

ACTS SUPPLEMENT

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Act 11 *Excise Duty (Amendment) Act* **2017**

THE EXCISE DUTY (AMENDMENT) ACT, 2017

ARRANGEMENT OF SECTIONS

Section

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

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 locally manufactured furniture and to provide for related matters.

DATE OF ASSENT: 13th June, 2017.

Date of Commencement: 1st July, 2017.

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	
(i) locally manufactured	Shs. 55,000 per 1000 sticks
(ii) imported	Shs. 75,000 per 1000 sticks”

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

“(a) Hinge lid	
(i)locally manufactured	Shs. 80,000 per 1000 sticks
(ii)imported	Shs. 100,000 per 1000 sticks”

- (c) 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 constituents	30% or shs. 650/= per litre, whichever is higher
(c)	Beer produced from barley grown and malted in Uganda	30% or shs.950 per litre, whichever is higher."

- (d) by substituting for item 3 the following—

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

- (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 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%"