

## **CHAPTER 343**

### **THE SUGAR CESS ACT.**

#### **Arrangement of Sections.**

##### Section

1. Imposition of cess.
2. Payment of cess.
3. Purposes for which fund may be used.
4. Rules.

## CHAPTER 343

### THE SUGAR CESS ACT.

*Commencement:* 1 April, 1957.

#### **An Act to impose a cess on sugar manufactured in Uganda.**

#### **1. Imposition of cess.**

(1) Every sugar manufacturer shall pay in respect of every ton of sugar manufactured by him or her in Uganda a cess at such rate, which shall not exceed twelve shillings per ton of manufactured sugar, as the Minister may from time to time, by statutory instrument, fix.

(2) The proceeds of all cess paid under this Act shall be paid into a fund to be known as the Sugar Cess Fund.

#### **2. Payment of cess.**

All cess imposed under this Act shall be paid and collected in the manner and at the time prescribed by rules made under section 4.

#### **3. Purposes for which fund may be used.**

The Sugar Cess Fund shall be used for such purposes connected with the sugar industry as the Minister may direct.

#### **4. Rules.**

The Minister may make rules providing for the payment and collection of any cess imposed under this Act.

**History:** Cap 239.

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