outside the industrial park who invests in agro processing, food processing, medical appliances, building materials, light industry, automobile manufacturing and assembly, household appliances, furniture, logistics and warehousing, information technology or commercial farming, operating vocational or technical institutes.	No Stamp duty on debentures, lease of land, Increase of share capital, transfer of land.	Duration of activity	<p>Must invest a minimum of USD 10m for foreign investors and USD 300,000 for EAC citizens or USD 150,000 where the investment is made upcountry.</p> <p>Incentive takes effect from the date of commencement of the specified business, same incentives applies to an existing operator in an Industrial Park or Free Zone.</p> <p>The investor must use at least 70% of locally sourced raw materials and employ at least 70% EAC citizens who must take up at least 70% of the wage bill.</p>
4. Hotel or tourism developer	Nil Stamp Duty on debenture, further charge, lease of land, increase of share capital, transfer of land and agreement to provide services on conducting a feasibility study or developing a design for construction.	Duration of the development	<p>Must invest at least USD 8m.</p> <p>Hotel or tourism facility should have room capacity exceeding one hundred guests</p>
5. Hospital facility developer	Nil Stamp Duty on debenture, further charge, lease of land, increase of share capital, transfer of land and agreement to provide services on conducting a feasibility study or developing a design for construction.	Duration of the development	<ol style="list-style-type: none"> 1. Must invest at least USD 5m. 2. Develop a hospital at the level of a national referral hospital with capacity to provide specialized medical care
6. Strategic investments (specified in Item 60 A (iii) of the Second Schedule of the Stamp Duty Act)	Nil stamp duty	Indefinite	<p>Investor must have</p> <ol style="list-style-type: none"> 1. Capacity to use at least 50% of the locally produced raw materials, subject to availability 2. Have capacity to use 50% of raw materials sourced locally and; 3. Be able to employ a minimum of 100 citizens
Loan applicants/credit offering institutions	NIL stamp duty on an agreement relating to the deposit of title-deeds, pawn pledge-of the total value.	Indefinite	Agreement relating to the deposit of title-deeds, pawn pledge-of the total value.

STAMP DUTY ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
Loan applicants/credit offering institutions	NIL stamp duty on security bond or mortgage deed.	Indefinite	Security bond or mortgage deed executed by way of security for the due execution of an office, or to account for money or other property received by virtue of security bond or mortgage deed executed by a surety to secure a loan or credit facility-of entry value.
Agricultural insurance policies	NIL stamp duty on agricultural insurance policies	Indefinite	Agricultural insurance policies

EXCISE DUTY ACT			
Beneficiary	Incentives	Period of Incentive	Conditions for the Tax incentive
1. Industrial parks or free zones developer	Nil duty on construction materials for development of industrial parks or free zones by a developer	Duration of the development	Must invest a minimum of USD 50m for foreign investors & USD 10m for EAC citizens. The incentive takes effect from the date of commencement of construction.
2. Manufacturers	Nil excise duty on construction materials of a manufacturer, (excluding a manufacturer dealing in agro processing, food processing, medical appliances, building materials, light industry, automobile manufacturing and assembly, household appliances, furniture, logistics and warehousing, information technology, or commercial farming)	Duration of development	Must invest a minimum of USD 50m or, in the case of any other manufacturer, who makes an additional investment equivalent to USD 50m

<p>2. Operator within the industrial park, free zone or other business outside the industrial park or free zone who invests in processing agricultural goods; manufactures or assembles medical appliances, medical sundries or pharmaceuticals, building materials, automobiles, household appliances or manufactures furniture, pulp, paper, printing and publishing of instructional materials; carries on business in logistics and warehousing, information technology or commercial farming and technical or vocational institutes.</p>	<p>Nil duty on construction materials of a factory or warehouse exclusive of those available on the local market, locally produced raw materials and inputs.</p>	<p>Indefinite</p>	<p>Must invest a minimum of USD 10m for foreign investors and USD 300,000 for EAC citizens or USD 150,000 where the investment is made upcountry.</p> <p>Incentive takes effect from the date of commencement of the specified business, same incentives applies to an existing operator in an Industrial Park or Free Zone.</p> <p>The investor must use at least 70% of locally sourced raw materials and employ at least 70% EAC citizens who must take up at least 70% of the wage bill.</p>
<p>3. Duty remission</p>	<p>Excise duty will be remitted on plastic products manufactured for use in packaging of products for export, use in packaging medicaments and is manufactured from recycled plastic</p>	<p>Indefinite</p>	<p>Manufacturers of specified goods</p>

	Agricultural chemicals (fungicides and pesticides)	<ul style="list-style-type: none"> • VAT Exempted when imported by dealers under the VAT Act. • Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.
	Veterinary Chemicals (Acaricides)	<ul style="list-style-type: none"> • VAT Exempted when imported by dealers under the VAT Act. • Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.
	Agricultural Tractors	<ul style="list-style-type: none"> • VAT Exempted when imported by dealers under the VAT Act. • Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.
	Aluminum Cans for the dairy industry	<ul style="list-style-type: none"> • Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.
	Imported inputs and implements by persons engaged in horticulture, agriculture or floriculture and aquaculture sector e.g. hatching eggs, day old chicks, semen, fish eggs, Fry/ fingerling (young fish), seeds, green houses/ materials used in construction of green houses, flower cuttings, incubators, hatcheries etc.	<ul style="list-style-type: none"> • Exempted from all taxes when imported by persons engaged in horticulture, agriculture, aquaculture or floriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.

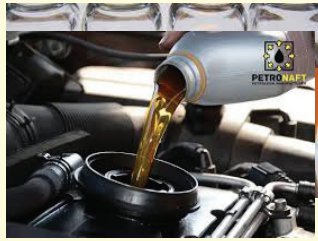


INTERNATIONAL TRADE TAXES








AGRICULTURAL SECTOR		
	Description	Tax incentive
	<p>Hoes</p> <p>A hoe is a long-handled gardening tool with a thin metal blade, used mainly for weeding and breaking up soil.</p>	<ul style="list-style-type: none"> VAT Exempted when imported by dealers under the VAT Act. Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.
	<p>Ploughs, Harrows, seeders, planters and transplanters, manure spreaders and fertilizer distributors</p>	<ul style="list-style-type: none"> VAT Exempted when imported by dealers under the VAT Act. Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.
	<p>Agricultural sprayers</p>	<ul style="list-style-type: none"> VAT Exempted when imported by dealers under the VAT Act. Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.
	<p>Fertilizers</p> <p>A fertilizer is any material of natural or synthetic origin (other than liming materials) that is applied to soils or to plant tissues (usually leaves) to supply one or more plant nutrients essential to the growth of plants</p>	<ul style="list-style-type: none"> Exempted from all taxes under the 5th Schedule of the East African Community Customs Management Act, 2004 upon approval by the Ministry of Agriculture, Animal Industry and Fisheries.
	<p>Refrigerated Trucks</p>	<p>Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.</p>

	<p>Cold Rooms A cold room in which a low temperature is maintained (as for refrigeration)</p>	<ul style="list-style-type: none"> • Import Duty is 0% in accordance with the EAC CET. Helps on post-harvest management and cold chain storage of agricultural products such as beef, chicken, fish etc
	<p>Poultry parent stock imported by persons engaged in poultry farming. A broiler and layer breeder farms raise parent stock which produce fertilized eggs. A broiler/layer hatching egg is never sold in shops and is not meant for human consumption but for hatching into day old chicks.</p>	<ul style="list-style-type: none"> • VAT Exempted when imported by dealers under the VAT Act. • Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.
	<p>Seeds for sowing, spores and cut plants A seed is an embryonic plant enclosed in a protective outer covering.</p>	<p>Exempted from all taxes under fifth schedule of the East African Community Customs Management Act, 2004 upon approval by Ministry of Agriculture Animal Industry and Fisheries.</p>
	<p>Breeding animals Breeding stock is a group of animals used for the purpose of planned breeding.</p>	<p>VAT Exempted when imported by dealers under the VAT Act. Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.</p>
	<p>Preparations for cleaning Dairy apparatus Example Pfanzone Powder Dairy Detergent. Pfanzone is a highly chlorinated, powdered manual cleaner designed especially for cleaning bulk tanks, the Surge bucket milker and utensils.</p>	<p>Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.</p>
	<p>Fish, Crustaceans and Molluscs, fresh (dead or live) chilled or frozen caught and landed by canoes or vessels registered and based in a Partner State</p>	<p>Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.</p>

	<p>Feeds for Poultry and Livestock Poultry Feed is food for farm poultry, including chickens, ducks, geese and other domestic birds. Modern feeds for poultry consist largely of grain, protein supplements such as soybean oil, meal, mineral supplements, and vitamin supplements</p>	<p>VAT Exempted when imported by dealers under the VAT Act. Exempted from all taxes when imported by persons engaged in agriculture under the 5th Schedule of the East African Community Customs Management Act, 2004.</p>
	<p>Machinery for processing dairy products</p>	<p>VAT Exempted when imported by dealers under the VAT Act.</p> <p>Import duty is 0%, under East African Community Common External Tariff VAT Exempted.</p>
	<p>Packing material of any kind designed for packaging goods for export</p>	<p>Exempted from all taxes when imported with an intention of packaging goods meant for export.</p>
	<p>The supply of irrigation works, sprinklers and ready to use drip lines</p>	<p>VAT Exempted when imported by dealers under the VAT ACT. Exempted from all taxes when imported by persons engaged in agriculture under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>Raw materials used in production of goods meant for export.</p>	<p>Duty draw back i.e. customs refunds of all or part of any import duty paid on material inputs imported to produce goods for export or used in a manner for a purpose prescribed as condition for granting duty draw back.</p>








	<p>Plant, machinery, equipment and raw materials used in production of goods for export.</p>	<p>Manufacturing under bond facility. A facility extended to manufacturers to import plant, machinery, equipment and raw materials tax free, for exclusive use in the manufacture of goods for export.</p>
	<p>Organic surface-active agents</p>	<p>Remission of duty from 25% to 10% for one year for manufacturers of industrial tube mill coolant, textile and garments, foot wear</p>
	<p>Clear primer</p>	<p>Remission of duty from 10% to 0% for the manufacturers of pre-painted coils and sheets for one year.</p>
	<p>Top coat colour primer (paint for iron sheets)</p>	<p>Remission of duty from 35% to 0% for the manufacturers of pre-painted coils and sheets for one year.</p>
	<ul style="list-style-type: none"> • Erasers of rubber/pencil rubber tip • Other (Other articles of aluminium)/Pencil ferrule 	<p>Remission of duty from 25% and 10% to 0% for the manufacturers of school pencils for one year.</p>
	<p>Of aluminium, not alloyed (aluminium coils)</p>	<p>Remission of duty from 10% to 0% to manufacturers of kitchenware for one year.</p>







	Petrobase Oils	Remission of duty at 0% to manufacturers of lubricants
	<ul style="list-style-type: none"> • Other polymers in primary forms • Other Printing ink 	Remission of duty from 10% to 0% on raw materials used in the manufacture of metal crown caps for one year.
	Other appliances <ul style="list-style-type: none"> • Parts • Other plates • Other aromatic hydrocarbon mixtures • Zinc oxide • Natural magnesium • Other Lubricating preparations 	Remission of duty from 25% to 10% and 10% to 0% on inputs for the manufacture of tyres and tubes for one year.
	<ul style="list-style-type: none"> • On a base of paper or paperboard only/sand paper jumbo roll • Other/Paint brush bristles • Unprinted/PVC strip • Adhesives based on polymers • Other Felt • Long pile 	Remission of duty from 25% to 10% and 10% to 0% on inputs for the manufacture of construction sand paper and paint brushes for one year.
	Other paper, paperboard, Uncoated kraft paper and paperboard, other plates, sheets, film, foil and strip, of plastics, Paper or paperboard labels of all kinds, whether or not printed.	Stay of application of the EAC CET rate of 35%, 25% and 10% and apply a duty rate of 10% (for 25% and 35%) and 0% for 10% respectively for one year

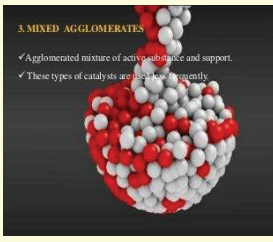
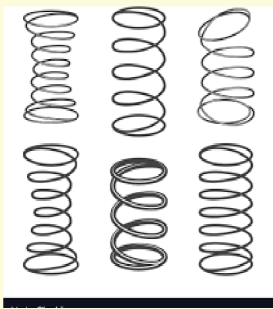
 	Electric & Hybrid vehicles	Stay of application of EAC CET rate of 25% and apply a duty rate of 0% for one year.
	Electric Motorcycle	Stay of application of EAC CET rate of 25% and apply a duty rate of 0% for one year
	White refined sugar for Industrial use. The industrial sugars category includes sweeteners that service food and confectionery manufacturers, as well as the catering, baking, pharmaceutical and beverage industries	Duty remission to 25% on imported white refined sugar (for industrial use).
	Paper for use in the manufacture of exercise books and textbooks. An exercise book or composition book is a notebook that is used in schools to copy down school work and notes.	Imported at import duty rate of 0% under duty remission scheme for one year.
	Stranded wire used in manufacture of tires. A stranded wire as opposed to solid wire is a composite of a bundle of small gauge wires wrapped in a particular pattern inside insulation to make a larger conductor.	Duty remission at 0% for manufacturers of motor vehicle tires for one year.
	<p>Treads for cold retreading used in retreading of tires.</p> <p>The tread of a tire or track refers to the rubber on its circumference that contacts the road or the ground.</p> <p>Retread, also known as "recap," or a "remold" is a re-manufacturing process for tires that replace the tread on worn tires.</p>	Duty remission to 0% for manufacturers of motor vehicle tires under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.








	Raw materials for manufacture of aluminium cans for the dairy industry. Aluminium can is a bucket, pail, or other container made of aluminium that is used for holding or carrying liquid, food, beverage etc.	Duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled (Complete Knocked Down) motor cycle kits imported by approved local assemblers of motor cycles.	Imported at import duty rate of 10% under duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled (Complete Knocked Down) bicycle kits imported by approved local assemblers of bicycles.	Imported at import duty rate of 0% under duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Raw materials and inputs used in the assembly of transformers and switch gear.	Imported at import duty rate of 0% under duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Raw materials for manufacture of sanitary towels and tampons	Remission of import duty rate of 0% under duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs used for the production of solar panels	Remission of import duty rate 0% under duty remission of scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Component parts and inputs for the assemblers of refrigerators and freezers.	Remission of import duty rate of 10% under duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.





	Inputs and raw materials to use in the manufacture of food supplements for infants and nutrient deficient persons	Remission of import duty rate of 0% under duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Scrap batteries for manufacture of lead batteries	Remission of import duty rate of 0% under duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs used in the production of gas cylinders imported by manufacturers of such cylinders	Duty remission to 0% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs for the manufacture of dry cell batteries.	Duty remission to 0% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs for manufacture of matches and match boxes.	Duty remission to 0% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs for the manufacture of deep cycle batteries	Duty remission to 0% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Materials for manufacture of mosquito nets	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004.

	Inputs for use in the manufacture of medical diagnostic kits imported by manufacturers of medical diagnostic kits as approved by a Director medical services	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004.
	Packing materials and raw materials for the manufacture of medicaments	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004.
	Iron and steel products for manufacture of automobile leaf springs, bolts and nuts	Duty remission on inputs to 0% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Trigger spray and lotion pumps for the manufacture of cosmetic containers	Duty remission on inputs to 0% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Noodles for the manufacture of toilet soap	Duty remission to 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Umbrella heads for roofing nails	Import duty remitted from 25% to 10% for the manufacture of roofing nails.
	Glucose Syrup	Import duty is applicable at a rate of 0% for one year.
	Odiferous mixtures of a kind used as raw materials in food and drink industries	Duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.

	Inputs for the manufacture of toothbrushes	Granted duty remission at 0% on inputs for the manufacture of tooth brushes under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Nylon yarns for the manufacture of fishing nets.	Duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs imported by a manufacturer for the use in the manufacture of agricultural equipment.	Duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs used in the manufacture of pesticides, fungicides, insecticides and acaricides as approved by the Ministry of Agriculture	Granted duty remission at 0% on inputs used in the manufacture of pesticides, fungicides, insecticides and acaricides as approved by the Ministry of Agriculture.
	Inputs used in the manufacture of energy stoves.	Granted duty remission at 0% on inputs used in the manufacture of energy saving stoves.
	Roofing tiles coated with acrylic paint and the weather side coated with natural sand granules	<ul style="list-style-type: none"> Inputs for the manufacture of roofing tiles to be imported at a duty rate of 0% for one year. Inputs for the manufacture Roofing tiles coated with acrylic paint and the weather side coated with natural sand granules to be imported at a duty of 0% for one year.

	<p>Jacquard material for making spring mattresses (printed with Logo)</p>	<p>Import duty applicable at a rate of 10% for one year instead of 25%.</p>
	<p>Weave fabrics of polyester staple fibre Woven Grey Fabric of higher (finer) yarn counts for wet.</p>	<p>Import duty applicable at a rate of 10% instead of 25% for one year.</p>
	<p>Poly Cotton Material for making mattresses</p>	<p>Import duty applicable at a rate of 10% for one year. To support the textile sector by increasing availability of these materials.</p>
	<p>Catalytic preparations for the manufacture of foam and spring mattresses</p>	<p>Granted remission of duty from 10% to apply a duty rate of 0% for one year for the manufacture of foam and spring mattresses.</p>
	<p>Other springs and leaves for the manufacture of foam and spring mattresses</p>	<p>Granted remission of duty from 25% to 10% for one year for the manufacturers of foam and spring mattresses</p>
	<p>Poly Vinyl Alcohol</p>	<p>Import duty applicable at a rate of 0% instead of 10%.</p>
	<p>Wheat Grain</p>	<p>Import duty is applicable at a rate of 10% instead of 35% for one year.</p>

	Barley	Import duty is applicable at a rate of 10% instead of 25% for one year.
	Aerosol cans	Duty remission to 0% instead of 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Organic surface-active agents (Anionic) (LABSA)	Duty remission to 0% instead of 10% for one year for manufacturers of detergents and liquid soaps under the duty remission scheme, in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Organic surface-active agents (Cationic)	Duty remission to 0% instead of 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Textile garments coated with gum for direct use in the manufacture of books	Duty remission to 0% instead of 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Duplex boards	Duty remission to 0% instead of 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs for assembly of ships	Duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.

	Inputs for assemblers of equipment specially designed for use by disabled, blind and physically handicapped persons	Duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Inputs for manufacture of filters	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Groats and meal of wheat	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled speakers (CKD) inputs for assembly of speakers	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled (CKD) hot water kettles- inputs for assembly of hot water kettles	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled (CKD) DVD players - inputs for assembly of DVD players	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled flat iron (CKD) inputs for assembly of flat iron	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.

	Unassembled (CKD) blenders - inputs for assembly of blenders	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled (CKD) LED, CFL bulbs - inputs for assembly of LED & CFL bulb	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled floor, table and wall fans	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Unassembled Cookers	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Listed inputs for the manufacture of furniture	Granted duty remission rate of 0% and 10% under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Steel Blanks for Spoons and forks	Granted duty remission rate to 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Stranded wire, ropes and cables for the manufacture of toughened and laminated glass	Granted duty remission rate to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.

	Other plates, sheets, film, foil and strip, of plastics, noncellular and not reinforced, laminated, supported or similarly combined with other materials. Of poly (vinyl butyral) for the manufacture of Toughened and laminated glass.	Granted duty remission rate of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Non-wired glass for the manufacture of Toughened and laminated glass.	Granted duty remission of 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non- aqueous medium for the manufacture of decorative aluminium panels	Granted duty remission to 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Aluminium plates, sheets and strip of a thickness exceeding 0.2 mm of aluminium alloy for the manufacture of decorative aluminium panels	Granted duty remission to 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Listed inputs for the manufacture of baby diapers	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Acrylic polymers for manufacture of paints	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004.
	Listed inputs for the manufacture of textiles (garments)	Granted duty remission to 0% and 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004



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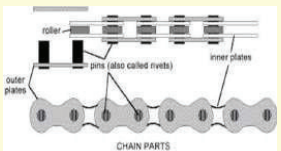



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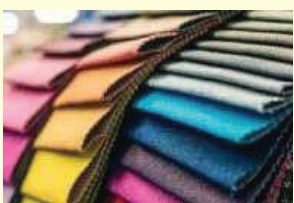

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	Listed inputs for the manufacture of footwear (shoes)	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Raw salt for the manufacture of edible salt of sub-heading 2501.00.10	Granted duty remission to 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Inputs for the assembly/ manufacture of mobile phones	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Parts of chains for assemblers of chains for motorcycles, bicycles and industrial machinery	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Valves and their corresponding component parts used for the manufacture of motorcycle tubes	Grant Uganda a remission of duty to apply a duty rate of 0% for one year. These are raw materials for manufacture of motorcycle brake shoes.
 	Brake linings and pads, Brakes and servo-brakes; parts thereof; Other Adhesive Glues	Grant Uganda a remission of duty to apply a duty rate of 0% for one year. These are raw materials for manufacture of motorcycle brake shoes.

	High tensile galvanized wire	Granted duty remission to 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Aluminium wire, not alloyed: Of which the maximum cross- sectional dimension exceeds 7 mm	Granted a remission of duty from 10% to 0% for one year to only cable manufacturers
	Wires of alloyed steel	Stay of application of the EAC CET rate of 10% and apply a rate of 0% up to 30 June 2024.
	Other Zinc coated coils	Grant Uganda a remission of duty to 0% on Galvanised coils of a thickness of 2.5mm and above for one year. To support the local manufacture of guard rails
	Listed Packaging materials and plastic materials for coffee	Granted a remission of duty to apply a duty rate of a 0% instead of 10%, 10% instead of 25% on packaging material used by domestic processors of coffee, for one year
	Listed equipment for polishing and Heating gemstones	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004

 <p>Active dry yeast</p>	Active yeasts	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Petroleum jelly	Granted duty remission to 10% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Polyurethane resins	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	<p>Uncoated/Unbleached Kraft Liner paperboard, in rolls or sheets, Glues based on starch</p> <p>Other plates, films, sheets of plastic, paper or paper board labels whether printed or not</p>	Granted duty remission from 35% and 10%, to 10% and 0% respectively for one year for manufacturers of paper bags, corrugated boxes for exporting products, raw materials used in the manufacture of surgical and examination medical gloves under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Unbleached sack Kraft paper in rolls or sheets	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)	Granted duty remission to 0% for one year under the duty remission scheme in accordance with section 140 of the East African Community Customs Management Act, 2004

	<p>Other plates, sheets, film, foil and strip, of plastic unprinted</p>	<p>Grant Uganda a remission of duty from 10% to 0% for one year. This is an input material for the label printing sector</p>
	<p>Mechanically Deboned Chicken Paste (MDM)</p>	<p>Granted remission of duty from 60% to 35% for one year on MDM in accordance with section 140 of the East African Community Customs Management Act, 2004.</p>
	<p>Greaseproof papers; and Other, other Kraft paper and paperboard</p>	<p>Grant Uganda a remission of duty from 10% to 0% for one year, packaging material for manufactured cheese in accordance with section 140 of the East African Community Customs Management Act, 2004.</p>
	<p>Compositing dry toilets</p>	<p>Grant Uganda a stay of the application of EAC CET rate of 25% and apply a duty rate of 10% on compositing dry toilets, for one year.</p>
	<p>Various goods entering export processing zone or Freeport strictly for manufacturing of goods for export.</p> <p>"Export processing zone" means a designated part of Customs territory where any goods introduced are generally regarded, in so far as import duties and taxes are concerned, as being outside Customs territory but are restricted by controlled access</p>	<p>Goods entering an export processing zone or a Freeport shall be exempt from duty in accordance with the East African Community Customs Management Act</p>
	<p>Plant and machinery</p>	<p>VAT deferment. The VAT to be deferred should exceed \$4000 among other conditions as specified in the VAT Deferment Regulations.</p>

	<p>Industrial replacement spare parts</p> <ul style="list-style-type: none"> • A spare part is a duplicate part to replace a lost or damaged part of a machine. • Parts should be imported as replacement parts used exclusively on industrial machinery classified in Chapters 84 and 85 of the EAC • Common External Tariff • Should be imported by registered manufacturers • Should not be for resale or any other commercial purpose other than for replacement of worn out or obsolete parts of industrial machines subject to such conditions as the commissioner may impose 	<p>Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.</p>
	<ul style="list-style-type: none"> • Containers and Pallets used for packaging. • Containers, including boxes, tins, bottles, jars and other packages in which any goods not liable to ad valorem duty are packed and imported being ordinary trade packages for the goods contained therein • Containers specially designed and equipped for carriage by any mode of transport Imported containers which the commissioner is satisfied on the recommendation of the director veterinary services that it is specially designed for storing semen for artificial insemination • Any other packing material of any kind designed for packing goods for export 	<p>Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.</p>
	<p>Pallets and pre-packing slings designed for packaging goods for export</p>	<p>Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.</p>



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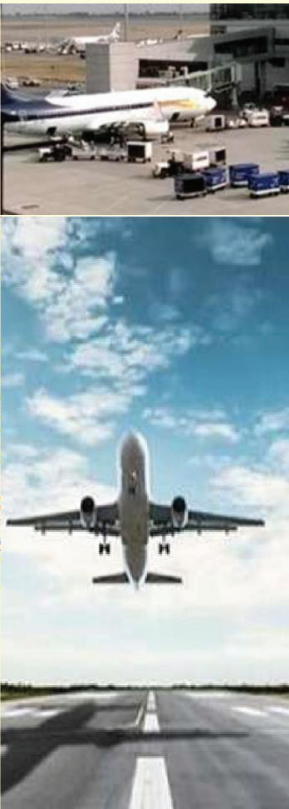


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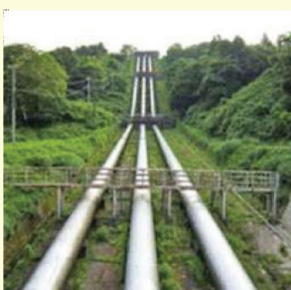

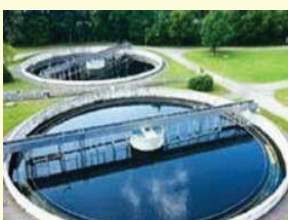
TRANSPORT SECTOR		
	Description	Tax incentive
	<p>Aircraft Operations</p> <p>(a) Any of the following goods, which are imported for, use by the national carrier or any airline designated under an air services agreement between the Government of a Partner State and a foreign government: Aircraft, aircraft engines, parts and accessories thereof, air navigational instruments; lighting, radio and radar apparatus and equipment of specialized 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, lubricants; staff uniforms; calendars, diaries and pens as promotional materials imported for use by any airline.</p> <p>(b) Any of the following goods, which are imported for use by an approved ground handler or caterer:</p> <ul style="list-style-type: none"> (i) equipment of a specialized nature for repairs; maintenance and servicing of an aircraft. (ii) specialized aircraft loading and unloading equipment; (iii) stairways for boarding and loading aircrafts; and (iv) Apron buses which are essentially used in Airports. <p>(c) Aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance: Provided that such spare parts shall be imported on the recommendation of the authority responsible for civil aviation in the Partner State and in such quantities as the Commissioner may specify.</p>	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004
	Commercial Vehicles of gross weight 20 tonnes and above.	Free of import duty for one year, VAT is payable
	Road Tractors for semi - trailers.	Free of import duty for one year, VAT is payable.

	Goods carrying vehicle with gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes	Import duty is 10% instead of 25% for one year
	<p>Ships and other vessels includes the following</p> <ul style="list-style-type: none"> • Passenger and cargo vessels of all kinds of twenty-five tonnage net weight or more • Cable ships, floating factories, whale catching vessels, trawlers and other commercial fishing vessels EXCEPT sport fishing vessels • Weather ships, hopper barges, lighters and pontoons (being flat decked vessels used for transportation of persons or goods) • Ferry boats, parts and accessories EXCEPT batteries and sparking plugs 	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004
	Battery operated vehicles for use in hotels, hospitals and airports.	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004
	Motor vehicles specially designed for refuse/ garbage collection and disposal imported or purchased by local authorities/ persons contracted by local authorities to collect refuse/ garbage.	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004

OIL AND GAS SECTOR		
	Description	Tax incentive
	Equipment for use in the oil and gas sector. These include: Equipment and inputs and goods for direct and exclusive use in oil, gas or geothermal exploration and development EXCEPT motor vehicles.	Exempted of all taxes under the fifth schedule of the East African Community Customs Management Act upon recommendation by a competent authority


EDUCATION AND SPORTS SECTOR		
	Description	Tax incentive
	<p>Educational materials. Annex D to the Florence Agreement Scientific instruments or apparatus, intended exclusively for educational purposes or pure scientific research, provided:</p> <ul style="list-style-type: none"> That such scientific instruments or apparatus are consigned to public or private scientific or educational institutions approved by the competent authorities of the importing country for the purpose of duty-free entry of these types of articles, and used under the control and responsibility of these institutions; That instruments or apparatus of equivalent scientific value are not being manufactured in the country of importation. <p>Please take note that this is an excerpt of the main text. You are encouraged to look at the whole text for the relevant provision applicable to the goods you have imported.</p>	All Approved educational articles and materials as specified in the Florence agreement are tax exempt under the fifth schedule of the East African Community Customs Management Act.
	One motor vehicle for rally driver and spare parts.	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004
	One Motor cycle for racing/rally	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004
	One Bicycle for racing/ rally	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004
	Exercise books	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004
	Mathematical sets & geometry sets used in educational services	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff







	Woodworking machines	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff
	Welding machines	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff
	Sewing machines	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff
	Crayons, coloured pencils, lead pencils, rulers, erasers, stencils, technical drawing sets, educational computer tablets, educational computer applications or laboratory chemicals for teaching science subjects used in educational services.	Exempted from VAT under the VAT Act.
	Textbooks	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff
	Bible	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff
	Qu'rans	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff



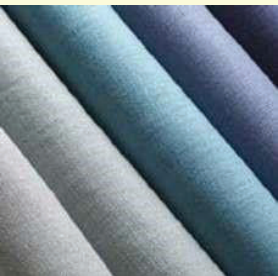

ENERGY SECTOR		
	Description	Tax incentive
	Specialized equipment for development and generation of solar and wind energy, including accessories and deep cycle batteries which use and/ or store power. These include: <ul style="list-style-type: none"> • Deep cycle batteries • Solar panels • Direct current inverters • Direct current charge controller 	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	Penstock pipes for use in hydro power projects	Exempted from VAT under the VAT Act. Import duty is 0 % under East African Community Common External Tariff.
	Bio gas digesters	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff
	Water treatment effluent plant	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004





HOTEL AND TOURISM

Any of the following licensed hotel for its Goods engraved or printed or marked with the hotel logo imported by a user:






	Description	Tax incentive
	a) Washing machines Machine for washing clothes, bed linens, etc.	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004

	<p>b) Kitchen ware Instruments and utensils found in a kitchen, particularly those associated with the preparation and serving of food.</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>c) Cookers Utensil, device, or apparatus for cooking</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>d) Fridges and freezers A box, room, or cabinet in which food, drink, etc., are kept cool by means of ice or mechanical refrigeration</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>e) Air conditioning systems A system used for cooling and drying the air in a building, room, etc.</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>f) Cutlery Edged or cutting tools specifically implements for cutting and eating food.</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>g) Televisions A device that receives television signals and reproduces them on a screen</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>

	<p>h) Carpets A carpet is a textile floor covering typically consisting of an upper layer of pile attached to a backing</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>i) Furniture Large movable equipment, such as tables and chairs, used to make a house, office, or other space suitable for living or working</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>j) Linen and curtains Linen: Sheets, pillowcases, and duvet covers Curtain: A piece of material suspended at the top to form a covering or screen, typically one of a pair at a window</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>k) Gymnasium equipment Exercise equipment is any apparatus or device used during physical activity to enhance the strength or conditioning effects of that exercise by providing either fixed or adjustable amounts of resistance, or to otherwise enhance the experience or outcome of an exercise routine</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>


	<p>4) Motor car for transportation of tourist imported by tour operators upon recommendation by a competent authority responsible for tourism promotion in a partner state provided the Vehicles meet the following conditions;</p> <ol style="list-style-type: none"> They are four wheel drive with open roof facility for game viewing and have a seating capacity not exceeding 12 passengers. They have provisions for camping, rescue and first aid equipment, baggage and compartment and communication fittings. They are of a colour that blends with the environment where they operate and have a clear and conspicuous label or marking of "Tourist vehicle." Any other condition that the commissioner may impose. Provided that duties shall be payable upon disposal for other use or change of use 	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>5) Sightseeing buses</p> <ul style="list-style-type: none"> Front facing comfortable reclining coach seats. Basic lavatory facilities. Provisions for first aid equipment, communication fittings and luggage compartment. Seating capacity above 20 . Any other condition the commissioner may impose or vary. <p>Provided that duties shall be payable upon disposal for other use or change of use.</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>6) Over land truck</p> <ul style="list-style-type: none"> High clearance for off road driving. Forward facing comfortable reclining coach seats. Inverter for charging electrical items. Camping stocks, tents, kitchen and food storage. Windows for good all-round view. Provisions for first aid equipment, communication fittings and luggage compartment. Any other condition the commissioner may impose or vary. Provided that duties shall be payable upon disposal for other use or change of use 	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>7) Tourism boats</p>	<p>Tourism boats imported by a licensed tour operator exempted from taxes under the 5th Schedule of the EACCMA .</p>










SECURITY SECTOR

Description	Tax incentive
Duty free import of gadgets used in promoting security of public spaces	
	<p>2) Walk through metal detectors Walk through" metal detectors used for security screening at access points in prisons, courthouses, and airports to detect concealed metal weapons on a person's body</p> <p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>3) CCTV cameras</p> <p>CCTV (closed-circuit television) is a TV system in which signals are not publicly distributed but are monitored, primarily for surveillance and security purposes</p> <p>Exempted from all taxes under the 5th schedule of the East Africa Community Customs Management Act, 2004</p>
	<p>1)Hand held metal detectors Hand Held Metal Detectors are used by Security, Police and Military officers to carry out a non-invasive search of a person for metallic items</p> <p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>4) Bomb detectors</p> <p>A bomb detector is a device that enables non - destructive inspection to determine whether a container contains explosive material. Explosive detectors are commonly used at airports, ports and for border control</p> <p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>5) Under carriage Mirror A n under vehicle inspection system which is used to detect threats such as bombs that are hidden underneath vehicles</p> <p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>






HEALTH & MEDICAL SECTOR

Any of the following goods engraved or printed or marked with the hospital logo imported for use in licensed hospitals, as recommended by the Director of Medical Services subject to such conditions and limitations as the Commissioner may impose.





Description	Tax incentive
	<p>a) Shadow less lamps for use in operating theatres</p> <p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>

	b) Blood freezers	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	c) Kitchen ware and equipment	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	d) Laundry equipment	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	e) Mattresses and linen	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	f) Bedside screens	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	g) Air conditioners	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	h) Water heating equipment	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	i) Trolleys and stretchers	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	j) Furniture	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004




	2) Packaging material for medicines	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	3) Raw materials for the manufacture of medicaments	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	4) Examination gloves for laboratory and medical use.	Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004
	5) Hospital furniture imported by dealers for supply to licensed hospitals	Exempted from excise duty under the Excise Duty Act.
	6) Medical Autoclaves. A medical autoclave is a device that uses steam to sterilize equipment and other objects. This means that all bacteria, viruses, fungi, and spores are inactivated	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.
	7) X-Ray Machines for medical use X ray machine means an electrically powered device producing x rays for the irradiation of a human being or an animal for a therapeutic or diagnostic purpose or for industrial use	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.
	8) Chemical Analysers for blood analysis A blood chemistry analyser may be used to test for many things, such as blood cell counts, therapeutic drug monitoring, illegal drug use, blood typing, protein analysis, checking thyroid function, checking for the presence of antibodies, and, when used by patients at home, for glucose or cholesterol monitoring	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.


	<p>9) Ophthalmic instruments and appliances. This device is used to examine the eye.</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0 % under East African Community Common External Tariff.</p>
	<p>10) Dental drill equipment A dental drill or dentist's drill is a small, high speed drill used during dental procedures, usually to remove decay and shape tooth structure prior to the insertion of a filling or crown. A dental drill may also be used in the cleaning and shaping of root canals during endodontic treatment, or to remove old or temporary fillings or crowns prior to the insertion of new or permanent restorations.</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0 % under East African Community Common External Tariff .</p>
	<p>11) Ultrasound machinery An ultrasound machine makes images so that organs inside the body can be examined. The machine sends out high- frequency sound waves, which reflect off body structures. A computer receives the waves and uses them to create a picture. The test is done in the ultrasound or radiology department.</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.</p>
	<p>12) Syringes A medical device that is used to inject fluid into, or withdraw fluid from, the body. A medical syringe consists of a needle attached to a hollow cylinder that is fitted with a sliding plunger.</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.</p>
	<p>13) Cardio graphic machine A machine for recording the beating of the heart.</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff</p>




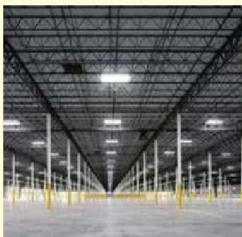


	<p>14) Wheel chairs A wheelchair is a manually operated or power-driven device designed primarily for use by an individual with a mobility disability for the main purpose of indoor, or of both indoor and outdoor, locomotion.</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>15) Crutches Medical Definition of Crutch. Crutch: A wooden or metal vertical prop that helps support a disabled person while he or she is walking. Arm crutches typically are metal and have a single shaft with a projecting handgrip and a cuff that closes around the arm. Crutches usually have a non-skid rubber tip on the bottom</p>	<p>Exempted from all taxes under the 5th schedule of the East African Community Customs Management Act, 2004</p>
	<p>16) Artificial parts of the body (teeth, leg s, joints).</p> <p>Dentures, (also known as false teeth), are prosthetic devices constructed to replace missing teeth; they are supported by the surrounding soft and hard tissues of the oral cavity. Conventional dentures are removable (removable partial denture or complete denture.</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.</p>
	<p>17) A prosthesis is an artificial device/substitute or that replaces a missing body part such as tooth, leg, arm, knee, facial bone, another joint, hip etc which may be lost through trauma, disease, or congenital conditions</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.</p>
	<p>18) Hearing aid.</p> <p>A hearing aid is a small electronic device that you wear in or behind your ear. It makes some sounds louder so that a person with hearing loss can listen, communicate, and participate more fully in daily activities A hearing aid can help people hear more in both quiet and noisy situations</p>	<p>Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.</p>

	19) Medicated cotton wool	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.
	20) Medical bandage	Exempted from VAT under the VAT Act. Import duty is 0% under East African Community Common External Tariff.
	21) Refrigeration equipment for dead bodies for use in Hospital, city council or funeral home"	Exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004.
	22) Motor boat ambulance	Import duty is 0% under East African Community Common External Tariff and exempted from VAT

CONSTRUCTION SECTOR

	Description	Tax incentive
	<ul style="list-style-type: none"> Specialised vehicles Concrete Mixers – Self propelled Concrete Pumps 	<ul style="list-style-type: none"> The equipment is free of import duty by tariff. VAT is deferrable for VAT registered companies
	Earth Moving Machinery <ul style="list-style-type: none"> Excavators Bull dozers Ang le Dozers 	<ul style="list-style-type: none"> The equipment is free of import duty by tariff. VAT is deferrable for VAT registered companies
	Cranes for Construction	<ul style="list-style-type: none"> The equipment is free of import duty by tariff. VAT is deferrable for VAT registered companies

	<p>Scaffolding</p>	<ul style="list-style-type: none"> When obtained from the region of East Africa, they shall be exempted from import duty.
	<p>Surveying Equipment</p> <ul style="list-style-type: none"> Global Positioning Systems (GPS) Theodolites Line of site equipment Rangefinders They are largely used by road construction firms, surveyors, oil exploration, mining. 	<ul style="list-style-type: none"> The equipment is free of import duty by tariff. VAT is payable
	<p>Goods Carrying vehicles - Tippers</p> <ul style="list-style-type: none"> Gross Vehicle Weight exceeding 5 tonnes but not exceeding 20 tonnes. Gross Vehicle Weight exceeding 20 tonnes. 	<p>Goods carrying vehicle with gross weight exceeding 5 tonnes but not exceeding 20 tonnes import duty is 10% for one year Goods carrying vehicle with gross weight 20 tonnes and more is free of import duty for one year.</p>
	<p>Temporary imports of Construction Machinery of a specialized nature for use in the construction sector that is not listed above. Terms and conditions as specified in the East African Community- Customs Management Act, 2004 apply.</p>	<p>Taxes suspended and goods secured on bond that is canceled upon reexport.</p>
	<p>Pipe line construction of oil and gas from Uganda to Dar- es -salaam</p>	<p>Inputs for use in the construction of the oil and gas pipeline are exempted from all taxes under the fifth schedule of the East African Community Customs Management Act, 2004 .</p>
	<p>Hydro power construction equipment and inputs.</p>	<p>The supplies for the use in hydro power project are exempted from VAT.</p>

	<p>Regional Economic Communities (RECs) that include East African Community (EAC), Common Market for East and Central Africa (COMESA). Soon entering the TRIPARTITE that will include EAC, COMESA and SADC (South African Development Co- operation)</p>	<p>Imports from the Regional Economic Communities are given preferential import duty treatment.</p>
	<p>The country has industries for local inputs that are of high quality and manufactured in Uganda. These items when procured locally attract only local taxes.</p>	<p>Industries that produce items such as cables, cement, iron bars, pipes, nails, roofing sheets etc These items when procured locally attract only local taxes.</p>
	<p>Upcoming projects such as Standard Gauge Railway (SGR) are offering opportunities in construction sector.</p>	<p>The project if funded by donors shall have its inputs exempted from taxes under the East African Community Customs Management Act, 2004.</p>
	<p>Pre-fabricated buildings for factory use imported by registered manufacturers or other entities such as warehouse construction.</p>	<p>VAT Deferrable for pre-fabricated buildings for factory use.</p>
	<p>The supply of earth moving equipment and machinery for development of an industrial park or free zone to a developer of an industrial park or free zone whose investment is at least fifty million United States Dollars</p>	<p>VAT is applicable at 0% under the VAT Act.</p>
	<p>The supply of construction materials for development of an industrial park or free zone to a developer of an industrial park or free zone whose investment is at least fifty million United States Dollars</p>	<p>VAT exempt under the VAT Act Excise duty is nil</p>


DISCLAIMER:

This Information is strictly for purposes of guidance to our clientele and is subject to change on amendment of tax legislations & any other regulations that govern tax administration.

TIN: 1234567890

TAX INVOICE / E-INVOICE

123456789012




Date: 30/04/2023 Time: 8:35:37
Customer Name: Xtrim Casting Uganda Limited
TIN: 1000248815

Item	Qty	Unit	Price	Amount
COCONUT B	1	PCS	3,000	3,000
MARBLE CAKE	1	PCS	8,000	8,000
MARBLE CAKE	1	PCS	8,000	8,000
Cash:				19,000
Change:				50,000
Total Items:				31,000

VAT	Amt W/o VAT	VAT Amt	Net Amt
Standard	16,102	2,898	19,000

1 Fiscal Doc No.: 1234567890123

2 Verification Code: 12345678901234567890



3

Received by: Business Employee
Thank you! Please come again...
GOODS ONCE SOLD ARE NOT RETURNABLE

What is a fiscalised receipt?

This is a receipt issued through EFRIS and bears 3 distinct features

1. Fiscal Document Number (FDN)
2. Verification code
3. Quick Response code (QR)

