20th June, 2008.

BILLS SUPPLEMENT

to the Uganda Gazette No. 31 Volume CI dated 20th June, 2008. Printed by UPPC, Entebbe by Order of the Government.

Bill No. 12

Excise Tariff (Amendment) Bill

2008

THE EXCISE TARIFF (AMENDMENT) BILL, 2008.

MEMORANDUM.

The object of this Bill is to amend the Schedule to the Excise Tariff Act, Cap.338 relating to rates of excise duty for the purpose of varying existing rates or prescribing new rates.

DR. E. SURUMA,

Minister of Finance, Planning and Economic Development.

A BILL for an Act

ENTITLED

THE EXCISE TARIFF (AMENDMENT) ACT, 2008.

An Act to amend the Schedule to the Excise Tariff Act for purpose of varying existing rates or prescribing new rates.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July, 2008.

2. Amendment of Cap 338.

The Schedule to the Excise Tariff Act is amended as follows—

- "(a) in item 1, by substituting for paragraphs (c), (d) and (e) the following—
 - (c) Soft cup (whose local content is more than 70% of its constituents)

 Shs. 20,000 per 1000 sticks
 - (d) Other soft cup Shs. 22,000 per 1000 sticks
 - (e) Hinge Lid Shs. 50,000 per 1000 sticks"

- (b) by substituting for item 2(b) the following—
 - "(b) whose local raw material content, excluding water, is at least 75% by weight of its constituents; 20%"
- (c) by substituting for item 5 the following—
 - "5. Waters, including mineral waters or artificial mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured."
- (d) in item 10, by inserting immediately after paragraph (e) the following—
 - "(f) Jet A1 and aviation fuel

Shs. 530 per litre

- (g) Jet A1 and aviation fuel imported by registered airlines, companies with designated storage facilities or with contracts to supply airlines."
- (h) Gas Oil for use in generators by industrialists in the production of goods and services for the period 1st May 2006 to 30th June 2008 Nil