



**THE REPUBLIC OF UGANDA.**

**THE EXCISE DUTY (AMENDMENT) (No. 2)  
ACT, 2023**





**THE REPUBLIC OF UGANDA.**

I SIGNIFY my assent to the bill.

*Yoweri Museveni*

.....  
*President*

*Date of assent: 17<sup>th</sup> August 2023.*



**THE REPUBLIC OF UGANDA**

**THE EXCISE DUTY (AMENDMENT) (No. 2) ACT, 2023**

**An Act to amend the Excise Duty Act, 2014 to provide equivalent excise duty treatment of Islamic financial business to conventional financial services.**

DATE OF ASSENT:

*Date of Commencement:*

BE IT ENACTED by Parliament as follows:

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

The Excise Duty Act, 2014 is amended in Schedule 2 by substituting for item 14, the following—

“14	Ledger fees, ATM fees, withdrawal fees, periodic charges and other transaction and non-transaction charges, excluding loans or the equivalent under Islamic banking-related charges, periodically charged by a financial institution or micro finance deposit-taking institution.	15% of the fees charged.”
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**THE REPUBLIC OF UGANDA**

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.

A stylized signature in black ink, consisting of a large 'E' shape with a horizontal bar across the middle.

.....  
*Clerk to Parliament*

*Date of authentication:* ..... 5/7/2023 .....