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TAX AMENDMENTS

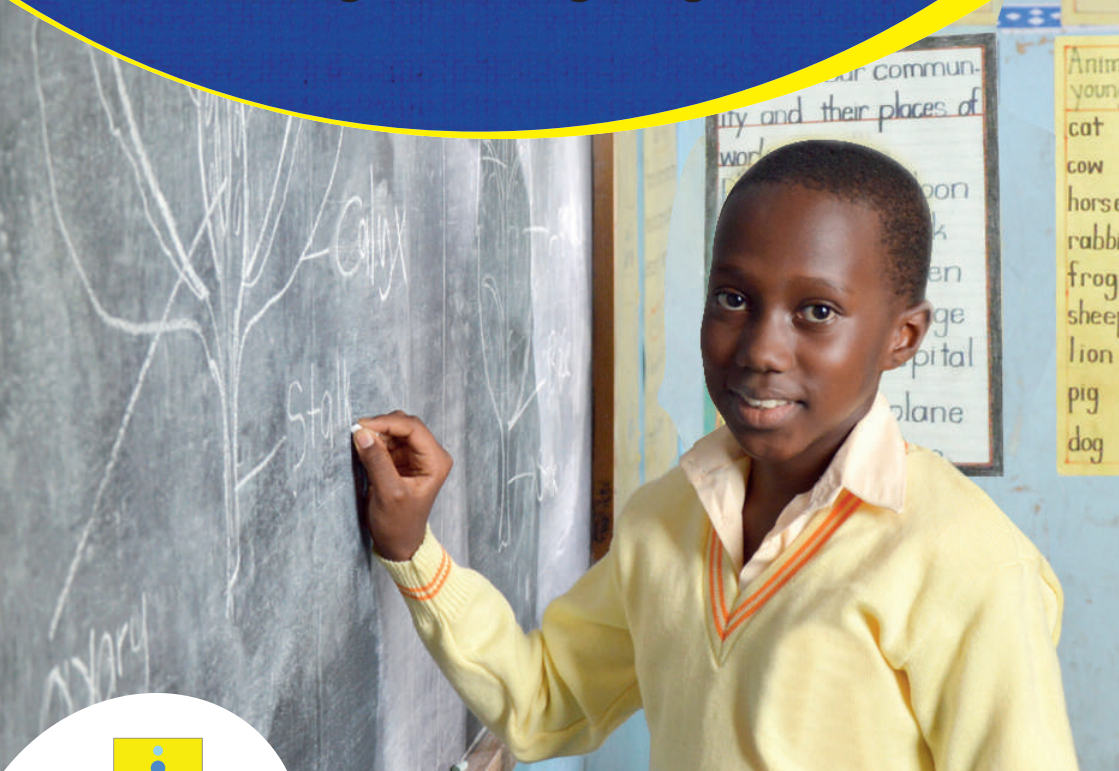
FY 2020/2021



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FOREWORD FROM THE COMMISSIONER GENERAL

Dear Taxpayers,



Uganda Revenue Authority is pleased to present to you a booklet on amendments that have been made in the Tax Legislations. Unlike the previous years where we have held budget breakfast engagements and provided you the booklet in hard copy, this year we are unable to hold face to face interactions due to the COVID 19 Pandemic. Instead we have organized an e-conference and will provide you an online version of the booklet.

COVID 19 has affected many businesses with its effects faced by the tax body as well. In FY 2019-2020, URA was given a target of Ugx 20.3 trillion but projects a deficit of up to Ugx 3 trillion.

The Ministry of Finance, Planning and Economic Development has for the FY 2020-2021, given URA a target of Ugx 21,810 billion, comprised of tax revenue amounting to Ugx 20,219 billion and non-tax revenue of Ugx 1,591 billion. This target which translates into a revenue effort of 14.3 percent of GDP requires a concerted effort from all of us to attain it.

These tax amendments are geared towards industrialization and import substitution which will in return boost local production and create employment. Government will ensure that manufacturers acquire raw materials cheaply, which will lower costs of production thereby making domestic products more affordable to Ugandans.

In addition to several initiatives such as extending filing dates and improving service delivery, we shall speed up payment of outstanding VAT refunds due to businesses accompanied by measures to limit fraud.



URA commencing July 2020 will roll out the use of Electronic Fiscal Devices (EFDs) in providing e-receipts and digital tax stamps and expand the range of products covered, to deter under-declaration of production and importation.

Government has widened the scope of the income tax withholding agents across all sectors to broaden the tax base and implement the digital collection solution to enhance rental tax collection.

I urge Ugandans to remain patriotic and further take interest and action in understanding the country's economic drivers and actively take advantage of the Government initiatives to stimulate growth.

Stay home, stay safe

John Rujoki Musinguzi
COMMISSIONER GENERAL

INTRODUCTION

In line with the budget theme of Stimulating the Economy to safeguard Livelihoods, Jobs, Businesses and Industrial Recovery, Government has put in place several initiatives to enable businesses recover from COVID 19.

Government has among other initiatives:

1. Reduced tax rates for small businesses taxpayers and has in the interim deferred until September 2020, payment of Corporate Income Tax and Pre-sumptive tax for Small, Medium Enterprises (SMEs) due, 1st April to 30th June 2020. This applies to tax compliant businesses with annual turnover of less than Ugx 500 million
2. Deferred payment of PAYE until September 2020 by sectors from 1st April to 30th June 2020 for tax compliant Ugandan businesses facing hardships
3. Waived interest or penalties that will accumulate on the tax amounts above, during this period
4. Waived interest and penalties on tax arrears accumulated before 1st July 2020 to lessen the tax liability of businesses who voluntarily comply with their tax obligations and;
5. Provided for Tax Deductibility of Donations for the Corona Virus Response

URA has in the same vein extended filing dates, suspended auctioning of goods during this period, reviewed instalment payment and provided several platforms to ease payment of taxes.

The changes in tax legislation further affirm Government's commitment toward import substitution and strengthening local production.

The booklet on Tax amendments highlights several changes made in several tax laws namely; Income Tax, Value Added Tax Act, Excise Duty Act, Stamp Duty Act and The Tobacco Control (Amendment) Act and also features changes in international taxes at the EAC regional level.



DOMESTIC TAXES

DOMESTIC TAXES

INCOME TAX ACT

SN	AMENDMENT	RATIONALE
1.	<ul style="list-style-type: none"> 10 year income tax exemption for investments whose capital is USD 300,000 for a citizen investing elsewhere and USD 150,000 for a citizen investing upcountry. The threshold for East African Community country citizens has been reduced from USD 1,000,000. <p>Conditions/requirements for the above exemption</p> <ul style="list-style-type: none"> An increase in the requirement for the use of local sourcing of raw materials from 50% to 70% An increase in the local requirement for labour from 60% to 70% A requirement that citizens will be earning at least 70% of the wage bill The manufacture of tyres, footwear and mattresses and toothpaste have been added to sectors benefiting 	<ul style="list-style-type: none"> To support agro-processing To boost the economy by increasing production, creating more employment opportunities for Ugandans in rural areas Specification of upcountry encourages rural development
2.	<p>A purchaser of goods or services from a taxpayer designated to use the E-invoicing system must indicate E-receipts from the E-invoicing system in order to qualify for an allowable expense</p>	<ul style="list-style-type: none"> To encourage tax compliance To focus on the digital economy as it is the way to go. To ease the compliance burden through the use of digital tax tools such as pre-filled returns as the end result
3.	<p>A provider of transport or freight service MUST obtain a Tax Clearance Certificate (TCC) before renewal of operational licenses</p>	<p>To generate revenue and boost tax compliance in the transport sector.</p>
4.	<p>Income tax rates for small business (presumptive) taxpayers has been lowered. Rates will still be based on turnover however taxpayers with no record shall pay a fixed cost while those with records shall pay tax as a percentage of annual turnover</p>	<p>To ease the compliance burden by making presumptive rates more progressive</p> <p>To encourage tax compliance</p> <p>To give preferential treatment to taxpayers who keep records</p>

SN	AMENDMENT			RATIONALE
	Gross turnover	With records	Without records	
	Not exceeding Ugx 10M	NIL	NIL	
	Exceeding Ugx 10M but does not exceed Ugx 30M	0.4% of annual turnover in excess of 10M	Ugx 80,000	
	Exceeding Ugx 30M but does not exceed Ugx 50M	Ugx 80,000 plus 0.5% of annual turnover in excess of Ugx 30 million	UUgx 200,000	
	Exceeding Ugx 50M but does not exceed Ugx 80M	Ugx 180,000 plus 0.6% of annual turnover in excess of Ugx 50 million	Ugx 400,000	
	Exceeding Ugx 50 m but does not exceed Ugx 150M	360,000 plus 0.7% of annual turnover in excess of Ugx 80 million	Ugx 900,000	
5.	<ul style="list-style-type: none"> 10% withholding tax will be deducted from commission paid to insurance and advertising agents It is now mandatory for Withholding agents to file a return not later than the 15th day of the following month 			To generate revenue
6.	The Islamic Development Bank has been included on the list of agencies whose income does not pay tax (Listed Institution)			To encourage Investment since the IDB is a development bank that extends interest free credit to business
7.	The income of the Deposit Protection Fund has been exempted from income tax.			The DPF was created to provide insurance for the deposits of customers of regulated financial institutions in the event of collapse

EXCISE DUTY ACT

SN	AMENDMENT	RATIONALE
1.	<p>The tax rate for indented spirits made from locally produced raw materials has been reduced from 60% or Ugx 2000 per litre, whichever is higher to 60% or Ugx 1500 per litre whichever is higher</p> <p>NB: No excise duty on sanitizers that meet 75% alcohol content</p>	To support local industries
2.	Reducing the tax rate for fruit and vegetable juices, except juice made from at least 30% of pulp from fruit and vegetables grown in Uganda from 13% or Ugx 300 per litre, whichever is higher to 12% or Ugx 250 per litre whichever is higher	To encourage consumption of locally manufactured juice which will stimulate local production and job creation
3.	Increasing the tax rate of Gas oil (automotive, light, amber for high speed engine) from Ugx 880 per litre to Ugx 1030 per litre	<p>To generate revenue</p> <p>Note that there is no anticipated price increase on the global market where price is still low</p>
4.	Introduce a fixed rate of Ugx 10,000 per kilogram of the plastic bags. These include sacks and bags of polymers of ethylene and other plastics except vacuum packaging bags for food, juices, tea and coffee, sacks and bags for direct use in the manufacture of sanitary pads	<ul style="list-style-type: none"> •To generate revenue and protect the environment •Provide exemption for the manufacture of sanitary pads
5.	A minimum capital investment requirement for duty exemption for developers of industrial parks and free zones, operators and other investors in specified business of USD 10 million in the case of a foreigner, USD 300,00 in case of a citizen investing elsewhere; or USD150,000, for a citizen whose investment is placed up country.	To encourage development and investment in the rural areas as opposed to concentration of Investments in the towns.
6.	Excise Duty exemption on inputs and raw materials has been extended to the manufacture of tyres, footwear, mattress or toothpaste for a person who meets the capital threshold of investing USD 10 million in case of a foreigner, USD 300,000 for a citizen's investment elsewhere or USD 150, 000 for a citizen whose investment is placed up country	To industrialize the country and replace imports.

VALUE ADDED TAX ACT

SN	AMENDMENT	RATIONALE
1.	The period within which manufacturers can claim input VAT prior to VAT registration has been increased from the current six (6) months to twelve (12) months.	To encourage investment since most manufacturers usually takes them more than six months to construct their factories.
2.	A taxable person will be allowed a tax credit on expenses only if they are supported by e-invoices or e-receipts.	<ul style="list-style-type: none"> • To foster tax compliance • To support the use of digital tools and solutions in ensuring tax compliance
3.	Increasing the tax rate of Gas oil (automotive, light, amber for high speed engine) from Ugx 880 per litre to Ugx 1030 per litre	<p>To generate revenue</p> <p>Note that there is no anticipated price increase on the global market where price is still low</p>
4.	<p>The following supplies have been exempted from VAT</p> <ul style="list-style-type: none"> • Trailers for agricultural purposes • Combine harvesters • The supply of digital stamps for purposes of implementing tax verification, quality, and safety system • Tractor mounted hay mowers, slashers, rakes & tedders • Crop sprayers • Hay & straw Balers • Tractor mounted Hole diggers / borers • Scrapers, levelling blades & Dam scoops • Root or tuber harvesting machinery • Tractor mounted loaders • Irrigation equipment • Drinkers & feeders for all farm animal • Tuber harvesting machinery • Cotton seed cake • Supply of the following imported services: • Software and equipment installation services to manufactures • Services incidental to tele-medical services • Royalties paid in respect of agricultural technologies • Accommodation in tourist hotels and lodges located up-country • Liquefied gas • Processed milk • Locally developed computer software, its maintenance and software licenses. • Supply of services to conduct a feasibility study, design and construction 	To encourage investment in agriculture, construction and tourism sectors

SN	AMENDMENT	RATIONALE
	<ul style="list-style-type: none"> Supply of locally produced materials for construction of premises, infrastructure, machinery and equipment or furnishings and fittings which are not available on the local market to a hotel or tourism facility developer whose investment capital is USD 8 million with a room capacity exceeding 30 rooms; or to a meetings, incentives, conferences and exhibitions facility developer whose investment capital is not less than USD 150 million 	
5.	<p>VAT exemption for investments whose capital is USD 300,000 for a citizen and USD 150,000 for a citizen investing upcountry. The threshold has been reduced from USD 1,000,000.</p> <p>Conditions/requirements for the above exemption</p> <ul style="list-style-type: none"> Increase the requirement of local labour from 60% to 70%; Requirement that the citizens earn an aggregate wage of at least 70% of the total wage bill; * Add manufacture of tyres, footwear, attresses and toothpaste to sectors benefiting 	To encourage investment

STAMP DUTY

SN	AMENDMENT	RATIONALE
1.	<ul style="list-style-type: none"> The following instruments will pay no stamp duty Debenture - of the total value Equitable Mortgage - of the total value Further Charge - any instrument imposing a further charge on mortgaged property - of the tota value Instrument for loan 	To encourage investment
2.	<p>Stamp duty exemption for investments whose capital is USD 300,000 for a citizen and USD 150,000 for a citizen investing upcountry. The threshold has been reduced from USD 1,000,000.</p> <p>Conditions/requirements for the above exemption</p> <ul style="list-style-type: none"> Increase the requirement of local labour from 100 Ugandans to 70% Requirement that the citizens earn an aggregate wage of at least 70% of the total wage bill; Incentives extended to the manufacture of tyres, footwear, mattress or toothpaste 	To encourage investment

SN	AMENDMENT	RATIONALE
3.	Introduced stamp duty of UGX 100,000 on professional licences and certificates.	To encourage compliance among professionals




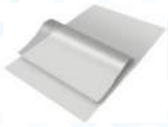



TOBACCO AMENDMENT ACT

SN	AMENDMENT	RATIONALE
1.	<ul style="list-style-type: none"> There shall be charged a levy on unprocessed leaf tobacco at the rate of USD 0.8 per kilogram of unprocessed leaf tobacco, taken out of Uganda. The levy shall be paid by the consigner to the Uganda Revenue] Authority at the time the unprocessed leaf tobacco is taken out of Uganda. 	To generate revenue








CUSTOMS






Customs Proposals 2020 – 2021 (New)







SN	HS Code	Item Description	Illustration	Decision	Comments
1.	6115.21.00 6115.22.00 6403.99.00	Gum boot linings		Increase import duty to 35%	To protect local industries like Sigma Knitting and promote import substitution
2.	33.04 33.05	Beauty or make up preparations		Increase the import duty from 25% to 35% to protect local industries	To protect local industries and promote import substitution.
3.	22.02	Beverages from artificial extracts Red bull, Rock Boom, Canned Colas etc.		Import duty applicable at a rate of 60% instead of 25% for one year	Import Substitution and promote local manufacturing e.g Hariss International
4.	3919.10.00 3919.90.10 3919.90.90	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, whether or not in rolls		Uganda to stay application of the EAC CET rate and apply a duty rate of 35% for one year	Promote local manufacturing e.g Graphic Systems Limited
5.	3306.10.00 3306.90.00	Toothpaste and other mouth wash preparations		Stay of application of the EAC CET rate of 25% and apply a duty rate of 35% for one year.	Promotion of Local content e.g LMZ Toothpaste (U) Limited
6.	3920.20.90	Other polymers of propylene		grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 35% for one year	This is a form of printed labels used on bottled soft drinks and packages. Regional capacity and quality have been developed to produce this.
7.	8517.12.00	Mobile phones		Stay of application of the EAC CET rate and apply a duty rate of 10% instead of 0% for one year.	Protection of local industry E.g Engo Holdings

CMA				
1.	Special projects	Exempt “Good imported for implementation of projects under a special operating frame work arrangement with the Government	Guide lines to be given by Ministry of Finance, Planning and Economic Development	Grant a stay of application to Uganda on Goods imported for implementation of projects under a special operating frame work arrangement with the Government at 0% as approved by the Minister responsible for finance.

Duty Remission / Adjusted rates-NEW					
SN	HS Code	Item Description	Illustration	Decision	Comments
1.	7315.90.00	Parts of chains for assemblers of chains for motorcycles, bicycles and industrial machinery		Remit duty from 10% to 0% as an input for assemblers of chains	To encourage local production
2.	Various	Unassembled mobile phones. Inputs for the assembly / manufacture of mobile phones		Stay of application at a rate of 0% for one year.	Protection of local industry E.g Engo Holdings Limited
3.	2501.00.00	Inputs for the manufacture of edible salt of sub-heading 2501.00.00		Stay of application at a rate of 10% instead of 25% for one year	To encourage local production and import substitution. E.g Kampala Salt
4.	8414.51.00	Un assembled floor, table and wall fans		Stay of application on inputs for assembly of unassembled floor table and wall fans at a rate of 10% for one year.	Import substitution Adjusted from 25% to 10% E.g Saachi Manufacturers
5.	8516.60.00	Un assembled Cookers		Stay of application on inputs for assembly of unassembled floor table and wall fans at a rate of 10% for one year.	Import substitution Adjusted from 25% to 10% E.g Blue flame

Customs Proposals for Renewal for FY 2020 – 2021







SN	HS Code	Item Description	Illustration	Decision	Comments
1.	0701.90.00 0710.10.00 2004.10.00 2005.20.00	Cooked Potatoes, fresh or chilled, other than seed		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution E.g Kisoro Irish Potatoes
2.	0409.00.00 1702.90.00	Honey – Natural and artificial		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution E.g Arua Honey Processors
3.	6802.10.00 6802.21.00 6802.23.00 6802.29.00 6802.91.00 6802.92.00 6802.93.00 6802.99.00 6907.21.00 6907.22.00 6907.23.00 6907.30.00 6907.40.00	Tiles		Import duty applicable at a rate of 35% instead of 25% for one year	All types of tiles catered for in this proposal Import substitution E.g Kapeeka Industrial Park (Goodwill Tiles)
4.	8504.21.00 8504.22.00 8504.23.00 8504.31.00 8504.32.00 8504.33.00 8504.34.00	Transformers		Import duty applicable at a rate of 25% instead of 0% for one year Promotion of Local content	Import substitution Comparable step by step increment from 0% to 10% E.g Korica (U) Ltd - Orion Transformers
5.	8516.40.00	Unassembled flat iron (CKD)		Stay of application on inputs for assembly of flat irons at a rate of 0% instead of 10% for one year.	Import substitution Adjusted from 10% to 0% E.g Saachi Electronic Industries




SN	HS Code	Item Description	Illustration	Decision	Comments
6.	8518.21.00 8518.21.00 8518.29.00	Un assembled speakers (CKD)		Stay of application on inputs for assembly of speakers (CKD) at a rate of 0% for one year. On condition that they obtain local Board materials.	Import substitution Adjusted to 10% instead of 0%
7.	8539.31.00 8539.50.00	Unassembled LED, CFL bulbs		Stay of application on inputs for assembly of LED, CFL bulbs at a rate of 0% for one year.	Adjusted to 10% instead of 0% Saachi Electronics Industries Ntinda
8.	8521.10.00 8521.90.00	Unassembled DVD players		Stay of application on inputs for assembly of DVD players at a rate of 0% for one year.	Import substitution Adjusted to 10% instead of 0%
9.	8516.79.00	Unassembled blenders		Stay of application on inputs for assembly of blenders at a rate of 0% for one year.	Import substitution Adjusted to 10% instead of 0%
10.	8516.10.00	Unassembled hot water kettles		Stay of application on inputs for assembly of hot water kettles at a rate of 0% for one year.	Import substitution Adjusted to 10% instead of 0%
11.	2002.90.00	Tomato Paste and other Preserved tomatoes.		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution RECO Industries

SN	HS Code	Item Description	Illustration	Decision	Comments
12.	22.02	Ready to drink juices of heading		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution E.g Britannia Industries
13.	8528.72.90	Television sets		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
14.	9503.00.00	Toys		Import duty applicable at a rate of 35% instead of 25% for one year.	Import substitution
15.	0901.21.00 0901.22.00 0901.90.00 2101.11.00 2102.12.00	Processed Coffee		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution E.g Kyagalanyi Coffee
16.	09.02 2101.20.00	Processed tea.		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution E.g •Mukwano Tea •Kayonza Tea •Igara Tea
17.	2002.90.00	Ginger.		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution


SN	HS Code	Item Description	Illustration	Decision	Comments
18.	20.07	Jams, marmalades, jellies.		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
19.	3405.10.00	Shoe Polish		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
20.	Headings 02.01 02.02 02.03 02.04 02.05 02.06 02.07 16.02	Frozen meats of <ul style="list-style-type: none"> •Chicken •Bovine animals •Meat of swine •Meat of sheep 		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
21.	2008.11.00	Peanut Butter		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
22.	1806.90.00	Bread spreads		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
23.	2005.20.00	Potato and other crisps		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution






SN	HS Code	Item Description	Illustration	Decision	Comments
24.	0703.10.00 0703.20.00 0703.90.00	Onions, shallots, garlic, leeks...etc, fresh or chilled.		Import duty applicable at a rate of 60% instead of 25% for one year.	Import substitution
25.	1512.29.00	Refined Cotton seed oil		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution. E.g Mukwano Industries
26.	1512.19.00	Refined Sun flower seed or sunflower oil		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution
27.	18.05 18.06	Cocoa powder not containing added sugar or other sweetening matter. Chocolate and other food preparations containing cocoa		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution E.g Pink Foods Ltd
28.	3808.91.31 3808.91.32 3808.91.39	Other Insecticides Put up for retail sale.		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
29.	67.04	Wigs, false beards, eyebrows and eyelashes, human hair, etc		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution E.g SCD (U) Ltd





SN	HS Code	Item Description	Illustration	Decision	Comments
30.	Various	Steel Blanks for Spoons and forks		Stay of application under Duty Remission on blanks for spoons and forks. Rate remitted to 10% from 25%	Import substitution
31.	Various	Inputs for the manufacture of furniture		Stay of application under Duty Remission on inputs for the manufacture of furniture from 25% to 10% and from 10% to 0%.	Import substitution. E.g Hwan Sung Industries
32.	7308.30.00 3924.90.44	Doors, windows and their frames and thresholds for doors of iron and steel and Plastic / polymers		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
33.	04.05	Butter and other fats and oils derived from milk; dairy spreads		Import duty applicable at a rate of 60% instead of 25% for one year	Import substitution. E.g Fresh Dairy Ltd
34.	1901.20.90	Mixes and doughs for the preparation of bakers' wares of heading 19.05:		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution
35.	6306.12.00 6306.19.00	Tarpaulins		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution










SN	HS Code	Item Description	Illustration	Decision	Comments
36.	6912.00.00	Ceramic Toilet seats and Cisterns		Import duty applicable at a rate of 35% instead of 25% for one year	Import substitution. Uganda has a manufacturer in Kapeeka
EAC CMA					
SN	HS Code	Item Description	Illustration	Decision	Comments
1.	6107.91.00 6107.99.00 6108.91.00 6108.92.00 6108.99.00 6403.99.00 8421.12.00 8451.30.00	<ul style="list-style-type: none"> • Bathrobes • Cloth Dryers 	 	<p>To be included in the items listed for hotel exemptions under item 21 of the Fifth schedule EAC-CMA</p> <p>Hotel Equipment</p> <p>“Any of the following goods engraved or printed or marked with the hotel logo imported by a licensed hotel for its use:</p> <p>(a) Laundry equipment - Driers (b) Bathrobes</p>	Stay of application from 25% to 0% for one year for licensed hotels.


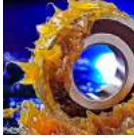

PREVIOUS GAZETTE ISSUES FOR FURTHER RENEWAL FOR ONE YEAR



SN	HS Code	Item Description	Illustration	Decision	Comments
1.	8701.20.90	Road Tractors for Semi-Trailers		Import duty is applicable at a rate of 0% instead of 10% for one year	Desire to compete favourably within the regional transport sector
2.	8704.22.90	Motor Vehicles for Transport of Goods with Gross Vehicle Weight Exceeding 5 Tons But not Exceeding 20 Tons.		Import duty is applicable at a rate of 10% instead of 25% for one year.	Transport of produce from upcountry
3.	8704.23.90	Motor Vehicles for transport of goods with gross vehicle weight exceeding 20 tons		Import duty is applicable at a rate of 0% instead of 25% for one year.	Desire to compete favourably within the regional transport sector
4.	8212.20.00	Maternity (Mama) kit		Import duty is applicable at a rate 0% instead of 25% for one year.	A health product for expectant mothers
5.	87.11	Motor cycle Kits for the assembly of motor cycles		Import duty is applicable at a rate of 10% for one year. Stay of Application of the conditions contained in Legal Notice No. EAC/39/2013 of 30th June, 2013 on duty remission for motorcycle assembly for one year	Nish auto Dura motors Simba automotives
6.	3401.20.10	Other soap in other forms - Soap Noodles		Import duty is applicable at a rate of 10% for one year.	Import duty is applicable at a rate of 10% for one year. E.g Leeko Uganda Ltd


SN	HS Code	Item Description	Illustration	Decision	Comments
7.	4011.40.00	New pneumatic tyres of rubber, of a kind used on motorcycles.		Import duty is applicable at 35% instead of 10% for one year. This should be adopted across the partner states	Import substitution and protection of local industry. E.g CCLLE Rubber (U) Ltd
8.	7217.20.00	High tensile galvanised wire		Import duty remitted from 25% to 10% for the manufacture of high tensile galvanised wire for one year	Restricted to only companies having the capacity to manufacture power cables. E.g Cable Corporation Ltd
9.	7210.11.00 7210.20.00 7216.50.00	Flat Rolled Products of Iron or non-alloy steel products of Iron or Non-Alloy steel		Introduced a specific duty at a rate of USD 200/MT so that the applicable rate is 25% or USD 200/MT whichever is higher for 1 year.	Grant Uganda a stay of application of the EAC CET rate of 10% and apply a duty rate of 35% for one year
10.	7210.41.00 7210.49.00 7210.61.00 7210.69.00 7210.70.00 7210.90.00 7212.30.00 7212.40.00 7212.50.00	Flat rolled products of iron or non-alloy steel		Stay of application of the EAC-CET and apply a duty rate of 25% or USD 350/MT whichever is higher for one year.	This is meant to support the steel sector in the country. E.g •Roofings Uganda •Uganda Baati •Steel and tube industries
11.	7212.60.00	Flat rolled products of iron or non-alloy steel		Stay of application of the EAC-CET and apply a duty rate of 25% or USD 250/MT whichever is higher for one year.	This is meant to support the steel sector in the country. E.g •Roofings Uganda •Uganda Baati •Steel and tube industries



SN	HS Code	Item Description	Illustration	Decision	Comments
12.	5408.33.00	Jacquard Material for Making Spring mattresses (printed with Logo)		Import duty applicable at a rate of 10% for one year instead of 25%.	Reduce costs of producing spring mattresses E.g •Megha Industries •Euroflex Ltd •Crest Foam, etc
13.	5513.49.00	5513.49.00 Poly Cotton Material for making mattresses		Import duty applicable at a rate of 10% for one year.	Reduce costs of producing spring mattresses E.g •Megha Industries •Euroflex Ltd •Crest Foam, etc
14.	3917.21.00 3917.22.00 3917.23.00 3917.29.00 3917.39.00 7019.11.00 7019.12.00 7019.19.00 7019.31.00 7019.32.00 7019.39.00 7019.40.00 7019.51.00 7019.52.00 7019.59.00 7019.90.90 7303.00.00 7304.31.00 7304.39.00 7304.41.00 7304.49.00 7304.51.00 7304.59.00 7304.90.00 7306.40.00 7306.50.00	Penstock pipes for use in Hydro Electric Power Projects.		Import duty applicable at a rate of 10% for one year instead of 25%.	Promotion of Hydro power Electricity E.g •Ziba Hydro •Elgon Hydro City
15.	7311.00.00	Liquid Gas Cylinders (LPG)		Import duty applicable at a rate of 25% instead of 0% for one year.	Protect local manufacturers E.g Bruhani Industries

SN	HS Code	Item Description	Illustration	Decision	Comments
16.	1003.90.00	Barley		Import duty applicable at a rate of 10% instead of 25% for one year.	Protect local manufacturers E.g Kapchorwa Farmers
17.	3905.30.00	Poly Vinyl Alcohol		Import duty applicable at a rate of 10% instead of 0% for one year.	Promote local manufacturers E.g. Glue Manufacturers
18.	1601.00.00	Sausages and similar products		Import duty is applicable at a rate of 60% instead of 25% for one year.	Protect local market E.g. Fresh Cuts Uganda
19.	1704.10.00	Chewing gum		Import duty applicable at a rate of 35% instead of 10%	Protect local market E.g. •Kakira sweets •Jassani foods
20.	1704.90.00	Other sugar confectionery (sweets)		Import duty is applicable at a rate of 35% instead of 25% for one year	Protect local market E.g. Kakira Sweets
21.	18.06 17.04	Chocolates		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. Pink Foods
22.	19.05	Biscuits		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing E.g. Brittania Allied Industries
23.	2103.20.00	Tomato sauce		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing E.g. Reco Industries
24.	2201.10.00	Mineral water		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing E.g. Rwenzori Mineral Water




SN	HS Code	Item Description	Illustration	Decision	Comments
25.	2710.19.10	Partly refined base oil		Import duty is applicable at a rate of 10% instead of 0% for one year	Local alignment with base oil
26.	2710.19.51	Lubricants in liquid form		Import duty is applicable at a rate of 35% instead of 25% for one year	Promote local manufacturing E.g. Revoline lubricants Mineral oil (U) Ltd
27.	2710.19.52	Lubricating greases		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. Revoline lubricants Mineral oil (U) Ltd
28.	3401.11.00 3401.19.00 3401.20.90 3401.30.00	Soap and organic surface-active products for use as soap		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. Mukwano Industries Bidco (U) Ltd
29.	48.19	Cartons, boxes, cases, bags and other packing containers of paper		Import duty is applicable at a rate of 35% instead of 25%	Promote local manufacturing E.g. •Riley packaging •Makss packaging
30.	4818.10.00	Toilet paper		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing E.g. •Kampala Siti Industries Ltd •Global Paper Industries
31.	8420.20.00	Exercise books		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing E.g. •Picfare industries •AONE Manufacturers •Shreeji Industries
32.	4911.10.00	Trade advertising material		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. Graphic systems Wave media




SN	HS Code	Item Description	Illustration	Decision	Comments
33.	4911.99.10	Instructional charts and diagrams		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. Graphic systems Wave media
34.	63.01	Blankets		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. Sino Textiles Ltd
35.	7210.30.00 7212.60.00 7213.10.00 7213.20.00 7213.99.00 7214.10.00 7214.20.00 7214.30.00 7214.91.00 7214.99.00 7215.10.00 7215.50.00 7215.90.00 7216.10.00 7216.21.00 7216.22.00 7216.50.00 7216.61.00 7216.69.00 7216.91.00 7216.99.00 7228.10.00 7228.20.00 7228.30.00 7228.40.00 7228.50.00 7228.60.00 7228.70.00 7228.80.00	Steel articles of sub-headings;		Import duty is applicable at a rate of 25% or USD 350/MT, whichever is higher instead of 25% for one year.	Protect local manufacturers E.g. •Uganda Baati Ltd •Roofing Rolling mills •Steel and Tube Ltd •East African Roofings
36.	7610.10.00 7308.30.00 3925.20.00	Doors, windows and their frames		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. •Bipolous (U) Ltd •Hwansung Ltd

SN	HS Code	Item Description	Illustration	Decision	Comments
37.	94.03 94.01 9402.90.90	Furniture and parts thereof		Stay application of the EAC-CET rate and apply an Import duty rate of 35% instead of 25% one year.	Promote local manufacturing E.g. •Bipolous (U) Ltd •Hwansung Ltd
38.	94.04	Mattress supports and mattresses		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. •Megha Industries •Euroflex Ltd
39.	9603.21.00	Toothbrushes		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing E.g. •Nice House of Plastics •Leeko (U) Ltd
40.	9608.10.00	Ball point pens		Import duty is applicable at a rate of 60% instead of 25% for one year.	Promote local manufacturing E.g. •Nice House of Plastics
41.	85.07	Electric Accumulators		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing E.g. •Uganda Batteries •Goldstar Batteries
42.	1001.99.10 1001.99.90	Wheat (Wheat grain)		Import duty is applicable at a rate of 10% instead of 35% for one year.	Promote local manufacturing
43.	7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		Import duty is applicable at a rate of 35% instead of 25% for one year.	Promote local manufacturing
44.	8311.10.00	Coated electrodes of base metal, for electric arc-welding		Uganda to stay application of EAC CET of 35% and apply a duty rate of 10% for one year	Promote local manufacturing E.g. •Weldex Uganda Limited

SN	HS Code	Item Description	Illustration	Decision	Comments
45.	3605.00.00	Safety matches		Uganda to stay application of the EAC CET rate and apply a duty rate of 35% for one year	Promote local manufacturing and join Kenya to stop undervaluation
46.	Textiles-Fabrics as per the attachment Annex II	Various tariff lines across all fabrics regardless of what is made by local players and or imported as per Annex II		Grant Uganda a stay of application of the EAC CET rate of 0%, 10% and 25% and apply a duty rate of 35% or USD 5.0/ kg whichever is higher for one year.	This is intended to promote the textile sector in Uganda.

RAW MATERIALS AND INDUSTRIAL INPUTS TO BE CONSIDERED FOR DUTY REMISSION FOR A PERIOD OF ONE YEAR

SN	HS Code	Item Description	Illustration	Decision	Comments
1.	7326.90.90	Umbrella heads for roofing nails		Import duty remitted from 25% to 10% for the manufacture of roofing nails for one year.	For one more year as develop capacity to produce locally E.g. Metal and Wood Industries Ltd
2.	Various	Listed Raw materials for the manufacture of textiles and shoes		Granted duty remission at 0% and 10% on inputs for the manufacture of textiles and shoes for one year.	Detailed list available in the subsequent text E.g. Nyanza Southern Range
3.	7310.29.10	Aerosol cans		Granted duty Remission to apply a duty rate of 0% instead of 10% for one year.	Promote local manufacturing E.g. Movit (U) ltd

SN	HS Code	Item Description	Illustration	Decision	Comments
4.	3402.11.00 3402.12.00	Organic surface-active agents (Anionic, Cationic, Other)		Granted duty Remission to apply a duty rate of 0% instead of 10% for one year.	Promote local manufacturing
5.	3402.19.00	Other organic surface agents		Granted duty Remission to apply a duty rate of 0% instead of 25% for one year.	Promote local manufacturing
6.	3506.91.00 6305.33.00 3926.90.90 4803.00.00 4803.00.00 3906.90.00 5603.11.00 3920.10.90 5402.44.00 5903.90.00	Raw materials used to manufacture baby diapers		Duty remission at 0% instead of 25% for one year	To promote competitiveness of domestic industries against imported products.

Other Provisions

	Provision	Description	Illustration Decision	Comments
1.	Exempt Infrastructural levy for specified goods imported / purchased before clearance through Customs.	To be availed in an instrument by the Ministry of Finance Planning and Economic Development	To be availed in an instrument by the Ministry of Finance Planning and Economic Development	To be availed in an instrument by the Ministry of Finance Planning and Economic Development

UGANDA'S LIST OF RAW MATERIALS

Uganda List of Raw materials was reviewed and eligible items reduced to 10 items as listed below;

	HS Code	Description of goods	CET Rate	Duty Remission
1.	2009.19.00	Other orange juice, frozen or not frozen	25%	10%
2.	2009.79.00	Other, apple juice	25%	10%
3.	2102.10.00	Active yeasts	25%	10%
4.	2712.10.00	Petroleum jelly	25%	10%
5.	3909.50.00	Polyurethane resins	10%	0%
6.	3920.10.10	Unprinted	10%	0%
7.	4804.11.00	Unbleached Kraftliner in rolls or sheets	25%	10%

	HS Code	Description of goods	CET Rate	Duty Remission
8.	4804.21.00	Unbleached sack kraft paper in rolls or sheets	25%	0%
9.	4804.31.00	Other unbleached kraft paper and paperboard	25%	10%
10.	4811.59.90	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)	25%	0%

Raw materials for the manufacture of Textile (Garments) in Uganda

	HS Code	Description of goods	CET Rate	Duty Remission
1.	1108.12.00	Maize (corn) starch	10%	0%
2.	2807.00.00	Sulphuric acid	10%	0%
3.	3212.90.90	Other pigments	10%	0%
4.	3402.19.00	Other (Organic surface-active agents, whether or not put up for retail sale)	25%	10%
5.	3402.90.00	Other (Organic surface-active agents (other than soap)	25%	10%
6.	3405.90.00	Other polishes, creams and similar preparations	25%	10%
7.	3707.10.00	Sensitizing emulsions.	10%	0%
8.	3811.90.00	Other additives	10%	0%
8.	3905.12.00	In aqueous dispersion, Poly (vinyl acetate)	10%	0%
10	3905.30.00	Poly (vinyl alcohol), whether or not containing	10%	0%
11.	3906.10.00	Poly (methyl methacrylate) in primary forms	10%	0%
12	3906.90.00	Other acrylic polymers in primary forms	10%	0%
13	4806.40.00	Glassine and other glazed transparent papers	10%	0%
14.	5112.20.00	Woven fabrics of combed wool, mixed with man-made filaments	25%	10%
15	5208.11.00	Plain weave, weighing not more than 100 g/m ²	25%	10%
16	5208.12.00	Unbleached Plain Cotton weave with >=85%	25%	10%
17.	5208.13.00	3-thread or 4-thread twill, including cross twill	25%	10%

	HS Code	Description of goods	CET Rate	Duty Remission
18.	5402.11.00	High tenacity yarn of nylon or other	10%	0%
19.	5402.19.00	Other	10%	0%
20.	5402.33.00	Textured yarn of polyesters	10%	0%
21.	5402.69.00	Other multiple or cabled yarn,	10%	0%
22.	5402.11.00	High tenacity yarn of aramides	10%	0%
23.	5402.19.00	Other high tenacity yarn of nylon or other polyamides (excl. Aramides)	10%	0%
24.	5402.20.00	High tenacity yarn of polyesters	10%	0%
25.	5402.31.00	Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex	10%	0%
26	5402.32.00	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex	10%	0%
27.	5402.33.00	Textured yarn of polyesters	10%	0%
28	5402.34.00	Textured yarn of polypropylene	10%	0%
29	5402.39.00	Other Textured yarn	10%	0%
30.	5402.44.00	Single yarn of elastomeric, untw./ with a twist not exc. 50 turns/m	10%	0%
31.	5402.45.00	Other single yarn of nylon or other polyamides with ≤ 50 turns/m	10%	0%
32.	5402.46.00	Other single yarn of polyesters, partially oriented with ≤ 50 turns/m	10%	0%
33.	5402.47.00	Other single yarn of polyesters with ≤ 50 turns/m	10%	0%
34.	5402.48.00	Other single yarn of polypropylene with ≤ 50 turns/m	10%	0%
35.	5402.49.00	Other single synthetic yarn, with ≤ 50 turns/m	10%	0%
36.	5402.51.00	Other single yarn of nylon or other polyamides, with > 50 turns/m	10%	0%
37	5402.52.00	Other single yarn of polyesters with > 50 turns/m	10%	0%
38.	5402.59.00	Other single yarn with > 50 turns/m	10%	0%
39.	5402.61.00	Multiple or cabled yarn of nylon or other polyamides	10%	0%
40.	5402.62.00	Multiple or cabled yarn of polyesters	10%	0%
41.	5402.69.00	Other (Multiple or cabled yarn)	10%	0%

	HS Code	Description of goods	CET Rate	Duty Remission
42.	5403.10.00	High tenacity yarn of viscose rayon	10%	0%
43.	5403.31.00	Single yarn of viscose rayon, with <=120turns/m	10%	0%
44.	5403.32.00	Single yarn of viscose rayon, with >120turns/m	10%	0%
45.	5403.33.00	Single yarn of cellulose acetate	10%	0%
46.	5403.39.00	Other single artificial yarn	10%	0%
47	5403.41.00	Multiple or cabled yarn of viscose rayon	10%	0%
48.	5403.42.00	Multiple or cabled yarn of cellulose acetate	10%	0%
49	5403.49.00	Multiple or cabled artificial yarn	10%	0%
50	5404.11.00	Monofilament elastomeric	10%	0%
51.	5404.12.00	Other monofilament of polypropylene	10%	0%
52.	5404.19.00	Other monofilament	10%	0%
53.	5404.90.00	Other synthetic monofilament of 67 decitex.....	10%	0%
54.	5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10%	0%
55.	5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	10%	0%
56.	5509.11.00	Single yarn, with >=85% staple fibres of	10%	0%
57.	5509.12.00	Multiple or cabled yarn, >=85% staple fibres of nylon, etc	10%	0%
58.	5509.21.00	Single yarn, with >=85% polyester staple fibres	10%	0%
59.	5509.22.00	Multiple (folded) or cabled yarn, with >=85% polyester staple fibres	10%	0%
60.	5509.31.00	Single yarn, with >=85% acrylic or modacrylic staple fibres	10%	0%
61.	5509.32.00	Multiple (folded) or cabled yarn	10%	0%
62.	5509.41.00	Single yarn with >=85% synthetic staple fibres	10%	0%
63.	5509.42.00	Multiple (folded) or cabled yarn	10%	0%

	HS Code	Description of goods	CET Rate	Duty Remission
64.	5509.51.00	Other yarn, of polyester staple fibres,- mixed mainly or solely with art.st.fib.	10%	0%
65.	5509.52.00	Other yarn, of polyester staple fibres mixed mainly or solely with wool fin...	10%	0%
66.	5509.53.00	Other yarn, of polyester staple fibres, mixed mainly or solely with cotton	10%	0%
67	5509.59.00	Other yarn, of polyester staple fibres	10%	0%
68.	5509.61.00	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair manufactured	10%	0%
69	5509.62.00	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton	10%	0%
70	5509.69.00	Other yarn, of acrylic or modacrylic staple fibres	10%	0%
71.	5509.91.00	Other synthetic staple fibres of mixed mainly or solely with wool or fine animal hair	10%	0%
72.	5509.92.00	Other synthetic staple fibres, mixed mainly or solely with cotton	10%	0%
73.	5509.99.00	Other synthetic staple fibres	10%	0%
74.	5510.11.00	Single yarn of artificial staple fibres, with >=85% artificial staple	10%	0%
75.	5510.12.00	Multiple (folded) or cabled yarn, with >=85% artificial staple fibres	10%	0%
76.	5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	10%	0%
77.	5510.30.00	Other yarn, mixed mainly or solely with cotton	10%	0%
78.	5510.90.00	Other yarn of artificial staple fibres, not put up for retail sale	10%	0%
79.	5511.10.00	Yarn of synthetic staple fibres, with >=85 % fibres, put up for retail sale	10%	0%
80.	5511.20.00	Yarn of synthetic staple fibres, < 85 % fibres, put up for retail sale	10%	0%
81.	5511.30.00	Yarn of artificial staple fibres, put up for retail sale	10%	0%
82.	5513.11.00	Plain Weave fabrics, containing<85%	25%	10%
83.	5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	10%
84.	5604.10.00	Rubber thread and cord, textile covered (draw cord laces, etc.)	10%	0%
85	5607.50.00	Twine cordage Ropes of synthetic Fibre	10%	0%

	HS Code	Description of goods	CET Rate	Duty Remission
86.	5807.10.00	Labels, badges... of textiles, woven, in piece..., not embroidered	25%	10%
87	5807.90.00	Other ((labels, badges... of textiles, un-woven, in piece...not embroidered)	25%	10%
88	5808.10.00	Braids in the piece	25%	10%
89.	5808.90.00	Other (ornamental trimmings in the piece; tassels, pompons, etc)	25%	10%
90.	5809.00.00	Woven fabrics of metal thread and woven fabrics of metalized yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	25%	10%
91.	5810.10.00	Embroidery without visible ground	25%	10%
92.	5810.91.00	Cotton embroidery, in the piece, in strips or in motifs	25%	10%
93.	5810.92.00	Embroidery of man-made fibres, in the piece, in strips or in motifs	25%	10%
94.	5810.99.00	Embroidery of other textiles, in the piece, in strips or in motifs	25%	10%
95.	5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	25%	10%
96.	5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	10%	0%
97.	5901.90.00	Other (tracing cloth; prepared painting canvas; buckram, etc)	10%	0%
98.	5911.10.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	10%	0%
99.	6217.10.00	Accessories of other made up clothing	25%	10%
100.	6217.90.00	Parts of garments or of clothing accessories , other than those of heading 62.12	25%	10%

	HS Code	Description of goods	CET Rate	Duty Remission
101.	7319.90.00	Sewing needles, knitting needles, bodkins, crochet hooks...of iron/steel)	25%	10%
102.	9606.21.00	Buttons of plastics fasteners fitted with chain scoops of base metal, not covered with textile material	10%	0%
103.	9606.29.00	Other (Buttons)	10%	0%
104.	9606.30.00	Button moulds and other parts of buttons; button blanks	10%	0%
105.	5513.11.00	5513.11.00 Plain weave fabrics of polyester staple fibre (Woven Grey Fabric of higher (finer) yarn counts for wet.	25%	0%
106.	5509.62.00	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton	10%	0%

B. RAW MATERIALS FOR SHOES

	HS Code	Description of goods	CET Rate	Duty Remission
1.	3402.90.00	Other washing preparations	25%	0%
2.	3405.10.00	Polishes, creams and similar preparations for footwear or leather	25%	0%
3.	3505.20.00	Glues based on starches or on dextrans or other modified starches	10%	0%
4.	3506.99.00	Other adhesives based on rubber or plastic (incl. artificial resins)	25%	0%
5.	41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine	10%	0%
6.	4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on whether or not split, other than leather of heading 41.14	10%	0%

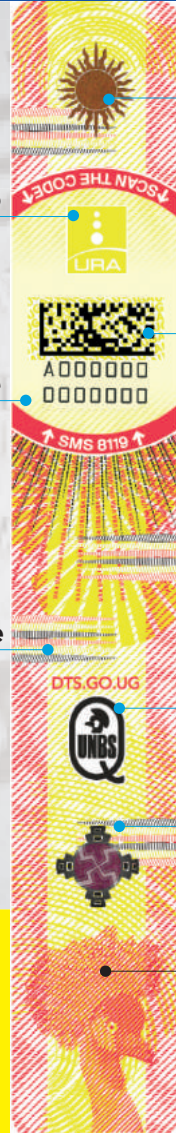
	HS Code	Description of goods	CET Rate	Duty Remission
7.	41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	10%	0%
8.	5509.12.00	Multiple or cabled yarn, >=85% staple fibres of nylon, etc	10%	0%
8.	6406.10.00	Uppers and parts thereof, other than stiffeners	10%	0%
10	6406.20.00	Outer soles and heels, of rubber or plastics	10%	0%
11.	6406.90.00	Parts of footwear (including uppers whether or not attached to soles of other materials	10%	0%
12	7326.19.00	Other flat-rolled prod of silicon electric steel	10%	0%
13	8203.10.00	Hand saws	10%	0%
14.	8203.40.00	Chain saw blades	10%	0%
15	8205.20.00	Hammers and sledge hammers	10%	0%
16.	8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	10%	0%
17.	8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets	10%	0%
18.	8301.50.00	Clasps and frames with clasps, incorporating locks, of base metal	25%	0%
19.	8305.90.00	Clasps, buckles... beads and spangles of base metal (incl. parts	10%	0%
20.	8308.10.00	Hooks, eyes and eyelets of base metal	10%	0%
21.	8308.20.00	Tubular or bifurcated rivets of base metal	10%	0%
22.	8308.90.00	Clasps, buckles... beads and spangles of base metal (incl. parts)	10%	0%



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This booklet is designed to provide the public with an insight on proposed amendments in the tax laws and is subject to change. It should not be substituted with the Tax legislation to which these amendments relate