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**BILLS**

**SUPPLEMENT No. 4**

**27th March, 2024**

**BILLS SUPPLEMENT**

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**Bill No. 51**

*Excise Duty (Amendment) Bill*

**2024**

**THE EXCISE DUTY (AMENDMENT) BILL, 2024**

**MEMORANDUM**

The object of this Bill is to amend the Excise Duty Act, 2014, to provide for the definition of “fruit juice”, “un-denatured spirits”, “vegetable juice” and “powder for reconstitution into beer”; to amend Schedule 2 to the Act, to revise the excise duty on certain excisable goods and services and for related matters.

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



A Bill for an Act

ENTITLED

**THE EXCISE DUTY (AMENDMENT) ACT, 2024**

**The object of this Bill is to amend the Excise Duty Act, 2014, to provide for the definition of “fruit juice”, “un-denatured spirits”, “vegetable juice” and “powder for reconstitution into beer”; to amend Schedule 2 to the Act, to revise the excise duty on certain excisable goods and services and to provide for related matters.**

**BE IT ENACTED** by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2024.

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

The Excise Duty Act 2014, in this Act referred to as the principal Act is amended in section 2—

- (a) by inserting immediately after the definition of “export” the following—

““fruit juice” means unfermented liquid extracted from the edible part of a fresh fruit whether the extracted liquid is diluted or not;”

- (b) by inserting immediately after the definition of “plant” the following—

“powder for reconstitution into beer” means a powder, crystal or any other dry substance which after being mixed with water or any other non-alcoholic beverage ferments to or otherwise becomes an alcoholic beverage;”

- (c) by inserting immediately after the definition of “tribunal” the following—

““un-denatured spirits” means spirits that are not mixed with any substance to render the spirit unfit for human consumption or capable of being rendered unfit for human consumption and includes neutral spirits or alcoholic beverages made from neutral spirits that are fit for human consumption;”

- (d) by inserting immediately after the definition of “value added tax” the following—

““vegetable juice” means unfermented liquid extracted from the edible part of a vegetable whether the extracted liquid is diluted or not;”

### **3. Amendment of Schedule 2 to principal Act**

Schedule 2 to the principal Act is amended—

- (a) by substituting for item 2 (d) and (e) the following—

“(d)	Opaque beer	12% or shs 150 per litre whichever is higher.
(e)	any other alcoholic beverage locally produced	12% or shs 150 per litre whichever is higher.”

(b) by inserting immediately after item 2 (e) the following—

“(f)	Powder for reconstitution into beer	shs 2500 per kg”
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(c) by substituting for item 3 the following—

(a)	Un-denatured spirits of alcoholic strength by volume of 80% or more made from locally produced raw materials;	60% or shs. 5000 per litre whichever is higher;
(b)	Un-denatured spirits of alcoholic strength by volume of 80% or more made from imported raw materials;	100% or shs. 5000 per litre, whichever is higher;
(c)	any other un-denatured spirits— (i) that is locally produced of alcoholic strength by volume of less than 80%; or	80% or shs. 1700 per litre whichever is higher;
	(ii) that is imported of alcoholic strength by volume of less than 80%.	100% or shs. 5000 per litre whichever is higher;”

(d) by substituting for item 4(b) the following—

“(b)	Other wines	100% or shs 10,000 per litre whichever is higher”
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(e) by substituting for item 5 (b) and (d) the following—

“(b)	fruit juice and vegetable juice, except juice made from at least 30% pulp or at least 30% juice by weight or volume of the total composition of the drink from fruits and vegetables locally grown.	12% or shs. 250 per litre, whichever is higher.”
(d)	any other non-alcoholic beverage locally produced other than the beverage referred to in paragraph (a) made out of fermented sugary tea solution with a combination of yeast and bacteria.	12% or shs 150 per litre whichever is higher”

(f) by substituting for item 6 the following—

“6	Mineral water, bottled water and other water purposely for drinking	10% or shs 75 per litre whichever is higher”
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(g) by substituting for item 7 the following—

“7	Cement, adhesives, grout, white cement or lime	shs 500 per 50 kg”
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- (h) by substituting for paragraph 8 (a) (b) and (e) the following—

“(a)	Motor spirit (gasoline)	shs 1550 per litre
(b)	Gas oil (automotive, light, amber for high speed engine)	shs 1230 per litre
(e)	Illuminating kerosene	shs 500 per litre”

- (i) in item 13 (g), by inserting the words “Burundi, United Republic of Tanzania” immediately after the word “Kenya”;

- (j) by inserting immediately after item 13 the following—

<b>“13A</b>	<b>Payment services</b>	
	Payment service of withdrawals of cash provided through a payment system but does not include withdrawal services provided by a financial institution or a micro finance deposit taking institution	0.5% of the value of the transaction.”

- (k) in item 23, by deleting the words “at the level of a national referral hospital”;

- (l) in item 25, by substituting for paragraph (b) the following—

“(b)	any other fermented beverages including cider, perry, mead or near beer produced from locally grown or produced raw materials;	30% or shs 550 per litre whichever is higher.
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by inserting immediately after item 26 following—

“27	construction materials of a manufacturer of an electric vehicle, electric battery or electric vehicle charging equipment or fabricator of the frame and body of an electric vehicle whose investment capital is, at least thirty five million United States Dollars in case of a foreigner or five million United States Dollars in the case of a citizen;	Nil.”
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