

THE VALUE ADDED TAX (AMENDMENT) BILL, 2004

MEMORANDUM

The object of this Bill is to make miscellaneous amendments to the Value Added Tax Act, Cap. 349.

GERALD M. SSENDAULA
Minister of Finance, Planning and Economic Development

THE VALUE ADDED TAX (AMENDMENT) BILL, 2004

ARRANGEMENT OF CLAUSES

Clause

1. Short title and commencement
2. Amendment of section 20
3. Amendment of First Schedule
4. Amendment of Second Schedule

A BILL for an Act

ENTITLED

THE VALUE ADDED TAX (AMENDMENT) ACT, 2004

An Act to amend the Value Added Tax Act

BE IT ENACTED by Parliament as follows:

Short title and commencement

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2004.
- (2) This Act shall come into force on 1st July, 2004.

Amendment of section 20

2. The Value Added Tax Act, in this Act referred to as the principal Act, is amended by substituting for section 20 the following-
"Exempt import
"20. An import of goods is an exempt import if the goods-
(a) are exempt from customs duty under the general and conditional exemptions of the customs law; or
(b) would be exempt had they been supplied in Uganda."

Amendment of First Schedule

3. The First Schedule to the principal Act is amended by inserting immediately after "The Nile Basin Initiative" the following items-

"African Development Bank"

"East African Community and its agencies"

Amendment of Second Schedule

4. The Second Schedule to the principal Act is amended in paragraph 1 by-
 - (a) substituting for subparagraph (v) the following subparagraph-
 - (v) The supply of computers, printers, parts and accessories falling under headings 84.71 and 84.73 of the harmonised coding system of the customs law;
 - (b) inserting immediately after subparagraph (z) the following new subparagraph-

"(aa) the supply of feasibility studies, engineering designs and consultancy services and civil works related to roads and bridges' construction."