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**ACTS  
SUPPLEMENT No. 4**

**5th June, 2015.**

**ACTS SUPPLEMENT**

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**Act 7**

*Excise Duty (Amendment) Act*

**2015**

THE EXCISE DUTY (AMENDMENT) ACT, 2015

ARRANGEMENT OF SECTIONS

*Section*

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

**THE EXCISE DUTY (AMENDMENT) ACT, 2015.**

**An Act to amend Schedule 2 to the Excise Duty Act, 2014, to enhance excise duty in respect of certain excisable goods including soft cap cigarettes, hinge lid cigarettes, non-premium beers, fuel and undenatured spirits; to remove excise duty on incoming calls from the Republic of Kenya, the Republic of Rwanda, and the Republic of South Sudan; and to impose excise duty on motor vehicle lubricants, chewing gum, sweets, chocolates and furniture.**

DATE OF ASSENT: 31st May, 2015.

*Date of Commencement:* See section 1.

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall come into force on 1st July, 2015, except—

- (a) section 2 (e) which shall be deemed to have come into force on 1st July 2014; and
- (b) section 2 (i) which shall be deemed to have come into force on 1st January 2015.

**2. Amendment of Schedule 2 of Act No. 11 of 2014.**

The Excise Duty Act, 2014, is amended in Part 1 of Schedule 2—

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

“(a) Soft cap    Ushs 45,000 per 1000 sticks”

- (b) by substituting for item 1 (b) the following—  
“(b) Hinge Lid Ushs 75,000 per 1000 sticks”
- (c) by substituting for item 2 (b) the following—  
“whose local raw material content,  
excluding water, is at least 75% by weight  
of its constituent 30%”
- (d) by substituting for item 2 (c) the following—  
“Beer produced from barley grown  
and malted in Uganda 30%”
- (e) by substituting for item 3 (b) the following—  
“Undenatured spirits Ushs. 2500/- per litre or 100%  
whichever is higher”
- (f) by substituting for item 4(b) the following—  
“Other wines 80%”
- (g) by substituting for item 8 (a) the following—  
“(a) Motor spirit (gasoline) Ushs.1000 per litre”
- (h) by substituting for item 8 (b) the following—  
“(b) Gas oil (automotive, light, amber for high  
speed engine) Ushs.680/-per litre”
- (i) by substituting for item 13(b) the following—  
“Incoming international call services,  
except calls from the Republic of Kenya,  
the Republic of Rwanda, and  
the Republic of South Sudan USD \$ 0.09 per minute”
- (j) by inserting immediately after item 14 the following—
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| “15. Motor vehicle lubricants          | 5%   |
| 16. Chewing gum, sweets and chocolates | 10%  |
| 17. Furniture                          | 10%” |

