

ACTS SUPPLEMENT

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Act 8 *Excise Tariff (Amendment) Act* 2002

THE EXCISE TARIFF (AMENDMENT) ACT, 2002.

ARRANGEMENT OF SECTIONS.

Section.

1. Short title and commencement.
2. Insertion of new section 3A.
3. Repeal of section 6(2).
4. Addition of Schedule 2.



THE EXCISE TARIFF (AMENDMENT) ACT, 2002.**An Act to amend the Excise Tariff Act, Cap. 174.**

DATE OF ASSENT: 24th December, 2001.

Date of commencement: 1st July, 2001.

BE IT ENACTED by Parliament as follows:

1. This Act may be cited as the Excise Tariff (Amendment) Act, 2002 and shall come into force on 1st July, 2001.

Short title
and
commence-
ment.

2. The Excise Tariff Act is amended by inserting immediately after section 3, the following new section—

Insertion of
new section
3A.

“Excise
duty on air
or talk time

3A (1) There shall be charged in respect of the provision of air time or talktime for mobile cellular phones, excise duty at the rate specified in Schedule 2 to this Act.

(2) The duty shall be levied on the usage charges and access charges pre-paid or post-paid, charged by mobile cellular phone service providers for the use of cellular phone services.

(3) The duty shall be collected and paid by the mobile cellular phone service providers licensed by the Uganda Communications Commission established by the Uganda Communications Act, 1997, in accordance with the provisions of the Management Act.

(4) Where no usage fee is charged, or where there is an application to own use by the cellular phone service provider for the purpose of its business activities, the duty shall be charged on the market value of the cellular phone services provided, as if this were a sale in the open market.

(5) The excise duty shall be charged together with the Value Added Tax but the credit input tax allowed under section 29 of the Value Added Tax Statute shall not apply to the excise duty.

(6) The taxable value of the usage charges shall be determined in accordance with section 22 of the Value Added Tax Statute.

(7) Every mobile cellular phone service provider that collects excise duty under this Act shall lodge a tax return with the Commissioner General on a prescribed form and pay the tax due by the fifteenth day of the following month.

(8) The provisions of the Management Act shall, with necessary modifications, apply to the collection, payment and enforcement of the duty."

Act No. 8
of 1997.

Statute No.
9 of 1996.

Repeal of
section 6(2).

Addition of
Schedule 2.

3. The Excise Tariff Act is amended by repealing subsection (2) of section 6.

4. The Excise Tariff Act is amended by adding after Schedule 1, the following new Schedule—

"SCHEDULE 2.

SECTION 3A.

RATE OF DUTY ON AIRTIME OR TALKTIME FOR MOBILE
CELLULAR PHONES.

The rate of duty is 7%."