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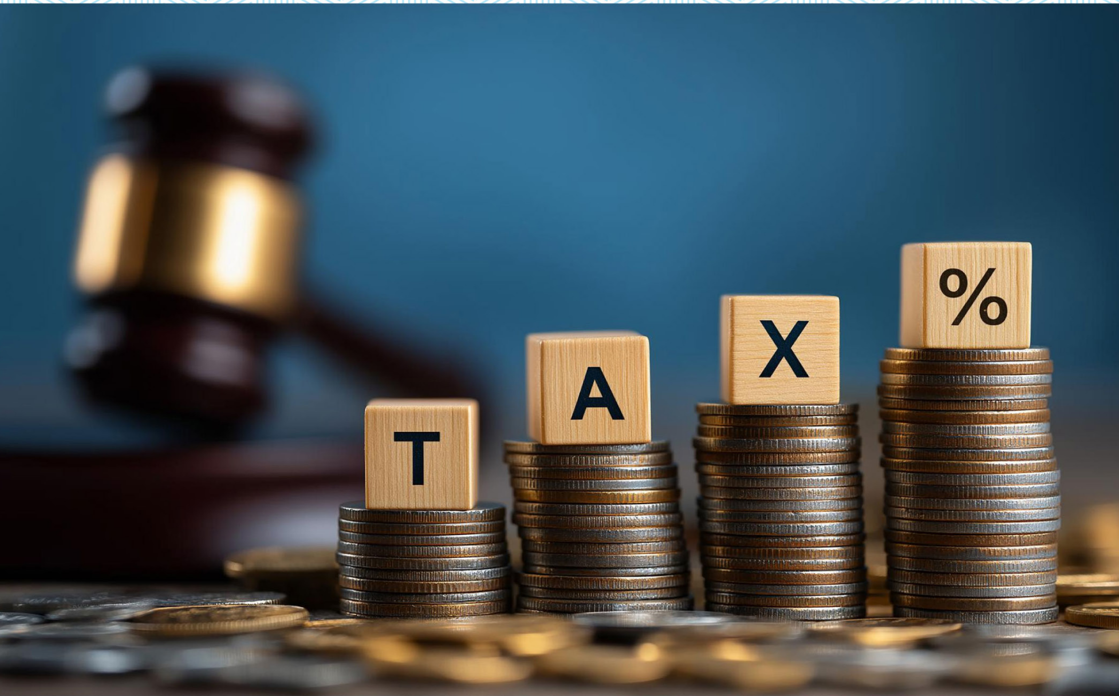
Uganda Revenue Authority

DEVELOPING UGANDA TOGETHER



TAX AMENDMENTS FOR FY 2026/27

Uganda Revenue Authority

DEVELOPING UGANDA TOGETHER

Vision

A transformational revenue service for Uganda's economic independence

Mission

Mobilize revenue for National development In a transparent and efficient manner

Core Values

- **P** Patriotism
- **I** Integrity
- **P** Professionalism

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Uganda Revenue Authority

DEVELOPING UGANDA TOGETHER

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BETTER CLIENT EXPERIENCE

Commissioner General's Foreword

Fellow Citizens,

As we begin the financial year 2026-27, Iam pleased to share with you the latest tax changes in our tax laws. These amendments cover the Income Tax, Value Added Tax, Local Excise Duty, Stamp Duty, Tax Procedures Code, Lotteries and Gaming, and External trade.

These reforms are designed to reduce cost and complexity of doing business, while strengthening a tax system that enables inclusive growth. This is not simply about collecting taxes but about creating an environment where businesses can grow, citizens can contribute meaningfully to Uganda's prosperity and reducing dependence on external aid and debt burden.

A significant highlight in the Tax Procedures Code is the waiver of principal tax, penalties, and interest owed by a taxpayer as at 30th June 2016 and Waiver of interest and penalty outstanding as at 30th June, 2025, where the taxpayer pays the principal tax by 30th June, 2027. We therefore encourage all taxpayers to take advantage of this opportunity to settle their tax obligations without the burden of accumulated penalties and interest and support the smooth and sustainable operation of businesses.

A Major highlight of the amendments to the Value Added Tax law is the increase of the annual VAT registration threshold from one hundred fifty million shillings to three hundred million shillings. This has been made to ease the the burden of VAT compliance on small businesses, reduce compliance costs for SMEs and improves their cash flow.

In the energy sector, Income from Bujagali Hydro power project will continue to be exempt from tax until June 2032. This ensures affordable electricity for both households and industry, while attracting strategic investors and fostering economic growth and infrastructure development in the country.

Amendment to the Stamp duty law, introduces an obligation on persons carrying on the business of financial services to file monthly returns with the Commissioner General, of all sums received in respect of stamp duty paid on the instruments. This measure has been made to strengthen proper reporting and accountability of stamp duty.

I encourage every taxpayer to study these amendments carefully. URA is prepared to offer guidance and support to help each of you make most of the opportunities, we are here to support you.

This Financial Year 2026-27, we aim to raise 44.18 trillion shillings. I call upon every citizen to be part of this effort not as a civic duty but as shared commitment to develop Uganda together. Pay your fair share, register your business and seek support whenever you need it. Together we can build a stronger and more self-reliant country that serves all of us.

For God and My Country,
John R. Musinguzi
Commissioner General, URA

TAX AMENDMENTS 2026

- The Income Tax (Amendment) Act 2026
- The Excise Duty (Amendment) Act 2026
- The VAT (Amendment) Act 2026
- The Tax Procedures Code (Amendment) Act 2026
- The Stamp Duty (Amendment) Act 2026
- The Lotteries and Gaming (Amendment) Act 2026
- External Trade (Amendment) Act 2026

The following Tax (Amendment) Acts 2026 have been passed by parliament and assented to by the President of the Republic of Uganda, all acts will come into force effective July 1st 2026.

Note: As at the date of Printing, the Income Tax (Amendment) Bill 2026 and the Excise Duty (Amendment) Bill 2026 although passed by parliament, these have not yet been assented to by the President of the Republic of Uganda and are therefore not in force as law.

INCOME TAX (AMENDMENT) ACT, 2026

AMENDMENT	JUSTIFICATION
Expansion of the definition of "Royalty" To mean any payment including a premium or like amount made as consideration for the use of, or the right to use any patent, design, trademark, or copyright or any model, software, pattern, plan, formula, or process or any property or right of a similar nature.	To clarify that a payment for software is a royalty
Exclusion of application of digital service tax on payments of royalties. This means that payments of royalties to non-residents shall be subject to 15% WHT.	To clarify that tax treatment for payments for royalties

Exemption from Income tax on; • Income derived from Bujagali hydro power project, up to 30th June, 2032.	To stabilise and reduce the cost of electricity for consumers, promoting economic growth and industrial development.
• Income of a developer of a hotel or tourism facility whose investment capital is at least ten million United States Dollars, in the case of a foreigner or five million United States Dollars. • In the case of a citizen, who subject to availability, uses at least seventy percent of locally sourced raw materials and employs at least seventy percent of its employees who are citizens earning an aggregate wage of at least seventy percent of the total wage bill.	To encourage investment in the tourism sector and promote job creation
Expansion of the definition "infrastructure bond" The definition of Infrastructure bond has been amended to remove the requirement for the bond to be listed – the word listed has been deleted.	To widen the scope of exemption for infrastructure bonds with a maturity of at least 10 years
Microfinance deposit taking Institution or Tier 4 Microfinance may claim a deduction for bad debts. Income tax deduction for bad debts has been expanded to microfinance deposit taking Institution or tier 4 microfinance institution – beyond financial institutions; • If the amount of the debt claim was in respect of money lent in the ordinary course of business carried on in the production of income included in gross income • If the amount of the debt claim was in respect of a loan granted to any person for the purpose of farming, fish farming, bee keeping, animal and poultry or similar operations.	To ensure fairness by allowing deduction of genuine bad debts incurred by microfinance deposit taking institutions or Tier 4 microfinance institutions who are in the same business of providing credit just like the financial institutions.

Expansion of the definition "debt claim" To mean a right to receive a repayment of money from another person including deposits with financial institutions, microfinance deposit taking institution or tier 4 microfinance institution, accounts receivable, promissory notes, bills of exchange and bonds.	To Include microfinance deposit taking institution or tier 4 microfinance institution in the definition.
Amendment of the definitions related to interest deduction • The definition of a "group" for purposes of capping of interest deduction under Section 25 of the ITA has been amended to require that members in the group should have at least 51% common underlying ownership and dormant members should be excluded from the group. • "Dormant"- means a person other than an individual that is not doing business and does not have an accounting transaction in a year of income • The definition of tax earnings before interest, tax, depreciation and amortization has been amended by expressly excluding brought forward losses from allowable deductions in determining the taxpayer's earnings base	To simplify and clarify how interest expenses are treated for tax purposes.
Repeal of the exemption on payment of interest outside Uganda by a resident company in respect of widely issued debentures A resident company which pays interest to a bank or financial institution of a public character outside Uganda in respect of widely issued debentures for the purpose of raising a loan is required to withhold tax at a rate of 5% on the gross amount of the interest paid.	To widen the tax base.

Requirement to Comply with Arm's Length Principle for controlled transactions A person enters into a controlled transaction or a series of controlled transactions, shall account for the transaction or account for the series of transactions in a manner that is consistent with the arm's length principle. **A "controlled transaction"** means a transaction between associates**.**	To improve transparency and reduce tax avoidance.
Introduction of Monthly Provisional Returns for Rental Income Tax Returns An individual required to pay rental tax may furnish a provisional return of rental income on a monthly basis.	To ease compliance for rental taxpayers since rent is paid monthly. This will strengthen timely revenue mobilisation.
Withholding of tax on payments for winnings of betting or gaming A person who makes payment for winnings of betting or gaming shall withhold tax at a rate of 15% on the winnings. **Definition of "winnings**" to mean the difference between the pay-out and the staked amount. **Exclusions from withholding tax include;** • Winnings paid by a person licenced to conduct a national lottery under section 23 of the Lotteries and Gaming Act • winnings derived from land-based casinos licensed under the Lotteries and Gaming Act.	To improve tax collection from the gaming sector, especially with the support of the Centralized Payment Gateway System, which enhances transparency and tracking of transactions.
Expansion of Withholding tax on commissions paid by telecommunication service providers. A telecommunications service provider who makes a payment of a commission for telecommunication retail services, mobile network services or provision of mobile money services shall withhold tax at a rate of (10%) on the gross amount of the payment.	To widen the tax base and ease compliance

Introduction of Withholding tax on payments of a public entertainer A person who pays a public entertainer shall withhold tax at a rate of (6%) on the gross amount of the payment. **Definition of "public entertainer"** to mean a person who performs in public, or in front of a camera or microphone for entertainment, artistic, or similar purposes, including a person who performs in, participates in, or provides entertainment at any event or activity open to the public, and includes stage, radio, television, and digital performers.	To ensures that income earned by entertainers is captured at source thus improving compliance widen the tax base
Withholding tax on payment of commission to an insurance agent is as final tax Where tax has been withheld under section 134 on a payment of commission paid to an insurance agent, it is a final tax;	To treat the 10% withholding tax as the final tax liability and reduce the compliance burden on agents
Expansion of the listed Institutions to include: • Arab Bank for Economic Development in Africa (BADEA) • Uganda Red Cross Society	To facilitate cooperation with the organisations.

Amendment of Schedule 4 to the Income tax Act: To include new rates of Income tax for resident individuals.
Part 1 - The Income tax rates applicable to resident individuals;

Chargeable Income	Rate of tax
Not exceeding Ushs. 4,020,000	Nil
Exceeding Ushs. 4,020,000 but not exceeding Ushs. 4,920,000	20% of the amount by which chargeable income exceeds Ushs. 4,020,000
Exceeding Ushs. 4,920,000 but not exceeding Ushs. 5,820,000	Ushs. 180,000 plus 25% of the amount by which chargeable income exceeds Ushs. 4,920,000
Exceeding Ushs. 5,820,000 but not exceeding Ushs. 120,000,000	Ushs. 405,000 plus 30% of the amount by which chargeable income exceeds Ushs. 5,820,000
Exceeding Ushs.120,000,000	(a) Ushs. 405,000 plus 30% of the amount by which chargeable income exceeds Ushs. 5,820,000; and (b) where the chargeable income of an individual exceeds Ushs. 120,000,000 an additional 10% charged on the amount by which chargeable income exceeds Ushs.120,000,000.

NOTE: **The amendment increases the tax-free threshold from UGX 2,820,000 per year to UGX 4,020,000 per year, equivalent to UGX 335,000 per month**.

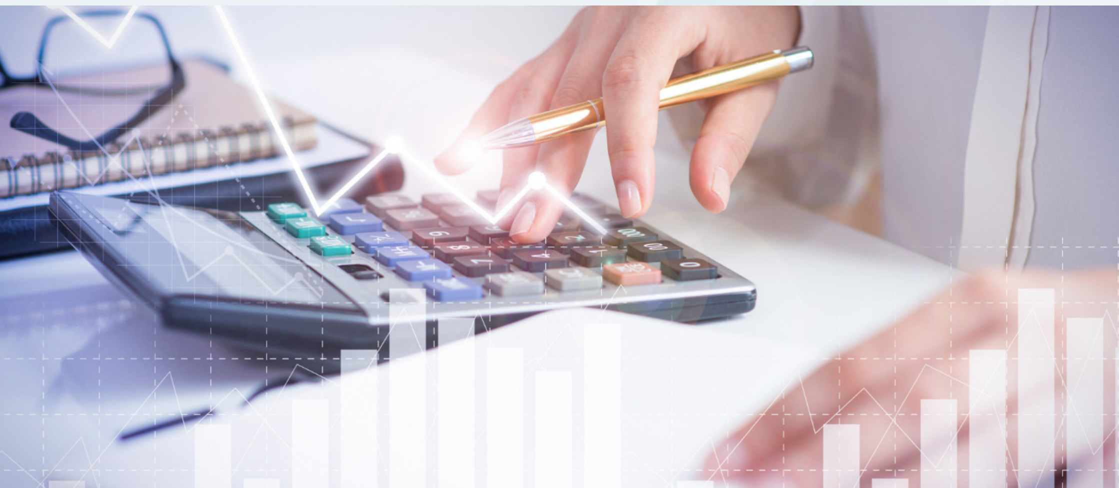
Justification: To reduce the tax burden on low income earners, improve fairness in the tax system. and ensure that higher income earners continue to contribute a larger share of tax revenue.

AMENDMENT OF THE SECOND SCHEDULE TO THE EXCISE DUTY (AMENDMENT) ACT:			
Revision of the rates of excise duty on certain excisable goods and services			
Excisable good or service		**Excise duty rate**	**Justification**
1.	**Spirits**		
	Any other un- denatured spirits (ii) that are imported, of alcoholic strength by volume of less than 80%	80% or Ushs. 3,500 per litre, whichever is higher	To discourage the importation of relatively cheap spirits that compete with locally produced alternatives thus support domestic manufacturers and enhance revenue mobilization. To promote the utilization of locally sourced raw materials.
2.	**Cement**		
	Cement, adhesives, grout, white cement or lime	Ushs. 750 per 50 kg	To enhance revenue mobilization
3.	**Fuel**		
	(a) Motor spirit (gasoline)	Ushs. 1750 per litre	To enhance revenue mobilization
	(b) Gas oil (automotive, light, amber for high speed engines)	Ushs. 1430 per litre	
4.	**Cane or beet sugar** and chemically pure sucrose in solid form	Ushs. 200 per kg	To enhance revenue mobilization
5.	**Plastics**		
	(a) Plastic granules, plastic products, sacks and bags of polymers of ethylene and other plastics except- (i) vacuum packaging bags for food, juices, tea and coffee; (ii) sacks, and bags for direct use in the manufacture of sanitary pads; (iii) multiple use plastics and plastic granules used in the manufacture of multiple use plastics; and (iv) plastic products used for packaging pharmaceutical products (b) Disposable plastic cups, lids, plates, cutlery, bags, sachets, bottles, straws and stirrers, cling films and wraps, jars and lids.	25% or USD 1,500 per tonne, whichever is higher	To balance the objective of environmental protection with investment.

6.	**Cooking oil**	Ushs. 400 per litre	To raise revenue
7.	**Motorcycles; at first registration**	Ushs. 500,000	To raise revenue
Additional excisable goods to the schedule 2 of the Excise duty Act			
1.	**Paints, varnishes and lacquers**		
(a) locally manufactured or produced paints, varnishes and lacquers		3% or Ushs. 50 per litre or per kg, whichever is higher	To widen the tax base and promote the utilization of locally sourced raw materials.
	(b) imported paints, varnishes and lacquers	10% or Ushs. 2000 per litre or per kg, whichever is higher	
2.	**Cooking fat**	Ushs. 500 per litre or kg	To widen the tax base

VAT (AMENDMENT) ACT, 2026

AMENDMENT	JUSTIFICATION
Non-Application of Withholding VAT where e-invoice or e-receipt is issued. A person designated to withhold VAT shall not be required to withhold and remit to URA six percent of the taxable value where the designated person pays for taxable supplies and is issued with an e-invoice or e-receipt.	To encourage use of EFRIS and improves business cash flow
Revision of the Annual Registration Threshold for VAT The annual registration threshold has been increased from One Hundred Fifty Million shillings to Three Hundred Million shillings.	To reduce compliance costs for SME's and improve their cash flow.



Credit for Input tax on Investment in Hotels and Tourism Facilities A credit is allowed to a taxable person who develops a hotel or tourism facility and invests at least ten million United States Dollars for a foreigner and five million United States Dollars for a citizen, provided that the supply of services or goods (capital assets) occurred not more than two years, prior to the date of commissioning of the hotel or tourism facility. An input tax credit arises on the date of commissioning the hotel and tourism facility.	To encourage investment in the tourism-hospitality sector and stimulate economic growth.
Expansion of power of the minister to prescribe terms and conditions of payment of tax The Minister may by regulations prescribe the terms and conditions of payment of tax on inputs for the mining sector.	To encourage investment in the mining sector
Revision of the Threshold for a taxable person to claim interest on Refund Claims Where the Commissioner General after conducting an investigation of any amount shown as an excess in terms of refund of overpaid tax that the excess amount of input tax credit is greater than true amount of input tax credit is greater than the true amount due in excess of not less than five perecent of the total amount of the tax refund claimed no interest shall be payable. **Previously, the threshold was not less than fifty thousand**.	To cater for inflation and discourage inaccurate VAT refund claims.

Reduction of the Qualifying Threshold for the 5% Tax Refund on use of Electronic Receipts and Invoices A non-taxable person who purchases goods or services from a taxable person and is issued with an electronic receipt or invoice or several electronic receipts or invoices worth two million within a period of thirty consecutive days shall be entitled to a refund of five percent of the tax.	To incentivize use of EFRIS by taxpayers in businesses.
Amendment of Schedule 2 to the VAT Act: • To include, Arab Bank for Economic Development in Africa (BADEA) in the list of Public International Organizations. • To substitute the words "Medical Research Council" with the words "Medical Research Council or Uganda Virus Research Institute and London School of Hygiene and Tropical Medicine (MRC/UVRI and LSHTM) Uganda Research Unit".	To expand the relief of claiming a refund of tax paid to these Public Institutions.
Amendment of Schedule 3 to the VAT Act to exempt the following supplies from VAT: • Supply of any goods and services to the contractors and subcontractors of nuclear energy.	To encourage investment in nuclear energy

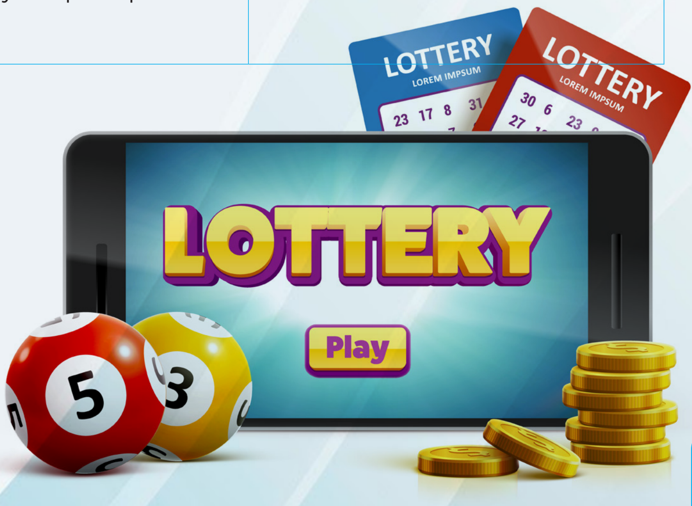
TAX PROCEDURES CODE (AMENDMENT) ACT, 2026	
AMENDMENT	**JUSTIFICATION**
Revision of the Penal tax relating to tax stamps A person found in possession of goods, locally manufactured or imported on which a tax stamp is not affixed is liable to a penal tax equivalent to double the tax due on the goods or one hundred currency points whichever is higher.	To ease compliance

Waiver of tax outstanding as at 30th June, 2016 Any tax including penal tax and interest owed by a taxpayer as at 30th June, 2016 and is outstanding as at the commencement of this Act, is waived.	To reduce tax arrears and enhance tax compliance
Waiver of interest and penalty on payment of principal tax Any interest and penalty outstanding as at 30th June, 2025, shall be waived where the taxpayer pays the principal tax by 30th June, 2027.	To ease the tax burden and enhance tax compliance
Revision of penal tax relating to EFRIS 1. A taxpayer specified under section 92 (2) who does not use an electronic fiscal device is liable to pay a penal tax equivalent to double the tax due on the goods or services, or ten currency points, whichever is higher. 2. A taxpayer specified under section 92 (2) who does not issue an e-invoice or e-receipt for goods or services, or who tampers with an electronic fiscal device, is liable to pay a penal tax equivalent to double the tax due on the goods or services, or ten currency points, whichever is higher.	To ease compliance

STAMP DUTY (AMENDMENT) ACT, 2026	
AMENDMENT	**JUSTIFICATION**
Monthly Stamp Duty Returns for persons carrying on the business of Financial Services A person carrying on the business of financial services shall file monthly returns with the Commissioner General, of all sums received in respect of stamp duty paid on the instruments.	To ensure proper reporting and accountability of stamp duty.
Penal Tax relating to non-filing of the Monthly stamp duty return Simple interest of 2% percent of the duty payable for every month during which the failure continues.	To deter non-compliance

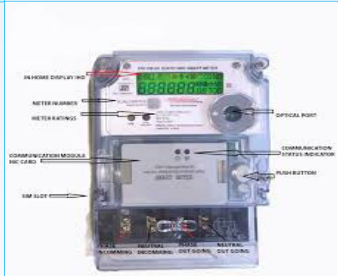
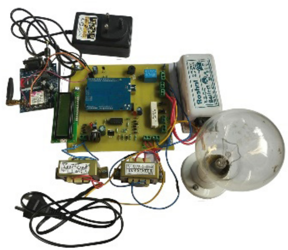
Requirement to maintain records for at least 5 years A person is required to maintain any registers, books, records, papers, documents or proceeding shall retain the document or record for a period of at least five years from the date the document was generated.	To enhance tax compliance
Amendment of Schedule 2 to the Stamp duty Act to include:	To widen the tax base
Registration or transfer of- a) motorcycle, tricycle or quadricycle	30,000/=
b) any other motor vehicle	200,000/=

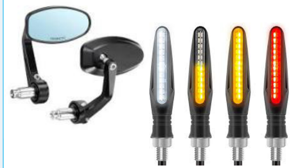
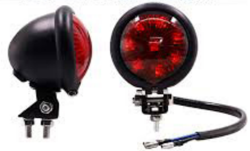
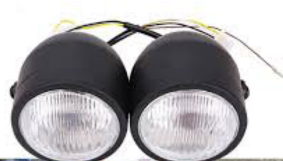
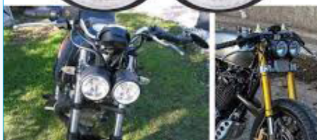
THE LOTTERIES AND GAMING (AMENDMENT) ACT, 2026	
AMENDMENT	**JUSTIFICATION**
Amendment of Schedule 4 to the Lotteries and Gaming Act: **Revision of the gaming tax rate from 20% to 30% for a betting or gaming activity operator**. The new rate is thirty percent of the total amount of money staked less the payouts for the period of filing returns for a betting or gaming activity.	To enhance revenue collection.
Definition of "payouts" To mean the total gross amount of money, or the fair market value of non-monetary prize paid by a gaming or betting operator to a player as a result of a winning bet or successful gaming outcome, including the amount staked, wagered, or contributed by the player to participate in the game or bet.	To provide Clarity

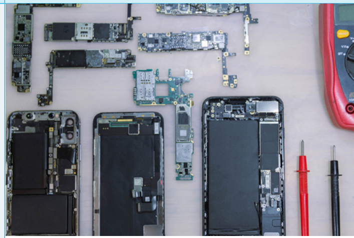
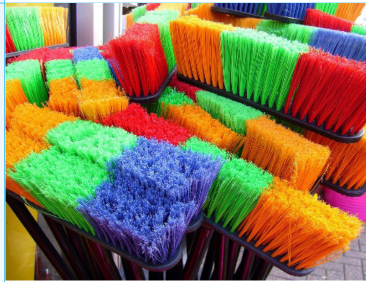
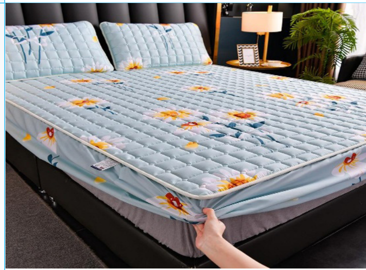


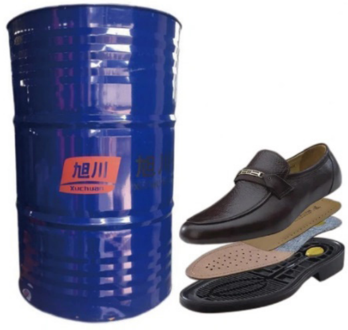
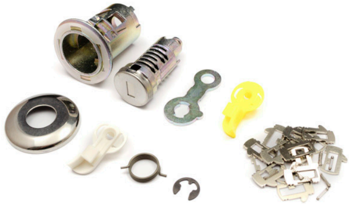
CUSTOMS AMENDMENTS FOR FY 2026/27

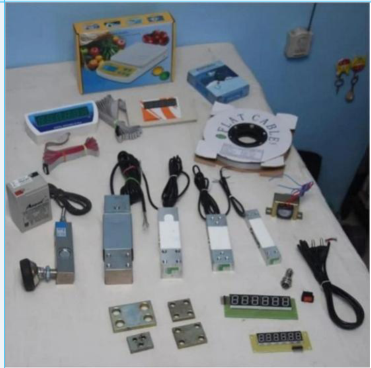
A. NEW REMISSIONS ON RAW MATERIALS AND INDUSTRIAL INPUTS FOR FY 2026/27

No.	HSC	Item Description	Illustration	Descision
1.	Various - Inputs	**Smart electricity meters** A smart electricity meter is an advanced digital device that measures, records, and analyzes electrical energy consumption in near real-time. Unlike traditional mechanical meters that require physical, manual inspections, smart meters utilize secure wireless networks to enable automatic, two-way communication between the consumer and the utility provider.	 	Granted Uganda a remission of duty on inputs for the manufacture and assembly of smart electricity meters to apply a duty rate 0% for one year

No.	HSC	Item Description	Illustration	Descision
2.	Various inputs	**Motorcycle head lights, indicators, rear lamps, side mirrors and dash boards.** The inputs are constructed in a manner that they are able to secure functional cores such as light sources, glass, or digital displays—inside durable, weather-resistant plastic or metal housings.	    	Granted Uganda a remission of duty to 0% on inputs for the manufacture and assembly of motorcycle head lights, indicators, rear lamps, side mirrors and dash boards for one year.

No.	HSC	Item Description	Illustration	Descision
3.	Various	**Mobile Phones** A mobile phone (or cell phone) is a portable electronic device used for wireless communication. It connects to a cellular network via radio waves, allowing you to make calls, send text messages, and access the internet while on the move.		Granted a regional remission of duty to 0% on inputs for the assembly/manufacture of mobile phones. Please take note that this was initially country specific, but now it's a regional remission.
4.	7217.10.00 5607.41.00 3926.90.90 5404.19.00 5509.11.00 4016.10.00	**Inputs for Synthetic brooms** • Wire of iron or non-alloy steel- Not plated or coated, whether or not polished • Binder or baler twine • Articles of plastics • Other Synthetic monofilament • Single yarn • Articles of rubber		Granted Uganda a remission of duty on inputs for the manufacture of synthetic brooms from 25%, 10% to 0% for one year
5.	5512.29.00	**Printed mattress covers** A printed mattress cover is a removable, patterned fabric encasing designed to protect your bed from spills, stains, and dust mites while adding decorative style to your bedroom. They are available in various styles, including fully enclosed zip-on covers or elastic-fitted sheets		Granted Uganda a remission of duty on raw materials and inputs for the manufacture of foam and spring mattresses from 25% to 10% for one year

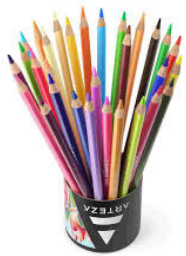
No.	HSC	Item Description	Illustration	Descision
6.	3909.50.00	**Polyurethanes** For Leather and footwear manufac-turers Polyurethanes, are plastic polymers created by reacting polyisocyanates with polyhydroxy compounds. The above-mentioned versatile materials are presented in their primary forms (e.g., pellets, resins, liquids, or foams before final manufacturing into goods)		Granted Uganda a remission of duty to 0% on inputs and raw materials for manufacture of leather and footwear for one year
7.	83.01	**Unassembled lock sets** An unassembled lock set (often called a knockdown lock or component lock kit) is a collection of individual lock parts delivered in pieces rather than as a pre-built unit		Granted Uganda a remission of duty on specified raw materials and inputs for assembly of lock sets from 25%, 10% to 0% for one year

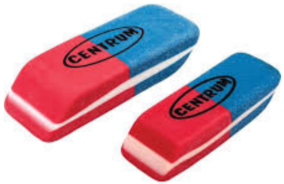
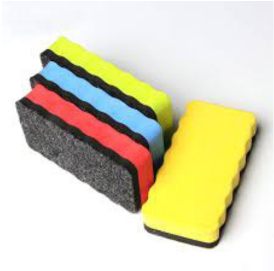
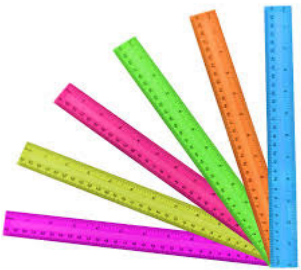
No.	HSC	Item Description	Illustration	Descision
8.	84.23	**Unassembled weighing scales** An un assembled weighing scale typically consists of loose structural plates, unmounted load cells, and bare main-board PCB s shipped as a kit for local assembly.		Granted Uganda a remission of duty on specified raw materials and inputs for assembly of weighing scales from 10% to 0% for one year
9.	7212.30.00	**Galvanized slit coils** for the manufacture of galvanized iron and steel pipes A galvanized slit coil is a continuous, narrow strip of steel that has been coated with a protective layer of zinc and cut down from a wider "master" coil.		Granted Uganda a remission of duty on galvanized slit coils of a thickness of 1.8 mm to 4 mm for the manufacture of galvanized iron and steel pipes from 25% or $200/MT whichever is higher to 0% for one year

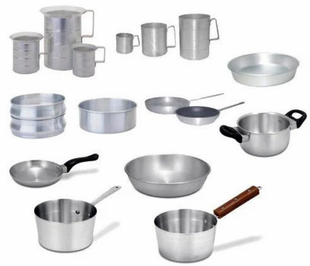
No.	HSC	Item Description	Illustration	Descision
10	39.07	Polyacetals, other polyether and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		Granted Uganda a remission of duty to apply a duty rate of 0% in the food and beverage sector, chemical and allied industries and plastic and foam sectors for one year

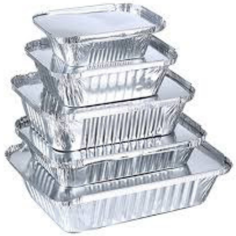
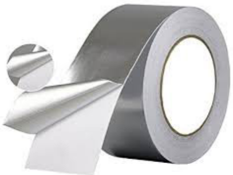
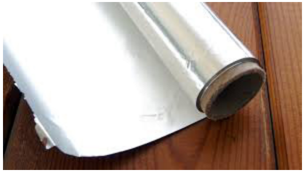
B. NEW STAYS OF APPLICATION FOR FY 2026/2027

No.	HS Code	Item description	Illustration	Decision
1.	3824.99.90	**Fuel Marker for mineral oils** A fuel marker for mineral oils is an intermediate product and is a specialized chemical additive or tracer introduced into petroleum products—such as diesel, heating oil, or kerosene. It uniquely identifies the fuel, curb product adulteration, and enforce compliance with regulatory and environmental standards.		Import duty is applicable at a rate of 10% instead of 0% for one year

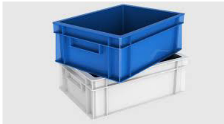
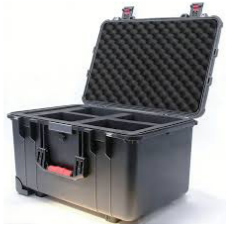
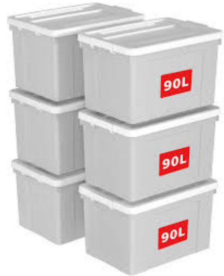
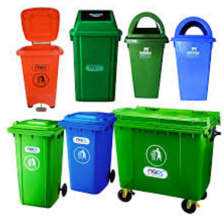
No.	HS Code	Item description	Illustration	Decision
2.	57.01 57.02 57.03 57.04 57.05 39.18	Carpets and other textile floor coverings and those made of plastics The above textile floor coverings feature an exposed surface made of woven or tufted fi-bers (like wool or nylon), and the plastic floor coverings are solid, non-fibrous sheets or tiles made of polymers like PVC vinyl.	 	Import duty is applicable at a rate of 35% instead of 25% for one year
3	9609.10.00	**Pencils** A pencil is a writing or drawing tool with a solid pigment core (like graphite) encased in wood or a similar material.		Import duty is applicable at a rate of 35% instead of 25% for one year

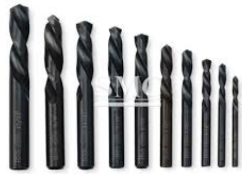
No.	HS Code	Item description	Illustration	Decision
4	4016.92.00	**Erasers** An eraser (also called a rubber) is a stationery tool used to remove pencil or ink marks from paper. Uganda is producing them Locally		Import duty is applicable at a rate of 25% instead of 10% for one year
5	6307.10.00	**Dusters** A chalkboard duster (also known as a chalk-board eraser) is a handheld tool specifically designed to wipe away chalk markings from a blackboard or slate. It provides a clean, clear slate for writing without smearing or scratching the board's surface. Uganda is producing them Locally		Import duty is applicable at a rate of 35% instead of 25% for one year
6	9017.20.00	**Rulers** A school ruler is a standard stationery tool used by students primarily in mathematics, geometry, and art classes to measure lengths and draw straight lines. Uganda is producing them Locally		Import duty is applicable at a rate of 10% instead of 0% for one year

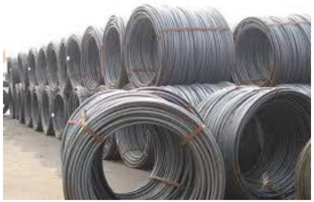
No.	HS Code	Item description	Illustration	Decision
7.	7615.10.10 7615.10.90	Aluminium Table, kitchen or other household articles and parts thereof Uganda is producing them Locally		Import duty is applicable at a rate of 35% instead of 25% for one year

No.	HS Code	Item description	Illustration	Decision
8.	7607.11.00 7607.19.10	Aluminium foil and Containers made from Aluminium. Uganda is producing them Locally	  	Import duty is applicable at a rate of 35% instead of 10% for one year

No.	HS Code	Item description	Illustration	Decision
9.	7306.11.00 7306.21.00	**Stainless steel tubes** A stainless steel tube is a hollow structural component made from a rust-resistant steel alloy containing at least 10.5% chromium, which forms a protective self-healing layer against corrosion. Uganda is producing them Locally		Import duty is applicable at a rate of 35% instead of 0% for one year

No.	HS Code	Item description	Illustration	Decision
10.	3923.10.00	Boxes, cases, crates and similar articles / Dust bins and crates. Uganda is producing them Locally	   	Import duty is applicable at a rate of 35% instead of 25% for one year

No.	HS Code	Item description	Illustration	Decision
11.	7227.10.00	Iron and steel products - Of high - speed steel Uganda is producing them Locally	 	Import duty is applicable at a rate of 25% or US$350/MT whichever is higher instead of 25% or US$200/ MT whichever is higher for one year
12.	2005.40.00	**Peas (Pisum sativum)** Pisum sativum is a cool-season annual legume native to the Mediterranean region that produces edible green seeds enclosed within pods. Cultivated globally as a staple vegetable, it is categorized into garden peas, snow peas, and sugar snap peas based on whether the pod itself is edible. Uganda being well endowed in agriculture is able to produce peas Locally		Import duty is applicable at a rate of 35% or US$250/MT whichever is higher instead of 35% for one year

No.	HS Code	Item description	Illustration	Decision
13.	7213.91.10 7213.91.90	**Steel Wire rods** Steel wire rods are hot-rolled, semi-finished steel products typically featuring a circular cross-section. Manufactured in continuous lengths and wound into coils, they serve as the primary raw material for drawing into finer wires or for manufacturing forged and cold-headed components Uganda is producing them Locally in sufficient quantities		Import duty is applicable at a rate of 35% or US$250/MT whichever is higher instead of 25% or US$200/MT whichever is higher for one year
14	39.07	Polyacetals, other polyether and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		Uganda to stay application of EAC CET rate of 0% and apply a duty rate of 10% for one year. This is intended to align the rates in the heading and curb misclassification in the EAC Common External Tariff (CET). This will promote import substitution

C. INFRASTRUCTURE LEVY

No.	Exemption of Infrastructure Levy on the following imports		
	Item	**Exempted Imported Goods**	**Decision**
	Infrastructure Levy	• Imports of vaccines • Medicines • Medical supplies • Pesticides • Rodenticides • Acaricides • Insecticides	Imports of vaccines, medicines, medical supplies, pesticides, rodenticides, acaricides, and insecticides are fully exempted from the **Infrastructure Levy.** This exemption will significantly lower landed import costs and reduce the cash-flow burden for medical and agricultural businesses.

D. IMPORT DECLARATION FEES

No.	Exemption of Import Declaration Fees on the following imports.		
	Item	**Exempted Imported Goods**	**Decision**
	Import Declaration Fees	• Imports of vaccines • Medicines, • Medical supplies • Pesticides • Rodenticides • Acaricides • Insecticides	Imports of vaccines, medicines, medical supplies, pesticides, rodenticides, acaricides, and insecticides are fully exempted from the **Import Declaration Fee.** This exemption will significantly lower landed import costs and reduce the cash-flow challeng-es for medical and agricultural businesses.

E. ENVIRONMENTAL LEVY

	Imposition of Environmental Levy on worn clothing and other worn articles		
	Item	**New Imposition**	**Decision**
	Environmental Levy	The environmental levy shall be applicable on worn clothing and other worn articles at the rate of 30% of the CIF value	The law targets the massive influx of garments that quickly become unmanageable waste. It also heavily aligns with the **"Buy Uganda, Build Uganda" (BUBU) policy** to bolster local manufacturing and fulfill regional EAC goals of phasing out secondhand clothes.

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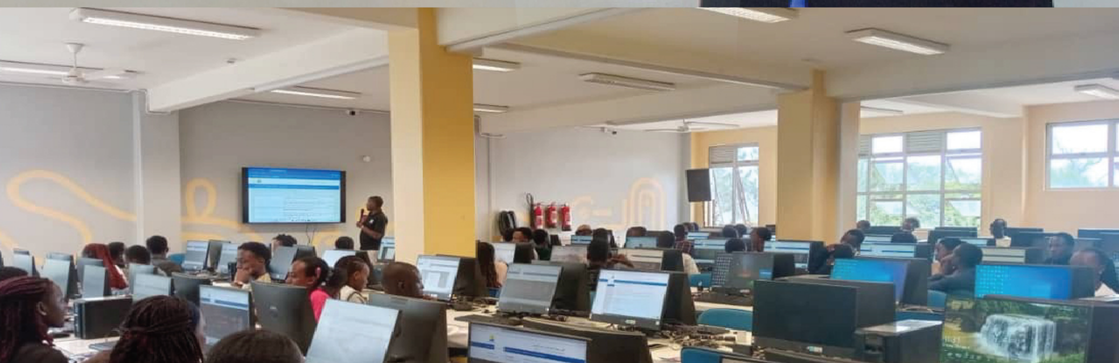

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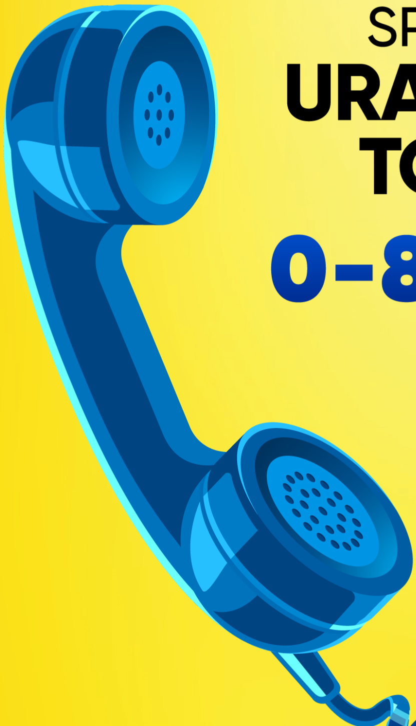

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REPORT

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MISCONDUCT

BRIBERY

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- Free & Anonymous - Zero cost, Zero risk, 100% confidentiality.
- Your identity is safe
- Your action makes a difference

STAND FOR INTEGRITY