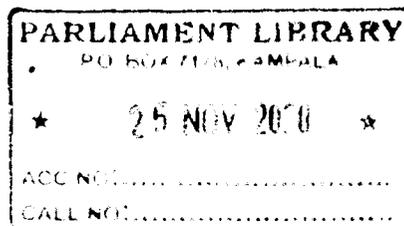




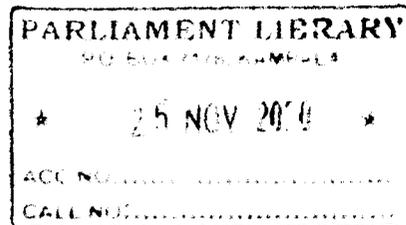
THE REPUBLIC OF UGANDA

THE EXCISE DUTY (AMENDMENT) ACT, 2020.





THE REPUBLIC OF UGANDA



I SIGNIFY my assent to the bill.

Yoweri Museveni
.....
President

Date of assent:.....*24/11/2020.*

THE EXCISE DUTY (AMENDMENT) ACT, 2020

ARRANGEMENT OF SECTIONS

Sections

1. Commencement
2. Amendment of Act No. 11 of 2014



THE REPUBLIC OF UGANDA

THE EXCISE DUTY (AMENDMENT) ACT, 2020

An Act to amend Schedule 2 to the Excise Duty Act, 2014, to vary excise duty in respect of excisable goods.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows—

1. Commencement

This Act shall come into force on publication.

2. Amendment of Act No. 11 of 2014

The Excise Duty Act, in this Act referred to as the principal Act, is amended in Part 1 of Schedule 2—

(a) by substituting for items 2 (a) the following—

2	Beer	
(a)	Malt beer	60% or Shs 2050 per litre, whichever is higher

(b) by substituting for item 3 (a) the following—

(a)	Undenatured spirits made from locally produced raw materials	60% or Shs 1500 per litre whichever is higher
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(c) by substituting for item 3 (c) the following—

(c)	Ready to drink spirits	80% or Shs 1700, whichever is higher
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(d) by substituting for items 5 (a) and (b) the following—

(a)	Non-alcoholic beverages not including fruit or vegetable juices	12% or Shs 250 per 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	12% or Shs 250 per litre, whichever is higher

(e) by substituting for items 8 (a), (b) and (d) the following—

	Item	Excise duty/ rate of excise duty
8	Fuel	
(a)	Motor spirit (gasoline)	Shs 1350 per litre
(b)	Gas oil (automotive, light, amber for high speed engine)	Shs 1030 per litre
(d)	Gas oil for power generation to the national grid	Nil

(f) by substituting for item 11 the following—

11	Sacks and bags of polymers of ethylene and other plastics under its HS codes 3923.21.00 and 3923.29.00 except vacuum packaging bags for food, juices, tea and coffee, sacks and bags for direct use in the manufacture of sanitary pads;	120% or Shs. 10,000 per kilogram of the plastic bags
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(g) by substituting for item 15 the following—

15	Lubricants under HS codes 2710.19.51, 2710.19.52, 3403.19.00 and 3403.99.00 including motor vehicle lubricants, except aircraft lubricant	15%
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(h) by substituting for item 21(a) the following—

“(a) a minimum investment capital of ten million United States Dollars in the case of a foreigner or three hundred thousand United States Dollars in case of a citizen; or one hundred fifty thousand United States Dollars for a citizen whose investment is placed upcountry”

(i) in item 21(b), by inserting immediately after the words “commercial farming” the words, “tyres, footwear, mattress or toothpaste”.

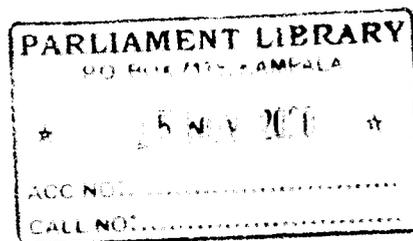
Act

Excise Duty (Amendment) Act

2020

(j) by substituting for item 21 (d), the following—

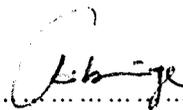
“(d) employs at least seventy percent of its employees being citizens earning an aggregate wage of at least seventy percent of the total wage bill”;





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.



.....
Clerk to Parliament

Date of authentication: 09/11/2020
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