

THE EXCISE DUTY (AMENDMENT) ACT, 2016





PA	RLIAMENT O BOX 7178	LIBR KAMPI	ARY
*	06 JUN	2016	*
ACC	NO		
CALL	NO	· · · · · · · · ·	

I SIGNIFY my assent to the bill.

Mellen Dei

Date of assent: 28 5 2016.

Excise Duty (Amendment) Act

2016

THE EXCISE DUTY (AMENDMENT) ACT, 2016

ARRANGEMENT OF SECTIONS

Section

- 1. Commencement
- 2. Amendment of the Excise Duty Act, 2014, Act No.11 of 2014
- 3. Amendment of Schedule 2 of the principal Act



THE EXCISE DUTY (AMENDMENT) ACT, 2016

An Act to amend the Excise Duty Act, 2014 to provide for a refund of duty on excisable goods which are converted into healthcare or medical products; to revise the rates of certain duties specified in the Schedule to the Act 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, 2016.

- 2. Amendment of the Excise Duty Act, 2014, Act No.11 of 2014. The Excise Duty Act, 2014, in this Act referred to as the principal Act, is amended in section 10 by inserting immediately after subsection (2) the following—
 - "(3) Where excisable goods on which excise duty has been paid are converted into approved healthcare or medical products, a refund of the excise duty shall be provided to the manufacturer of the approved health care or medical products.
 - (4) In this section, "approved healthcare or medical product" means a product that has been approved by the Minister responsible for finance in consultation with the Minister responsible for health, in accordance with regulations made under section 16."

UShs.50,000 per 1,000 sticks"

	endment of Schedule 2 of the principal Act. 2 of the principal Act is amended in Part I—
(a)	by substituting for item 1(a) the following—

"(a) Soft cap

- (b) by substituting for item 1(b) the following—
 - "(b) Hinge lid UShs.80, 000 per 1,000 sticks"
- (c) by substituting for item 1(c) the following—
 - "(c) Cigars, cheroots and cigarillos containing tobacco 200%"
- (d) by substituting for item 1(d) the following—
 - "(d) Smoking tobacco whether or not containing tobacco substitutes in any proportion 200%"
- (e) by substituting for item 1(e) the following—
 - "(e) Homogenised or reconstituted tobacco 200%"
- (f) by substituting for item 1(f) the following—
- "(f) Other 200%"
- (g) by substituting for item 3 (c) the following—
 - "(c) Other 80%"
- (h) by substituting for item 8(a) the following—
 - "(a) Motor spirit (gasoline) Ushs.1,100 per litre"

Act		Excise Duty (Amendment) Act 2	016	
	(i)	by substituting for item 8(b) the following—		
		"(b) Gas oil (automotive, light, amber for high speed engine) Ushs. 780/- per li	tre"	
	(j)	by substituting for item 9 the following—		
		"9. Cane or beet sugar and chemically pure sucrose in solid form Ushs. 100/- per	r kg	
	(k)	by substituting for item 12 the following—		
		"12 Cosmetics and perfumes except creams used by the Albino in the treatment of their skin 10	0%"	
	(1)	by substituting for item 15 the following—		
		"15 Motor vehicle lubricants 10%"		
	(m)	by substituting for item 16 the following—		
		"16 Sugar confectioneries (chewing gum, sweets and chocolates) 20	0%"	
	(n)	by substituting for item 17 the following—		
		"17 Furniture		
		(a) specialized hospital furniture	Nil	
		(b) other furniture	0%"	



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.

PARLIAMENT LIBRARY

DO BOX 7178. KAMPALA

* 06 JUN 2016 *

ACC NO...

CALL NO...

Clerk to Parliament

Date of authentication: 16th/05/2016