

ACTS SUPPLEMENT

to The Uganda Gazette No. 58, Volume CXI, dated 16th November, 2018.

Printed by UPPC, Entebbe, by Order of the Government.

Act 12 *Excise Duty (Amendment) (No. 2) Act* 2018

THE EXCISE DUTY (AMENDMENT) (NO. 2) ACT, 2018.

An Act to amend the Excise Duty Act, 2014, to limit the taxable mobile money transactions to withdrawal and to reduce the duty payable.

DATE OF ASSENT: 25th October, 2018.

Date of Commencement: Section 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall come into force on publication.

2. Amendment of Act 11 of 2014.

The Excise Duty Act, 2014, is amended in Schedule 2, Part 1 by substituting for paragraph (f) of item 13 the following—

“(f) Mobile money transaction of withdrawal of cash	0.5% of the value of the transaction.”
---	--