
BILLS**SUPPLEMENT No. 5****25th March, 2025****BILLS SUPPLEMENT***to The Uganda Gazette No. 25, Volume CXVIII, dated 25th March, 2025**Printed by UPPC, Entebbe, by Order of the Government.*

Bill No. 8*Value Added Tax (Amendment) Bill***2025****THE VALUE ADDED TAX (AMENDMENT) BILL, 2025****MEMORANDUM**

The object of this Bill is to amend the Value Added Tax Act, Cap. 344, to provide for the anti-fragmentation rule for imported goods; to exempt biomass pellets and solar lanterns from Value Added Tax; to zero rate the supply of aircraft; to prescribe the United Nations related Agencies and specialised Agencies as listed institutions and for related matters.

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

The Karnataka Value Added Tax Amendment Bill 201

A Loxley



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