

**ACTS  
SUPPLEMENT No. 8**

**6th November, 2009.**

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Act 14

*Finance Act*

2009

THE FINANCE ACT, 2009.

ARRANGEMENT OF SECTIONS

*Section*

1. Commencement
2. Prohibition of importation of used refrigerators, freezers, computers and television sets
3. Prohibition of importation, local manufacture, sale or use of plastic bags
4. Prohibition of export of scrap
5. Amendment of Finance Act, 2006, Act No. 32 of 2006.

THE FINANCE ACT, 2009.

An Act to prohibit the importation of used refrigerators, freezers, computers and television sets; to prohibit the importation, local manufacture, sale or use of polyethene bags; to amend the Finance Act, 2006 to replace the First and Second Schedules and for related matters.

Date of Assent: 3rd November, 2009.

*Date of Commencement:* 1st July, 2009.

Be it enacted by Parliament as follows—

1. Commencement.  
This Act shall be deemed to have come into force on 1st July, 2009.
2. Prohibition of importation of used refrigerators, freezers, computers and television sets.  
(1) The importation of used refrigerators, freezers, computers and television sets is prohibited with effect from the 31st day of March, 2010.

(2) The Minister responsible for finance in consultation with the Minister responsible for the environment shall have power to make regulations for the purpose of giving full effect to this section.

3. Prohibition of importation, local manufacture, sale or use of plastic bags.

(1) The importation, local manufacture, sale or use of sacks and bags of polymers of ethene and polyethene is prohibited with effect from 31st March, 2010.

(2) Notwithstanding subsection (1) of this section, the Minister responsible for finance in consultation with the Minister responsible for the environment shall, by regulations which shall be laid before Parliament, establish a list of sacks and bags of polymers of ethylene, polyethylene and other plastics necessary for use in exceptional cases.

(3) The Minister responsible for finance in consultation with the Minister responsible for the environment shall have power to make regulations for the purpose of giving full effect to this section.

(4) In this section a reference to polyethene means a synthetic plastic material made up of numerous simple chemicals called ethene used for packaging.

4. Prohibition of export of scrap.

The exportation of scrap of all kinds of metals is prohibited.

5. Amendment of Finance Act, 2006.

The Finance Act, 2006 is amended—

(a) by substituting for the First Schedule the following—

## SCHEDULE "FIRST SCHEDULE

FEES FOR SERVICES AND VARIOUS DOCUMENTS UNDER THE  
TRAFFIC AND ROAD SAFETY ACT,1998

	<i>Item</i>	<i>Fees (Shillings)</i>
<b>1.</b>	<b>Registration fees on new registration</b>	
(a)	Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles	1,000,000
(b)	Passenger vehicles,including light omnibuses having seating accomodation not exceeding 28 passengers	1,100,000
(c)	Estate and station wagon vehicles with 3500 c c ,engine capacity and above	1,500,000
(d)	Medium omnibuses and heavy omnibuses having seating accomodation for more than 28 passengers	1,100,000
(e)	Ambulances, prisons vans	300,000
(f)	Hearses	800,000
	Goods vehicles (including dual purpose vehicles/passenger vehicles), light goods vehicles	
	<b>Type of vehicle</b>	
(g)	Agricultural tractors	250,000
(h)	Goods vehicles with less than two tonnes loading capacity	900,000
(i)	Goods vehicles with two tonnes or more of loading capacity and less than seven ton L/C	1,000,000
(j)	Goods vehicles with seven tonnes or more and less than ten tonnes loading capacity	1,050,000
(k)	Goods vehicles with ten tonnes or more of loading capacity	1,250,000
(l)	Prime movers/ Tractor heads	1,250,000
(m)	Engineering plant and other related vehicles	1,500,000

(n)	Agricultural trailers	300,000
(o)	Trailers and semi trailer with gross weight less seven tonnes	700,000
(p)	Trailers and semi trailer with gross weight of seven tonnes or more	1,000,000
2.	Re-registration fees for motor vehicles	200,000
3.	Registration fees for motor cycles	210,000
4.	Re-registration fees for motor cycles	100,000
5.	Registration fees for personalised number plate vehicles	6,000,000
6.	Registration fees for personalised number plate for motor cycles	1,500,000
7.	Alteration of particulars motor vehicles (each item)	20,000
8.	Certified copies of record	20,000
9.	Search fees	20,000
10.	Dealers motor vehicle licence per year	200,000
11.	Duplicate number plate	20,000
12.	OTV Licence	
(a)	Commercial vehicles not exceeding two tons loading capacity	70,000
(b)	Commercial vehicles exceeding two tons loading capacity	180,000
13.	Transfer fees	
(a)	Motor Cycle	50,000
(b)	Motor cars and other dual purpose vehicles,	60,000
(c)	Other motor vehicles, trailers,tractors or engineering	80,000
14.	Duplicate receipt and other licence certificate	20,000
15	Duplicate registration book	20,000
16	Duplicate driving permit	35,000
17	Vehicle examination fees( Inspection fees)	
(a)	Motor Cycles	7,000
(b)	Motor cars and other dual purpose light goods vehicles,excluding light goods vehicles	12,000

(c)	Other motor vehicles, trailers, tractors or engineering	10,000
(d)	Agricultural tractors	10,000
18.	Driving permits(Original)	
(a)	one year	50,000
(b)	three years	60,000
	Driving permit(renewal)	
(a)	one year	40,000
(b)	three years	50,000
19.	Driving permit exchange	
(a)	one year	50,000
(b)	three years	60,000
20.	Driving permit provisional	18,000
22.	Accident report	60,000
22.	Sketch plan	25,000
23.	Test fees(per class)	25,000
24.	Endorsement of third party interest	50,000
25.	Extention(per class)	35,000
26.	Duplicate order form	20,000
27.	Form fees(per form)	6,000
28.	Order form (set)	5,000
29.	Cancellation fees	20,000
30.	De-registration for export	
(a)	Motor cycles	180,000
(b)	Station wagon	350,000
(c)	salon vehicles	300,000
(d)	Commercial vehicles	400,000
(e)	Agricultural tractors	15,000,000
(f)	Omnibus	400,000
(h)	Engineering plant and other related vehicles	12,000,000
(i)	Agricultural trailer	5,000,000”

(b) by substituting for the Second Schedule the following—

**“SECOND SCHEDULE**

**Section 3**

**ENVIRONMENTAL LEVY**

(a) Motor vehicles (excluding goods vehicles) which are 8 years old and above	20% of CIF value
(b) cookers	Shs.50,000/=
(c) Radios	Shs.50,000/=
(d) Other household appliances	Shs.50,000/=
(e) Used motorcycles, scooters, mopeds, bicycles and used spare parts of motor vehicles or of any of the items mentioned in this paragraph	20%
(f) Used clothing, used shoes and other used articles	10% of CIF