BILLS SUPPLEMENT No. 5

31st March, 2020

BILLS SUPPLEMENT

to The Uganda Gazette No. 22, Volume CXIII, dated 31st March, 2020 Printed by UPPC, Entebbe, by Order of the Government.

Bill No. 11 Tobacco Control (Amendment) Bill

2020

THE TOBACCO CONTROL (AMENDMENT) BILL, 2020

MEMORANDUM

The object of this Bill is to amend the Tobacco Control Act, 2015 to impose an export levy on processed and unprocessed leaf tobacco.

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

THE TOBACCO CONTROL (AMENDMENT) BILL, 2020

ARRANGEMENT OF CLAUSES

Clauses

- 1. Commencement
- 2. Amendment of Tobacco Control Act, Act 22 of 2015

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A Bill for an Act

ENTITLED

THE TOBACCO CONTROL (AMENDMENT) BILL, 2020

An Act to amend the Tobacco Control Act, 2015 to impose an export levy on processed and unprocessed leaf tobacco.

BE IT ENACTED by Parliament as follows:

1. Commencement

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

2. Amendment of Tobacco Control Act, Act 22 of 2015

The Tobacco Control Act, is amended by inserting immediately after section 23 the following—

"23A. Levy on processed and unprocessed leaf tobacco

- (1) There shall be charged a levy on unprocessed and processed leaf tobacco at the rate of United States Dollars 0.8 per kilogramme of unprocessed and processed leaf tobacco, which is consigned out of Uganda.
- (2) The levy shall be paid by the consigner to the Uganda Revenue Authority at the time the unprocessed or processed leaf tobacco is consigned out of Uganda.

3. Amendment of the Finance Act, 2014

The Finance Act, 2014, is amended by repealing section 7.