

BILLS SUPPLEMENT

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Bill No. 6

Excise Duty (Amendment) Bill

2017

THE EXCISE DUTY (AMENDMENT) BILL, 2017

MEMORANDUM

The object of this Bill is to amend the Excise Duty Act, 2014, Act 11 of 2014 to revise the rates of certain duties specified in Schedule 2 to the Act; to provide for the removal of excise duty on sugar confectionaries and locally manufactured furniture and to provide for related matters.

MATIA KASAIJA, (MP)

Minister of Finance, Planning and Economic Development.

THE EXCISE DUTY (AMENDMENT) BILL, 2017

ARRANGEMENT OF CLAUSES

Clause

1. Commencement.
2. Amendment of the Excise Duty Act, 2014, Act 11 of 2014.

A Bill for an Act

ENTITLED

THE EXCISE DUTY (AMENDMENT) ACT, 2017

An Act to amend the Excise Duty Act, 2014 to revise the rates of certain duties specified in Schedule 2 to the Act; to provide for the removal of excise duty on sugar confectionaries and locally manufactured furniture and to provide for related matters.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July, 2017.

2. Amendment of the Excise Duty Act, 2014, Act 11 of 2014.

The Excise Duty Act, 2014, is amended in Part I of Schedule 2—

(a) by substituting for item 1(a) the following—

“(a) Soft cup	Shs. 55, 000 per 1,000 sticks”
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(b) by substituting for item 2 the following—

"2.	Beer	
(a)	Malt beer	60% or Shs.1860 per litre, whichever is higher
(b)	Beer whose local raw material content, excluding water, is at least 75% by weight of its constituent	30% or Shs.700 per litre, whichever is higher
(c)	Beer produced from barley grown and malted in Uganda.	30% or Shs.950 per litre, whichever is higher."

(c) by substituting for item 3 the following—

"3.	Spirits	
(a)	Made from locally produced raw materials	60% or Shs.5000 per litre, whichever is higher
(b)	Undenatured spirits	100% or Shs.2500 per litre, whichever is higher
(c)	Other spirits	80%"

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

"(b)	Other wines	60% or Shs.6000 per litre, whichever is higher "
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(e) by substituting for item 5 the following—

"5.	Non alcoholic beverages	
(a)	Non alcoholic beverages not including fruit or vegetable juices	13% or Shs. 240per litre, whichever is higher
(b)	Fruit juice and vegetable juice, except juice made from at least 30% of pulp from fruit and vegetables grown in Uganda	13% or Shs. 300 per litre, whichever is higher."

(f) by substituting for item 16 the following—

“16	Sugar confectionaries (chewing gum, sweets and chocolates)	Nil”
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(g) by substituting for item 17 the follows—

“17.	Furniture	
(a)	Specialized hospital furniture	Nil
(b)	Furniture manufactured in Uganda using local materials but excluding furniture which is assembled in Uganda.	Nil
(c)	Other furniture	20%”