

THE REPUBLIC OF UGANDA



**THE EXCISE DUTY (AMENDMENT) ACT, 2017.**



THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.

*Yuhureveni*

*President*

*Date of assent: 13/6/2017*

**Act**

*Excise Duty (Amendment) Act*

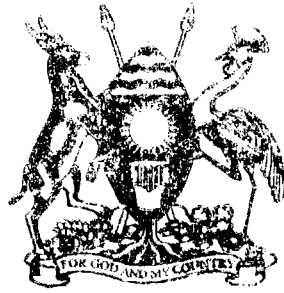
**2017**

THE EXCISE DUTY (AMENDMENT) ACT, 2017

ARRANGEMENT OF SECTIONS

*Section*

1. Commencement.
2. Amendment of the Excise Duty Act, 2014, Act 11 of 2014.



THE REPUBLIC OF UGANDA

**THE EXCISE DUTY (AMENDMENT) ACT, 2017**

**An Act to amend the Excise Duty Act, 2014 to revise the rates of certain duties specified in Schedule 2 to the Act; to provide for the removal of excise duty on locally manufactured furniture and to provide for related matters.**

DATE OF ASSENT:

*Date of Commencement:*

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall come into force on 1st July, 2017.

**2. Amendment of the Excise Duty Act, 2014, Act 11 of 2014.**

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

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

|                          |                              |
|--------------------------|------------------------------|
| “(a) Soft cup            |                              |
| (i) locally manufactured | Shs. 55,000 per 1000 sticks  |
| (ii) imported            | Shs. 75,000 per 1000 sticks” |



- (b) by substituting for item 1(b) the following—

|                          |                               |
|--------------------------|-------------------------------|
| “(a) Hinge lid           |                               |
| (i) locally manufactured | Shs. 80,000 per 1000 sticks   |
| (ii) imported            | Shs. 100,000 per 1000 sticks” |

- (c) by substituting for item 2 the following—

|     |   |  |
|-----|---|--|
| ”2  | Beer  |  |
| (a) | Malt beer   | 60% or shs.1860 per litre, whichever is higher   |
| (b) | Beer whose local raw material content excluding water is at least 75% by weight of its constituents | 30% or shs. 650/= per litre, whichever is higher |
| (c) | Beer produced from barley grown and malted in Uganda  | 30% or shs.950 per litre, whichever is higher.”  |

- (d) by substituting for item 3 the following—

|     |  |   |
|-----|--|---|
| ”3. | Spirits                                  |   |
| (a) | Made from locally produced raw materials | 60%   |
| (b) | Undenatured spirits                      | 100% or Shs.2500 per litre, whichever is higher |
| (c) | Other spirits                            | 80%”  |

- (e) by substituting for item 5 the following—

|     |  |  |
|-----|--|--|
| ”5. | Non alcoholic beverages  |  |
| (a) | Non alcoholic beverages not including fruit or vegetable juices  | 13% or Shs. 240per 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 | 13% or Shs. 300 per litre, whichever is higher.” |

(f) by substituting for item 17 the follows—

|      |  |      |
|------|--|------|
| "17. | Furniture  |      |
| (a)  | Specialized hospital furniture   | Nil  |
| (b)  | Furniture manufactured in Uganda using local materials but excluding furniture which is assembled in Uganda. | Nil  |
| (c)  | Other furniture  | 20%” |



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This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.

*Osige*

.....  
*Clerk to Parliament*

*Date of authentication: 31<sup>st</sup>/05/2017*