

**BILLS SUPPLEMENT**

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**Bill No. 2**

*East African Excise Management  
(Amendment) Bill*

**2013**

**THE EAST AFRICAN EXCISE MANAGEMENT  
(AMENDMENT) BILL, 2013**

**MEMORANDUM**

The object of this Bill is to amend the East African Excise Management Act Chapter 28 of the Laws of the East African Community Revised Edition to provide for definitions of supply, telecommunications services and value added service; and to provide for related matters.

**MATIA KASAIJA, (MP),**  
*Minister of State for Finance, Planning and  
Economic Development (Planning),  
Also Holding the Portfolio of  
Minister of Finance, Planning and Economic Development.*

THE EAST AFRICAN EXCISE MANAGEMENT (AMENDMENT)  
BILL, 2013.

ARRANGEMENT OF CLAUSES.

*Clause*

1. Commencement.
2. Amendment of the East African Excise Management Act.

A Bill for an Act

ENTITLED

**THE EAST AFRICAN EXCISE MANAGEMENT  
(AMENDMENT) ACT, 2013.**

**An Act to amend the East African Excise Management Act chapter 28 of the laws of East African Community Revised Edition of 1970 to provide for definitions of supply, telecommunications services and value added service; and to provide for related matters.**

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall be deemed to have come into force on 1st July 2013.

**2. Amendment of the East African Excise Management Act.**

The East African Excise Management Act, 1970 is amended in section 2 by inserting the following definitions in their alphabetical order—

“supply” as used in relation to services has the meaning assigned to it in the Value Added Tax Act;

*East African Excise Management  
(Amendment) Bill*

**Bill No. 2**

**2013**

“telecommunications services” means a service for the transmission, emission, or reception of signals, writing, images, sounds, or information of any kind by wire, radio, optical, or other electromagnetic systems and includes the related transfer or assignment of the right to use capacity for such transmission, emission, or reception the provision of access to global or local information networks, but does not exclude a private network for the exclusive use of the person;

“value added services” means content, products or services offered in the telecom sector via the mobile platform and includes short messaging service and multimedia messaging service which afford the user flexibility in accessing other services including mobile betting, games, paying for services, products or promotions but does not include standard voice calls, peer to peer short messaging service and multimedia messaging service, fax transmission, internet, mobile money transactions and games promoted by a value added service provider licensed by the National Lotteries Board;

“value added tax” means value added tax imposed under the Value Added Tax Act;”