

A Bill for an Act

ENTITLED

THE MINING (AMENDMENT) BILL, 2021

An Act to amend the Mining Act, 2003 to impose an export levy on processed gold and unprocessed minerals.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall be deemed to have come into force on 1st July, 2021.

2. Amendment of Act 9 of 2003

The Mining Act, 2003, Act 9 of 2003 is amended by inserting immediately after section 116 the following—

“116A. Levy on processed gold

(1) There shall be charged a levy on processed gold at the rate of United States Dollars two hundred per kilogram which is exported out of Uganda.

(2) The levy referred to in subsection (1) shall be paid by the exporter to the Uganda Revenue Authority at the time the processed gold is exported out of Uganda.

116B. Levy on unprocessed minerals

(1) There shall be charged a levy on unprocessed minerals, at the rate of one percent of the value of the unprocessed minerals which is exported out of Uganda.

(2) The levy referred to in subsection (1) shall be paid by the exporter to the Uganda Revenue Authority at the time when the unprocessed minerals is exported out of Uganda.”

BILLS

SUPPLEMENT No. 2

24th March, 2021

BILLS SUPPLEMENT

to The Uganda Gazette No. 26, Volume CXIV, dated 24th March, 2021

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Bill No. 6

Mining (Amendment) Bill

2021

THE MINING (AMENDMENT) BILL, 2021

MEMORANDUM

The object of this Bill is to amend the Mining Act, 2003 to impose an export levy on processed gold and unprocessed minerals.

MATIA KASAIJA (MP)

Minister of Finance, Planning & Economic Development