

**BILLS SUPPLEMENT**

*to the Uganda Gazette No. 33 Volume CVI dated 28th June, 2013.*

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**Bill No. 4**

*Finance Bill*

**2013**

**THE FINANCE BILL, 2013**

**MEMORANDUM**

1. The object of the Bill is to provide for the alteration of certain taxes and duties; to amend certain enactments relating to taxes; to revise the Non Tax Revenue collected under various enactments and for related matters.
2. The Bill has six Parts. Part I provides for the commencement.
3. **PART II—REVISION OF MOTOR VEHICLE AND MOTOR CYCLE REGISTRATION FEES.**  
Clause 2 seeks to amend the Finance Act, 2006 as amended by the Finance (Amendment) Act 2010 to increase the fees for registering sedan cars, saloon cars and estate cars and to revise fees for registration of motor cycles.
4. **PART III—AMENDMENT OF TRAFFIC AND ROAD SAFETY ACT, 1998.** Clause 4 seeks to remove from section 31(1) of the Traffic and Road Safety Act, 1998 the requirement to deliver the registration book and the registration plates of the motor vehicle, trailer or engineering plant to the licensing officer where there is a change in ownership of the vehicle. This provision is redundant.
5. **PART IV—FISH LEVY.**  
Clause 4 seeks to impose a fish levy on fish exports originating from or caught in the fishing waters of Uganda.

6. PART V—REVISION OF NON TAX REVENUE IN SPECIFIED ENACTMENTS.

Clause 5 provides a Schedule revising the Non-Tax Revenue payable as fees under various enactments specified in Schedule 1.

MATIA KASAIJA, (MP),  
*Minister of State for Finance, Planning and  
Economic Development (Planning),  
Also Holding the Portfolio of  
Minister of Finance, Planning and Economic Development.*

THE FINANCE BILL, 2013

ARRANGMENT OF CLAUSES

*Clause*

PART I—PRELIMINARY

1. Commencement.

PART II—REVISION OF MOTOR VEHICLE  
AND MOTOR CYCLE REGISTRATION FEES

2. Amendment of Finance Act, 2006 as amended by the Finance (Amendment) Act 2010.

PART IV—AMENDMENT OF TRAFFIC AND  
ROAD SAFETY ACT, 1998

3. Amendment of section 31 of Cap. 361.

PART V—FISH LEVY

4. Imposition of fish levy.

PART VI—REVISION OF FEES PAYABLE  
UNDER SPECIFIED ENACTMENTS

5. Revision of fees payable under specified enactments.

A Bill for an Act

ENTITLED

**THE FINANCE ACT, 2013**

**An Act to provide for the alteration of certain taxes and duties, to amend certain enactments relating to taxes; to revise the non tax revenue in various enactments and for related matters.**

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

**1. Commencement.**

This Act shall be deemed to have come into force on 1st July 2013.

PART II—REVISION OF MOTOR VEHICLE AND  
MOTOR CYCLE REGISTRATION FEES.

**2. Amendment of Finance Act, 2006 as amended by the Finance (Amendment) Act 2010.**

Part II of the First Schedule to the Finance Act, 2006 as amended by the Finance (Amendment) Act 2010 is amended by—

