
BILLS**SUPPLEMENT No. 2****24th March, 2021****BILLS SUPPLEMENT***to The Uganda Gazette No. 26, Volume CXIV, dated 24th March, 2021*

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Bill No. 3*The Excise Duty (Amendment) Bill***2021****THE EXCISE DUTY (AMENDMENT) BILL, 2021****MEMORANDUM**

The object of this Bill is to repeal subsections (10), (11) and (12) of section 5 relating to the renewal of certificate of registration of manufacturers, importers and providers of excisable goods and services; to provide for rebates on the excise duty paid on plastic packaging; and to amend Schedule 2 to vary the excise duty in respect of opaque beer, locally manufactured non- alcoholic beverages, plastics, airtime, value added services and internet; to provide for an incentive to a manufacturer other than a manufacturer referred to in item 21 whose investment capital is, at least fifty million United States Dollars.

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

THE EXCISE DUTY (AMENDMENT) BILL, 2021

ARRANGEMENT OF CLAUSES

Clauses

1. Commencement
2. Amendment of Excise Duty Act, 2014
3. Amendment of section 10 of principal Act
4. Amendment of Schedule 2 to principal Act

A Bill for an Act

ENTITLED

THE EXCISE DUTY (AMENDMENT) ACT, 2021

An Act to amend the Excise Duty Act, 2014; to repeal subsections (10), (11) and (12) of section 5 relating to the renewal of certificate of registration of manufacturers, importers and providers of excisable goods and services; to provide for rebates on the excise duty paid on plastic packaging; and to amend Schedule 2 to vary the excise duty in respect of opaque beer, locally manufactured non- alcoholic beverages, plastics, airtime, value added services and internet; to provide for an incentive to a manufacturer other than a manufacturer referred to in item 21 whose investment capital is, at least fifty million United States Dollars.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July 2021.

2. Amendment of Excise Duty Act, 2014

The Excise Duty Act, 2014 in this Act referred to as the principal Act, is amended in section 5 by repealing subsections (10), (11) and (12).

3. Amendment of section 10 of principal Act

Section 10 of the principal Act is amended by inserting immediately after subsection (3a) the following—