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**BILLS****SUPPLEMENT No. 7****4th June, 2020****BILLS SUPPLEMENT***to The Uganda Gazette No. 34, Volume CXIII, dated 4th June, 2020*

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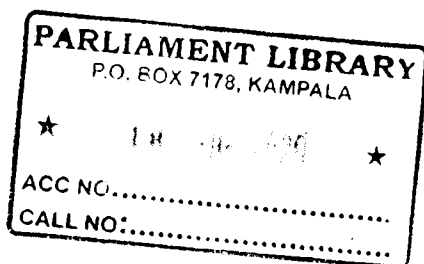
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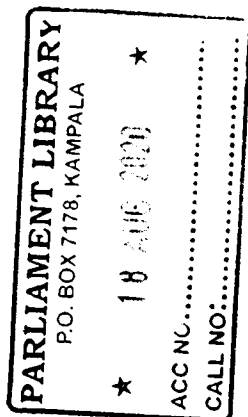
**Bill No. 14**    *Value Added Tax (Amendment) (No. 2) Bill*    **2020**

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**THE VALUE ADDED TAX (AMENDMENT) (No. 2) BILL, 2020****MEMORANDUM**

The object of this Bill is to amend the Value Added Tax Act, Cap. 349 to exempt supplies of specified medical goods used in the prevention of the spread and the treatment of the Covid-19 pandemic, from tax.

**MATIA KASAIJA, (MP)***Minister of Finance, Planning and Economic Development.*



A Bill for an Act

ENTITLED

**THE VALUE ADDED TAX (AMENDMENT) (No.2) BILL, 2020**

**An Act to amend the Value Added Tax Act, Cap. 349 to exempt supplies of specified medical goods used in the prevention of the spread and the treatment of Covid -19 pandemic, from tax.**

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall come into force on 1st July, 2020.

**2. Amendment of the Value Added Tax Act Cap. 349**

The Value Added Tax Act is amended in the Second Schedule—

- (a) by inserting immediately after paragraph (q) (viii) the following—
- “(ix) disposable medical face masks;
  - (x) medical boots;
  - (xi) medical impermeable aprons/coverall suits;
  - (xii) cap, surgical, bouffant, non-woven;
  - (xiii) goggles, protective, indirect side ventilation;
  - (xiv) infra-red thermometers;
  - (xv) motorized fumigation pumps;

- (xvii) oxygen cylinders;
- (xviii) body bags;
- (xix) biohazard bags;
- (xx) container, used sharps, leak proof;
- (xxi) disinfectants;
- (xxii) medical plastics or rubber gloves;
- (xxiii) gas masks with mechanical parts;
- (xix) disposable hair nets; and
- (xxx) paper bed-sheets”; and

- (b) by inserting immediately after paragraph (qa) the following—

“(qaa) the supply of raw materials and inputs for the manufacture of the following—

- (i) disposable medical face masks;
- (ii) medical boots;
- (iii) medical impermeable aprons/coverall suits;
- (iv) cap, surgical, bouffant, non-woven;
- (v) goggles, protective, indirect side ventilation;
- (vi) infra-red thermometers;
- (vii) motorized fumigation pumps;
- (viii) oxygen cylinders;
- (ix) body bags;
- (x) biohazard bags;
- (xi) container, used sharps, leak proof;
- (xii) disinfectants;
- (xiii) medical plastics or rubber gloves;
- (xiv) gas masks with mechanical parts;
- (xv) disposable hair nets; and
- (xvi) paper bed-sheets.”