

BILLS  
SUPPLEMENT No. 2

21 JUL 2004 March, 2004

**BILLS SUPPLEMENT**

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**Bill No. 5**

*Finance Act (Amendment) Bill*

**2004**

**THE FINANCE (AMENDMENT) BILL, 2004.**

**MEMORANDUM.**

The object of this Bill is to amend Finance Act, 2003 to provide for the alteration of the rate of import duty on galvanised coils and to limit the application of the specific rate of excise duty on tobacco products to imported products only.

**GERALD M. SSENDAULA,**  
*Minister of Finance, Planning and Economic Development.*

**THE FINANCE (AMENDMENT) BILL, 2004.**

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**ARRANGEMENT OF CLAUSES.**

*Clause.*

1. Short title and commencement
2. Amendment of section 5.
3. Amendment of Part IV of Fourth Schedule

A Bill for An Act

ENTITLED

**THE FINANCE (AMENDMENT) ACT, 2004.**

**An Act to amend the Finance Act, 2003 to provide for the alteration of the rate on import duty on galvanised coils and to limit the application of the specific rate of excise duty on tobacco products to imported tobacco products only.**

BE IT ENACTED by Parliament as follows:

**1. Short title and Commencement**

(1) This Act may be cited as the Finance (Amendment) Act, 2004.

(2) This Act shall be deemed to have come into force on 1st July, 2003.

**2. Amendment of section 5**

The Finance Act, 2003 is amended in section 5—

(a) by renumbering section 5 as section ‘5(1)’;

(b) by inserting immediately after section 5(1), the following subsection—

“(2) The specific rate of excise duty of Shs. 25,000 per 1000 sticks applicable on tobacco products with H.S. Codes 2402.10.90, 2402.90.90 and the specific rate of excise duty of Shs. 15,000/- per 1000 sticks applicable on tobacco products with H.S. Codes 2402.10.10, 2402.20.10 and 2402.90.10 specified in Part I of the Third Schedule applies only to imported products”.

### **3. Amendment of Part IV of Fourth Schedule**

The Finance Act, 2003 is amended in Part IV of the Fourth Schedule by inserting immediately after product 170, the following—

| <b>"PRODUCT</b> | <b>HS CODE</b> |
|-----------------|----------------|
| 170. Other      | 7210.49.00."   |