



Ministry of Finance, Planning &
Economic Development,
P.O. Box, 8147
Kampala, Uganda

November 11, 2025

The Rt. Hon. Speaker
Parliament of Uganda
KAMPALA.

RECOMMENDATION FOR WAIVER OF TAX ARREARS FOR NEWPLAN LIMITED (1000030948)

Pursuant to Section 43(1) of the Tax Procedures Code Act Cap 343, Uganda Revenue Authority (URA), vide letter Ref: URA/CG/10.0 dated July 18 2025 (copy attached), has recommended waiver of Value Added Tax (VAT), Withholding Tax (WHT) and Pay As You Earn (PAYE) arrears amounting to **UGX. 18,863,696,674** owed by Newplan Ltd, on grounds of financial difficulties. The breakdown of the tax arrears is as follows:

Tax Type	Principal Tax	Penalty	Interest	Total
VAT	5,151,533,667	600,000	5,323,667,830	10,475,601,497
WHT	1,308,537,350		1,252,025,211	2,560,562,561
PAYE	2,968,300,165		2,859,232,451	5,827,532,616
Total	9,428,371,182	600,000	9,434,925,492	18,863,696,674

Section 43(2) of the Tax Procedures Code Act Cap 343, provides that where a taxpayer's case is referred to the Minister by URA and the Minister is satisfied that the tax due cannot be effectively recovered, the Minister shall, with the approval of Parliament, remit in whole or part the tax payable by the taxpayer. This Ministry is satisfied with URA's submission that the tax due, as highlighted above, cannot be effectively recovered.

The purpose of this letter is to seek Parliament's approval to waive the aforementioned tax liability, in accordance with the law.

Matia Kasaija (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

c.c. The Clerk to Parliament, The Parliament of Uganda

c.c. Managing Director, Newplan Limited

DC/PA.

Please handle

PCP



Mission

"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"

URA/CG/10.0

July 18, 2025

The Permanent Secretary/Secretary to the Treasury,
Ministry of Finance, Planning & Economic Development
P.O. Box 8147
KAMPALA

**RECOMMENDATION FOR WAIVER OF TAX ARREARS FOR
NEWPLAN LIMITED (1000030948)**


Reference is made to a letter dated 25th February 2025 and the taxpayer's letter dated 19th February 2025, on the above subject (copies attached).

Newplan Limited requested a waiver of accumulated tax arrears on the grounds of financial hardship due to suspension of work on the EACOP project following the closure of the economy as a result of Covid-19 pandemic and loans that the company had acquired.

Current Tax Position as at May 22, 2025

Tax type	Principal Tax	Penalty	Interest	Total
VAT	5,151,533,667	600,000	5,323,667,830	10,475,601,497
WHT	1,308,537,350	-	1,252,025,211	2,560,562,561
PAYE	2,968,300,165	-	2,859,232,451	5,827,532,616
Total	9,428,371,182	600,000	9,434,925,492	18,863,696,674

Our review of the taxpayer's financial records reveals that the company is facing financial hardship and is highly indebted. We therefore recommend waiver of the taxpayer's tax arrears amounting of **UGX 18,863,696,674** in accordance with Section 43 of the Tax Procedure Code Act, 2024.


John R. Musinguzi
COMMISSIONER GENERAL

