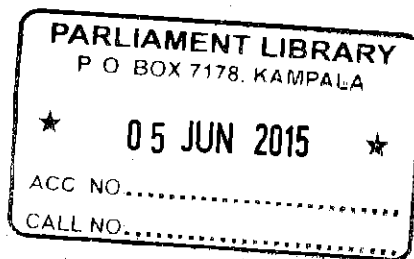




THE REPUBLIC OF UGANDA

THE EXCISE DUTY (AMENDMENT) ACT, 2015.





THE REPUBLIC OF UGANDA

PARLIAMENT LIBRARY
P O BOX 7178 KAMPALA ...
★ 05 JUN 2015 ★
ACC NO.....
CALL NO.....

I SIGNIFY my assent to the bill.

Yoweri Museveni

President

Date of assent:..... 31/5/2015

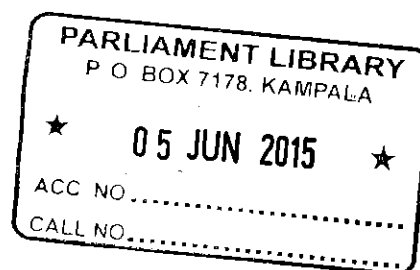
Act *Excise Duty (Amendment) Act* **2015**

THE EXCISE DUTY (AMENDMENT) ACT, 2015

ARRANGEMENT OF SECTIONS

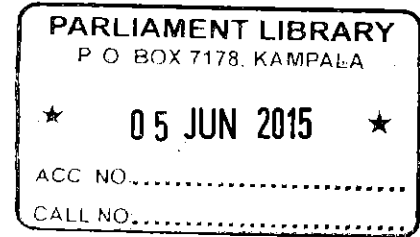
Section

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





THE REPUBLIC OF UGANDA



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.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows:

1. Commencement.

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

- (a) section 2 (e) which shall be deemed to have come into force on 1st July 2014; and
- (b) section 2 (i) 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—

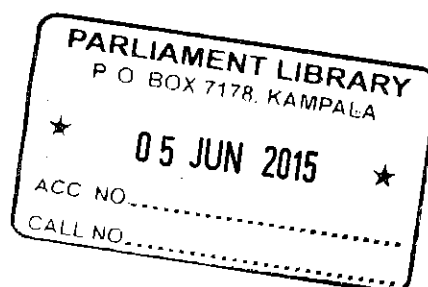
“(a) Soft cap	Ushs 45,000 per 1000 sticks”
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Act

Excise Duty (Amendment) Act

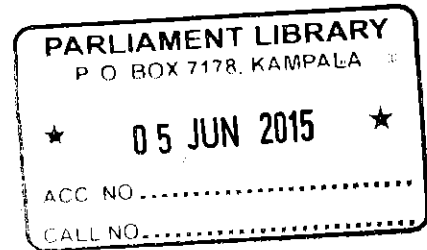
2015

- (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 2 (c) the following—
“Beer produced from barley grown
and malted in Uganda 30%”
- (e) by substituting for item 3 (b) the following—
“Undenatured spirits Ushs. 2500/- per litre or 100%
whichever is higher”
- (f) by substituting for item 4(b) the following—
“Other wines 80%”
- (g) by substituting for item 8 (a) the following—
“(a) Motor spirit (gasoline) Ushs.1000 per litre”
- (h) by substituting for item 8 (b) the following—
“(b) Gas oil (automotive, light, amber for high
speed engine) Ushs.680/-per litre”
- (i) 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”
- (j) by inserting immediately after item 14 the following—
- | | |
|--|------|
| “15. Motor vehicle lubricants | 5% |
| 16. Chewing gum, sweets and chocolates | 10% |
| 17. Furniture | 10%” |





THE REPUBLIC OF UGANDA



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.

[Handwritten signature]

Clerk to Parliament

Date of authentication: 28th/05/2015