



THE REPUBLIC OF UGANDA

THE MINING (AMENDMENT) ACT, 2021.

Act No. 8 of 2021

ACTS SUPPLEMENT

to The Uganda Gazette No.54, Volume CXIV, dated 1st July, 2021

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Act 8

Mining (Amendment) Act

2021

THE MINING (AMENDMENT) ACT, 2021

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

DATE OF ASSENT: 1st June, 2021

Date of Commencement: 1st July, 2021

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall 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 five per cent of the value of a 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 ten per cent 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.”