

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.

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. Short title and commencement

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

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

2. Insertion of new section 3B

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

3B. “Excise tax on beers

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%.”

3. Amendment of Schedule 2

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