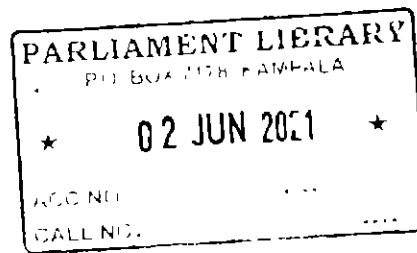




**THE REPUBLIC OF UGANDA**

**THE MINING (AMENDMENT) ACT, 2021.**





THE REPUBLIC OF UGANDA

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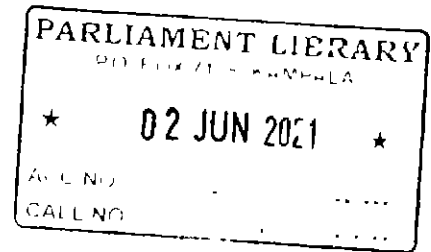
I SIGNIFY my assent to the bill

*Yoweri Museveni*  
.....  
*President*

*Date of assent* ..... *1/6/2021.*



THE REPUBLIC OF UGANDA



## THE MINING (AMENDMENT) ACT, 2021

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

DATE OF ASSENT:

*Date of Commencement:*

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.

**Act**

*Mining (Amendment) Act*

**2021**

(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.

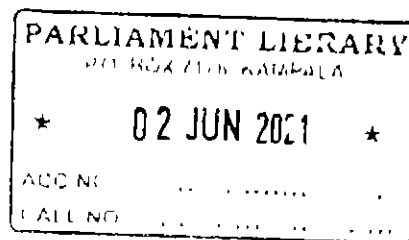
**116B. Levy on unprocessed minerals**

(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.”



**THE REPUBLIC OF UGANDA**



This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.

*[Handwritten signature]*

*Clerk to Parliament*

*Date of authentication: 18<sup>th</sup>/05/2021*