

A Bill for an Act

ENTITLED

**THE EXTERNAL TRADE (AMENDMENT) ACT, 2026**

**An Act to amend the External Trade Act, Cap. 69 to exempt imports of vaccines, medicines, medical supplies, pesticides, rodenticides, acaricides and insecticides from the infrastructure levy and import declaration fee; and to impose an environmental levy on worn clothing and other worn articles.**

**BE IT ENACTED** by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2026.

**2. Amendment of Cap. 69**

The External Trade Act, in this Act referred to as the principal Act, is amended in section 3A, by inserting immediately after subsection 3 (c), the following-

“(d) imports of vaccines, medicines, medical supplies, pesticides, rodenticides, acaricides and insecticides”

**3. Amendment of section 3B of principal Act**

Section 3B of the principal Act is amended by inserting immediately after subsection 3 (c), the following-

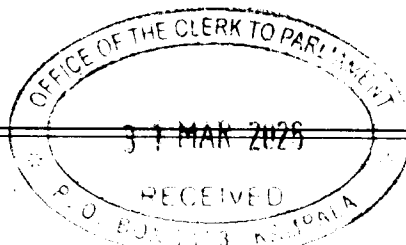
“(d) imports of vaccines, medicines, medical supplies, pesticides, rodenticides, acaricides and insecticides”

**4. Insertion of section 3C in principal Act**

The principal Act is amended by inserting immediately after section 3B, the following-

**“3C. Environmental levy on worn clothing and other worn articles**

There shall be charged an environmental levy on worn clothing and other worn articles at the rate of 30% of the CIF value.



**BILLS**

**SUPPLEMENT No. 2**

**27th March, 2026**

**BILLS SUPPLEMENT**

*to The Uganda Gazette No. 33, Volume CXIX, dated 27th March, 2026*

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**Bill No. 3**

*External Trade (Amendment) Bill*

**2026**

**THE EXTERNAL TRADE (AMENDMENT) BILL, 2026**

**MEMORANDUM**

The object of this Bill is to amend the External Trade Act, Cap. 69 to exempt imports of vaccines, medicines, medical supplies, pesticides, rodenticides, acaricides and insecticides from the infrastructure levy and import declaration fee; and to impose an environmental levy on worn clothing and other worn articles.

**MATIA KASAIJA (MP),**

*Minister of Finance, Planning and Economic Development.*