
BILLS**SUPPLEMENT No. 4****30th March, 2020****BILLS SUPPLEMENT***to The Uganda Gazette No. 21, Volume CXII, dated 30th March, 2020*

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Bill No. 5*The Excise Duty (Amendment) Bill***2020****THE EXCISE DUTY (AMENDMENT) BILL, 2020****MEMORANDUM**

The object of this Bill is to amend the Excise Duty Act, 2014; to vary excise duty in respect of excisable goods.

MATIA KASAIJA, (MP)*Minister of Finance, Planning and Economic Development.*

THE EXCISE DUTY (AMENDMENT) BILL, 2020

ARRANGEMENT OF CLAUSES

Clauses

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

A Bill for an Act

ENTITLED

THE EXCISE DUTY (AMENDMENT) ACT, 2020

An Act to amend Schedule 2 to the Excise Duty Act, 2014, to vary excise duty in respect of excisable goods.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July 2020.

2. Amendment of Act No. 11 of 2014

The Excise Duty Act, in this Act referred to as the principal Act, is amended in Part 1 of Schedule 2—

(a) by substituting for item 1 (a) and (b) the following—

1.	Cigarettes	
(a)	soft cap	Shs 75000 per 1000 sticks
(b)	hinge lid	Shs 120000 per 1000 sticks

(b) by substituting for item 2 (a) (b) and (c) the following—

2	Beer	
(a)	Malt beer	60% or Shs 2050 per litre whichever is higher
(b)	Beer whose local raw materials content, excluding water, is at least 75% by weight of its constituent	30% or Shs 790 per litre whichever is higher
(c)	Beer produced from barley grown and malted in Uganda	30% or Shs 1115 per litre whichever is higher

(c) by substituting for item 3 (c) the following—

(c)	Ready to drink spirits	80% or Shs 1700 whichever is higher
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(d) by substituting for item 4 (a) the following—

(a)	Wine made from locally produced raw materials	20% or Shs 2300 whichever is higher
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(e) by substituting for item 3 (a) the following—

(a)	Un denatured spirits made from locally produced raw materials	60% or Shs 1500 per litre whichever is higher
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(f) by substituting for item 5 (a) (b) the following—

(a)	Non-alcoholic beverages not including fruit or vegetable juices	12% or Shs 250 per litre whichever is higher
(b)	Fruit juice and vegetable juice, except juice made from at least 30% of pulp from fruit and vegetables grown in Uganda	12% or Shs 250 per litre whichever is higher

(g) by substituting for item 8 (a), (b), (d) and (f) the following—

	Item	Excise duty/ rate of excise duty
8	Fuel	
(a)	Motor spirit (gasoline)	Shs 1350 per litre
(b)	Gas oil (automotive, light, amber for high speed engine)	Shs 1030 per litre
(d)	Gas oil for power generation to national grid	Nil
(e)	Illuminating kerosene	Shs 300 per litre

(h) by substituting for item 11 the following—

11	Sacks and bags of polymers of ethylene and other plastics under its HS codes 3923.21.00 and 3923.29.00 except vacuum packaging bags for food, juices, tea and coffee, Sacks and bags for direct use in the manufacture of sanitary pads;	120% or Shs. 10,000 per kilogram of the plastic bags
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(i) by substituting for item 15 the following—

15	Lubricants HS codes 2710.19.51, 2710.19.52, 3403.19.00 and 3403.99.00 including motor vehicle lubricants except aircraft Lubricant	15%
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(j) by substituting for item 19 the following—

19	Motorcycles at first registration	Shs 300,000
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(k) by inserting immediately after item 24 the following—

“25	Other fermented beverages including cider, perry, mead, spears, near beer	60% or Shs. 950 per litre whichever is higher.
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- (l) by repealing item 21 (b) (v);
- (m) by inserting immediately after item 21 (b) (xi) the following—

“(xii) tyres, footwear, mattress or toothpaste;”
- (n) in item 21 (c), by substituting for the word “seventy” with “fifty”

