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THE REPUBLIC OF UGANDA

# THE EXCISE TARIFF (AMENDMENT) ACT, 2005

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THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.

uî 1~~~~ President

Date of assent: 2/11/2005

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2005



## THE REPUBLIC OF UGANDA

## THE EXCISE TARIFF (AMENDMENT) ACT, 2005

An Act to amend Schedule 2 of the Excise Tariff Act, Cap 338, to provide for new rates of excise duty to be charged on specified goods and to specify other goods on which excise duty is to be imposed.

DATE OF ASSENT:

Date of Commencement:

BE IT ENACTED by Parliament as follows-

#### 1. Short title and commencement

(1) This Act may be cited as the Excise Tariff (Amendment) Act, 2005.

(2) This Act shall come into force on 1st July 2005, except for item 7 of Schedule 2 which shall come into force on 8th June, 2005.

### 2. Amendment of Schedule 2

The Excise Tariff Act is amended by substituting for Schedule 2 the following—

## Excise Tariff (Amendment) Act "SCHEDULE 2 RATES OF EXCISE DUTY

2005

Section 3A

#### No. Item Rate of excise duty ι. Cigars, cheroots, cigarillos containing tobacco 150% (a) (b) Soft Cup: Safari, Super Match, Crescent and Shs.19,000 per Star (Kali) 1000 sticks (c) Soft Cup: Sportsman, Sweet menthol and Boss Shs. 25,000 per 1000 sticks (d) Hinge Lid: B & H, Embassy, Rex and Amber Shs. 48,000 per 1000 sticks (e) Other cigarette brands Shs. 48,000 per 1000 sticks Other **(f)** 150% (g) Smoking tobacco, whether or not containing tobacco substitutes in any proportion 150% "Homogenised" or "reconstituted" tobacco 150% (h) Other (i) 150% 2. Beer made from malt 60% (a) (b) whose local raw material content, excluding water, is at least 75% by weight of its constituents 20% 3. Spirits 60% Wine -4. 20% made from locally produced raw materials (a) 70% (b) other 5. Waters, including mineral waters and aerated waters, containing sweetening matter or flavoured 13% Airtime 12% 6.

## Act

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Act		Excise Tariff (Amendment) Ac	t 2005
7.	Fuel i.	Motor spirit (gasoline)	Shs. 720/ per litre
	ii.	Gas oil (automotive, light, amber for high speed engine)	Shs. 450/ per litre
	iii.	Other gas oils	Shs. 450/ per litre
	iv.	Illuminating kerosene	Shs. 200/ per litre
8.	Cane or beet sugar and chemically pure sucrose in solid form		Shs. 50 per kg
9.	Imported sacks and bags of polymers of ethylene and other plastics falling under Tariff Heading 3923.21.00 and 3923.29.00 of the East African Community Customs Union, Common External Tariff		50%"

## **Cross references**

Excise Tariff Act, Cap 338

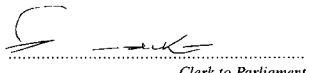
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THE REPUBLIC OF UGANDA

This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.



Clerk to Parliament

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Date of authentication: 25 - 10 - 2005