



**BILLS**  
**SUPPLEMENT No. 2**

**27th March, 2026**

**BILLS SUPPLEMENT**

*to The Uganda Gazette No. 33, Volume CXIX, dated 27th March, 2026*

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**Bill No. 7**

*Excise Duty (Amendment) Bill*

**2026**

**THE EXCISE DUTY (AMENDMENT) BILL, 2026**

**MEMORANDUM**

The object of this Bill is to amend the Excise Duty Act, Cap. 336 to revise the rates of excise duty on certain excisable goods and services under Schedule 2 to the Act.

**MATIA KASAIJA (MP),**

*Minister of Finance, Planning and Economic Development.*

A Bill for an Act

ENTITLED

**THE EXCISE DUTY (AMENDMENT) ACT, 2026**

**An Act to amend the Excise Duty Act, Cap. 336 to revise the rates of excise duty on certain excisable goods and services under Schedule 2 to the Act.**

**BE IT ENACTED** by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> July, 2026.

**2. Amendment of Excise Duty Act**

The Excise Duty Act, is amended in Schedule 2-

(a) by substituting for item 3 (c) (ii) the following-

(c)	Any other un-denatured spirits- (ii) that are imported, of alcoholic strength by volume of less than 80%.	80% or Shs 3,500 per litre, whichever is higher;"
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(b) by substituting for item 7 the following-

"7.	Cement, adhesives, grout, white cement or lime	Ushs 1000 per 50 kg."
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(c) by substituting for items 8 (a) and (b) the following-

(a)	Motor spirit (gasoline)	Ushs 1750 per litre
(b)	Gas oil (automotive, light, amber for high speed engines)	Ushs 1430 per litre”

(d) by substituting for item 9 the following—

“9.	Cane or beet sugar and chemically pure sucrose in solid form	Ushs 300 per kg.”
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(e) by substituting for item 11 the following—

<b>“11.</b>	<b>Plastics</b>	
	(a) Sacks and bags of polymers of ethylene and other plastics except vacuum packaging bags for food, juices, tea and coffee sacks, and bags for direct use in the manufacture of sanitary pads;	25 % or USD 1,500 per tonne, whichever is higher”
	(b) Disposable plastic cups, lids, plates, cutlery, bags, sachets, bottles, straws and stirrers, cling films and wraps, Jars and lids.	

(f) by substituting for item 18 the following—

“18.	Cooking oil	Ushs 400 per litre”
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(g) by substituting for item 19 the following –

“19.	Motorcycles; at first registration	Ushs. 500,000”
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(h) by inserting immediately after item 27 the following—

“28.	Paints, varnishes and lacquers (a) locally manufactured or produced paints, varnishes and lacquers;	3% or Ushs 50 per litre or per kg, whichever is higher
	(b) imported paints, varnishes and lacquers.	10% or Ushs 2000 per litre or per kg, whichever is higher”
29.	Cooking fat	Ushs 500 per litre or kg.