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**BILLS**  
**SUPPLEMENT No. 1**

**10th January, 2025**

**BILLS SUPPLEMENT**

*to The Uganda Gazette No. 2, Volume CXVIII, dated 10th January, 2025*

Printed by UPPC, Entebbe, by Order of the Government

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**Bill No. 1**

*Excise Duty (Amendment) Bill*

**2025**

**THE EXCISE DUTY (AMENDMENT) BILL, 2025**

**MEMORANDUM**

The object of this Bill is to amend Schedule 2 to the Excise Duty Act, Cap. 336, to revise the excise duty payable in respect of un-denatured spirits.

**MATIA KASAIJA (MP),**  
*Minister of Finance, Planning & Economic Development*

A Bill for an Act

ENTITLED

**THE EXCISE DUTY (AMENDMENT) ACT, 2025**

**The object of this Bill is to amend Schedule 2 to the Excise Duty Act, Cap. 336, to revise the excise duty payable in respect of un-denatured spirits.**

**BE IT ENACTED** by Parliament as follows —

**Amendment of Cap. 336**

The Excise Duty Act, is amended in Schedule 2 by substituting for item 3 (a) and (c) (i) the following —

“(a)	Un-denatured spirits of alcoholic strength by volume of 80% or more made from locally produced raw materials;	60% or shs 1500 per litre, whichever is higher,
(c)	(i) that are locally produced, of alcoholic strength by volume of less than 80%;	60% or shs. 1700 per litre, whichever is higher;”

