

**BILLS SUPPLEMENT**

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**Bill No. 14      Excise Duty (Amendment) (No. 2) Bill                    2018**

**THE EXCISE DUTY (AMENDMENT) (NO. 2) BILL, 2018.**

**MEMORANDUM**

The object of this Bill is to amend the Excise Duty Act, 2014 to limit the taxable mobile money transactions to withdrawal and to reduce the duty payable.

**MATIA KASAIJA, (MP)**

*Minister of Finance, Planning and Economic Development.*

A Bill for an Act

ENTITLED

**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.**

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, in this Act referred to as the principal Act 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.”.
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