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ACTS

SUPPLEMENT No. 10

29th December, 2003.

ACTS SUPPLEMENT

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Act 19

Excise Tariff (Amendment) Act

2003

THE EXCISE TARIFF (AMENDMENT) ACT, 2003.

ARRANGEMENT OF SECTIONS.

Section.

1. Short title and commencement.
2. Insertion of new section 3B.
3. Amendment of Schedule 2.

LAW DEVELOPMENT CENTRE
DEPARTMENT OF LEGAL COUNSEL

LAW DEVELOPMENT CENTRE
REFERENCE LIBRARY**THE EXCISE TARIFF (AMENDMENT) ACT, 2003.****An Act to amend the Excise Tariff Act, Cap 174.**

DATE OF ASSENT: 2nd November, 2003.

Date of commencement: 1st July, 2003.

BE IT ENACTED by Parliament as follows:

1. (1) This Act may be cited as the Excise Tariff (Amendment) Act, 2003.

Short title and commencement.

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

2. The Excise Tariff Act is amended by inserting immediately after section 3A, the following new section—

Insertion of new section 3B.

"Excise tax on beers

3B. Notwithstanding the rate of excise duty charged in respect of beverages, spirits and vinegar falling under Chapter 22 of Part 1 of the Second Schedule to the Finance (No. 2) Act 2002, the rate of excise duty charged in respect of the manufacture in Uganda of beer whose local raw material content, excluding water, is at least 75% by weight of its constituents, shall be the rate of 20%."

Act No. 28 of 2002.

Amendment
of Schedule
2.

3. The Excise Tariff Act is amended in Schedule 2 by substituting for the rate of duty of "7%", the rate of 10%".