

THE EXCISE TARIFF (AMENDMENT) ACT, 2005.

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ARRANGEMENT OF SECTIONS

*Section*

1. Short title and commencement.
2. Amendment of Schedule 2.

**An Act to amend Schedule 2 of the Excise Tariff Act, Cap 338, to provide for new rates of excise duty to be charged on specified goods and to specify other goods on which excise duty is to be imposed.**

DATE OF ASSENT: 2nd November, 2005

*Date of Commencement:* See section 1(2)

BE IT ENACTED by Parliament as follows—

**1. Short title and commencement**

(1) This Act may be cited as the Excise Tariff (Amendment) Act, 2005.

(2) This Act shall be deemed to have come into force on 1st July 2005, except for item 7 of Schedule 2 which shall be deemed to have come into force on 8th June, 2005.

**2. Amendment of Schedule 2**

The Excise Tariff Act is amended by substituting for Schedule 2 the following—  
“SCHEDULE 2

RATES OF EXCISE DUTY

Section 3A

	<i>No.</i>	<i>Item</i>	<i>Rate of excise duty</i>
1.	(a)	Cigars, cheroots, cigarillos containing tobacco	150%
	(b)	Soft Cup: Safari, Super Match, Crescent and Star (Kali)	Shs. 19,000 per 1000 sticks
	(c)	Soft Cup: Sportsman, Sweet menthol and Boss	Shs. 25,000 per 1000 sticks
	(d)	Hinge Lid: B & H, Embassy, Rex and Amber	Shs. 48,000 per 1000 sticks
	(e)	Other cigarette brands	Shs. 48,000 per 1000 sticks
	(f)	Other	150%
	(g)	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	150%
	(h)	"Homogenised" or "reconstituted" tobacco	150%
	(i)	Other	150%
2.		Beer –	
	(a)	made from malt	60%
	(b)	whose local raw material content, excluding water, is at least 75% by weight of its constituents	20%

3.	Spirits	60%
4.	Wine –	
	(a) made from locally produced raw materials	20%
	(b) other	70%
5.	Waters, including mineral waters and aerated waters, containing sweetening matter or flavoured	13%
6.	Airtime	12%
7.	Fuel	
	i. Motor spirit (gasoline)	Shs. 720/ per litre
	ii. Gas oil (automotive, light, amber for high speed engine)	Shs. 450/ per litre
	iii. Other gas oils	Shs. 450/ per litre
	iv. Illuminating kerosene	Shs. 200/ per litre
8.	Cane or beet sugar and chemically pure sucrose in solid form	Shs. 50 per kg
9.	Imported sacks and bags of polymers of ethylene and other plastics falling under Tariff Heading 3923.21.00 and 3923.29.00 of the East African Community Customs Union, Common External Tariff	50%"

### **Cross references**

Excise Tariff Act, Cap 338