

BILLS SUPPLEMENT

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Bill No. 11

External Trade (Amendment) Bill

2025

THE EXTERNAL TRADE (AMENDMENT) BILL, 2025

MEMORANDUM

The object of this Bill is to amend the External Trade Act, Cap. 69 to impose an infrastructure levy on imports which are for home use; to provide for import declaration fees on imports which are for home use and to impose an export levy on wheat bran, cotton cake and maize bran.

MATIA KASAIJA, (MP)

Minister of Finance, Planning and Economic Development.

A Bill for an Act

ENTITLED

THE EXTERNAL TRADE (AMENDMENT) ACT, 2025

An Act to amend the External Trade Act, Cap. 69 to impose an infrastructure levy on imports which are for home use; to provide for import declaration fees on imports which are for home use and to impose an export levy on wheat bran, cotton cake and maize bran.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2025.

2. Amendment of External Trade Act

The External Trade Act, in this Act referred to as the principal Act, is amended by inserting immediately after section 3 the following—

“3A. Infrastructure levy

(1) There shall be charged a levy to be known as the infrastructure levy, on all goods imported into the country for home use.

(2) The infrastructure levy shall be at the rate of one point five percent (1.5%) of the customs value of the goods and shall be paid by the importer of such goods at the time of entering the goods into the country for home use.

(3) This section shall not apply to—

- (a) goods and products prescribed in the Fifth Schedule to the East African Community Customs Management Act, 2004;
- (b) plant and machinery as prescribed under chapter 84 and 85 of the East African Community Common External Trade harmonised commodity description and coding system; and
- (c) goods under a special operating framework with the Government of Uganda specified in the approved measures on import duty rates in the East African Community Common External Tariff (EAC CET).

3B. Import declaration fee

(1) There shall be paid a fee to be known as the import declaration fee, on all goods imported into the country for home use.

(2) The import declaration fee shall be at the rate of one percent (1%) of the customs value of the goods and shall be paid by the importer of the goods at the time of entering the goods into the country for home use.

(3) This section shall not apply to—

- (a) goods and products prescribed in the Fifth Schedule to the East African Community Customs Management Act, 2004;

- (b) plant and machinery as prescribed under chapter 84 and 85 of the East African Community Common External Trade harmonised commodity description and coding system; and
- (c) goods under a special operating framework with the Government of Uganda specified in the approved measures on import duty rates in the East African Community Common External Tariff (EAC CET).

3. Insertion of section 4A in principal Act

The principal Act is amended by inserting immediately after section 4 the following—

“4A Imposition of export levy on wheat bran, cotton cake and maize bran

(1) There shall be charged a levy on wheat bran, cotton cake and maize bran at the rate of USD 10 per metric tonne, consigned out of Uganda.

(2) The levy shall be paid by the consigner to the Uganda Revenue Authority at the time when the wheat bran, cotton cake or maize bran is consigned out of Uganda.”

