



Uganda Revenue Authority  
DEVELOPING UGANDA TOGETHER



# TAX AMENDMENTS 2024





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Trapped with an **express penalty ticket**, just pick the **PRN** and pay using...

**\*285#**

**#URAMungalo**



**UGANDA POLICE FORCE**

**Express Penalty System**

Ticket No: [REDACTED]  
Issue Date: [REDACTED]  
Time: 0000 Hrs

**Ticket Details**

Driver Name	[REDACTED]
Permit No	[REDACTED]
Telephone	[REDACTED]
Place	[REDACTED]
MV Reg	[REDACTED]
Car Make	SUBARU
Car Model	SUBARU
Officer Name	AGUTI
Officer Id	CPL
Amount	100,000
Surcharge	50,000
Total Amount	150,000
Offence Code	11

Description: Careless or inconsiderate use of motor vehicle

**WARNING: FAILURE TO SIGN MAY LEAD TO YOUR ARREST!**  
I sign my name as evidence of receipt of a copy of this charge and not as an admission of guilty. I will comply with the requirements.

Offender's Signature  
[REDACTED]

Valid for 28 days, 50% Surcharge applies after.  
You have a right to stand trial in case you do not want to pay the fine.

**PRN: 2210001347066**



A1668809

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# Foreword

Fellow Citizens,

As we embark on a new Financial Year 2024-25, the Uganda Revenue Authority (URA) proudly unveils the latest tax amendments. These amendments include revisions to Income Tax, Value Added Tax Act (VAT), Local Excise Duty Act, (LED), Stamp Duty Act, and the Tax Procedure Code Act (TPCA).

The revisions are strategically aligned with our budget theme of *"Full Monetization of the Ugandan Economy Through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access"*. They are designed to foster tax compliance and empower our beloved nation to self-fund our developmental aspirations, reducing our dependence on external aid.

We have broadened the tax base to include previously untapped sectors or activities, thereby bringing more eligible contributors into the tax net and alleviating the tax burden on existing taxpayers. For example, under the Income Tax Act, the Government has granted exemptions to manufacturers of electric vehicles, batteries, charging equipment, and fabricators of electric vehicle frames and bodies. This also extends to strategic investors in specialized hospital facilities. These exemptions are aimed at stimulating both local and foreign investment to drive our economy forward.

A notable change to the Tax Procedure Code is the provision for waiving interest and penalties for taxpayers who had outstanding principal tax due by June 30th, 2023, provided they settle it by December 31, 2024. This initiative is intended to enhance compliance and alleviate the burden of penalties on taxpayers.



There are numerous opportunities to benefit businesses, especially those that are formalized. I strongly encourage all unregistered businesses to formalize their operations to take full advantage of these benefits and further strengthen our economy.

Realizing our revenue goal of Shs 31.574 trillion for this Financial Year 2024-25 calls for a unified effort. I implore every citizen to embrace their civic and patriotic responsibilities by contributing their share of tax with wholehearted dedication. Together, we have the power to shape a Uganda that stands as a beacon of prosperity, resilience, and self-sufficiency.

I encourage you to familiarize yourself with these amendments. Should you require assistance, please do not hesitate to contact us using the details provided on the back cover of this publication. Let us move forward together with determination and unity.

For God and My Country,

**John R. Musinguzi**  
**Commissioner General, URA**

# DOMESTIC TAXES

## TAX AMENDMENTS 2024

- The Income Tax (Amendment) Act, 2024
- The VAT (Amendment) Act 2024
- The Stamp Duty (Amendment) Act, 2024
- The Excise Duty (Amendment) Act, 2024
- The Tax Procedure Code (Amendment) Act, 2024

Note: The following Tax (Amendment) Acts 2024, have been passed by parliament and await assent by the President of the Republic of Uganda, all the Acts will come into force effective July 1st, 2024.

INCOME TAX (AMENDMENT) ACT, 2024	
AMENDMENT	JUSTIFICATION
<p><b>Expansion of the definition of retirement fund:</b> The definition of retirement fund has been expanded to include "a pension or provident fund established as a permanent fund maintained solely for the provision of benefits for members of the fund in the event of termination of service or upon the occurrence of an event specified in the written law, agreement or arrangement."</p>	<p>To align the definition of a retirement fund in the Income Tax Act with that in the Uganda Retirement Benefits Regulatory Authority Act.</p> <p>The previous definition only catered for a pension or provident fund set up to provide benefits upon a member's retirement or death.</p>
<p><b>Substitution of the definition of a "branch" with the term "Permanent Establishment" (PE)</b></p> <ul style="list-style-type: none"> <li>• Under tax treaties, business profits of an enterprise of a contracting state cannot be taxed by states where the income is sourced unless the enterprise has a permanent establishment in the latter state.</li> <li>• A PE is defined as a fixed place of business through which the business of a non-resident enterprise is wholly or partly carried on or through the period of time during which the enterprise operates in Uganda.</li> <li>• A fixed place of business is defined to include:               <ul style="list-style-type: none"> <li>• a place of management;</li> <li>• a branch;</li> <li>• an office;</li> <li>• a factory;</li> <li>• a workshop;</li> <li>• a warehouse, in relation to a person providing storage facilities to others ;</li> <li>• a sales outlet;</li> </ul> </li> </ul>	<p>To align the definition of "branch" to the definition of a Permanent Establishment under the UN Model Double Taxation Agreement and Uganda's Double Taxation Agreements.</p> <p>To broaden the scope of taxation of non-residents' income sourced in Uganda.</p>

- a mine, an oil or gas well, a quarry or any other place of exploration for or extraction or exploitation of natural resources;
- a farm, plantation or other place where agricultural, forestry plantation or related activities are carried on;
- a building site or a construction, installation or assembly project, or supervisory activities in connection with the site, project or activity that lasts for at least ninety days in any twelve months period;
- the furnishing of services, including consultancy services, by a person through employees or other personnel engaged by the person for such purposes provided that such activities continue in Uganda for a period of, or periods amounting in aggregate to, one hundred and eighty three days or more in any twelve month period that commences or ends during the year of income; or
- substantial equipment or machinery that is operated, or is available for operation, in Uganda for a period of, or periods amounting in aggregate to, ninety days or more in any twelve month period that commences or ends during the year of income

There are specific activities which are not recognized as constituting a PE. These include:

- The use of facilities for storing, displaying or delivering goods or merchandise of an enterprise.
- the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the person;
- the maintenance of a stock of goods or merchandise belonging to the person solely for the purpose of storage or display;
- the maintenance of a stock of goods or merchandise belonging to the person solely for the purpose of processing by another person;
- the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or for collecting information for the person;
- the maintenance of a fixed place of business solely for the purpose of carrying on, for the person, any other activity;
- Activities which are temporary, preparatory or auxiliary in character, even if the activity is carried on through a fixed place of business.

**Expansion of the scope of income derived from sources in Uganda to include:**

- An annuity paid by a non-resident person as expenditure of a business carried on by the non-resident person through a permanent establishment in Uganda.
- Income derived by a non-resident from insurance premiums received if the premium relates to the insurance or reinsurance of a risk in Uganda.

To broaden the scope of taxation of non-residents' income sourced in Uganda.

<p><b>10% withholding tax on commission paid to payment service providers:</b>                  A person who pays a commission to a payment service provider (including a banking agent or any other agent offering financial services) will deduct 10% WHT from the gross commission paid.</p> <p>The payment service agents will be expected to file tax returns annually, with a credit allowed for the 10% advance tax withheld.</p>	<p>To create equity in the market.</p> <p>Expand the tax base</p> <p>Raise revenue</p>
<p><b>Income tax exemptions:</b></p> <ul style="list-style-type: none"> <li>Income derived from or by private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap.84.</li> <li>Income derived from the disposal of government securities on the secondary market.</li> </ul>	<p>Encourage investment in the equity or venture capital and government securities.</p> <p>Introduction of income tax exemption on all income derived from or by private venture capital funds regulated under the Capital Markets Authority Act. Cap.84</p>
<p><b>Additions to the list of exempt strategic investments entitled to ten- year income tax exemptions:</b></p> <ul style="list-style-type: none"> <li>Manufacture of electric vehicles, electric batteries or electric vehicle charging equipment or fabrication of the frame and body of an electric vehicle.</li> <li>Operation of a specialised hospital facility.</li> </ul>	<p>Encourage investment in the specified sectors.</p>
<p><b>Expanding the list of Listed Institutions to include:</b></p> <ul style="list-style-type: none"> <li>African Reinsurance Corporation (Africa Re).</li> <li>International Regulatory Board of the East African Power Pool.</li> <li>Islamic Cooperation for the Development of the Private Sector.</li> </ul>	<p>Implementation of the EAC initiative.</p>

<b>VAT (AMENDMENT) ACT, 2024</b>	
<b>AMENDMENT</b>	<b>JUSTIFICATION</b>
<p><b>VAT on auctioned goods is to be accounted for and paid by the recipient of the proceeds of the auction.</b>                  Persons who receive proceeds of the auction will be required to account for VAT on such a transaction if the item auctioned is subject to VAT.</p>	<p>Enhance compliance and prevent revenue leakage.</p>
<p><b>VAT registered employers to account for VAT on any taxable supplies that are gifts or donations to an employee.</b>                  The taxable supply shall be treated as having been made for a consideration equal to the fair market value of the supply.</p>	<p>To prevent revenue leakage.</p>
<p><b>Increase the threshold for VAT refund claims from UGX 5 million to UGX 10 million.</b>                  This means that taxpayers will only be able to apply for VAT refunds where overpaid tax exceeds UGX 10 million, otherwise, VAT refund claims that do not exceed UGX 10 million shall be utilized to offset future liability.</p>	<p>To minimize administrative costs related to VAT refund Audits.</p>

<p><b>Add to the list of exempt supplies:</b></p> <ul style="list-style-type: none"> <li>the supply of electric vehicles locally manufactured or supply of frame and body of electric vehicles locally fabricated;</li> <li>the supply of electric vehicle charging equipment or supply of charging services of an electric vehicle;</li> <li>the supply of cooking stoves that use fuel ethanol, assembled in Uganda, up to 30th June 2028;</li> <li>the supply of safety headgear;</li> <li>the manufacturer of an electric vehicle, electric battery or electric vehicle charging equipment or fabricates the frame and body of an electric vehicle.</li> </ul>	To boost local production, public safety and environmental sustainability.
<p><b>Introduction of VAT at the rate of 18% on the supply of:</b></p> <ul style="list-style-type: none"> <li>Postage stamps</li> <li>Software and equipment installation services to manufacturers</li> </ul>	To broaden the tax base
<p><b>Exclude from the list of exempt supplies:</b> Goods and services used for personal and domestic use by contractors and sub-contractors of hydro-electric power, solar power, geothermal power or biogas and wind energy.</p>	To prevent revenue loss
<p><b>Expansion of the list of public international organizations in the first schedule to include:</b></p> <ul style="list-style-type: none"> <li>African Reinsurance Corporation (Africa Re).</li> <li>International Regulatory Board of the East African Power Pool.</li> <li>Islamic Cooperation for the Development of the Private Sector.</li> </ul>	Implementation of the EAC initiative

## EXCISE DUTY (AMENDMENT) ACT, 2024

AMENDMENT	JUSTIFICATION
<p><b>New definitions:</b></p> <ul style="list-style-type: none"> <li><b>"Fruit juice"</b> is defined to mean unfermented liquid extracted from the edible part of fresh fruit, whether or not the extracted liquid is diluted.</li> <li><b>"Un-denatured spirits"</b> are defined to mean spirits that are not mixed with any substance to render the spirit unfit for human consumption or capable of being rendered unfit for human consumption and include neutral spirits or alcoholic beverages made from neutral spirits that are fit for human consumption.</li> <li><b>"Vegetable juice"</b> is defined to mean unfermented liquid extracted from the edible part of a vegetable, whether or not the extracted liquid is diluted or not.</li> <li><b>"Powder for reconstitution into beer"</b> means a powder, crystal or any other dry substance that after being mixed with water or any other non-alcoholic beverage ferments to or otherwise becomes an alcoholic beverage.</li> </ul>	<p>To clarify and remove any ambiguity regarding the definitions of fruit juice, powder for reconstitution into beer, un-denatured spirits and vegetable juice for tax purposes.</p> <p>To expand the tax base</p>

**AMENDMENT OF THE SECOND SCHEDULE TO THE EXCISE DUTY ACT:**

<b>Excisable good or service</b>	<b>Excise duty rate</b>	<b>Justification</b>
Opaque beer	12% or Shs. 150 per litre whichever is higher.	To promote the utilization of locally sourced raw materials.
Any other alcoholic beverage locally produced	12% or Shs. 150 per litre whichever is higher.	To promote the utilization of locally sourced raw materials.
New excisable good: Powder for reconstitution into beer.	Shs 2500 per kg	Expand the tax base
Un-denatured spirits of alcoholic strength by volume of 80% or more made from locally produced raw materials.	60% or Shs. 1,500 per litre whichever is higher on	Raise revenue
Un-denatured spirits of alcoholic strength by volume of 80% or more made from imported raw materials.	100% or Shs. 2,500 per litre, whichever is higher	Raise revenue
Any other un-denatured spirits that are locally produced of alcoholic strength by volume of less than 80%	80% or Shs. 1,700 per litre, whichever is higher	Raise revenue
Any other un-denatured spirits that are imported of alcoholic strength by volume of less than 80%	100% or Shs. 2,500 per litre, whichever is higher	Raise revenue
Other wines	100% or Shs. 10,000 per litre whichever is higher.	Raise revenue
Revised item description: Fruit and vegetable juice, except juice made from at least 30% pulp or at least 30% juice by weight or volume of the total composition of the drink from fruits and vegetables locally grown.	12% or Shs. 250 per litre, whichever is higher	To promote the utilization of locally sourced raw materials.
Any other non-alcoholic beverage locally produced other than a beverage made out of fermented sugary tea solution with a combination of yeast and bacteria	12% or Shs. 150 per litre whichever is higher.	To promote the utilization of locally sourced raw materials.



Other fermented beverages including cedar, perry, mead or near beer produced from locally grown or produced raw materials	30% or Shs. 550 per litre whichever is higher.	To promote the utilization of locally sourced raw materials.
Mineral water, bottled water and other water purposely for drinking	10% or Shs. 50 per litre whichever is higher.	To create equity in the market.
Expand the categorization of cement to include adhesives, grout, white cement or lime	Shs 500 per 50 kg	To expand the tax base
Motor spirit (gasoline)	Shs. 1550 per litre;	To meet the costs associated with the effects of pollution on the environment.
Gas oil (automotive, light, amber for high-speed engine)	Shs 1230 per litre;	To meet the costs associated with the effects of pollution on the environment.
Incoming international calls except calls from the Republic of Kenya, United Republic of Tanzania, the Republic of Rwanda and the Republic of South Sudan.  Exemption extended to incoming international call services originating from the United Republic of Tanzania.	USD 0.09 per minute  For incoming calls from the Republic of Kenya, United Republic of Tanzania, the Republic of Rwanda and the Republic of South Sudan - NIL	To ease communication between persons in Uganda and other member states in the East African community, under the One Area Network. (Calls from member countries are treated as local calls)
Cash withdrawals through payment systems.  (This excludes withdrawal services provided by a financial institution, a microfinance deposit-taking institution or agent bankers)	0.5% of the value of the transaction	To provide for equal tax treatment of payment service providers that offer a similar service to mobile money. These include electronic wallet platforms like Chipper Cash and Wave Transfer among others.  To prevent revenue leakage.
Construction materials of a manufacturer of an electric vehicle, electric battery, electric charging equipment, or a fabricator of the frame and body of an electric vehicle (for a foreigner investing at least USD 35 million and a citizen investing at least USD 5 million).	NIL	Encourage investment in this sector.

Furnishings and fittings or locally produced materials for the construction of premises and other infrastructure to a specialised hospital developer, <i>regardless of whether the facility is at the level of a national referral hospital.</i> (The minimum investment capital requirement is at least USD 5 million.)	NIL	To attract private investment in specialised hospital facilities.
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### STAMP DUTY (AMENDMENT) ACT, 2024




AMENDMENT	JUSTIFICATION
<ul style="list-style-type: none"> <li>Exemption from capital duty on shares in a limited liability company incorporated in Uganda acquired by investors in a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84 or shares acquired by a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84</li> <li>Introduction of a NIL duty rate for capital duty on nominal share capital or any increase of share, acquired by an investor in a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84, or by a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84</li> <li>Introduction of a NIL duty rate for transfer of shares or other securities, to or by an investor in a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84</li> </ul>	To promote investments by private equity and venture capital investors.
Nil stamp duty on specific instruments executed by a developer of a specialised hospital facility ( <i>regardless of whether the facility is at the level of a national referral hospital</i> ).	To attract investment in specialised hospital facilities
Nil stamp duty on specific instruments executed by a manufacturer of electric vehicles, electric batteries, electric vehicle charging equipment, or fabrication of the frame and body of electric vehicles, who meets various strategic investment criteria, including a minimum capital investment of USD 10 million for foreigners, USD 300,000 for citizens, or USD 150,000 in the case of a citizen who invests up-country.	To promote investment in an environmentally friendly transport system in Uganda.
A strategic investor is required to employ at least 80% of its employees who are citizens earning an aggregate wage of at least 80% of the total wage.	To create employment opportunities for citizens.
A strategic investor is required to have the capacity to use at least 80% of the locally produced raw materials, subject to availability.	To encourage the utilization of locally sourced raw materials.





<b>TAX PROCEDURE CODE (AMENDMENT) ACT, 2024</b>		
	<b>AMENDMENT</b>	<b>JUSTIFICATION</b>
1.	Requirement that taxpayers who intend to claim a deduction or credit with respect to goods destroyed as a result of damage of trading stock, expiry of trading stock, damage of manufactured stock, or expiry of manufactured stock or obsolete stock to inform the Commissioner, in writing, before destroying the goods.	To prevent revenue leakage
2.	<p><b>Waiver of interest and penalty upon payment of principal tax by 31st December 2024</b></p> <p>Any interest and penalty outstanding as of 30th June 2023, shall be waived when the taxpayer pays the principal tax by 31st December 2024.</p> <p>Where the taxpayer pays part of the principal tax, the payment of interest and penalty shall be waived on a pro-rata basis.</p>	Reduce tax arrears.

# CUSTOMS TAXES






## NEW STAYS OF APPLICATION FOR FY 2024/2025

No.	HS Code	Item description	Illustration	Decision	Justification
1.	4011.10.00 4011.20.10 4011.20.20 4012.11.00 4012.12.00 4012.20.00 4013.10.00 4013.90.00	Pneumatic tyres of rubber, of a kind used on motor vehicles; Inner Tubes, of rubber		Import duty is applicable at a rate of 35% instead of 25% for one year	Import substitution and protection of local industry.
2	6208.91.00 6208.92.00 6208.99.00	Postpartum mesh pants (for medical purposes only).		Import duty is applicable at a rate of 0% instead of 25% for one year, for medical purposes only	To promote the health sector, and reduce on maternal mortality.
3	8201.10.00	Spades and Shovels		Import duty is applicable at a rate of 35% instead of 10% for one year	Import substitution and promotion of local industries

No.	HS Code	Item description	Illustration	Decision	Justification
4	8205.59.00	Hand tools of a kind used in agriculture, horticulture or Forestry (Trowels, Steel Floats, Crow Bars)		Import duty is applicable at a rate of 35% instead of 10% for one year	Import substitution and promotion of local industries
5	3506.10.00	Silicone Sealant		Import duty is applicable at a rate of 35% instead of 25% for one year	Promotion of local industries
6	3920.10.90 3920.99.90 3919.10.00	Printed plastic oil pouches and cello tape		Import duty is applicable at a rate of 35% instead of 25% for one year	Promotion of local industries





No.	HS Code	Item description	Illustration	Decision	Justification
7	7323.93.00	Of stainless steel / Other table, kitchen or other household articles and parts thereof, of iron or steel; Stainless Steel Saucepan / Stainless Steel Pressure cooker / Stainless Steel Thali-Serving plate / Stainless Steel Tea Saucepan / Stainless Steel Induction Saucepan / Stainless Steel Stockpot / Stainless Steel Fry Pan		Import duty is applicable at a rate of 35% instead of 25% for one year	Promotion of local industries
8	7326.20.00	Articles of iron or steel wire (bucket handles)		Import duty is applicable at a rate of 35% instead of 25% for one year	Promotion of local industries
9	3215.11.00 3215.19.00	Printing ink		Import duty is applicable at a rate of 25% instead of 10% for one year	Promotion of local industries
10	3214.10.10 3214.90.00	Glaziers' putty, grafting putty Other (Wall putty)		Import duty is applicable at a rate of 35% instead of 25% for one year	Promotion of local industries

No.	HS Code	Item description	Illustration	Decision	Justification
11	3917.29.00 9603.40.00 9603.90.00 8205.20.00 8202.10.00 7323.94.00 7326.90.90	Hose pipe Pint and roller brush Sledge hammer Bow saw frame Ghamela / kadai	   	Import duty is applicable at a rate of 35% instead of 25%, 10% respectively, for one year	Promotion of import substitution and BUBU policy
12	8703.40.00 8703.50.00 8703.60.00 8703.70.00 8703.80.90 8704.60.90	Electric & Hybrid vehicles	 	Import duty is applicable at a rate of 25% for one year	Promotion of local industries
13	8711.60.00	Electric Motorcycles		Import duty is applicable at a rate at 25% for a period of one year	Promotion of local industries

No.	HS Code	Item description	Illustration	Decision	Justification
14	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 25%	Promotion and development of Uganda's automotive industry
15	8704.23.90	Motor Vehicles for transport of goods with gross vehicle weight exceeding 20 tons		Import duty is applicable at a rate of 10%	Promotion and development of Uganda's automotive industry
16	7317.00.00	Nails, tacks, and drawing pins, corrugated nails staple other than those of heading 83.05 and similar articles of iron or steel, whether or not with heads of other materials.		Import duty is applicable at a rate of 35% or US\$ 350 / MT whichever is higher for one year	To protect local producers of these products against imported cheap products and to implement the EAC directive of the heads of States
17	7323.10.00 7323.10.90	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.	Enough capacity in the region – protection of manufacturers
18	2106.90.20	Preparations of a kind used in manufacturing of beverages and food.		Import duty is applicable at a rate of 25% instead of 10% for one year.	



### A. NEW REMISSIONS ON IMPORT DUTY ON RAW MATERIALS AND INDUSTRIAL INPUTS APPLICABLE TO ONLY MANUFACTURERS FOR A PERIOD OF ONE YEAR (FY 2024/25)

No.	HSC	Item Description	Illustration	Decision
1	3810.90.00	Preparations of a kind used as cores or coatings for welding electrodes.		Remission of duty from 10% to 0% for one year for manufacturers of welding electrodes
2	1516.20.00 1513.19.00 1901.90.10 2007.10.00 2007.99.00	<p>Vegetable fats and oils and their fractions/Cocoa butter substitute</p> <p>Other/coconut oil refined</p> <p>Malt extract/Barley malt extract powder</p> <p>Homogenised preparations/Nut paste/Nut butter</p> <p>Other/Fruit puree</p>		Remission of duty from 35% to 25%, 25% to 10% and; 10% to 0% on raw materials and inputs for the manufacturers of chocolates for one year
3	7607.11.00	Aluminum foil – jumbo roll -- Rolled but not further worked		Remission of duty from 10% to 0% for one year for the manufactures of aluminium foil packs for one year.
4	5603.11.00	Duster pad material- non-woven fabric		Remission of duty from 10% to 0% on inputs for the manufacture of school dusters for one year.

<p>5</p>	<p>7307.92.00 7307.93.00 7307.99.00 7307.91.00 8481.80.00</p>	<p>Elbows, Equal tee, Reducing tee, End cap, Unions, Flanges adapter, Blind cap, Over bridge bow, Transitional piece, Valves, Coupling, Sockets</p>		<p>Remission of duty to 10% on raw materials and inputs for the manufacturers of specialized PPR pipes for one year.</p>
<p>4817.30.00 4819.10.00 5407.51.00 3921.19.90</p>	<p>Pouch Thermoforms Mesh / Substrate Film</p>		<p>Remission of duty to 0% on inputs for the manufacture of mosquito repellents.</p>	
<p>2106.90.20</p>	<p>Preparations of a kind used in manufacturing of beverages and food.</p>		<p>Remission of duty to 10% on inputs for the manufacture of foods and beverages.</p>	



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