

# THE FINANCE (No. 2) 2002 (AMENDMENT) ACT, 2011

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I SIGNIFY my assent to the bill.

Yu . . . . . . . . . . . . . . . President

Date of assent: 29/9/2011





2011

# THE FINANCE (No. 2) 2002 (AMENDMENT) ACT, 2011

An Act to amend the Finance (No. 2) Act, 2002 to increase the levy on export of raw hides and skins of animals and to provide for publication in the Uganda Gazette practice notes issued by the Commissioner General.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2011.

#### 2. Amendment of section 9 of Finance (No. 2) Act, 2002

The Finance (No. 2) Act 2002 is amended by substituting for section 9(1) of that Act the following—

"(1) There shall be charged and collected by the Uganda Revenue Authority a levy at a rate of US\$0.80 per kg on any person exporting raw hides and skins of animals, including exporting for outward processing; whether fresh or salted, dried or limed, pickled or otherwise preserved but not tanned, parchment dressed or further prepared and whether or not deheaded or split."

Act

# Act Finance (No. 2) 2002 (Amendment) Act

### 3. Insertion of new section 10.

The Finance (No. 2) Act 2002 is amended by inserting immediately after section 9 the following—

# **"10. Publication of practice notes.**

where the Commissioner General of the Uganda Revenue Authority issues a practice note, the Commissioner General shall cause that practice note to be published in the Uganda Gazzette."

2011



This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.

 $\sim$ Clerk to Parliament

Date of authentication: 22-9-2011