
BILLS
SUPPLEMENT No. 3

1st April, 2015.

BILLS SUPPLEMENT

to the Uganda Gazette No. 16 Volume CVIII dated 1st April, 2015.

Printed by UPPC, Entebbe by Order of the Government.

Bill No. 3 *Excise Duty (Amendment) Bill* **2015**

THE EXCISE DUTY (AMENDMENT) BILL, 2015

MEMORANDUM

The object of this Bill is to amend the Excise Duty Act, 2014, to enhance excise duty in respect of certain excisable goods including soft cap cigarettes, hinge lid cigarettes, non-premium beers, and fuel; to revise the rate of excise duty payable on undenatured spirits; to remove excise duty on incoming calls from the Republic of Kenya, the Republic of Rwanda, and the Republic of South Sudan and to impose excise duty on motor vehicle lubricants, chewing gum, sweets, chocolates and furniture.

MATIA KASAIJA, (MP)

Minister of Finance, Planning and Economic Development.

Bill No. 3 *Excise Duty (Amendment) Bill* **2015**

THE EXCISE DUTY (AMENDMENT) BILL, 2015

ARRANGEMENT OF CLAUSES

Clause

1. Commencement
2. Amendment of Schedule 2 to Act No. 11 of 2014

A Bill for an Act

ENTITLED

THE EXCISE DUTY (AMENDMENT) ACT, 2015.

An Act to amend Schedule 2 to the Excise Duty Act, 2014, to enhance excise duty in respect of certain excisable goods including soft cap cigarettes, hinge lid cigarettes, non-premium beers, fuel and undenatured spirits; to remove excise duty on incoming calls from the Republic of Kenya, the Republic of Rwanda, and the Republic of South Sudan; and to impose excise duty on motor vehicle lubricants, chewing gum, sweets, chocolates and furniture.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July, 2015, except—

- (a) section 2 (d) which shall be deemed to have come into force on 1st July 2014; and
- (b) section 2 (h) which shall be deemed to have come into force on 1st January 2015.

2. Amendment of Schedule 2 of Act No. 11 of 2014.

The Excise Duty Act, 2014, is amended in Part 1 of Schedule 2—

- (a) by substituting for item 1 (a) the following—
“(a) Soft cap Ushs 45,000 per 1000 sticks”
- (b) by substituting for item 1 (b) the following—
“(b) Hinge Lid Ushs 75,000 per 1000 sticks”
- (c) by substituting for item 2 (b) the following—
“whose local raw material content,
excluding water, is at least 75% by weight
of its constituent 30%”
- (d) by substituting for item 3 (b) the following—
“Undenatured spirits Ushs.1000/- per litre or 100%
whichever is higher”
- (e) by substituting for item 4(b) the following—
“Other wines 80%”
- (f) by substituting for item 8 (a) the following—
“(a) Motor spirit (gasoline) Ushs.1000 per litre”
- (g) by substituting for item 8 (b) the following—
“(b) Gas oil (automotive, light, amber for high
speed engine) Ushs.680/-per litre”
- (h) by substituting for item 13(b) the following—
“Incoming international call services,
except calls from the Republic of Kenya,
the Republic of Rwanda, and
the Republic of South Sudan USD \$ 0.09 per minute”
- (i) by inserting immediately after item 14 the following—
- | | |
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| “15. Motor vehicle lubricants | 5% |
| 16. Chewing gum, sweets and chocolates | 10% |
| 17. Furniture | 10%” |