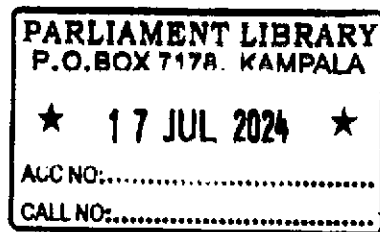




THE REPUBLIC OF UGANDA

THE EXCISE DUTY (AMENDMENT) ACT, 2024





THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.

Yoweri Museveni

President

Date of assent: *15/7/2024*



THE REPUBLIC OF UGANDA

THE EXCISE DUTY (AMENDMENT) ACT, 2024

An Act to amend the Excise Duty Act, 2014 to provide for the definition of “fruit juice”, “un-denatured spirits”, “vegetable juice” and “powder for reconstitution into beer”; to amend Schedule 2, to revise the excise duty on certain excisable goods and services and for related matters.

BE IT ENACTED by Parliament as follows:

DATE OF ASSENT:

Date of Commencement:

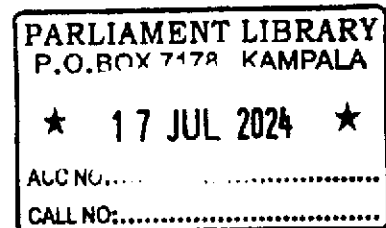
1. Commencement

This Act shall come into force on 1st July, 2024.

2. Amendment of Excise Duty Act

The Excise Duty Act, 2014, in this Act referred to as the principal Act is amended in section 2—

- (a) by inserting immediately after the definition of “export”, the following—



““fruit juice” means unfermented liquid extracted from the edible part of fresh fruit, whether the extracted liquid is diluted or not;”;

- (b) by inserting immediately after the definition of “plant”, the following—

““powder for reconstitution into beer” means a powder, crystal or other dry substance which, after being mixed with water or other non-alcoholic beverage, ferments to become or otherwise becomes, an alcoholic beverage;”;

- (c) by inserting immediately after the definition of “tribunal”, the following—

““un-denatured spirits” means spirits that are not mixed with any substance to render the spirit unfit for human consumption or capable of being rendered unfit for human consumption, and includes neutral spirits or alcoholic beverages made from neutral spirits that are fit for human consumption;”;

- (d) by inserting immediately after the definition of “value added tax”, the following—

““vegetable juice” means unfermented liquid extracted from the edible part of vegetables, whether the extracted liquid is diluted or not;”

3. Amendment of Schedule 2 to principal Act

Schedule 2 to the principal Act is amended—

- (a) by substituting for items 2 (d) and (e), the following—

“(d)”	Opaque beer	10% or Shs 150 per litre, whichever is higher.
(e)	Any other alcoholic beverage locally produced	10% or Shs 150 per litre, whichever is higher.”

(b) by inserting immediately after item 2 (e), the following—

“(f)”	Powder for reconstitution into beer	Shs 2500 per kg.”
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(c) by substituting for items 3(b) and (c), the following—

“(b)”	Un-denatured spirits of alcoholic strength by volume of 80% or more made from imported raw materials	100% or Shs 2500 per litre, whichever is higher;
(c)	Any other un-denatured spirits— (i) that are locally produced, of alcoholic strength by volume of less than 80%; or (ii) that are imported, of alcoholic strength by volume of less than 80%.	80% or Shs 1700 per litre, whichever is higher; 80% or Shs 1700 per litre, whichever is higher.”

(d) by substituting for item 4(b), the following—

“(b)	Other wines	100% or Shs 10,000 per litre, whichever is higher.”
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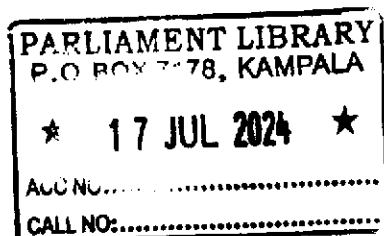
(e) by substituting for items 5(b) and (d), the following—

“(b)	Fruit juice and vegetable juice, except juice made from at least 30% pulp or at least 30% juice by weight or volume of the total composition of the drink from fruits and vegetables locally grown	10% or Shs 250 per litre, whichever is higher;
(d)	Any other non-alcoholic beverage locally produced, other than a beverage referred to in paragraph (a), made out of fermented sugary tea solution with a combination of yeast and bacteria	10% or Shs 150 per litre, whichever is higher;”

(f) by substituting for item 6, the following—

“6	Mineral water, bottled water and other water purposely for drinking	10% or Shs 50 per litre, whichever is higher.”
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(g) by substituting for item 7, the following—



- (h) by substituting for items 8(a) and (b), the following—

“(a)	Motor spirit (gasoline)	Shs 1550 per litre
(b)	Gas oil (automotive, light, amber for high speed engines)	Shs 1230 per litre;”

- (i) in item 13(g), by inserting immediately after the word “Kenya”, the words “Burundi, United Republic of Tanzania”;

- (j) by inserting immediately after item 13, the following—

“13A	Payment services	
	Payment service of withdrawals of cash provided through a payment system, but does not include withdrawal services provided by a financial institution or a micro finance deposit taking institution and through agent banking.	0.5% of the value of the transaction.”

- (k) in item 23, by deleting the words “at the level of a national referral hospital”;

- (l) in item 25, by substituting for paragraph (b), the following—

“(b)	Any other fermented beverages including cider, perry, mead or near beer produced from locally grown or produced raw materials;	30% or Shs 550 per litre, whichever is higher.”
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Act

Excise Duty (Amendment) Act

2024

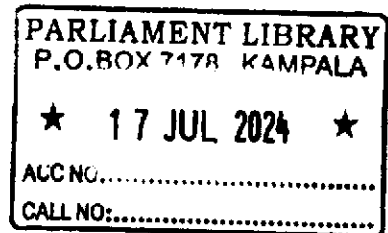
(m) by inserting immediately after item 26, the following—

"27	Construction materials of a manufacturer of electric vehicles, electric batteries or electric vehicle charging equipment or fabricators of frames and bodies of electric vehicles whose investment capital is at least thirty five million United States Dollars in the case of a foreigner, or five million United States Dollars in the case of a citizen.	Nil."
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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 handwritten signature in black ink, appearing to be "A. A. A." or similar, written over a dotted line.

Clerk to Parliament

Date of authentication: 08/5/2024