

CHAPTER 337

THE HIDES AND SKINS (EXPORT DUTY) ACT

Arrangement of Sections

Section

1. Interpretation
2. Imposition of levy on raw hides and skins
3. Offences and penalties
4. Power to amend Schedules
5. Rules

SCHEDULE

Schedule 1 Currency Point

Schedule 2 Exemptions From Export Duty

CHAPTER 337**THE HIDES AND SKINS (EXPORT DUTY) ACT**

Commencement: 1 April, 1962

An Act to impose export duty on hides and skins.**1. Interpretation**

In this Act, unless the context otherwise requires—

“currency point” has the value assigned to it in Schedule 1 to this Act; “hide” and “skin” respectively mean a hide and a skin as defined by section 1 of the Hide and Skin Trade Act, and include leather not manufactured into other goods.

2. Imposition of levy on raw hides and skins

(1) There shall be charged and collected by the Uganda Revenue Authority a levy at the rate of US\$0.80 per kg on any raw hides and skins of animals exported out of Uganda, including hides and skins exported for outward processing; whether the hides and skins are fresh, salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared and whether or not the hides and skins are de-haired or split.

(2) The levy charged under subsection (1) does not apply to imported raw hides and skins of animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not de-haired or split.

(3) No levy shall be payable for any item in Schedule 2 to this Act.

3. Offences and penalties

Any person who contravenes or fails to comply with any of the provisions of this Act commits an offence and is liable, on conviction, to a fine not exceeding twelve currency points or to imprisonment for a term not exceeding six months, or both.

4. Power to amend Schedules

(1) The Minister responsible for finance may, by statutory instrument, with the approval of Cabinet, amend Schedule 1 to this Act.

(2) The Minister may, by statutory instrument, amend Schedule 2 to this Act.

5. Rules

The Minister may make rules generally for better carrying out the purposes of this Act.

SCHEDULES

Schedule 1

Sections 1, 4(1)

Currency Point

A currency point is equivalent to twenty thousand shillings.

Schedule 2

Sections 2(3), 4(2)

Exemptions from Export Duty

1. Pickled, partly or wholly-tanned hides and skins.
2. Cattle masks, pizzles and sinews.
3. Glue-stock, that is to say, hides or skins which fall within any of the following categories—
 - (a) dry cattle hides (whether suspension or ground dried or dry salted), weighing more than four pounds when air dry, which have been cut into pieces not greater in size than one-quarter of the whole;
 - (b) air-dried sheepskins, goatskins and calfskins (whether suspension or ground dried or dry salted), weighing less than four pounds when air dry, which have been cut transversely from flank edge to flank edge into pieces not greater in size than one-half of the whole;
 - (c) wet salted cattle hides which have been cut into pieces not greater in size than one-quarter of the whole, and which carry a certificate by the exporter that they are glue-stock within the meaning of this item.
4. Any game hide obtained by any person under a licence issued to him or her under the Uganda Wildlife Act, where that person satisfies the Uganda Wildlife Authority that the game hide is not intended to be sold and obtains from the Uganda Wildlife Authority a certificate to that effect.

History: Cap. 183 (Revised Edition, 1964); S.I. 196/1965; S.I. 11/1966; S.I. 92/1966; S.I. 118/1966; S.I. 83/1968; S.I. 170/1968; S.I. 85/1969; S.I. 110/1969; S.I. 243/1969; S.I. 39/1970; S.I. 116/1970; S.I. 117/1971; S.I. 107/1972; S.I. 112/1973; S.I. 18/1975; S.I. 74/1975; S.I. 97/1976; Cap. 339 (Revised Edition, 2000); Act 6/2015; Act 17/2023

Cross References

Uganda Wildlife Act, Cap. 315
Hide and Skin Trade Act, Cap. 71