

**BILLS
SUPPLEMENT No. 8**

15th June, 2007.

BILLS SUPPLEMENT

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Bill No. 12

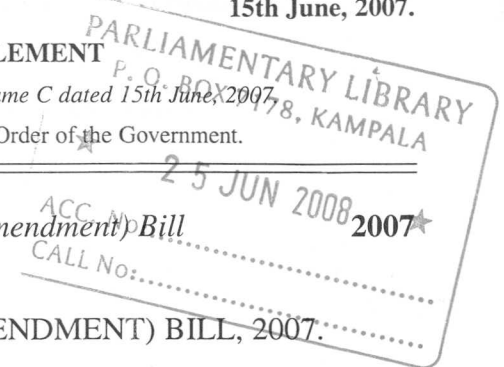
Excise Tariff (Amendment) Bill

THE EXCISE TARIFF (AMENDMENT) BILL, 2007.

MEMORANDUM

The object of this Bill is to substitute for the Second Schedule to the Excise Tariff Act, Cap. 338 a new Schedule relating to rates of excise duty.

DR. EZRA SURUMA,
Minister of Finance, Planning and Economic Development.



THE EXCISE TARIFF (AMENDMENT) BILL, 2007.

ARRANGEMENT OF SECTIONS.

Section

- 1. Commencement.
- 2. Amendment of Cap. 338.

A Bill for an Act

ENTITLED

THE EXCISE TARIFF (AMENDMENT) ACT, 2007.

An Act to amend the Excise Tariff Act to replace the Second Schedule to the Act prescribing rates of excise duty.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July, 2007.

2. Amendment of Cap 338.

The Excise Tariff Act is amended by substituting for the Second Schedule, the following—

“SCHEDULE

S. 3

<i>No.</i>	<i>Item</i>	<i>Rate of excise duty</i>
1.	(a) Extracts, essences and concentrates	10%
	(b) Cigars, cheroots, cigarillos containing tobacco	150%
	(c) Soft cup (whose local content is more than of its constituents)	70%
		Shs. 19,000 per 1000 sticks
	(d) Other soft cup	Shs. 21,000 per 1000 sticks
	(e) Hinge Lid	Shs. 48,000 per 1000 sticks
	(f) Other	150%
	(g) Smoking tobacco, whether or not containing tobacco substitutes in any proportion	150%
	(h) "Homogenised" or "reconstituted" tobacco	150%
	(i) Other	150%
2.	Beer	
	(a) Made from malt	60%
	(b) Whose local raw material content, excluding water, is at least 75% by weight of its constituents	30%
3.	Spirits	
	(a) Made from locally produced raw materials	45%
	(b) Other	70%
4.	Wine	
	(a) Made from locally produced raw materials	20%
	(b) Other	70%
5.	Waters, including mineral waters or artificial mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading 22.09 and 2202.10.00, Mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured.	13%
6.	Mineral water, bottled water and other water purposely for drinking	10%

7. Airtime	12%
8. Landlines and public payphones	5%
9. Cement	Shs. 500 per 50 kg
10. Fuel	
(a) Motor Spirit (gasoline)	Shs. 850/ per litre
(b) Gas oil (automotive, light, amber for high speed engine)	Shs. 530/ per litre
(c) Other gas oils	Shs. 530/ per litre
(d) Gas Oil for Thermal Power Generation to national grid	Nil
(e) Illuminating Kerosene	Shs. 200/ per litre
11. Cane or beet sugar and chemically pure sucrose in solid form	Shs. 50. per kg
12. Cane or beet sugar for industrial use	0%
13. Sacks and Bags of polymers of ethylene and other plastics under its HS codes 3923.21.00 and 3923.29.00	120%”