

(b) by substituting for item 3 (a) the following—

“(a)	Undenatured spirits made from locally produced raw materials	60% or Shs 1500 per litre, whichever is higher”
------	--	---

(c) by substituting for item 3 (c) the following—

“(c)	Ready to drink spirits	80% or Shs 1700, whichever is higher”
------	------------------------	---------------------------------------

(d) by substituting for items 5 (a) and (b) the following—

“(a)	Non-alcoholic beverages not including fruit or vegetable juices	12% or Shs 250 per 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	12% or Shs 250 per litre, whichever is higher”

(e) by substituting for items 8 (a), (b) and (d) the following—

“	Item	Excise duty/ rate of excise duty
8	Fuel	
(a)	Motor spirit (gasoline)	Shs 1350 per litre
(b)	Gas oil (automotive, light, amber for high speed engine)	Shs 1030 per litre
(d)	Gas oil for power generation to the national grid	Nil”

(f) by substituting for item 11 the following—

“11	Sacks and bags of polymers of ethylene and other plastics under HS codes 3923.21.00 and 3923.29.00 except vacuum packaging bags for food, juices, tea and coffee, and sacks and bags for direct use in the manufacture of sanitary pads;	120% or Shs. 10,000 per kilogram of plastic bags”
-----	--	--

(g) by substituting for item 15 the following—

“15	Lubricants under HS codes 2710.19.51, 2710.19.52, 3403.19.00 and 3403.99.00 including motor vehicle lubricants, except aircraft lubricants.	15%”
-----	---	------

(h) by substituting for item 21(a) the following—

“(a) a minimum investment capital of ten million United States Dollars in the case of a foreigner or three hundred thousand United States Dollars in the case of a citizen; or one hundred fifty thousand United States Dollars for a citizen whose investment is placed upcountry”;

(i) in item 21(b), by inserting immediately after the words “commercial farming” the words, “tyres, footwear, mattresses or toothpaste”.

(j) by substituting for item 21 (d), the following—

“(d) employs at least seventy percent of its employees being citizens earning an aggregate wage of at least seventy percent of the total wage bill”;