



PRESS RELEASE

CLARITY ON THE TAX TREATMENT OF MEDICAL OXYGEN GAS CYLINDERS/BOTTLES/TANKS

21ST JUNE 2021

Traditional media and the new media platforms have lately been occupied by discussions about the tax treatment of oxygen gas cylinders with many confusing narratives. This press release, therefore, seeks to lay clarity on the subject by affirming that indeed, **oxygen gas cylinders are tax exempt**.

Medical oxygen is essential medicine in the treatment of COVID-19 and oxygen gas cylinders/bottles or tanks are a known method used for the conveyance of oxygen to patients. They are described as pressure vessels used to store gases above atmospheric pressure. High-pressure oxygen gas cylinders are also often called bottles.

The Legal Notice No. EAC/89/2020 dated 30th June 2020 amended the 5th Schedule of the East African Community Customs Management Act, Item 20, to cater for COVID-19 supplies. More specifically, item 20 Part B: General Exemptions, item *ii -1(e)*, of the 5th Schedule that was redesigned to read as follows;-

“Any supplies for diagnosis, prevention, treatment, and management of epidemics, pandemics and health hazards as recommended by the competent authority in the Ministry responsible for Health”

Based on the aforementioned, oxygen gas cylinders are considered an essential tool used in diagnosis, prevention, treatment, and management of the COVID-19 pandemic and are therefore exempted from all taxes in line with the 5th Schedule of the East African Community Customs Management Act (EAC CMA).

We have uploaded The East African Community Gazette ISSN 0000211 on www.ura.go.ug among statutory instruments for your further appreciation of this stipulation captured on page 106.

For more information on this, please reach us through our toll-free lines 0800-117000/0800-217000 or services@ura.go.ug

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