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**ACTS**

**SUPPLEMENT No. 9**

**4th July, 2025**

**ACTS SUPPLEMENT**

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**Act 14**

*Excise Duty (Amendment) Act*

**2025**

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

**Arrangement of Sections**

**Section**

1. Commencement
2. Amendment of Excise Duty Act
3. Amendment of Schedule 2 to principal Act

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

**An Act to amend the Excise Duty Act, Cap. 336 to provide for the remission of excise duty paid on damaged, expired or obsolete goods; to revise the rate of excise duty on certain excisable goods and services under Schedule 2 to the Act and for related matters.**

DATE OF ASSENT: 30th June, 2025.

*Date of Commencement:* 1st July, 2025.

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1st July, 2025.

**2. Amendment of Excise Duty Act**

The Excise Duty Act, in this Act referred to as the principal Act, is amended by inserting immediately after section 13, the following—

**“13A. Remission of duty paid on damaged, expired or obsolete goods**

(1) A person liable to pay excise duty may apply to the Commissioner for the remission of any excise duty paid on damaged, expired or obsolete goods.

(2) The application referred to in subsection (1) shall be accompanied by—

- (a) proof that the duty was paid on damaged, expired or obsolete goods, where applicable;
- (b) goods delivery documentation;
- (c) a report indicating the extent and the cause of the damage issued by a competent authority, in the case of damaged goods; and
- (d) any other document as the Minister may determine by regulations.

(3) Where the Commissioner is satisfied that excise duty was paid on damaged, expired or obsolete goods, the Commissioner shall—

- (a) apply the excise duty paid in reduction of any other duty due from the person liable to pay excise duty; or
- (b) at the written option of the person liable to pay excise duty, apply the excise duty paid on damaged, expired or obsolete goods in reduction of any outstanding liability of the person liable to pay excise duty with regard to other taxes not in dispute.”

### 3. Amendment of Schedule 2 to principal Act

The principal Act is amended in Schedule 2—

- (a) by substituting for items 1 (a) and (b), the following—

“(a)	Soft cap	
	(i) locally manufactured	Ushs. 65,000 per 1000 sticks
	(ii) imported	Ushs. 150,000 per 1000 sticks
(b)	Hinge lid	
	(i) locally manufactured	Ushs. 90,000 per 1000 sticks
	(ii) imported	Ushs. 200,000 per 1000 sticks”

- (b) in item 2—

- (i) by substituting for paragraph (b), the following—

“(b)	Beer whose local raw material content, excluding water, is at least 75% by weight of its constituent	30% or Ushs. 900 per litre, whichever is higher”
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- (ii) by repealing paragraph (c);

- (c) by substituting for item 5 (b), the following—

“(b)	Fruit juice and vegetable juice, except juice made from at least 50% of pulp from fruit and vegetables locally grown in Partner State	10% or Ushs. 250 per litre, whichever is higher”
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(d) by substituting for item 11, the following—

“11.	Plastics	
	Sacks and bags of polymers of ethylene and other plastics under HS codes 3923.21.00 and 3923.29.00 except vacuum packaging bags for food, juices, tea and coffee sacks, and bags for direct use in the manufacture of sanitary pads	2.5% or USD 70 per tonne, whichever is higher”