ACTS SUPPLEMENT No. 9

15th June, 2016.

ACTS SUPPLEMENT

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Act 12Excise Duty (Amendment) Act2016

THE EXCISE DUTY (AMENDMENT) ACT, 2016

ARRANGEMENT OF SECTIONS

Section

- 1. Commencement
- 2. Amendment of the Excise Duty Act, 2014, Act No.11 of 2014
- 3. Amendment of Schedule 2 of the principal Act

THE EXCISE DUTY (AMENDMENT) ACT, 2016

An Act to amend the Excise Duty Act, 2014 to provide for a refund of duty on excisable goods which are converted into healthcare or medical products; to revise the rates of certain duties specified in the Schedule to the Act and to provide for related matters.

DATE OF ASSENT: 28th May, 2016.

Date of Commencement: 1st July, 2016.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on 1st July, 2016.

2. Amendment of the Excise Duty Act, 2014, Act No.11 of 2014. The Excise Duty Act, 2014, in this Act referred to as the principal Act, is amended in section 10 by inserting immediately after subsection (2) the following—

"(3) Where excisable goods on which excise duty has been paid are converted into approved healthcare or medical products, a refund of the excise duty shall be provided to the manufacturer of the approved health care or medical products.

(4) In this section, "approved healthcare or medical product" means a product that has been approved by the Minister responsible for finance in consultation with the Minister responsible for health, in accordance with regulations made under section 16."

Act 1	12	Excise Duty (Amendment) Act	2016	
3. Amendment of Schedule 2 of the principal Act. Schedule 2 of the principal Act is amended in Part I—				
	(a)	by substituting for item 1(a) the following-	_	
		"(a) Soft cap UShs.50,000 pc	er 1,000 sticks"	
	(b)	by substituting for item 1(b) the following—		
		"(b) Hinge lid UShs.80, 000 pe	er 1,000 sticks"	
	(c)	by substituting for item 1(c) the following-	_	
		"(c) Cigars, cheroots and cigarillos contair tobacco	ning 200%"	
	(d)	by substituting for item 1(d) the following-	_	
		"(d) Smoking tobacco whether or not conta tobacco substitutes in any proportion	aining 200%"	
	(e)	by substituting for item 1(e) the following-	_	
		"(e) Homogenised or reconstituted tobacco	200%"	
	(f)	by substituting for item 1(f) the following-	-	
		"(f) Other	200%"	
	(g)	by substituting for item 3 (c) the following-		
		"(c) Other	80%"	
	(h)	a) by substituting for item 8(a) the following—		
	"(a) Motor spirit (gasoline) Ushs.1,100 per litre"			

2016	Excise Duty (Amendment) Act	Act 12
	by substituting for item 8(b) the following-	(i)
0/- per litre"	"(b) Gas oil (automotive, light, amber for high speed engine) Ushs. 780	
	by substituting for item 9 the following—	(j)
100/- per kg	"9. Cane or beet sugar and chemically pure sucrose in solid form Ushs. 1	
	by substituting for item 12 the following-	(k)
	"12 Cosmetics and perfumes except creams us by the Albino in the treatment of their ski	
	by substituting for item 15 the following—	(1)
	"15 Motor vehicle lubricants 10%"	
) by substituting for item 16 the following—	(m)
20%"	"16 Sugar confectioneries (chewing gum, sweets and chocolates)	
	by substituting for item 17 the following—	(n)
	"17 Furniture	
Nil	(a) specialized hospital furniture	
10%"	(b) other furniture	