



THE REPUBLIC OF UGANDA

CERTIFICATE OF FINANCIAL IMPLICATIONS

(Made under section 76 of the Public Finance Management Act, 2015)

THIS IS TO CERTIFY that the Bill entitled, the EXCISE DUTY ACT 2014 (AMENDMENT) BILL 2018, has been examined as required under section 76 of the Public Finance Management Act, 2015. I wish to report as follows:

a) That the Bill has the following objectives:

1. To raise the point of accounting for tax on telecommunication services;
2. To introduce interest for unpaid excise duty and limit the interest payable to the amount of the unpaid principal tax;
3. To enhance excise duty in respect of certain excisable goods;
4. To amend the excise duty on telecommunication services; and
5. To introduce excise duty on cooking oil and motor cycle at first registration.

b) That it is expected to achieve the following outputs:

1. Improved compliance and ease of tax administration.
2. Raise revenue

c) That the expenditure plan by major components for the next two years.

Since this is an amendment to the Excise Duty Act, 2014, there is no expenditure plan specifically different the overall allocation of Shs. 331.929 billion for 2018/19 Financial Year to Uganda Revenue Authority.

d) That the funding and budgetary implications are the following:

Funding is going to be through overall Government budgetary allocations to URA.

e) Expected savings and or revenue to Government:

Revenue of Shs.455.7 billion is projected from the amendment.

Submitted to Parliament under my hand.

A handwritten signature in black ink, appearing to read 'David Bahati'.

David Bahati (MP)

**MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT (PLANNING)**