

THE EXCISE DUTY (AMENDMENT) BILL, 2016

ARRANGEMENT OF CLAUSES

*Clause*

1. Commencement
2. Amendment of the Excise Duty Act, 2014, Act No.11 of 2014
3. Amendment of Schedule 2 of the principal Act

A Bill for an Act

ENTITLED

**THE EXCISE DUTY (AMENDMENT) ACT, 2016**

**An Act to amend the Excise Duty Act, 2014 to provide for a refund of duty on excisable goods which are converted into healthcare or medical products; to revise the rates of certain duties specified in the Schedule to the Act and to provide for related matters.**

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall come into force on 1st July, 2016.

**2. Amendment of the Excise Duty Act, 2014, Act No.11 of 2014.**

The Excise Duty Act, 2014, in this Act referred to as the principal Act, is amended in section 10 by inserting immediately after subsection (2) the following—

“(3) Where excisable goods on which excise duty has been paid are converted into approved healthcare or medical products, a refund of the excise duty shall be provided to the manufacturer of the approved health care or medical products.

(4) In this section, “approved healthcare or medical product” means a product that has been approved by the Minister responsible for finance in consultation with the Minister responsible for health, in accordance with regulations made under section 16.”



(i) by substituting for item 8(a) the following—

“(a) Motor spirit (gasoline) Ushs.1,100 per litre”

(j) by substituting for item 8(b) the following—

“(b) Gas oil (automotive, light, amber for  
high speed engine) Ushs. 780/- per litre”

(k) by substituting for item 9 the following—

“9 Cane or beet sugar and chemically pure  
sucrose in solid form Ushs. 100/- per kg

(l) by repealing item 13(b);

(m) by substituting for item 15 the following—

“15 Motor vehicle lubricants 10%”

(n) by substituting for item 16 the following—

“16 Sugar confectioneries (chewing gum,  
sweets and chocolates) 20%”

(o) by substituting for item 17 the following—

“17 Furniture  
(a) specialized hospital furniture Nil  
(b) other furniture 10%”

**BILLS SUPPLEMENT**

*to the Uganda Gazette No. 15 Volume CIX dated 4th March, 2016.*

Printed by UPPC, Entebbe by Order of the Government.

---

---

**Bill No. 7**

*Excise Duty (Amendment) Bill*

**2016**

**THE EXCISE DUTY (AMENDMENT) BILL, 2016**

**MEMORANDUM**

The object of this Bill is to amend the Excise Duty Act, 2014, Act No.11 of 2014 to provide for a refund of duty on excisable goods which are converted into healthcare or medical products; to amend Schedule 2 of the Excise Duty Act 2014 and to enhance excise duty in respect of certain excisable goods including soft cap cigarettes, hinge lid cigarettes, cigars, cheroots and cigarillos containing tobacco, smoking tobacco whether or not containing tobacco substitutes in any proportion, homogenised or reconstituted tobacco, ready to drink spirits, cement, motor spirit (gasoline), gas oil (automotive, light, amber for high speed engine), cane or beet sugar and chemically pure sucrose in solid form, motor vehicle lubricants, sugar confectioneries (chewing gum, sweets and chocolates), and to remove excise duty on specialised hospital furniture and international incoming calls.

**MATIA KASAIJA, (MP)**

*Minister of Finance, Planning and Economic Development.*