

BILLS SUPPLEMENT

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Bill No. 9 *Excise Management (Amendment) Bill* **2003**

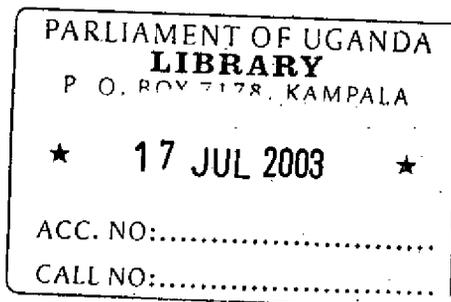
THE EXCISE MANAGEMENT (AMENDMENT) BILL, 2003.

MEMORANDUM.

The object of this Bill is to amend the Excise Management Act, 1970 to provide that where any excisable goods on which duty has been paid are converted into any other excisable goods liable to excise duty, then the converted excisable goods shall only be liable to the difference between the excise duty on the converted goods and the duty originally paid before the conversion.

GERALD M. SSENDAULA,

Minister of Finance, Planning and Economic Development.



A Bill for an Act

ENTITLED

**THE EXCISE MANAGEMENT (AMENDMENT) ACT,
2003.**

An Act to amend the Excise Management Act, 1970.

BE IT ENACTED by Parliament as follows:

1. (1) This Act may be cited as the Excise Management (Amendment) Act, 2003.

Short title and commencement.

(2) This Act shall come into force on 1st July 2003.

2. Section 39 of the Excise Management Act, 1970 is amended—

Amendment of section 39.

(a) by renumbering section 39 as section 39(1);

(b) by repealing the proviso to subsection (1); and

(c) by inserting after subsection (1), the following subsection—

“(2) Where any excisable goods on which duty has been paid are converted into any other excisable goods liable to excise duty, then the converted excisable goods shall be liable only to the difference between the excise duty on the converted goods and the duty originally paid before the conversion.”