

ACTS SUPPLEMENT

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Act 5

Excise Tariff (Amendment) Act

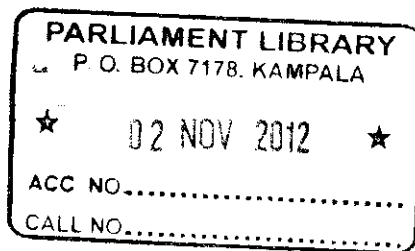
2012

THE EXCISE TARIFF (AMENDMENT) ACT 2012

ARRANGEMENT OF SECTIONS

Section

1. Commencement.
2. Amendment of section 3A.
3. Amendment of section 3AA.
4. Amendment of Schedule.



THE EXCISE TARIFF (AMENDMENT) ACT 2012.

An Act to amend the Schedule to the Excise Tariff Act Cap. 338 for the purpose of varying existing rates; prescribing new rates and for related matters.

DATE OF ASSENT: 26th September, 2012.

Date of Commencement: Section see 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on 1st July, 2012.

2. Amendment of section 3A.

The Excise Tariff Act Cap. 338 in this Act referred to as the principal Act is amended in section 3A by substituting for subsection (6) the following—

“(6) The taxable value of provision of airtime or talk time for mobile cellular phones shall be the price paid or payable by the consumer of that service excluding the value added tax chargeable under the Value Added Tax Act Cap. 349 and excise duty chargeable under the Excise Tariff Act Cap. 338.”

3. Amendment of section 3AA.

The principal Act is amended in section 3AA by substituting for subsection (6) the following—

“(6) The taxable value of provision of airtime or talk time for public pay phones and land lines shall be the price paid or payable by the consumer of that service excluding the Value Added Tax chargeable under the Value Added Tax Act Cap. 349 and excise duty chargeable under the Excise Tariff Act Cap. 338.”

4. Amendment of Schedule.

The Schedule to the principal Act is amended in paragraph 3 by—

(a) substituting for subparagraph (a) the following—

“(a) made from locally produced raw materials 60%”

(b) inserting immediately after subparagraph (b) the following—

“(c) undenatured spirits Ush. 2000 per litre or 80%
 whichever is higher”

(c) inserting immediately after paragraph 13 the following—

“14. Cosmetics and perfumes 10%”