

**ACTS SUPPLEMENT**

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**Act 5**

*Excise Tariff (Amendment) Act*

**2008**

THE EXCISE TARIFF (AMENDMENT) ACT, 2008.

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ARRANGEMENT OF SECTIONS.

*Section*

1. Commencement.
2. Amendment of Cap. 338.

**THE EXCISE TARIFF (AMENDMENT) ACT, 2008.**

**An Act to amend the Excise Tariff Act to replace the Second Schedule to the Act prescribing rates of excise duty.**

DATE OF ASSENT: 17th June, 2008.

*Date of Commencement:* 1st July, 2008.

BE IT ENACTED by Parliament as follows:

**1. Commencement.**

This Act shall come into force on 1st July, 2007.

**2. Amendment of Cap 338.**

The Excise Tariff Act is amended by substituting for the Second Schedule, the following—

## "SCHEDULE

S. 3

<i>No.</i>	<i>Item</i>	<i>Rate of excise duty</i>
1.	(a) Extracts, essences and concentrates	10%
	(b) Cigars, cheroots, cigarillos containing tobacco	150%
	(c) Soft cup (whose local content is more than of its constituents)	70%
		Shs. 19,000
	(d) Other soft cup	per 1000 sticks
		Shs. 21,000
	(e) Hinge Lid	per 1000 sticks
		Shs. 48,000
	(f) Other	per 1000 sticks
		150%
	(g) Smoking tobacco, whether or not containing tobacco substitutes in any proportion	150%
	(h) "Homogenised" or "reconstituted" tobacco	150%
	(i) Other	150%
2.	Beer	
	(a) Made from malt	60%
	(b) Whose local raw material content, excluding water, is at least 75% by weight of its constituents	30%
3.	Spirits	
	(a) Made from locally produced raw materials	45%
	(b) Other	70%
4.	Wine	
	(a) Made from locally produced raw materials	20%
	(b) Other	70%
5.	Waters, including mineral waters or artificial mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured and other non-alcoholic beverages, not including fruit or vegetable juices of heading 22.09 and 2202.10.00, Mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured.	13%
6.	Mineral water, bottled water and other water purposely for drinking	10%

7. Airtime	12%
8. Landlines and public payphones	5%
9. Cement	Shs. 500 per 50 kg
10. Fuel	
(a) Motor Spirit (gasoline)	Shs. 850/ per litre
(b) Gas oil (automotive, light, amber for high speed engine)	Shs. 530/ per litre
(c) Other gas oils	Shs. 530/ per litre
(d) Gas Oil for Thermal Power Generation to national grid	Nil
(e) Illuminating Kerosene	Shs. 200/ per litre
11. Cane or beet sugar and chemically pure sucrose in solid form	Shs. 50. per kg
12. Cane or beet sugar for industrial use	0%
13. Sacks and Bags of polymers of ethylene and other plastics under its HS codes 3923.21.00 and 3923.29.00	120%”