



PARLIAMENT OF UGANDA

# PARLIAMENTARY DEBATES

(HANSARD)

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OFFICIAL REPORT

SECOND SESSION - THIRD MEETING

TUESDAY, 2 MAY 2023



## IN THE PARLIAMENT OF UGANDA

### Official Report of the Proceedings of Parliament

#### SECOND SESSION - 33RD SITTING - THIRD MEETING

**Tuesday, 2 May 2023**

*Parliament met at 10.05 a.m. in Parliament House, Kampala.*

#### PRAYERS

*(The Speaker, Ms Anita Among, in the Chair.)*

*The House was called to order.*

#### COMMUNICATION FROM THE CHAIR

**THE SPEAKER:** Honourable members, I would like to welcome you to this morning sitting. The timing of today's sitting is to enable us handle critical issues. We have tax Bills that must be completed before we go to supply.

We also have a Bill that was returned by His Excellency the President, that is, the Anti-Homosexuality Bill, 2023. It was returned pursuant to Article 91(3)(b) of the Constitution of the Republic of Uganda. It emerged that the return of the Bill was premised on the advice of the Deputy Attorney-General of the Republic of Uganda.

Aware that Article 119(3) of the Constitution designates the Attorney-General of the Republic of Uganda to be the principal legal adviser of Government, it is imperative that such advice be given in an honest and reliable way.

Honourable members, we get disappointed, as the Parliament of Uganda, when we sit in this House, agree - the Attorney-General gets up and says, "I concede or we are in agreement"

and the Deputy Attorney-General goes back and writes contrary to what is agreed on the Floor of this House. That is an attack on Parliament. You will not attack this Parliament when we are here. *(Applause)*

We are representatives of the people of Uganda. This attack on Parliament should not continue. The functional relationship between the three arms of Government requires us to complement each other with mutual trust. The actors are: the Legislature, the Executive and the Judiciary; so, we must act with honesty.

This business of agreeing here, then you go and write contrary to what was agreed and you say, "The Speaker forced me" - I do not force anyone to concede.

Therefore, I would like to give a directive that we will not pass any Bill without the Attorney-General in the House. We cannot continue to deal with people who are not honest. Hon. Kiwanuka, you have to be in the House. We want to be sure that whatever we pass is what we agreed to, not people who portray dishonesty.

Honourable members, it is not an easy time. This morning, just a few minutes ago, we received very disturbing and disheartening information that one of our own, who sits on the Front Bench, Hon. Engola Macodwogo, has been shot by his Uganda People's Defence Force (UPDF) bodyguard. After shooting the minister, he also shot himself. You must have seen Hon. Engola yesterday at the function.

We have lost one of our own. It is not an easy moment, but we cannot do much. It is God's plan; God gives and takes. We cannot stop working because it has happened. We have these Bills we must pass.

Honourable members, may we rise for a moment of silence in his memory.

*(Members rose and observed a moment of silence.)*

**THE SPEAKER:** Thank you. Honourable members, it is free sitting. Do not squeeze yourselves.

10.14

**MR SOLOMON SILWANY (NRM, Bukooli County Central, Bugiri):** Madam Speaker, I join the House to condole with the family of the deceased Hon. Engola. May his soul rest in peace.

Madam Speaker, I rise to react to your communication. We swore to uphold article 91 and it explains very well the exercise of the legislative powers of Parliament. The Deputy Attorney-General came to this House, we processed the Bill together and then he turned around to say, "I have been forced, I am not part of the whole thing", when he was on the record of this Parliament.

Madam Speaker, whenever we process Bills, you always give opportunity to either the private Member or the Attorney-General to say something before we pass any section. Therefore, wouldn't it be procedurally right to invite the Deputy Attorney-General to come here and apologise? Otherwise, there is no way you can say that you are the Deputy Attorney-General and are going to continue coming to this House, when you have made such a grave mistake.

First of all, he agreed with all that we passed in the House, Madam Speaker, and then went behind us. One of the oaths that ministers take is to be honest and truthful – and we all swear to that. When you are dishonest, you cannot serve in a public office.

After he has apologised, Madam Speaker, maybe you could take further action. I beg to submit.

**THE SPEAKER:** Thank you, Hon. Silwany. The office of the Attorney-General is headed by the Attorney-General himself. The other one is a deputy. Attorney-General, do you have something to say to the House now that your office misrepresented the House?

10.16

**THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka):** Madam Speaker, I sincerely apologise for the misrepresentation that is alleged here –

**THE SPEAKER:** It is not alleged.

**MR KIRYOWA KIWANUKA:** ... as stated here –

**THE SPEAKER:** The misrepresentation is documented and I wrote to your office. It is not an allegation; it is a fact.

**MR KIRYOWA KIWANUKA:** Madam Speaker, we sincerely apologise for that. The Office of the Attorney-General will continue to work closely with Parliament to ensure that this does not happen again.

**THE SPEAKER:** Thank you. *(Member rose)* Procedure?

**MR TEBANDEKE:** Thank you, Madam Speaker. I rise on a procedural issue under Rule 109 of the Rules of Procedure in line with Article 118 (e) on the incompetence of any minister that can result in censure –

**THE SPEAKER:** We do not have the capacity to determine whether there is incompetence per se. The apology has been rendered. So, sit down. Hon. Ssewungu?

**MR SSEWUNGU:** Thank you, Madam Speaker. May the soul of the deceased rest in eternal peace. He has been a very good friend to us, but I know you will give us guidance, as we proceed.

Madam Speaker, I thank you very much for the communication. Indeed, in this House, I am one of those Members who have continuously complained about the Attorney-General not being around to give an input as we process Bills.

I pray, through you, that the Deputy Attorney-General, himself, comes to make his formal apology before this Parliament. Now that the Attorney-General has come in, the other one is going to hide.

Indeed, it was beautiful – as we processed this Bill – to have the input of the Attorney-General. This was total backstabbing and nothing else. It was backstabbing and it is killing the work of Parliament.

At the end of the day, Madam Speaker, you can see what is happening – which you should also give a ruling on: committees are being summoned by anybody. A committee of Parliament is the one that is supposed to summon, even the President, under our rules. However, you can see that Members of the Opposition cannot attend such committee meetings. Many committees are being summoned.

Once a minister appears before a committee, who would be chairing the committee? All this is going to cause problems under separation of powers. Indeed, we shall get challenges (*Interruption*)

**MR SILWANY:** The information I want to give Hon. Ssewungu is that when the Deputy Attorney-General comes, he should also clarify that to us because this Bill is very sensitive. Maybe he was compromised. So, he should clarify that particular matter.

**MR SSEWUNGU:** As I conclude, Madam Speaker, in the eyes of the public, they do not attack the Attorney-General, but the personality of the Speaker and Parliament. So, if someone says you forced him or her, it is improper, uncalled for and we need this person to appear in person to explain why he made that kind of communication that has brought all this.

Thank you, Madam Speaker.

**THE SPEAKER:** Thank you, Hon. Ssewungu. Hon. Junior?

10.20

**MR MOSES OKOT (FDC, Kioga County, Amolatar):** Madam Speaker, I am the Vice-Chairperson of Lango Parliamentary Group. The fallen Member is a member of Lango Parliamentary Group. I wanted to seek the indulgence of this Parliament and the leave of your Chair that you be pleased to allow my 32 Members, who are close family to the fallen minister, to attend the session on *Zoom* because the body is lying, unattended to.

So, we seek the indulgence of Parliament to allow me move with my 32 Members of Parliament and they vote on *Zoom*, if there is need for a vote.

**THE SPEAKER:** Honourable members, our Rules of Procedure allow us to attend a session or participate on *Zoom*. However, I have also said that Ugandans must see and hear those people who are supporting homosexuality and those who are not; Ugandans must know who is there for them.

If you can afford to be here for two hours and go away, I would advise you to be here for two hours, pass the Bill and go and join the family. We must know who is who. Like the honourable member has said, maybe some people are compromised – or whichever. We must know who is who.

10.22

**MR STEPHEN MUGOLE (NRM, Kabweri County, Kibuku):** Madam Speaker, I rise on your communication. I am really crestfallen over the passing on of Hon. Okello Engola -

**THE SPEAKER:** We will bring the body here for you to pay tribute. For now, talk about the Bill.

**MR MUGOLE:** In regard to the Bill, I suppose that the number of Bills that the 11<sup>th</sup> Parliament has processed will go on record as the highest.

However, we shall also go on record for having the highest number of Bills returned. This is –

**THE SPEAKER:** Hon. Stephen, a correction: there is no highest number of Bills being returned. It is this Bill which was returned – where there was dishonesty. I am talking about one Bill.

**MR MUGOLE:** Particularly on this Bill, the dishonesty I see is that the way we passed this Bill, with everybody involved, it will be proper that even when the Attorney-General is writing to the President, they first of all, notify the Speaker that “during the corrigenda, we missed out something, which is pertinent, and we need to change and, Madam Speaker, we are putting you on notice that we are writing to the President that we should amend something” other than writing to the President before the Speaker is aware of anything. That shoots down Parliament and the seat of the Speaker.

My proposal is that next time, if somebody is to write to the President, it is better to copy in the Speaker so that we are not shamed. Now, it is as if we passed the law without doing due diligence.

**THE SPEAKER:** Thank you. Hon. Ibrahim?

10.24

**MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso):** Thank you, Madam Speaker. Like all colleagues, I am not happy with Hon. Kafuuzi, but I, also, do not want to be played.

The day we passed this Bill, the Attorney-General was not here. There was a time he came here to follow up one-sentence Bills, himself; I mean Bills of one sentence. What they are doing, I suspect - and I am sorry - is that even that letter written by Hon. Kafuuzi appears to have been solicited to allow the final man – because eventually, when we begin looking at the content, you will see that Hon. Kafuuzi was sent in and the one who is now supposed to represent the interest of homosexuals is the one you see there. *(Laughter)*

That is why I initially wanted to “lynch” Hon. Kafuuzi but the person to “lynch” is the one who is here, the Hon. Kiryowa. It appears to me that the other one was forced - “Write this letter so I come because the homosexuals are killing us.”

So, this Parliament must be very careful. We are being played by the Office of the Attorney-General and the President. So, Hon. Kafuuzi came here and - we need to listen to him, maybe in a meeting where he can express himself because throughout the process to pass the Anti-Homosexuality Bill, he was here. Now the one who has come to plead for homosexuality is his boss. Now, should we “lynch” the other one or this one representing the homosexuals? *(Laughter)*

**THE SPEAKER:** Actually, that is why I asked him to apologise because he is the boss of the other one. *(Laughter)* Attorney-General, do you have anything to say?

**THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka):** Thank you very much, Madam Speaker. With the position I hold, fortunately for me, I cannot be away on official business without a notice being given to the Speaker. So, there is sufficient evidence of where I was, carrying out official business, on behalf of all of you.

However, ours is a matter of advice - *(Interjection)* - I was in the United States on that day.

**THE SPEAKER:** Honourable members, I got a letter from the Attorney-General that he was going to be out of the country, which I authorised. The issue was on section 14 - I even have the *Hansard* here – and upon which the Deputy Attorney-General said that he conceded; he personally wrote a letter to me.

However, under article 91, I do not think he was supposed to write to me a letter after we had been in this House. If he wanted to say anything, he should have come back to this House and we discuss it. However, where

he said that he had been forced - Attorney-General, that is your office!

**MR KIRYOWA KIWANUKA:** Madam Speaker, we have stated on record that this will not happen again - *(Interjections)* - yes. I have stated on record that this will not happen again. Even when we have a disagreement with Parliament, we shall communicate it to the institution.

**THE SPEAKER:** Hon. Kafuuzi, we had an issue here, where you conceded, on the Floor, on section 14 but you went and changed your statement on section 14.

**MR SSEMUJJU:** Madam Speaker, the point of order I am raising is: Hon. Kafuuzi is a lawyer. The rules are very clear. When the Speaker is speaking, you sit down. You do not behave like you are being chased.

So, is Hon. Kafuuzi in order to disregard our rules and actually take a posture as if his intention is to intimidate the Speaker? *(Laughter)*

**THE SPEAKER:** Of course, he is not in order. *(Laughter)* You must have decorum, Hon. Kafuuzi. The honourable member there wants to say something before you come in.

10.30

**MR NATHAN TWESIGYE (Independent, Kashari South County, Mbarara):** Thank you, Madam Speaker. For the time I have been in this Parliament, we have heard the National Anthem sung on this Floor on only two occasions.

The first was when we had the amendment of the Constitution to remove term limits. That time the anthem was sung by Members of the Opposition. The second time was when we passed this Bill. I remember, Madam Speaker, you had left your Chair and moving out, but when Members started singing the anthem, you stood here. We all sang the National Anthem, in the affirmative that we had resolved, as Ugandans in one spirit, to do away with homosexuality.

Madam Speaker, where I sat that day, there was a technical team from the Attorney-General's Chambers behind there, and the Hon. Kafuuzi kept on consulting that team. He would come here and say, "I do not agree with this section."

Hon. Basalirwa would say, "We want a one-stop centre for this law." Then, Hon. Kafuuzi would cross there and ask the chamber officials and once they said, "Go and concede" the gentleman would come here and concede.

Therefore, Madam Speaker, I want to raise this because I am not even sure whether the "real" Attorney-General will tell us the truth. However, can we proceed under rule 212 and put the Attorney-General on oath, so that we are sure that whatever we shall pass here will be the truth - *(Applause)* - and nothing but the truth, Madam Speaker.

Madam Speaker and honourable members, if we agree, we now put the question that those who are in favour of the Attorney-General - *(Laughter)*

**THE SPEAKER:** Honourable members, we only apply Rule 212, when somebody is going to give evidence. In this case, he is not giving any evidence; we are only talking about the dishonesty of the Office of the Attorney-General. We cannot agree in the House, you concede as our legal adviser but you instead misguide us? Actually, you misguide the Executive. You misrepresent us before the Executive; that makes the House dirty. Yes, Hon. Kafuuzi.

10.33

**THE DEPUTY ATTORNEY-GENERAL (Mr Jackson Kafuuzi):** Thank you, Madam Speaker. I do understand the mood. I also understand the mood with which we passed this law. So, when someone expresses their disappointment because I wrote to the President, I think I understand their disappointment.

My role is to advise the President -

**THE SPEAKER:** That you wrote to the President and the Speaker.

**MR KAFUZI:** My role is to advise the President -

**THE SPEAKER:** First agree that you wrote to the President and the Speaker.

**MR KAFUZI:** May I speak?

**THE SPEAKER:** No, Please sit down. Hon. Kafuuzi, there is one Speaker in this House. *(Applause)* And you will never come here and disrespect the Speaker. You cannot report to this House and say that we made a mistake; we forced you. From today onwards, you will not come to this House to defend any Bill. You will not do it under my leadership! *(Applause)* Next item?

MOTION FOR RECONSIDERATION OF  
THE ANTI-HOMOSEXUALITY BILL, 2022

**THE SPEAKER:** Can we first look at the Tax Bills?

Honourable members, as you are aware, we are going to supply. We are in the budgeting process and it is time for us to pass the Tax Bills, which we will look at today. Can we start with the Income Tax (Amendment) Bill, honourable minister?

Honourable members, I want all of you in here so that we go to the next Bill after this.

BILLS  
SECOND READING

THE INCOME TAX (AMENDMENT)  
BILL, 2023

10.36

**THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi):** Madam Speaker, I beg to move that the Bill entitled *-(Interruption)*

**MR SSEMUJJU:** Madam Speaker, I want to be advised, especially following the ruling in Mbale. I intend to propose a tax on people who have more than 30 heads of cattle. I want to be advised when I can bring it.

**THE SPEAKER:** Attorney-General?

10.37

**THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka):** Madam Speaker, I regret to advise the honourable member - that is out of great respect for Hon. Ssemujju - unfortunately, you are unable to bring that motion. However, you could move and speak to the Ministry of Finance, Planning and Economic Development so that Government can bring it because it will offend Article 93 of the Constitution. I beg to submit.

**THE SPEAKER:** Thank you. Can we move?

**MR MUSASIZI:** Madam Speaker, I beg to move that the Bill entitled, "The Income Tax (Amendment) Bill, 2023" be read for the second time.

**THE SPEAKER:** Is the Bill seconded? It is seconded by Hon. Fox Odoi, Hon. Obua and the whole House. Honourable minister, would you like to speak to your motion? I just wanted the House to know that Hon. Fox is in the House. *(Laughter)*

**MR MUSASIZI:** Madam Speaker, the object of this Bill is to:

Impose the Capital Gains Tax on purchase of assets to expand the exceptions to the provision for limiting interest deduction to inclusion of microfinance deposit-taking institutions and the Tier-4 microfinance institutions.

Provide for the ZEP-RE (PTA Reinsurance Company) as a listed institution and for other related matters.

When we read this Bill for the first time, it was referred to the Committee on Finance, Planning and Economic Development. I understand the committee has done great work and are able to report back to the House.

**THE SPEAKER:** Thank you, honourable minister. Can I now have the Chairperson of the Committee on Finance?

10.39

**MR ENOS ASIMWE (NRM, Kabula County, Lyantonde):** Madam Speaker, I am a Member of the committee. We were on a retreat to conclude the Bills and the Members are now on their way to the House. They thought you were going to start with Anti-Homosexuality Bill and then deal with the Tax Bills. Nonetheless, the chairperson is coming. I am sure in 10 to 20 minutes, he should be here. Why am I here? I was here earlier for other purposes.

**THE SPEAKER:** All the eight Bills are for the Committee on Finance, Planning and Economic Development.

10.40

**MR MUHAMMAD MUWANGA KIVUMBI (NUP, Butambala County, Butambala):** Madam Speaker, let me for once plead for the committee. We finished writing these reports at 3.00 a.m. and some Members, by that time, had retired. Hence, they had to sign these reports this morning. I beg your indulgence on behalf of the chairperson; he is constrained at this time to be here because we were signing so many reports. We finished harmonisation with the Government at about 8.00 a.m. with the Minister of Finance, Planning and Economic Development, and the Attorney-General.

The committee had to sit back and write a report and by 3.00 a.m. in the night, we were still not yet done. It is understandable that the chairperson is still probably at Kigo but if he is permanently not around, my side is ready.

**THE SPEAKER:** Thank you. For the first time, Hon. Kivumbi is defending his committee. Can we now go to our famous Bill?

MOTION FOR RECONSIDERATION OF  
THE ANTI-HOMOSEXUALITY BILL, 2023  
AS RETURNED BY HIS EXCELLENCY  
THE PRESIDENT, IN ACCORDANCE  
WITH ARTICLE 91(3)(B) OF THE  
CONSTITUTION AND RULE 142 OF THE  
RULES OF PROCEDURE

**THE SPEAKER:** Honourable members, as you may recall, in furtherance to Article 79(1) of the Constitution, this House passed the Anti-Homosexuality Bill, 2023 on Tuesday, 21 March 2023.

Pursuant to Article 91(2) of the Constitution, the Bill was duly transmitted to the President for assent in line with the Article 91(3) of the Constitution. His Excellency, the President, invoked Article 91(3)(b) of the Constitution and returned the Bill with a letter dated 25 April 2023.

The returned Bill was premised on the following grounds:

1. Distinguishing between a homosexual and actual engaging in the act of homosexuality; that is section 2 and 3;
2. The need to delete clause 9(1) since what it seeks to achieve is more comprehensively provided for under section 9(2);
3. Duty to report acts of homosexuality; the inherent contradiction between clause 14 and 15 and the need to review clause 14 by either deleting it or restricting its application to protection of children and vulnerable persons, as provided for under Article 17 (1)(c) of the Constitution;
4. Rehabilitation of homosexuals; the need to provide the rehabilitation of those who were previously involved in the act of homosexuality.

Honourable members, Rule 24(1) of the Rules of Procedure stipulates the quorum of Parliament to be a third of the voting members; that is 177 Members of Parliament. Therefore, in furtherance to Article 88 of the Constitution



and Rule 24 of the Rules of Procedure, we are required to do a roll call of Members for us to be able to establish the Members present.

However, before we do that, we could have the report presented. Once it is presented, we will do the roll call and then go to the Committee Stage, and do the final roll call when we are doing the final reading. Hon. Basalirwa?

In furtherance to Rule 143 of the Rules of Procedure, this was moved by a private Member, Hon. Basalirwa Asuman, MP for Bugiri Municipality. I now invite him to move a motion to that effect.

10.45

**MR ASUMAN BASALIRWA (JEEMA, Bugiri Municipality, Bugiri):** Thank you, Madam Speaker. As you have rightly stated, I beg to move, in accordance with Rule 143(3) of the Rules of Procedure that the Bill entitled, “The Anti-Homosexuality Bill, 2013 be reconsidered by the House.

**THE SPEAKER:** Thank you. Is the motion seconded? It is seconded by the Attorney-General –(Laughter)- the Government Chief Whip, Hon. Bahati, *Hajjati* Rukia, Hon. Lugoloobi, Minister Musasizi, Hon. Fox Odoi – (Laughter) - Hon. Kwizera and Hon. Magogo. It is supported by the whole House including the Opposition, that is, Hon. Nambeshe, Hon. Odur and Hon. Kawalya.

I would like to thank all Members who are here and I call upon the voters out there to watch those who are supporting the future generation.

**MR BASALIRWA:** Thank you, for the overwhelming support of the Bill -

**THE SPEAKER:** There are honourable ministers on *Zoom* because they are in Cabinet and so, we have allowed them to be on *Zoom*.

**MR BASALIRWA:** On Thursday, 9 March 2023, a Bill entitled, “The Anti-Homosexuality Bill, 2023” was, in accordance with Rule 128 of the Rules of Procedure of Parliament, read for the first time and referred to the Committee on Legal and Parliamentary Affairs for scrutiny.

On Tuesday, 21 March 2023, the Committee on Legal and Parliamentary Affairs reported back to the House on the Bill and the House, with support of 385 Members of Parliament, considered, debated and passed the Bill into Law.

His Excellency the President, in accordance with Article 91 of the Constitution, withheld his assent and returned it to Parliament for reconsideration. The President, in a letter addressed to the Rt Hon. Speaker, dated 25 April 2023, expressed reservations about certain provisions of the Bill and returned the Bill on three grounds as enumerated in the Presidents’ letter, which was read to the House.

The sectoral Committee on Legal and Parliamentary Affairs has examined matters returned by the President and is now ready to report on the same. I beg to submit.

**THE SPEAKER:** Thank you, Hon. Basalirwa. Can we hear from the Chairperson of the Committee on Legal and Parliamentary Affairs? Honourable members, take up your seats because we are going to start with roll call, immediately.

10.49

**THE CHAIRPERSON, COMMITTEE ON LEGAL AND PARLIAMENTARY AFFAIRS (Ms Robina Rwakoojo):** Madam Speaker, I stand to present the report of the sectoral Committee on the Legal and Parliamentary Affairs on the Anti-Homosexuality Bill, 2023 as returned by H.E President. I have the main report, a minority report, and a set of minutes. I beg to lay.

I would like to thank the members of the committee, without whom I would not have been able to stand and present this report. As usual, I request that they stand up for recognition. Thank you.

Hon. Basalirwa has already given the background and you also talked about it, Madam Speaker. Let me now go straight to the considerations of the matters returned by the President. The first is the background and the

next is the role of the committee, upon return of the Bill by the President, which is contained in article 91 and Rule 143 of the Rules of Procedure.

I would like to go straight to the consideration of the matters returned by the President.

The first was distinguishing between being a homosexual and actually engaging in acts of homosexuality

The first reservation of H.E the President relates to the lack of clear provisions in the Bill prohibiting criminalisation of individuals who have not committed any of the prohibited acts under the Bill. The President argues that the law must be clear so that what is being criminalised is not the state of one having a deviant tendency but rather the actions of one acting on the deviance or promoting the same.

The committee examined the proposal by the President and is of a considered opinion that the views expressed by the President are genuine and were expressed by the committee in its report to the House. The committee, in its report to the House, on page 34, paragraph 7.2 noted that the Bill contained a number of provisions, which had the effect of criminalising a person merely based on the appearance of the accused person rather than the commission or any of the acts or omissions prohibited under the Bill.

The committee was informed that the majority of arrests of persons suspected of being LGBTQI+ were premised on the appearance of suspects with persons being deprived of their liberty only on the grounds that they look gay. The committee also took cognisance of the decision of the court in the case of Victor Mukasa & Another v. Attorney-General, Misc. Cause No.24 of 2006, where the court held that the arrest of the plaintiff, based on her physical appearance and without having committed an offence, was unlawful since the plaintiff had not committed any of the prohibited acts under the Penal Code Act.

The committee further took cognisance of the decision in the case of Kasha Jacqueline v. Rolling Stone Limited & Another Misc. Cause 163 of 2010, where the court held that the

scope of a Section of 145 of the Penal Code Act is narrower than gaysim generally. Court reasoned that one has to commit an act under section 145 to be regarded as a criminal.

This decision means that being or appearing as an LGBTQI+ person is not in itself an offence until a person commits any of the prohibited acts under the law. This means that a person cannot be criminalised, but the conduct of the person, if contrary to the law, should be criminalised and punished.

As guided by the court in the earlier mentioned decisions, the committee recommended the deletion of all the provisions in the Bill, which had the effect of criminalising a person's appearance. For instance, the committee recommended the deletion of clause 2(1)(d) of the Bill, which had proposed to declare as acts of homosexuality, a person who holds out as a lesbian, gay, transgender, queer or any other sexual or gender identity that is contrary to the binary categories of male and female.

This provision had the effect of criminalising persons who identify as LGBTQI+ or any other sexual gender identity that is contrary to the binary categories of male and female, without such persons having committed an offence under the laws of Uganda -

**THE SPEAKER:** Hon. Susan Amero, it is free sitting. I see you blocking my Members from sitting. *(Laughter)* Honourable members, please, sit freely.

**MS RWAKOOJO:** The committee further clearly defined -

**THE SPEAKER:** I know you do not want Hon. Kwizera, but he is okay. Hon. Kwizera, you could actually sit next to Hon. Fox Odoi. *(Laughter)* Honourable members, it is free sitting. Yes, go ahead.

**MS RWAKOOJO:** The committee further clearly defined a "homosexual" to mean a person who engages in an act of homosexuality. This definition clearly criminalises the act committed by a homosexual and not the physical appearance or character of a person.

The President now suggests that these provisions do not go far enough to bring clarity to the intended purpose of this Bill and recommends that a specific provision be made to the effect that: “For the avoidance of doubt, a person who is believed or alleged or suspected of being a homosexual, who has not committed a sexual act with another person of the same sex, does not commit the offence of homosexuality under this section.”

The committee has considered the proposal by H.E. the President and recommends that clauses 2 and 3 be amended to create further clarity on the purpose and intention of the Bill, which is to criminalise sexual acts committed by persons of the same sex rather than punishing a person based on their perceived sexuality or physical appearance.

#### Recommendation

The committee recommended that clauses 2 and 3 of the Bill be amended to create clarity on the purpose and intention of the Bill.

#### Clause 2 (premises)

The second objection by His Excellency the President relates to clause 9(1) of the Bill and proposes that clause 9(1) be deleted on grounds that it is unnecessary, since what is provided for in clause 9(2) is more comprehensive and passes the constitutional test.

Clause 9 of the Bill relating to premises is intended to prohibit persons being a keeper of a house, room, set of rooms, place of any kind or being the owner, occupier or manager of premises from knowingly allowing the premises to be used by any person for purposes of homosexuality.

Clause 9 is reproduced below:

#### “9. Premises

(1) *A person who keeps a house, room, set of rooms or place of any kind for purposes of facilitating the commission of the offence of homosexuality commits an offence and is*

*liable, on conviction, to imprisonment for a period not exceeding seven years.*

(2) *The owner, occupier or manager of premises who knowingly allows the premises to be used by any person for purposes of homosexuality or to commit an offence under this Act, commits an offence and is liable, on conviction, to imprisonment for a period not exceeding ten years.”*

The President is of the opinion that clause 9(1) is redundant since the matters it seeks to prohibit are already prohibited under clause 9(2).

The committee has examined the provisions of clause 9 and is of the considered opinion that the provisions of clause 9(1) and (2) all serve a purpose and should be retained. While clause 9(2) is intended to cover all conceived persons who might either have a registrable interest in a property (owner), a person who is employed, licensed or contracted by the owner to manage any property (manager) or an occupier, who is a person in occupation or control of the premises, clause 9(1) deals with any other person not having interest in the premises, but is in charge or in control of premises and such persons may include employees or any other person who directly or indirectly operates the premises.

The committee is, therefore, of the considered opinion that instead of deleting clause 9(1) as proposed by His Excellency the President, clauses 9(1) and (2) should be merged so that the persons envisaged in subclauses (1) and (2) are under one provision.

#### Recommendation

The committee recommends that for clarity, subclauses (1) and (2) should be merged into one comprehensive clause.

Clause 14 (Duty to report acts of homosexuality)  
The President objected to clause 14 of the Bill reasoning that clause 14 presents constitutional challenges. The President reasons that clauses 14 and 15 create unnecessary contradictions and

duties, which pose implementation challenges and conflicts in society. The President recommended the deletion of clause 14 or in the alternative to redraft clause 14 to restrict it to children and other vulnerable members of society, as required in Article 17(1) (c) of the Constitution.

The committee has examined clause 14 of the Bill and is of the considered opinion that clause 14 is relevant, since it imposes a duty on a person who knows or has a reasonable suspicion that a person has committed or intends to commit the offence of homosexuality or any other offence under the Act to report the matter to police for appropriate action.

The provision also grants immunity to a person who is otherwise prevented by privilege from making a report on his or her suspicion of the occurrence of the offence of homosexuality, from any action arising from the disclosure of the information without the consent or waiver of privilege first being obtained or had.

The same provision creates an offence against a person who knowingly or having reason to believe that a person has committed or intends to commit but does not report the matter to police.

It further directs that a person who makes a report shall be treated as a whistle-blower, in accordance with the Whistle-blower's Protection Act, 2010 and shall be protected from victimisation. The section, however, grants advocates exemptions from reporting to police any suspicion of the occurrence of the offence of homosexuality.

Clause 14 was introduced by the committee on the recommendation of various stakeholders, specifically the Uganda Medical Association, which informed the committee that they receive a number of children who are victims of homosexuality and are prevented by doctor-client privilege from making reports to police.

The committee was also persuaded by international best practices, where in some

countries, there is an imposed duty on a person to make reports where such a person knows or reasonably suspects that there is a sexual offence being committed against another person. This best practice pertains in some Commonwealth countries such as the UK, Australia, New Zealand, Kenya and South Africa.

The rationale for introducing clause 14 was to ensure that persons in Uganda, including caregivers, report homosexual acts that are within their knowledge. It was also intended to be an avenue through which adequate information is collected on the occurrence of homosexual acts in society in order for decision makers to take appropriate measures to respond to such occurrences as well as ensuring that victims of this offence are adequately identified and protected.

The committee, however, notes that clause 14(3), which creates criminal sanctions against a person who does not report an offence that he has knowledge about, creates an onerous duty beyond what is imposed by law under Article 17(1)(c) of the Constitution. The committee is aware that Article 17(1) (c) of the Constitution imposes a duty on every citizen of Uganda to protect children and vulnerable persons against any form of abuse, harassment or ill treatment. Since the duty imposed under the Constitution is restricted to children and vulnerable persons, the criminal sanctions should only attach against persons who do not report crimes committed against children and other vulnerable persons.

The committee is also aware that under the Children Act, section 4(4) imposes a duty on a person who witnesses an abuse against the rights of a child to, as soon as possible, report the matter to police or any authority responsible for child welfare. In the same vein, section 42A (2) also requires a person who, on reasonable grounds, believes that a child has been abused or is in imminent danger, which may result in physical injury, sexual abuse, deliberate neglect or is in need of care and protection, to report to a designated child protection organisation or

authority. These provisions impose additional duties on every person to protect children from abuse by reporting such abuse to the authorities.

#### Recommendation

The committee recommends that clause 14 of the Bill stands part of the Bill albeit with amendment to clause 9(3) to create criminal sanctions against a person who does not report acts of homosexuality that are committed against children and other vulnerable persons.

#### Conclusion

Madam Speaker, the Committee recommends that Parliament considers and adopts this report and that the Anti-Homosexuality Bill, 2023, as returned by H.E the President, be reconsidered and passed into law, subject to amendments. I beg to report.

**THE SPEAKER:** Thank you very much, honourable committee chairperson. The report is basically informative and straightforward. I have been informed that there is a minority report, and as usual, by the Hon. Fox Odoi.

11.05

**MR FOX ODOI-OYWELowo (NRM, West Budama North East County, Tororo):** Thank you, Madam Speaker. I rise to present a minority report to the report of the sectoral Committee on Legal and Parliamentary Affairs on the Anti-Homosexuality Bill, 2023, as returned by His Excellency, the President.

Madam Speaker, permit me to skip the background to this minority report; it has already been sufficiently canvassed. Let me go straight to the points of dissent, which are marked 2.0 on page 3 of the report.

Madam Speaker, the proposal by the President is insufficient and restrictive. The first point of dissent relates to the President's proposal, which has been adopted by the committee, to include a provision, in clauses 2 and 3, to the effect that - and I quote: "*For the avoidance of doubt, a person who is believed or alleged or suspected of being a homosexual, who has not*

*committed a sexual act with another person of the same sex, does not commit the offence of homosexuality under this section.*"

This provision, in effect, means that LGBTQI+ persons can stay in Uganda. The existence of LGBTQI+ persons in Uganda is a known fact from time immemorial. Whereas the proposal by the President in acknowledging the existence of this minority is a step in the right direction, it is insufficient and restrictive to the extent that it proposes to criminalise the enjoyment of human rights and freedoms by LGBTQI+ persons.

The courts, in *Kasha Jacqueline v. Rolling Stone Limited & Another, Misc. Cause 163 of 2010*, recognised the existence of LGBTQI+ persons in Uganda and this minority cannot be wished away. Therefore, the existence of LGBTQI+ persons cannot be an executive grant.

The existence of LGBTQI+ persons imposes a duty on the Government and all organs of the State to uphold, respect, and promote the rights and freedoms of LGBTQI+ persons in Uganda -

**THE SPEAKER:** Can you finish - give Hon. Fox Odoi time to tell us all that he wants to say.

**MR ODOI-OYWELowo:** Thank you, Madam Speaker. The proposal by the President to the extent that it saves the criminalisation of consensual same-sex relations in clause 2, is self-defeating since on the one hand, it recognises their existence and on the other, it punishes their acts. Like the Bill, the proposal by the President will still leave room for abuse of rights and freedoms of the LGBTQI+ community -

**THE SPEAKER:** I want you to limit your debate on what was referred back to Parliament by the President. Do not go beyond because you have never believed in this thing.

**MR ODOI-OYWELowo:** Madam Speaker, I am limiting my debate to only the clauses.

**THE SPEAKER:** So, can you conclude?

**MR ODOI-OYWELowo:** Madam Speaker, the proposal also falls short of Uganda's commitments, under the several international human rights instruments, to which Uganda is a state party, to wit:

1. The Universal Declaration of Human Rights (1948);
2. The International Covenant on Civil and Political Rights (ICCPR);
3. The International Covenant on Economic and Social and Cultural Rights;
4. The Convention on the Elimination of All Forms of Discrimination Against Women;
5. The Convention on the Rights of the Child;
6. The Convention Against Torture, and other cruel and degrading treatment; and
7. The African Charter on Human and People's Rights.

#### Recommendations

The minority recommend that the proposal by the President to amend clauses 2 and 3 be rejected and instead, clauses 2 and 3 be deleted.

The criminalisation of the appearance of a person

The second point of dissent is that the proposal by the President to amend clauses 2 and 3, does not address the contravention of Article 28(3) (a), which is inherent in clauses 1, 2 and 3 of the Bill. The minority are aware that the definition of the term homosexual –(*Interruption*)

**MR SSEMUJJU:** Madam Speaker, we finished this Bill. What we are doing today is only to reconsider the proposals returned by the President. At this stage - and that is the gist of the procedural issue I am raising - can a Member, tactically through a minority

report, propose that clauses of a Bill finished by Parliament be deleted? I am saying this because the only act that we are involved in is to consider proposals by the President, not to deal with a Bill as passed. (*Applause*)

The Member, by the way, is a lawyer. Can he - I know he worked for the President for a very long time but that does not make him a president. Can we, at this stage, have any report recommending clauses in a Bill already passed by Parliament, be deleted?

**THE SPEAKER:** The Member is a lawyer –(*Laughter*)- and he ought to know what is supposed to be done. Can you conclude on your matter?

Honourable members, let us allow Hon. Fox Odoi to bring all his - I do not want to use the word I was going to say because he will use that to go to court. Please finalise - wait, I am going to put the question to the minority report. Hon. Fox Odoi, please conclude your presentation.

**MR ODOI-OYWELowo:** Thank you very much, Madam Speaker. The minority fear that this provision will be abused by law enforcement agencies who may label persons homosexuals without being tried by the courts of law. They will require such persons to defend themselves, thereby reversing the burden of proof from the prosecution to the accused persons.

It is tried criminal law that the prosecution bears the burden to prove the offense against an accused person. This burden of proof does not shift to the accused to prove their innocence as the Bill proposes. The burden of proof always rests on the prosecution. The prosecution must adduce evidence to discharge its burden of proof. We refer to the case of Ssekitoleko v. Uganda [1967] [EA531].

The provision has the effect of declaring an accused person guilty, thereby, reversing the presumption of innocence as prescribed in the Constitution. This statutorily puts the accused persons to his or her defence and

exonerates the prosecution from proving the allegations against the accused person beyond all reasonable doubt.

The provisions of this Bill will perpetuate abuse of rights of persons based on their perceived sexual orientation by allowing the arrest and prosecution of persons premised on the appearance of the suspect. The minority are concerned that the police and other law enforcement agencies arrest people based on their appearance, as found in the case of *Victor Mukasa & Anor v. the Attorney-General*, [High Court Misc. Cause No. 24 of 2004].

The recommendation

The minority recommends that the Bill should be rejected in its entirety, since it contravenes article 28 on fair trial, and is susceptible to abuse and it will allow the arrest and prosecution of persons based on appearance.

Conclusion

The minority has examined the proposals by the President and it is of the considered opinion that they are insufficient to salvage the Bill. The unconstitutionality of the Bill cannot be remedied through a partial and ineffective recognition of the existence of the LGBTQI+ community, while at the same time criminalising the enjoyment of their constitutional rights and freedoms.

We, therefore, recommend as follows:

That clauses 2 and 3 be deleted.

That clause 9 should be deleted, since it creates an onerous obligation, which is impossible to fulfil.

Clause 14 should be deleted, since it will prevent LGBTQ+ persons from accessing medical care for fear of being reported.

In light of the above, the minority recommends that the entire Bill be rejected. I beg to move.

**THE SPEAKER:** Can we first make a correction? You should not say “we” but say “I.” Who are those that signed the minority?

**MR ODOI-OYWELOWO:** Madam Speaker, the minority was signed by yours truly, Fox Odoi-Oywelowo. *(Laughter)*

**THE SPEAKER:** Because it was “mine truly”, the only homosexual in the House, you say, “I recommend” not “we recommend.”

**MR ODOI-OYWELOWO:** Madam Speaker, I will replace the word “we” with “I”, as guided. I dispute the fact that I am a homosexual; I am a human rights defender.

**THE SPEAKER:** It is implied. Honourable members, you have heard the report from Hon. Robina, the committee chairperson, and you have heard the minority report. As I said, they are basically informative.

What was raised by the President was direct. It does not need any debate. I first want to put the question on the minority report. I want to put the question that the minority report moved by Hon. Fox Odoi-Oywelowo on the Anti-Homosexuality Bill, 2023, as returned by His Excellency the President, be adopted by this House.

*(Question put and negatived.)*

*Report, not adopted.*

**THE SPEAKER:** Honourable members, we are now going to roll call. I am going to put the question. Let me guide -

**MR SSEMUJJU:** Thank you, Madam Speaker. I want to persuade you that before the roll call, you allow us to debate the report such that Fox Odoi and others, who represent homosexuals, do not go and begin saying bad things about Parliament. With humility, I beg you to allow us to do that, even if it is limited debate.

**THE SPEAKER:** Can I limit it to five people? Can you start with yourself?

**MR SSEMURU:** Madam Speaker, unfortunately, I am a committee member.

**THE SPEAKER:** Okay, now that you are a committee member, you can leave it.

11.20

**MR JAMES NSABA BUTURO (NRM, Bufumbira County East, Kisoro):** Madam Speaker, this is a historic moment. The Parliament of Uganda was given an opportunity to pronounce, not only itself, but the wishes of Ugandans. We have an opportunity to speak in a manner that will liberate the whole of Africa.

I would like to commend the President for being very clear and we believe that his counterparts elsewhere will get the courage to join him in telling the Western world to abandon their arrogance, their insensitivity and the idea that they know what we should do. If we were to abandon the support we have for this Bill, what it would mean is that the Western world would now begin to say that we support bestiality, people choosing to go naked on the streets of Kampala, and the view that man can marry his mother or her mother in the case of a woman. We must reject these ones.

I want to commend your leadership as well because you have given direction. *(Applause)* I urge the honourable members to be bold enough to say to the Western world, in particular, that they can go away with their support. That will also prompt us to look at ourselves because what we steal from ourselves is three times more than what we get from these arrogant people around the world. *(Applause)*

I appeal to the President and Government to tackle this issue of corruption because it renders us totally unable to stand up to the interests of our people. I want to thank you, again, and I urge Members to fully support this motion that has been tabled.

11.23

**THE MINISTER OF STATE FOR EDUCATION AND SPORTS (SPORTS) (Mr Peter Ogwang):** Thank you, Madam Speaker and honourable colleagues.

First of all, the matter we are discussing is a matter of life and death. I want to begin by thanking my mother and father that I am what I am today because of them. Praise be to God. *(Laughter)*

Secondly, I want to thank my children, wherever they are, that even if God took me away today, I know that the future is bright for our children.

What is my message? Friends, moments have come when we should define who we are. I want to say this; that you might be an agent of those people here. We want to commit, in the name of the Almighty God, that we will not accept to sell our country, our destiny and our continent because of the interests they might be getting as an individual.

Honourable members, what would the world look like without a woman? *(Laughter)* What would the world look like without men? These people who are thinking of bringing us a world where we are looking at the wrong addresses - where are we going to go?

Why am I bringing this up? I have heard – for the first time, let me permit my brother - *(Interruption)*

**MR SSEMURU:** The information I would like to give to Hon. Peter Ogwang is that those people are like Kibwetere who collected people - since he wanted the world to end, he set them on fire. I think anyone here representing the interests of those people should be named “Kibwetere” from today. *(Laughter)* That is the information I wanted to give.

**MR OGWANG:** I would like to conclude by saying that as a representative of the people of Ngariam County, and a believer, I want to state categorically -

**THE SPEAKER:** And someone with a family.

**MR OGWANG:** Yes, as someone with a family, I would like to state categorically here and appeal to all of you not to accept the intimidation, which is coming from the Western world to us, as a country. *(Applause)*



I have read on social media that they want to withdraw aid, specifically under the Ministry of Health, for HIV/AIDS. The following questions must be asked: have they been giving us that aid for the purposes of promoting homosexuality in Uganda? Maybe Hon. Fox Odoi and team should explain that.

Studies have shown that these homosexuals are actually the ones spreading HIV/AIDS because they are looking at the wrong address. Therefore, I would like to call upon Members not to be shy. You were born to be in Uganda, we will die in Uganda and we remain Africans. For purposes of our destiny and nation, let us support the amendment of this Bill. Thank you.

11.27

**MR JAMES KABERUKA (NRM, Kinkizi County West, Kanungu):** Thank you, Madam Speaker. In the first place, I would like to thank you for being candid, pro-Uganda, and pro-Africa.

**THE SPEAKER:** Honourable members, listen to the Member.

**MR KABERUKA:** Madam Speaker, many people have been lured into those acts because of what they expect to gain as individuals, not as nations. This is why I want to applaud you and the leadership of this Parliament for tackling this matter that many fear.

I would like to also thank the President. Madam Speaker, when the President met us, he sought clarification and I think he has not been in support of homosexuality.

Hon. Odoi is saying that there are homosexuals but there are also thieves and we have laws against thieves. We cannot say because thieves are there, therefore, thieves must be allowed. Maybe, if he is trying to protect himself – before doing the acts - he will be arrested.

Madam Speaker, it is at this point that we should not shy away especially when we get these intimidations that they will withdraw their support. America and other first-world

countries developed because of the inefficiency of Africans in protecting themselves. When they took slaves, they went and worked in the sugar cane plantations and industries for free. If we had protected ourselves at that time, we would be a first-world country because they got free labour.

To support the belief of the first world countries to say that we are going to sell ourselves because we want to have benefits is uncalled for. That is why I want us to stand with you, stand with Ugandans and Africa, that this is the time to defend Africa and what we believe in so that we can define ourselves and our destiny.

Finally, I want to say that rehabilitation is another thing that we need to look at. If you put an institution to rehabilitate in the law, it will mean that this institution cannot run -

**THE SPEAKER:** That is not part of the Bill.

**MR KABERUKA:** That is very good. I want to thank you, Madam Speaker.

**THE SPEAKER:** Honourable members, as I said, we debated this Bill and everyone knows our position. Let us finish this debate so we can vote.

I have received a request from the Lango Parliamentary Group; they want to vote first and go. Honourable members, I told you that we are voting twice. One, we are voting to allow the Bill to go to the second reading, and two, we are voting for the third reading. We do not want lack of quorum because that is what Hon. Fox Odoi is waiting for. So, kindly bear with us. The problem is for this House, not the Lango Parliamentary Group.

**MR KABERUKA:** Madam Speaker, I came from Kanungu and left everything just to dispose of this Bill so that we do not create any other avenue for Hon. Odoi to take us to court. Thank you.

**THE SPEAKER:** Is someone moving a motion? Okay.

11.32

**MR ENOS ASIMWE (NRM, Kabula County, Lyantonde):** Madam Speaker, I move a motion that we move straight to the Committee Stage.

**THE SPEAKER:** Thank you. Hon. Elijah, can you move a motion? Honourable members, when moving a motion, say: “I move that the debate be ended and the question be put”. Hon. Elijah, can you move the motion?

11.32

**MR ENOS ASIMWE (NRM, Kabula County, Lyantonde):** Thank you very much, Madam Speaker. I move under rule 81 that the debate be concluded and the question be put.

**THE SPEAKER:** Is the motion seconded? *(Members rose)* The motion is seconded by Hon. Ethel, *the landlord*, Hon. Hanifa, Hon. Aber, Dr Abed, Hon. Kamara, Hon. Mwijukye, Member for Dokolo, Hon. Ayume, Hon. Fox Odoi *-(Laughter)-* the Attorney General, Hon. Lugolobi, Hon. Ogwang, Member for Ibanda – by the whole House.

I now put the question that the Anti-Homosexuality Bill, 2023, as returned by His Excellency the President in accordance with Article 91(3)(b) of the Constitution of the Republic of Uganda and Rule 143 of the Rules of Procedure, be considered by this august House. Those in favour will say “Aye” and those against will say “Nay”.

I am going to call you, name by name. Can we start the roll call? Go on the microphone and say “Aye” or “Nay”.

Hon. Ababiku Jessica  
 Hon. Abeja Susan Jolly  
 Hon. Aber Lillian  
 Hon. Abigaba Cuthbert Mirembe- Aye  
 Hon. Abwooli Kunihiro Agnes - Aye  
 Hon. Acan Joyce Okeny - Aye  
 Hon. Acen Dorcas -  
 Aye  
 Hon. Aceng Jane Ruth Ocero  
 Hon. Achan Judith Peace - Aye  
 Hon. Achayo Juliet Lodou - Aye

Hon. Achia Remigio  
 Hon. Achieng Sarah Opendi - Aye  
 Hon. Acibu Agnes  
 Hon. Aciro Paska Menya - Aye

**THE SPEAKER:** Honourable members, I do not want anybody moving in and out. Can we have the doors closed? That is according to the Rules of Procedure. Everybody should come in and we have the doors closed. It is free sitting.

Honourable members, just a minute; Clerk, can we have the bell rung and the doors closed? It is free sitting, Members.

Hon. Acom Joan Alobo - Aye  
 Hon. Acon Julius Bua  
 Hon. Acora Nancy  
 Hon. Acrobert Kizza Moses - Aye

**THE SPEAKER:** Honourable members, can I have the doors closed? The bell has been rung – we are doing it as per the Rules of Procedure.

Hon. Adeke Anna Ebaju - Aye  
 Hon. Adidwa Abdu  
 Hon. Adoa Hellen  
 Hon. Adome Francis Lorika - Aye  
 Hon. Adriko Yovan  
 Hon. Aeku Patrick  
 Hon. Afidra Olema Ronald - Aye  
 Hon. Afoyochan Esther - Aye  
 Hon. Agaba Aisa  
 Hon. Agasha Juliet Bashiisha - Aye  
 Hon. Akamba Paul  
 Hon. Akampurira Prossy Mbabazi  
 Hon. Akello Beatrice Akori  
 Hon. Akello Christine  
 - Aye  
 Hon. Akello Lucy - Aye *(Zoom)*  
 Hon. Akello Rose Lilly  
 Hon. Akena James Michael Jimmy  
 Hon. Akol Anthony  
 Hon. Akora Maxwell Ebong Patrick  
 Hon. Akugizibwe Aled Ronald - Aye  
 Hon. Akumu Catherine Mavenjina  
 Hon. Alanyo Jennifer - Aye  
 Hon. Aleper Margaret Achilla  
 Hon. Aleper Moses  
 Hon. Alero Tom Aza - Aye  
 Hon. Ali Moses

Hon. Alioni Yorke Odria		Hon. Bahireira Tumwekwase Sylvia -	Aye
Hon. Alum Santa Sandra Ogwang -	Aye	Hon. Bainababo Charity	
Hon. Alupo Jessica Rose Epel		Hon. Bainomugisha Jane Kabajungu	
Hon. Alyek Judith -	Aye	Hon. Baka Stephen Mugabi	
Hon. Ameede Agnes		Hon. Bakireke Nambooze Betty	
Hon. Amero Susan -	Aye	Hon. Bakkabulindi Charles	
Hon. Amongi Betty Ongom		Hon. Balimwezo Ronald Nsubuga	
Hon. Angura Fredrick -	Aye		
Hon. Anyakun Esther Davinia		<b>THE SPEAKER:</b> There is a procedural matter.	
Hon. Anywar Ricky Richard			
Hon. Aogon Silas		<b>MR SSEMUJJU:</b> Madam Speaker, I know	
Hon. Aol Betty Ocan		we are in this process because the President	
Hon. Apollo Yeri Ofwono		returned the Bill, but why is he on the screen?	
Hon. Apolot Christine -	Aye	Is he voting too? ( <i>Laughter</i> )	
Hon. Apolot Stella Isodo -	Aye		
Hon. Ariko Herbert Edmund		<b>THE SPEAKER:</b> I am surprised that Hon.	
Hon. Arinaitwe Rauben -	Aye	Ssemujju has lost his sense of sight and	
Hon. Arinaitwe Rwakajara -	Aye	analysis; that is just a picture, you are looking	
Hon. Asaba Nsabimana Paul -	Aye	at a picture on somebody's wall.	
Hon. Asamo Hellen Grace			
Hon. Asera Stephen		Hon. Bangirana Anifa Kawooya	
Hon. Asiimwe Florence Akiiki -	Aye	Hon. Baryomunsi Chris	
Hon. Asiimwe K Enos -	Aye	Hon. Basalirwa Asuman -	Aye
Hon. Asiimwe Molly Musiime		Hon. Bataringaya Basil -	Aye
Hon. Atim Agnes Apea -	Aye	Hon. Batuwa Timothy Lusala -	Aye
Hon. Atim Ogwal Cecilia B -	Aye	Hon. Bayigga Michael Lulume	
Hon. Atima Jackson Lee Buti		Hon. Bebona Babungi Josephine -	Aye
Hon. Atugonza Allan -	Aye	Hon. Begumisa Mary	
Hon. Atukwasa Rita -	Aye	Hon. Bhoka Didi George -	Aye
Hon. Atuto Jacinta -	Aye	Hon. Bigirwa Norah Nyendwoha -	Aye
Hon. Atwakiire Catheline Ndamira-	Aye	Hon. Bingi Patrick Nyanzi -	Aye
Hon. Atwijukire Dan		Hon. Biraaro Ephraim Ganshanga-	Aye
Hon. Atyang Stella		Hon. Biyika Lawrence Songa -	Aye
Hon. Auma Hellen Wandera		Hon. Bright Tom Amooti	
Hon. Auma Kenny		Hon. Bukenya Michael Iga -	Aye
Hon. Auma Linda Agnes -	Aye	Hon. Businge Harriet -	Aye
Hon. Avako Melsa Naima Gule -	Aye	Hon. Businge Joab	
Hon. Avur Jane Pacuto -	Aye	Hon. Businge Victoria Rusoke	
Hon. Awany Tonny -	Aye	Hon. Busingye Peninah Kabingani-	Aye
Hon. Awas Sylvia Vicky -	Aye	Hon. Butime Tom Ateenyi	
Hon. Awich Jane		Hon. Buturo Nsaba -	Aye
Hon. Awor Betty Engola		Hon. Bwanika Abed -	Aye
Hon. Ayebare Margaret		Hon. Bwire Sanon Nadeeba -	Aye
Hon. Ayoo Jeniffer Nalukwago -	Aye	Hon. Byakatonda Abdulhu	
Hon. Ayoo Tonny		Hon. Byamukama Fred	
Hon. Ayume Charles -	Aye	Hon. Byamukama Nulu Joseph	
Hon. Baatom Ben Koryang -	Aye	Hon. Byanyima Nathan -	Aye
Hon. Baba James Boliba		Hon. Byarugaba Alex Bakunda	
Hon. Bagala Joyce Ntwatwa		Hon. Chelain Betty Louke -	Aye
Hon. Bagiire Aggrey Henry		Hon. Chelangat Solomon Alinga -	Aye
Hon. Bahati David -	Aye	Hon. Chelimo Reuben Paul -	Aye

Hon. Chemaswet Abdi Fadhil Kisos-	Aye	Hon. Kamukama Davis	
Hon. Chemonges William	-	Hon. Kamuntu Moses	
Hon. Chemutai Everlyn	-	Hon. Kamusiime Caroline	
Hon. Chemutai Phyllis		Hon. Kangwangye Stephen R	- Aye
Hon. Cheptoris Sam Mangusho		Hon. Kakunda Amos Kibwika	
Hon. Cherukut Rose Emma	-	Hon. Kanushu Laura	- Aye
Hon. Driwaru Jennifer		Hon. Kanyike Ronald Evans	
Hon. Ebwalu Jonathan		Hon. Karubanga David	- Aye
Hon. Ecweru Musa Francis		Hon. Ababiku Jesca	- Aye
Hon. Edakasi Alfred	-		
Hon. Ekanya Geoffrey		<b>THE SPEAKER:</b> Can we first finish the list	
Hon. Ekudo Tom Julius	-	and come back to those who have just come?	
Hon. Elotu Cosmas			
Lt. Gen. Elwelu Peter		Hon. Karubanga Jacob Ateenyi	
Hon. Emigu Julius Peter		Hon. Kasaija Matia	
Hon. Esenu Anthony	-	Hon. Kasaija Stephen Kagwera	
Hon. Etuka Isaac Joakino		Hon. Kasolo Robert	
Hon. Ezama Siraji Brahan	-	Hon. Katabaazi Francis Katongole	- Aye
Hon. Feta Geoffrey	-	Hon. Katali Loy	- Aye
Hon. Gafabusa Richard Muhumuza		Hon. Katalihwa Donald Byabazaire	- Aye
Hon. Gidudu Mafwabi Dominic		Hon. Katenya Isaac	- Aye
Hon. Gume Fredrick Ngobi		Hon. Kateshumbwa Dicksons	- Aye
Hon. Hashim Sulaiman	-	Hon. Kato Mohammed	- Aye
Hon. Igeme Nathan Nabeta	-	Hon. Katuntu Abdu	- Aye
Hon. Ikojo John Bosco		Hon. Katusabe Atkins Godfrey	
Hon. Isabirye David Aga		Hon. Katusiime Annet Mugisha	- Aye
Hon. Isabirye Iddi	-	Hon. Katwesigye Oliver Koyekyenga	- Aye
Hon. Isamat Abraham		Hon. Kawuma Sauda	- Aye
Hon. Isingoma-Mwesigwa Patrick		Hon. Kavuma Sam	
Hon. Ismail Lomwar Muhammad		Hon. Kawalya Abubaker	- Aye
Hon. Kaala Kevin Ojinga	-	Hon. Kayagi Sarah Netalisire	
Hon. Kaaya Christine Nakimwero	-	Hon. Kayanga Baroda	
Hon. Kabahenda Flavia Rwabuhoro		Hon. Kayemba-Ssolo Geoffrey	
Hon. Kabanda David	-	Hon. Kayogera Yona	
Hon. Kabasharira Naome		Hon. Kayondo Fred	- Aye
Hon. Kabugho Florence		Hon. Kazibwe Bashir Mbazira	- Aye (Zoom)
Hon. Kabuura Derrick		Hon. Kemirembe Pauline Kyaka	- Aye
Hon. Kabuusu Moses		Hon. Kesande Grace Bataringaya	
Hon. Kabuye Frank		Hon. Kibaaju Naome	
Hon. Kadaga Rebecca		Hon. Kibalya Henry Maurice	- Aye
Hon. Kafuuzi Jackson Karugaba	-	Hon. Kiiza Kenneth Nyendwoha	
Hon. Kagabo Twaha Mzee		Hon. Kinobere Herbert Tom	
Hon. Kahunde Helen	-	Hon. Kinshaba Patience Nkunda	
Hon. Kajwengye Wilson	-	Hon. Kintu Alex Brandon	
Hon. Kakembo Michael		Hon. Kirabo Agnes	
Hon. Kamara John Nizeyimana		Hon. Kirumira Hassan	- Aye
Hon. Kamara Nicholas Thadeus	-	Hon. Kisa Stephen Bakubalwayo	- Aye
Hon. Kamateneti Josyline		Hon. Kitembo Basemera Noeline	- Aye
Hon. Kambale Ferigo	-	Hon. Kitanywa Sowedi	- Aye
Hon. Kamugo Pamela Nasiyo		Hon. Kitutu Mary Gorretti Kimono	
Hon. Kamukama Benjamin	-	Hon. Kiwanuka Abdallah	

Hon. Kiwanuka Keefa	-	Aye	Hon. Lukwago John Paul Mpalanyi	
Hon. Kiyaga Hillary Innocent			Hon. Lukyamuzi David Kalwanga -	
Hon. Kulo Joseph Andrew	-	Aye	Hon. Lumu Richard Kizito	
Hon. Komakech Christopher	-	Aye	Hon. Lutaaya Geoffrey	
Hon. Komol Emmanuel			Hon. Luttamaguzi Semakula Paulson	
Hon. Komol Joseph	-	Aye	Hon. Lwanga Jimmy	- Aye
Hon. Kubeketerya James	-	Aye	Hon. Macho Geoffrey	- Aye
Hon. Kugonza Emily	-	Aye	Hon. Magogo Moses Hassim	- Aye
Hon. Kunihira Faith Philo	-	Aye (Zoom)	Hon. Magolo John Faith	- Aye
Hon. Kwizera Eddie Wa-Gahungu	-	Aye	Hon. Magoola Rachel Miriel	- Aye
Hon. Kwizera Paul -	Aye,	for now.	Hon. Makhoha Margret	
(Laughter)			Hon. Malende Shamim	- Aye

**THE SPEAKER:** Hon. Kwizera, I want either “Aye” or “Nay”. Just say either “Aye” or “Nay”; do not add “for now”.

Hon. Kwizera Paul - Aye (Laughter)

**THE SPEAKER:** Hon. Paul, thank you for seeing the light.

Hon. Kyakulaga Fred Bwino		
Hon. Kyebamutika Manjeri		
Hon. Kyobe Luke Inyensiko	-	Aye.
Hon. Kyooma Xavier A -		Aye (Zoom)
Hon. Kyoto Ibrahim Mululi	-	Aye
Hon. Lagen David		
Hon. Laker Sharon Balmoyi		
Hon. Lamwaka Catherine	-	Aye
Hon. Lamwaka Margret -		Aye (Zoom)
Hon. Leku Joel	-	Aye
Hon. Lematia John	-	Aye
Hon. Lematia Ruth Molly Ondoru-		Aye
Hon. Linda Irene	-	Aye
Hon. Lochap Peterkhen	-	Aye
Hon. Lokeris Teko Peter	-	Aye
Hon. Lokii John Baptist		
Hon. Lokii Abrahams		
Hon. Lokoru Albert	-	Aye
Hon. Lokwang Hillary		
Hon. Lokwang Philips Ilukol	-	Aye
Hon. Lolem Micah Akasile	-	Aye
Hon. Lubega Bashir Ssempe	-	Aye
Hon. Lubega-Sseggonna Medard		
Hon. Lugoloobi Amos	-	Aye

**THE SPEAKER:** Members on Zoom, who have not been successful, we shall call your name again to see if you can succeed.

Hon. Mamawi James	-	Aye
Hon. Maneno Zumura	-	Aye
Hon. Masaba Karim	-	Aye
Hon. Masika Apollo		
Hon. Masiko N. Henry		
Hon. Matovu Charles		
Hon. Mawanda Michael Maranga -		Aye
Hon. Mayanja Allan	-	Aye
Hon. Mbabazi Jennifer Kyomuhendo		
Hon. Mbabazi Pascal	-	Aye
Hon. Mbadi Mbasu Wilson		
Hon. Mbayo Esther Mbulakubuza -		Aye
Hon. Mobizi Arthur Waako	-	Aye
Hon. Mbwatekamwa Gaffa		
Hon. Migadde Robert MNdugwa-		Aye
Hon. Modoi Isaac	-	Aye
Hon. Moriku Joyce Kaducu		
Hon. Bumali Mpindi	-	Aye
Hon. Mathias Mpuuga ...		

**THE SPEAKER:** Hon. Mpuuga, thank you. (Laughter)

Hon. Mugabe Dononzio Kahonda		
Hon. Mugabi Muzaale Martin	-	Aye
Hon. Mugabi Susan		
Hon. Mugema Peter	-	Aye
Hon. Mugira James		
Hon. Mugisa Muhanga Margaret		
Hon. Mugole Mauku David S	-	Aye
Hon. Mugumya Clare	-	Aye
Hon. Muheesi Abaho Jenifer	-	Aye
Hon. Muhindo Harold Tonny		
Gen. Muhoozi David		
Hon. Muhumuza David	-	Aye
Hon. Muhwezi Jim Katugugu		
Hon. Mukasa Aloysius Talton Gold		
Hon. Mukasa Julius Opondo		
Hon. Mukhaye Miriam	-	Aye

Hon. Mulimba John  
 Dr Musa Noah - Aye  
 Hon. Musana Eric – Aye  
 Hon. Musasizi Henry Ariganyira – Aye  
 Hon. Museveni William  
 Prof. Mushemeza Elijah Dickens  
 Hon. Musherure Shartsi N – Aye (Zoom)  
 Hon. Musila John  
 Hon. Musinguzi Yona  
 Hon. Mutasingwa Diana Nankunda Kagyenyi  
 Hon. Mutebi Noah Wanzala – Aye  
 Hon. Mutembuli Yusuf – Aye  
 Hon. Mutiwa Geoffrey Eric – Aye  
 Hon. Dr Mutono Patrick Lodoi  
 Hon. Mutumba Abdul – Aye  
 Hon. Mutuuzo Peace Regis  
 Hon. Muwanga-Kivumbi Muhammad – Aye  
 Hon. Muwuma Milton Kalulu – Aye  
 Hon. Mwesigwa Robert Rukaari – Aye  
 Hon. Mwijukye Francis - Aye  
 Hon. Mwine Mpaka Rwamirama

**THE SPEAKER:** Hon. Mwine is on Zoom. Hon. Mwine, are you getting us?

Hon. Nabagabe Kalule Flavia  
 Hon. Nabbanja Robinah  
 Hon. Nabukeera Hanifa Hussein – Aye  
 Hon. Nabukenya Brenda – Aye

**THE SPEAKER:** Clerk, first, call the ministers who are on Zoom – we want them to go online because they are entering for a Cabinet meeting. Can we have the names? Clerk, proceed.

Hon. Muloni Irene Nafuna Margaret – Aye  
 Hon. Naigaga Mariam  
 Hon. Najjuma Sarah – Aye  
 Hon. Nakabuye Juliet Kakande – Aye  
 Hon. Nakadama Rukia Isanga – Aye

**THE SPEAKER:** Hon. Nakadama, we are in the House. Next time, do not use the phone in the House.

Hon. Nakato Mary Annet  
 Hon. Nakayenze Connie Galiwango  
 Hon. Nakazibwe Hope Grania  
 Hon. Nakimuli Helen – Aye  
 Hon. Nakut Faith Loru

Hon. Nakwang Christine Tubo  
 Hon. Nalule Asha Aisha Kabanda  
 Hon. Naluyima Betty Ethel – Aye  
 Hon. Namanya Naboth  
 Hon. Nambeshe John Baptist – Aye  
 Hon. Nambooze Teddy – Aye  
 Hon. Namuganza Persis Princess  
 Hon. Namugga Gorreth – Aye  
 Hon. Namujju Cissy Dionizia – Aye  
 Hon. Namukuta Brenda  
 Hon. Namutawe Joan – Aye  
 Hon. Namuyangu Kakya Jennifer  
 Hon. Nandagire Christine Ndiwalana  
 Hon. Nandala-Mafabi Nathan James – Aye  
 Hon. Nandutu Agnes  
 Hon. Nangoli Gerald – Aye  
 Hon. Nantaba Idah Erios – Aye  
 Hon. Nantogo Fortunate Rose  
 Hon. Nanyondo Veronica Namaganda

**THE SPEAKER:** Aye, procedural matter?

**MR SSEMUJJU:** Madam Speaker, when we were moving a petition to recall Parliament after the death of Hon. Nebanda, we went to Luzira Prisons and got Hon. Kipoi to sign.

The procedural issue I am raising, on a matter as serious as this one, is whether the Hon. Nandutu can be facilitated to vote. I am asking this because the other suspects like Hon. Amos Lugoloobi are here -(Laughter)- they have voted. Can we facilitate her to vote?

**THE SPEAKER:** Honourable member, Hon. Nandutu is attending Parliament via Zoom; she will vote.

Hon. Natukunda Midius – Aye  
 Hon. Natumanya Flora – Aye  
 Hon. NAyebare Sylvia – Aye  
 Hon. Ndeezi Alex  
 Hon. Ndyomugenyi Roland  
 Hon. Nebanda Andiru Florence – Aye  
 Hon. Nekesa Victor – Aye  
 Hon. Ngompek Linos – Aye  
 Hon. Ngoya John Bosco – Aye  
 Hon. Ninkusima John Paul – Aye  
 Hon. Ninsima Boaz Kasirabo  
 Hon. Niringiyimana James Kaberuka – Aye  
 Hon. Niwabaga Wifred

Hon. Niyonsaba Alex			
Hon. Nkuningi Muwada			
Hon. Nkwansibwe Zinkuratre Henry	–	Aye	<b>THE SPEAKER:</b> Can we first vote and then you will raise that point of order when we go to committee stage? Right now, we are voting; we are not discussing.
Hon. Nsamba Patrick Oshabe			
Hon. Nsanja Patrick Kayongo	–	Aye	<b>MR MOSES OKOT:</b> Madam Speaker, this is a matter of order.
Hon. Nsegumire Muhammad Kibedi	–	Aye	
Hon. Nseroko Muhammad			
Hon. Nsibambi Yusuf			
Hon. Nsubuga Paul	–	Aye	<b>THE SPEAKER:</b> Can we go to the next person?
Hon. Nyakato Asinasi	–	Aye	
Hon. Nyakato Dorothy	–	Aye	<b>MR MOSES OKOT:</b> Madam Speaker, for the people of Kioga County, I vote “Aye”. Madam Speaker -
Hon. Nyakikongoro Rose Mary	–	Aye	
Hon. Nyamutooro Phionah			
Hon. Nyangweso Dennis	–	Aye	
Hon. Nyeko Derrick			
Hon. Nyirabashitsi Sarah Mateke			
Hon. Nyongore Enock	–	Aye	<b>THE SPEAKER:</b> Hon. Junior, I thought you were supposed to be a respected lawyer.
Hon. Obiga Kania Mario			
Hon. Obigah Rose	–	Aye	<b>MR MOSES OKOT:</b> I agree. <i>(Laughter)</i>
Hon. Obong Vicent Shedrick	–	Aye	
Hon. Oboth Marksons Jacob	–	Aye	<b>THE SPEAKER:</b> Hon. Junior, are you voting “Aye” or “Nay”? Have you voted?
Hon. Obua Denis Hamson	–	Aye	
Hon. Ocan Patrick			
Hon. Ocen Peter	–	Aye	<b>MR MOSES OKOT:</b> I want to reaffirm my former position and vote “Aye.”
Hon. Ochai Maximus	–	Aye	
Hon. Ocheri Jimbricky Noman	–	Aye	
Hon. Odoi Bernad Onen Mutusa	–	Aye	<b>THE SPEAKER:</b> Honourable members, just bear with Hon. Junior; he is going through a hard time. I know what he is going through as the Chairman of Lango Parliamentary Group. Next?
Hon. Odoi Oywelowo Fox	–	Nay	
Hon. Odongo Jeje Abubakar			
Hon. Odur Jonathan	–	Aye	
Hon. Oguzu Lee Denis			
Hon. Ogwal Moses Goli	–	Aye	
Hon. Ogwang Peter	–	Aye	
Hon. Ogwari Polycarp	–	Aye	Hon. Okot Ogong Felix
Hon. Ojara Martin Mapenduzi	–	Aye	Hon. Okot Peter
Hon. Ojok Andrew Oulanyah	–	Aye	Hon. Okot Santa
Hon. Okaasai Sidronius Opolot			Hon. Okullo Aabuka Jallon Anthony
Hon. Okae Bob	–	Aye	Hon. Okumu Gabriel
Hon. Okello Geoffrey Charles	–	Aye	Hon. Okupa Elijah
Hon. Okello Nelson	–	Aye	Hon. Okwir Samuel
Hon. Okeyoh Peter	–	Aye	Hon. Olanya Gilbert
Hon. Okia Joanne Aniku	–	Aye	Hon. Oleru Huda Abason
Hon. Okin P.P Ojara			Hon. Olobo James
Hon. Okiror Bosco			Hon. Omara Paul
Hon. Okori-Moe Janet Grace Akech	–	Aye	Hon. Omoding Emmanuel
Hon. Okot Boniface Henry	–	Aye	Hon. Onek Hilary Obaloker
Hon. Okot John Amos			Hon. Onekalit Denis Amere
			Hon. Onen Charles
<b>MR MOSES OKOT:</b> Madam Speaker, prior to voting, I have a matter of order to raise. I intend to raise it and vote.			Hon. Ongalo-Obote Clement Kenneth
			Hon. Ongiertho Emmanuel Jor
			Hon. Onzima Godfrey

Hon. Opio Samuel Acuti	–	Aye	Hon. Timuzigu Kamugisha Michael	
Hon. Opolot Fred	–	Aye	Hon. Tinkasiimire Barnabas	
Hon. Opolot Patrick Isiagi			Hon. Tumwebaze Frank K-	Aye (Zoom)
Hon. Opolot Simon Peter Okwalinga	–	Aye	Hon. Tumwesigye Josephat	- Aye
Hon. Orone Derrick	–	Aye	Hon. Tumwine Anne Mary	
Hon. Oseku Richard Oriebo	–	Aye	Hon. Tusiime Julius	
Hon. Osooru Mourine	–	Aye	Hon. Twalla Fadil	
Hon. Otafiire Kahinda			Hon. Twesigye John Ntamuhiira	
Hon. Otiam Emmanuel Otaala	–	Aye	Hon. Twesigye Nathan Itungo	- Aye
Hon. Otingiw Isaac Ismail	–	Aye	Hon. Twinobusingye Jovanice	- Aye
Hon. Otukol Sam			Hon. Twinomujuni Francis Kazini	
Hon. Paparu Lillian Obiale	–	Aye	Hon. Waako Peggy Joy	- Aye
Hon. Rugumayo Edson	–	Aye	Hon. Wakabi Pius	- Aye
Hon. Ruhunda Alex	–	Aye	Hon. Wakayima Musoke Hannington	- Aye
Hon. Rutahigwa Elisa			Hon. Wakikona David Wandendeya	
Hon. Ruyonga Joseph	–	Aye	Hon. Wakooli Godfrey	
Hon. Rwaburindore Tarsis Bishanga	–	Aye	Hon. Walyomu Muwanika Moses	- Aye
Hon. Rwabushaija Margret Namubiru			Hon. Wamakuyu Ignatius Mudimi-	Aye
Hon. Rwakoojo Robina Gureme	–	Aye	Hon. Wamala Edward Katumba	
Hon. Rwamirama Bright Kanyontore			Hon. Wamala Nambozo Florence	
Hon. Rwemulikya Ibanda	–	Aye	Hon. Wambede Seth Kizangi Massa	
Hon. Saazi Godfrey	–	Aye	Hon. Wanda Richard	- Aye
Hon. Sebamala Richard			Hon. Wandwasi Robert	- Aye
Hon. Sekabira Denes	–	Aye	Hon. Wanyama Michael Odwori-	Aye
Hon. Sekindi Aisha			Hon. Were Godfrey Odero	
Hon. Sekyanzi Benard Kirya			Hon. Werikhe Christopher Peter	- Aye
Hon. Sendawula Christine Bukenya	–	Aye	Hon. Wokorach Simon Peter	- Aye (Zoom)
Hon. Silwany Solomon	–	Aye	Hon. Zaake Francis	
Hon. Ssasaga Isaias Johnny	–	Aye		
Hon. Ssebikaali Yoweri	–	Aye	Hon. Zawedde Victorious-	Aye
Hon. Ssegirinya Muhammad			Hon. Zijjan David Livingstone	
Hon. Ssejjoba Isaac	–	Aye	Hon. Abeja Susan Jolly	- Aye
Hon. Ssekikubo Theodore	–	Aye		
Hon. Ssekitoleeko Robert	–	Aye	<b>THE SPEAKER:</b> Hon. Abeja, what have you	
Hon. Ssemujju Ibrahim	–	Aye	said? (Laughter)	
Hon. Ssemwanga Gyaviira	–	Aye (Zoom)		
Hon. Ssentayi Muhamad	–	Aye	<b>MS ABEJA:</b> “Aye.”	
Hon. Ssenyonyi Joel Basekezi				
Hon. Sserubula Stephen			<b>THE SPEAKER:</b> There are Members who	
Hon. Sserukenya David	–	Aye	walked in when their names had already been	
Hon. Ssewanyana Allan Aloizious	–	Aye	called. Stand up, mention your name and vote.	
Hon. Ssewungu Joseph Gonzaga	–	Aye		
Hon. Ssimbwa Fred			Hon. Kayagi Sarah	- Aye
Hon. Suubi Kyinyamatama Juliet	–	Aye	Hon. Bayigga Michael Lulume	- Aye
Hon. Taaka Agnes			Hon. Kabahenda Flavia	- Aye
Hon. Taban Shalifah Aate	–	Aye	Hon. Kirabo Agnes	- Aye
Hon. Tayebwa Hebert Musasizi	–	Aye	Hon. Nakazibwe Hope Grania	- Aye
Hon. Tebandeke Charles	-	Aye	Hon. Ayoo Tonny	- Aye
Hon. Teira John	-	Aye	Hon. Bagiire Aggrey	- Aye
Hon. Thembo Gideon Mujungu			Hon. Kamugo Pamela Nasiyo	- Aye
Hon. Tibasiimiwa Joram Ruranga-		Aye	Hon. Aol Betty Ochan	- Aye



Hon. Atima Jackson - Aye  
 Hon. Nyamutoro Phiona - Aye  
 Hon. Kabuusu Moses - Aye  
 Hon. Nkunda Patience - Aye  
 Hon. Kabasharira Naome - Aye  
 Hon. Akampulira Prossy Mbabazi - Aye  
 Hon. Aseera Stephen Itaza - Aye  
 Hon. Kayanga Baroda - Aye  
 Hon. Aeku Patrick - Aye  
 Hon. Kizza Kenneth Nyendwoha - Aye  
 Hon. Kesande Grace - Aye  
 Hon. Kasaija Stephen Kagwera - Aye  
 Hon. Makhoha Margaret - Aye  
 Hon. Balimwezo Ronald Nsubuga - Aye  
 Hon. Yeri Apollo - Aye  
 Hon. Nsereko Muhammad - Aye  
 Hon. Aleper Moses - Aye

**THE SPEAKER:** Can we have the Members on Zoom? Call their names.

Hon. Kabuye Frank - Aye (*Zoom*)  
 Hon. Okot John Amos - Aye (*Zoom*)  
 Hon. Karim Masaba - Aye (*Zoom*)  
 Hon. Sebamala Richard - Aye (*Zoom*)  
 Hon. Kamateneti Josyline - Aye  
 Hon. Mujungu Thembo Gideon - Aye  
 Hon. Lubega-Sseggona Medard - Aye

**MR LUBEGA-SSEGGONA:** Madam Speaker, I am in the company of Hon. Stella Atyang, who would also like to vote – with your permission. (*Laughter*)

**THE SPEAKER:** Please, go ahead.

Hon. Atyang Stella - Aye

**THE SPEAKER:** Honourable members, they informed me that they were going to use one iPad. They are in a conference for Public Accounts Committee. Did you want him to be with a man? (*Laughter*)

Hon. Okeny Joyce Acen - Aye  
 Hon. Ongiertho Emmanuel - Aye  
 Hon. Akol Anthony - Aye  
 Hon. Nakato Mary Annet - Aye  
 Hon. Timuzigu Kamugisha Michael - Aye  
 Hon. Tusiime Julius - Aye  
 Hon. Twesigye John Ntamuhira - Aye

Hon. Namukuta Brenda –

**THE SPEAKER:** Honourable member, the parliamentary language is English, not Lusoga. You vote “Aye” or “Nay”. Let us go ahead.

Hon. Tom Bright Amooti - Aye  
 Hon. Acora Nancy - Aye  
 Hon. Oguzu Lee Denis - Aye  
 Hon. Akena James Jimmy - Aye  
 Hon. Wamala Nambozo - Aye  
 Hon. Chemutai Phyllis - Aye  
 Hon. Nakut Faith Loru - Aye  
 Hon. Acon Julius Bua - Aye  
 Hon. Ocan Patrick - Aye

**THE SPEAKER:** There is the Member for Maruzi there.

**MR AKORA:** Madam Speaker, I vote “Aye.”

**THE SPEAKER:** Who are you?

**MR AKORA:** Madam Speaker, I am Akora Maxwell Ebong Patrick, the Member of Parliament for Maruzi County, and I vote Aye.

**THE SPEAKER:** We want that on record.

Hon. Isabirye David Aga - Aye  
 Hon. Musa Ecweru Francis - Aye

**THE SPEAKER:** Is there any other members on Zoom – the ministers who are on online can mention their names and vote.

Hon. Sekindi Aisha - Aye  
 Hon. Ongiertho Emmanuel - Aye  
 Hon. Gume Fredrick Ngobi - Aye  
 Hon. Anyakun Esther Davina - Aye  
 Hon. Anifa Kawooya Bangirana - Aye  
 Hon. Asamo Hellen Grace - Aye  
 Hon. Akello Rose Lilly - Aye  
 Hon. Oleru Huda Abason - Aye  
 Hon. Maj. Gen. Rtd Jim Muhwezi - Aye  
 Hon. Mutuuzo Peace Regis - Aye

**THE SPEAKER:** Any other Members on Zoom – any other Members who have not voted?

Hon. Kamuntu Moses - Aye

**THE SPEAKER:** Honourable members, we have done the roll call –

**MR OLANYA:** Madam Speaker, Hon. Okin PP –

**THE SPEAKER:** I thought you have been long in this House –

**MR OLANYA:** Aye –

**THE SPEAKER:** No, I thought you have been long in this House to know how voting takes place. How will I know that he is the one on the telephone - on the other side? Let the honourable member login onto *Zoom*, even if he has not voted; let him log on to *Zoom*.

Hon. Geoffrey Ekanya	-	Aye
Hon. Chris Baryomunsi	-	Aye
Hon. Omara Paul	-	Aye
Hon. Mwine Mpaka	-	Aye
Hon. Laker Sharon Balmoyi	-	Aye
Hon. Kankunda Amos Kibwika	-	Aye
Hon. Bright Tom Amooti	-	Aye
Hon. Bakabulindi Charles	-	Aye
Hon. Akello Beatrice Akori	-	Aye
Hon. Rwamirama Bright	-	Aye
Hon. Namuyangu Jenipher Kacha	-	Aye
Hon. Okasaai Sidronius Opolot	-	Aye
Hon. Bwino Fred Kyakulaga	-	Aye
Hon. Aceng Jane Ruth	-	Aye

**THE SPEAKER:** Is there any other minister, Government Chief Whip? Honourable members, the process that we are going through is to avoid the aspect of quorum. I know there are promoters here - the mercenaries - who may rush to court in the name of “quorum.” This time round, you will not get us on anything. So, if - Hon. Fadil, can you vote? Mention your name and constituency.

Hon. Twalla Fadil	-	Aye
Hon. Aogon Silas	-	Aye

**THE SPEAKER:** Someone is on *Zoom* with a paper. Can we see the face of the person and know who has voted “yes”? (*Laughter*)

Honourable members, that is Hon. Brenda Namukuta and she has voted “yes.”

Honourable members, I have established that the Members who have voted in favour of the Bill are 348. (*Applause*) One Member has voted against the Bill and that is Hon. Fox Odoi. Nobody has abstained. We still had more Members who wanted to vote but because of time, we have sufficient quorum for us to go to the next stage.

Honourable members, I am putting the question, now that we have established the quorum.

I now put the question that the Anti-Homosexuality Bill, 2023, as returned by His Excellency the President, in accordance with Article 91(3) (b) of the Constitution of Uganda and rule 143 of the Rules of Procedure of this Parliament be considered by this House.

*(Question put and agreed to.)*

#### BILLS COMMITTEE STAGE

#### THE ANTI-HOMOSEXUALITY BILL, 2023 AS RETURNED BY HIS EXCELLENCY THE PRESIDENT

#### Clause 2

**THE CHAIRPERSON:** Honourable members, do not go very far away. We are taking less than 30 minutes in this process.

**MS RWAKOOJO:** Clause 2: The offence of homosexuality.

Clause 2 of the Bill is amended by inserting immediately after subclause (4) the following - “(5) For the avoidance of doubt, a person who is alleged or suspected of being a homosexual, who has not committed a sexual act with another person of the same sex, does not commit the offence of homosexuality under this section.”

The justification is to clarify the fact that the Bill intends to criminalise only acts of homosexuality.

**THE CHAIRPERSON:** Mover of the motion? Clause 9

**MR BASALIRWA:** Madam Chairperson, I have no objection to the proposal by the committee.

**MS RWAKOOJO:** Clause 9: Premises.

For clause 9, substitute the following:

**THE CHAIRPERSON:** Attorney-General?

“9. Premises

**MR KIRYOWA KIWANUKA:** Madam Chairperson, we have no objection to this proposed amendment.

A person, who knowingly allows any premises to be used by any person for purposes of homosexuality or to commit an offence under this Act, commits an offence and is liable, on conviction, to imprisonment for a period not exceeding seven years.”

**THE CHAIRPERSON:** Honourable members, I put the question that clause 2 be amended as proposed.

The justification is to merge clause 9(1) and (2) into one provision for clarity.

*(Question put and agreed to.)*

*Clause 2, as amended, agreed to.*

**MR BASALIRWA:** Madam Chairperson, I have no objection to the proposal.

Clause 3

**MR KIWANUKA KIRYOWA:** Madam Chairperson, I have no objection.

**MS RWAKOOJO:** Clause 3: Aggravated homosexuality

**THE CHAIRPERSON:** I put the question that clause 9 be amended as proposed.

Clause 3 of the Bill is amended by inserting immediately after the sub clause for the following -

*(Question put and agreed to.)*

“(5) For the avoidance of doubt, a person who is alleged or suspected of being a homosexual, who has not committed a sexual act with another person of the same sex does not commit the offense of homosexuality under this section.”

*Clause 9, as amended, agreed to.*

Clause 14

The justification is to clarify the fact that the Bill intends to criminalise only acts of homosexuality.

**MS RWAKOOJO:** Clause 14: Duty to report acts of homosexuality Clause 14 is amended by substituting for clause 3 the following -

“(3) A person who knowingly or having reason to believe that a person has committed or intends to commit an offence against a child or vulnerable person and does not report the matter to the police commits an offence and is liable on conviction to a fine not exceeding five thousand currency points or imprisonment for a period not exceeding six months.”

**MR BASALIRWA:** No objection.

**MR KIWANUKA KIRYOWA:** No objection, Madam Chairperson.

**THE CHAIRPERSON:** I put the question that clause 3 be amended as proposed.

The justification is that recognition of a duty imposed under Article 17(1)(c) of the Constitution to impose criminal liability against a person who knows or has reason to believe that a person has committed or intends to commit an offence against a child or

*(Question put and agreed to.)*

*Clause 3, as amended, agreed to.*

vulnerable person and does not report the same to police.

**MR BASALIRWA:** Madam Chairperson, I have no objection to the proposal.

**MRODUR:** Madam Chairperson, the proposed penalty is five thousand currency points. That means Shs 10 million but the imprisonment is six months. It is clearly a mismatch. Either we enhance the imprisonment to match or reduce the currency points so that the severity is reflected. My proposal would be to increase the imprisonment to five years.

**MR KIWANUKA KIRYOWA:** Madam Chairperson, the prerogative to prescribe a penalty lies with Parliament. We would have no objection to that if Parliament so pleases.

**THE CHAIRPERSON:** Just mention the period that you have conceded to. Redraft the amendment brought by Hon. Odur.

**MR KIWANUKA-KIRYOWA:** The Member proposes that the provision be read as follows: “A person who knowingly or having reason to believe that a person has committed or intends to commit an offense against a child or vulnerable person, and does not report the matter to the police, commits an offence and is liable on conviction to a fine not exceeding five thousand currency points or imprisonment not exceeding five years.”

**THE CHAIRPERSON:** Thank you. Honourable members, I put the question that clause 14 be amended as proposed by the committee and amended by the Attorney-General of Uganda, Hon. Kiryowa Kiwanuka.

*(Question put and agreed to.)*

*Clause 14, as amended, agreed to.*

Clause 17

**MS RWAKOOJO:** Clause 17: Repeal

Delete clause 17.

The justification is that it is a consequential amendment arising from the proposed amendments in clauses 2 and 3.

**MR BASALIRWA:** Madam Chairperson, I beg to move that the House do resume and –

**THE CHAIRPERSON:** No, we are on clause 17

**MR BASALIRWA:** I am anxious that we complete this – *(Laughter)* – Madam Chairperson, being a consequential amendment, I have no objection.

**MR KIWANUKA KIRYOWA:** Madam Chairperson, being a consequential amendment, I have no objection.

**THE CHAIRPERSON:** I put the question that clause 17 be deleted as proposed by the committee.

*(Question put and agreed to.)*

*Clause 17, deleted.*

#### MOTION FOR HOUSE TO RESUME

1.25

**MR ASUMAN BASALIRWA (JEEMA, Bugiri Municipality, Bugiri):** Madam Chairperson, I beg to move that the House do resume and the Committee of the whole House reports thereto.

**THE CHAIRPERSON:** I put the question that the House do resume and the Committee of the whole House reports thereto.

*(Question put and agreed to.)*

*(The House resumed, the Speaker presiding.)*

#### REPORT FROM THE COMMITTEE OF THE WHOLE HOUSE

1.27

**MR ASUMAN BASALIRWA (JEEMA, Bugiri Municipality, Bugiri):** Madam Speaker, I beg to report that the Committee

of the whole House has reconsidered the Bill entitled, “The Anti-Homosexuality Bill, 2023” and passed it with amendments discussed in the House.

MOTION FOR ADOPTION OF THE  
REPORT OF THE COMMITTEE OF THE  
WHOLE HOUSE

1.27

**MR ASUMAN BASALIRWA (JEEMA, Bugiri Municipality, Bugiri):** Madam Speaker, I beg to move that the report of the Committee of the whole House be adopted.

**THE SPEAKER:** I put the question that the House adopts the report of the Committee of the whole House.

*(Question put and agreed to.)*

*Report adopted.*

BILLS  
THIRD READING

THE ANTI-HOMOSEXUALITY BILL, 2023,  
AS RETURNED BY HIS EXCELLENCY  
THE PRESIDENT

**THE SPEAKER:** Honourable members, can we have everybody back in the House so we first ascertain the number before we go to the third reading. Ring the bell.

Commissioners, can we have the Members in? Government Chief Whip, can we have your Members in?

Honourable members, as I said before, under rule 24(1) that requires us to have quorum – now, the mover of the motion is the one talking; have you been compromised? *(Laughter)* He voted – Hon. Basalirwa voted.

Honourable members, as we agreed before, as per the law, we have to establish the quorum before we can go to the third reading, which is very important. We have 301 Members physically present and 40 Members on *Zoom*; those are 341 Members, as opposed to 177

Members. That means we have the quorum.

Therefore, the “Ayes” have it. The quorum is met.

Can we now move to the third reading? We can now have the Attorney-General in the House. Government Chief Whip, Can we have the Attorney-General in the House? Thank you.

BILLS  
THIRD READING

THE ANTI-HOMOSEXUALITY BILL, 2023,  
AS RETURNED BY HIS EXCELLENCY  
THE PRESIDENT

**THE SPEAKER:** Sponsor?

1.37

**MR ASUMAN BASALIRWA (JEEMA, Bugiri Municipality, Bugiri):** Madam Speaker, I beg to move that the Bill entitled, “The Anti-Homosexuality Bill, 2023” be read for the third time and do pass as amended.

**THE SPEAKER:** Thank you. Honourable members, in furtherance of Article 88 of the Constitution and Rule 24(1) of the Rules of Procedure – and, as I had said earlier, we have 301 Members physically present and 40 virtually present; that is, 341 Members as opposed to 177 required by the rules for us to have the Bill go to third reading – I now put the question that “The Anti-Homosexuality Bill, 2023, as returned by His Excellency the President” be read for the third time and do pass.

*(Question put and agreed to.)*

A BILL FOR AN ACT ENTITLED “THE  
ANTI-HOMOSEXUALITY ACT, 2023.”

**THE SPEAKER:** The title is settled and the Bill is passed. Honourable members, today, the 11<sup>th</sup> Parliament has gone again in the books of history of Uganda, the world and Africa, and clearly brought the issue of homosexuality; the moral question that we talk about every day, the future of our children and the protection of our families.

I want to thank the President for supporting us on this Bill. *(Applause)* And I want to ask the honourable members of Parliament to remain steadfast. No earthly thing, no handouts - those small envelopes should not be the ones to destroy you. Let us protect Ugandans; let us protect our values and virtues; we have a culture to protect. *(Applause)*

The Western world will not rule Uganda. The aid that we have been getting is unconditional. If they are giving us a condition that they should use our children's bums to release the money - there is a right address to be used. *(Applause)*  
We may disagree, but we disagree respectfully.

Honourable members, I want to sincerely thank all of you, for being strong on this Bill, and the person I want to thank in a special way, who was attacked when he went to America, is the honourable Leader of the Opposition. Thank you for standing firm. *(Applause)*

I also want to thank the honourable members who are here, for standing firm on our morals. *(Applause)* As I have always said, if you say you will deny us visas, for me, I only want a visa to Bukedea and Buyende. *(Laughter)* So, no amount of intimidation will make us retract from what we have done. Let us stand firm. Can we hear from the chairperson?

Honourable members, listen! As you know very well, history will judge us fairly; it will be known that the 11<sup>th</sup> Parliament did it.

1.42  
**THE CHAIRPERSON, COMMITTEE ON LEGAL AND PARLIAMENTARY AFFAIRS (Ms Robina Rwakoojo):** Madam Speaker, I want to thank God for this process and for the fact that He chose me to lead the committee during this vital time. I think it was not a mistake and I thank God for that.

I thank the President, for his guidance. I thank him for guiding you, Madam Speaker, and for your strength. I thank God for the Attorney-General's strength and that of his staff. I thank

the members of the committee, and all of you, honourable colleagues. Thank you very much.

I would like to thank all those that appeared before us and gave their testimonies. I want to thank the children of Uganda for standing firm with us, and I pray that we all stand by what we have passed today. Thank you.

**THE SPEAKER:** Thank you [Mr Ssemujju rose\_] point of order to whom? There is nobody on the Floor, Hon. Ssemujju.

**MR SSEMUJJU:** Madam Speaker, the point of order I am raising is: we are redoing this Bill because of one person. That person happens to be President Museveni. So, how can you thank someone who is making us do double work? *(Laughter)*

**THE SPEAKER:** If there is anybody in this country who loves President Museveni, it is Hon. Ssemujju.  
Honourable members, can I hear from the sponsor? Point of procedure?

**MR MACHO:** Point of procedure, Madam Speaker.

**THE SPEAKER:** What procedure?

**MR MACHO:** Madam Speaker, I really want to appreciate the way you are handling this, but I do not know whether you are proceeding well by thanking all those people without thanking yourself. *(Laughter)*

**THE SPEAKER:** Honourable members, just understand Hon. Macho. You know, being somebody from the border, he can smuggle in anything. *(Laughter)* I want to tell the people of Bugiri, whoever does not vote for these people who are here - I want to tell the people of Uganda that whoever does not vote for these people here, those people are homosexuals. *(Laughter)*

Honourable members, tomorrow, we are going to display the list of Members who have voted, for all Ugandans to know who has stood by

them. It will be in the print press. Yes, Hon. Basalirwa.

1.45

**MS CHRISTINE NDIWALANA (NUP, Bukomansimbi North County, Bukomansimbi):** Madam Speaker, you just need to allow us to vote because we just found ourselves in the constituencies; we have not been around and tomorrow, you are going to display the list and we are not on. *(Laughter)*

Madam Speaker, we request you to kindly read our names so that we can vote.

**THE SPEAKER:** Yes, Hon. Basalirwa.

1.46

**MR ASUMAN BASALIRWA (Jeema, Bugiri Municipality, Bugiri):** Madam Speaker, I want to thank you. I think you now understand why it is important to be on record on this matter. Otherwise, I want to thank you so much for the support and guidance you have rendered.

Permit me, in a special way, to thank the seconders of this motion: Hon. Jonathan Odur, Hon. Sarah Opendi, Hon. Fr Onen, Hon. Chemaswet and the entire House.

I say so, Madam Speaker, because –

**THE SPEAKER:** Is Fr Onen in here?

**MR BASALIRWA:** Yes, he is. *(Laughter)*

**THE SPEAKER:** Fr. Onen wants to say something. First, give him time. *(Laughter)*

1.48

**FR CHARLES ONEN (Independent, Laroo-Pece Division, Gulu City):** Thank you, Madam Speaker, for giving me this opportunity. I want to thank you, in a special way, not only as the Speaker of this House, but a mother.

The month of May is the month of motherhood; we celebrate motherhood and I believe, and I know the mothers outside are very happy with what you have done because their children are safe and they will be safe.

I want to thank all the honourable members in this House, for the collective responsibility and the common stand we have made as Parliament.

Secondly *-(Laughter)-* the other time when I pointed at the moon, all eyes were on my finger and the one who was disturbed most was Hon. Magogo. I want to clarify today that I did not have any special interest in the Speaker. *(Laughter)*

Indeed, it is true that as priests, we are the chief witnesses in holy matrimony. A witness, by definition, is a person who has the facts. You cannot actually be a witness if you do not have the facts. *(Laughter)*

Honourable members, I studied geography and in Geography 1, there is what we call “coastal geomorphology”. When you look at coastal geomorphology, it defines the alignment of coral reefs and everything. *(Laughter)* Therefore, it is fitting that for sure, we need to appreciate the gift of God.

The essence of humanity is preservation of life and this can only be guaranteed through procreation. When you look at motor vehicles and motorcycles, they always stop the oil from the top but not from down. *(Laughter)*

Madam Speaker, when I used to catechise parents, I used to tell them, when naming their children, to avoid names like “Cobra, Fox” - *(Laughter)* - because the children will eventually behave like those creatures. Thank you very much. God bless you. *(Applause)*

**THE SPEAKER:** Thank you very much, Fr Onen. Honourable members, can we conclude?

**MR BASALIRWA:** Thank you very much, Madam Speaker. I think the House will appreciate why you had to ask Fr Onen to say something. This debate would be incomplete without his closing remarks. *(Laughter)* We want to thank you.

Father Onen was being appreciated in the context of being a seconder on record together with the other colleagues. I want to appreciate

the House because I know that all of us have faced intimidation out there because of this Bill. People have been threatened to be denied visas and given travel restrictions and bans, but we have been able to withstand that. I want to thank you so much.

Madam Speaker, when you said that we should meet here at 9.00 a.m., I was here at 8.00 a.m. By 8.30 a.m., there was nobody in the House and I got scared that people were being demobilised. However, when it got to 9.15 a.m., the House was full and I was comforted. Honourable colleagues, I want to thank you so much for the support and solidarity. *(Applause)*

I also want, in a special way, to thank the Committee on Legal and Parliamentary Affairs. This is a very technical Bill. I recall when I met my colleague, one of the issues he raised was that the language is legalistic *-(Interjection)-* my colleague, fellow party leader, Mr Museveni *-(Laughter)-* that he needed simpler language.

One of the things we have been trying to do here is to make the Bill understandable to all of us. I want to thank the Committee on Legal and Parliamentary Affairs. I want to thank the Attorney-General, senior counsel, Mr Kiryowa Kiwanuka. We have been working together on this Bill.

I want to invite colleagues to please read, understand this Bill and be able to explain it. I am very sure when we do so, nobody will misunderstand us. Thank you for defending our motto, "For God and my Country".

Thank you, Madam Speaker. *(Applause)*

**THE SPEAKER:** Thank you. Honourable Leader of the Opposition, then the Attorney-General.

1.54

**THE LEADER OF THE OPPOSITION (Mr Mathias Mpuuga):** Much obliged, Madam Speaker. I would like to congratulate the mover of the Bill. I want to invite everyone to understand the length and breadth of our public duty, and that legislation is a derivation

from society, cultural norms and aspirations. Therefore, do not only pass the Bill into law; I invite you to read it and even understand it so that you can defend our view of society and life.

While I was in the US, I challenged the people I met, especially Africans, that we can see their struggle to defend the right to sexual orientation, but I do not see them defend the right of Africa in say, transfer of technology, like the Chinese are doing. The black race is struggling to transfer homosexuality, not technology, to Africa; and nobody could answer me.

Therefore, we need to raise the context of our argument so that it is not really visualised in the narrowness of our argument. We are not backward people. We can decipher simplicity from serious matters. This is my invitation to Members of Parliament. Do not take the law at face value; understand it. It is a very simple law to understand, even if you are not a lawyer. Speak to our people. There are no emotions in this. If you did not understand what we have done, I understand. Come, I will give you a one-hour lecture on what we have done, for free. We do not have to labour.

We owe ourselves a duty to preserve humanity, preserve our culture and protect our children, in particular. It is very critical. Some people in Government are afraid of the flow of resources. Can I tell you? Rest your fears. Fight corruption; we have enough money here. Stop stealing public funds. *(Applause)* We have enough money to even lend those who are intimidating us. If only we could stop the haemorrhage by just a half, we would be lenders in this region. We have enough money.

For those who are struggling with the law, let us be one people fighting corruption and channel our resources appropriately. Get to understand how resources are haemorrhaged in this country by a small cabal of people while the rest of the country is suffering. Resources, from whatever source they are, should never be used as a source of intimidation.



We had meetings at the World Bank; the learned Attorney-General was there. You now understand the new approach to lending. Shall we have to wait until the paradigm shifts again? We have enough resources here.

Madam Speaker, tomorrow, we shall have a debate on our gold resources that are being fleeced and haemorrhaged by a small cabal. The House should sit in these numbers and legislate to protect our resources.

We have enough resources here. We shall then stand on the same pedestal with the lenders and tell them, "Please, you can keep your money. We shall protect our country."

I thank you. For God and my country.  
(*Applause*)

**THE SPEAKER:** Thank you very much. Honourable Attorney-General, then the Prime Minister.

1.58

**THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka):** Thank you very much, Madam Speaker. I would like to thank the Committee on Legal and Parliamentary Affairs, chaired by Hon. Rwakoojo, the mover of this Bill. I would also like to thank the House for reconsidering the President's proposals to this Bill and addressing them with all the considerations and listening to each other on what is anticipated and expected. We thank you very much.

Once the Bill is passed into law, it is the duty of the Executive to execute it and we shall do our part, as the Executive. Thank you.

**THE SPEAKER:** Can you ensure the Bill is sent to the President tomorrow?

**MR KIRYOWA KIWANUKA:** Madam Speaker, I will be happy to send it, if you allow. I thought Parliament was going to send it.

**THE SPEAKER:** No. It has to come to you - and that is why you write those dishonest letters. (*Laughter*)

**MR KIRYOWA KIWANUKA:** Madam Speaker, we shall do our part.

1.59

**THE THIRD DEPUTY PRIME MINISTER AND MINISTER WITHOUT PORTFOLIO (Ms Rukia Nakadama):** I would like to thank the movers of the motion - Hon. Basalirwa and the chairperson of the committee.

Madam Speaker, I would like to thank you for the firm stand on this motion. I thank the entire Parliament for the solidarity to see that everybody was in the House and supported this motion, except Hon. Fox Odoi.

I would like to thank His Excellency the President of the Republic of Uganda, Gen. Yoweri Kaguta Museveni, for supporting this motion and standing together with Parliament.

I wish to inform my honourable colleague, the Leader of the Opposition, that Government is not in fear -

**THE SPEAKER:** I have never seen a *Hajj* putting a *Hajjat* to order. She is just complementing. (*Laughter*) Continue, Rt Hon. Prime Minister.

**MS NAKADAMA:** ...the Government is not in fear of the resources and it is the reason all Members of Parliament and ministers are here. Even those in Cabinet had to vote in support of the motion.

I would like to thank everybody for ensuring that we keep our culture. The Government of Uganda is the first to support the motion on anti-homosexuality in the region. It is on record that His Excellency the President of the Republic of Uganda, being the father of the region, has set an example. I see many Presidents going to emulate what Uganda has set. Thank you very much.

**THE SPEAKER:** Honourable members, I would like to announce that the home of the late Hon. Engola is in Kyanja, Ring Road, Kyanja Village, Kira Municipality, Wakiso District.

Honourable members, get in touch with Hon. Okot Moses and the Government Chief Whip, for direction. We need to support our colleague and stand with the family. Otherwise, it is a big loss to Parliament.

Finally, Members of the 11<sup>th</sup> Parliament, you are very wonderful. *(Applause)*

I love the unity of this Parliament. You are an awesome team. Let us continue working together for the good of humanity. I now suspend the House to 3.00 p.m.

*(The House was suspended at 2.03 p.m.)*

*(On resumption at 3.03 p.m., the Speaker presiding.)*

**THE SPEAKER:** Honourable members, I would like to welcome you back from the lunch break. A motion was moved on the Income Tax (Amendment) Bill and the committee chairperson was not yet in. Now that the committee chairperson is in, we can get the report but before he comes, can I have the Attorney-General?

3.04

**THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka):** Thank you, Madam Speaker, for affording the Deputy Attorney-General and I, the opportunity to confer with you on the issue at hand. Like I said before, where we did not do well, we sincerely apologise – and we have assured this House that it will not happen again. Even if we have a disagreement, we shall put it squarely on the record and we will all have a conversation about the same.

I, sincerely, request that you rescind your earlier decision not to allow the Deputy Attorney-General to present Bills in my absence. However, as I said, we are really apologetic for what went wrong. We will continue to do better. Thank you, Madam Speaker.

**THE SPEAKER:** Thank you.

3.05

**MR JOSEPH SSEWUNGU (NUP, Kalungu West County, Kalungu):** Madam Speaker, I want to thank the Attorney-General, for his commitment. However, you saw what happened: the Attorney-General had to go out to speak to the press and, indeed, it was escalating what happened here.

I pray, with your wisdom, that he also comes back to stay with you to show the same apology. It is not good to speak for the Deputy Attorney-General, who is a Member of Parliament.

Indeed, the Speaker, in her wisdom and powers, can rescind the decision, but what is the heart and feeling of the Deputy Attorney-General, who backstabbed us? It was real backstabbing – and we do not want to go back on that.

Madam Speaker, my prayer is for the Attorney-General to call his deputy to do his role because, definitely, we must work hard to see that separation of powers is given first-hand attention. Otherwise, we are going to have a clash in this Government – and you know the challenges you are facing.

Thank you, Madam Speaker.

**THE SPEAKER:** Thank you.

**MR KIRYOWA KIWANUKA:** Madam Speaker, if it so pleases you, we could revisit this matter when the Deputy Attorney-General gets here. Thank you.

**THE SPEAKER:** Honourable members, I think the Attorney-General has apologised on this matter. We are Christians. *(Applause)* Let him execute his work, but with honesty and respect. We need to have respect for each other and move on. There is nothing personal.

3.07

**THE DEPUTY ATTORNEY-GENERAL (Mr Jackson Kafuuzi):** Much obliged. *(Laughter)*

**THE SPEAKER:** Honourable members, let us not waste time on this issue.

**MR SEWUNGU:** Madam Speaker, when we are here, you know the challenges we give you; sitting in that Chair is not easy. Once you are seated, you command everything in this House.

Here we are – the Attorney-General was giving an apology. His deputy – who is my friend by the way – had ears on the ground. When he came in, he said “um”. Let him use the decorum of Parliament and make a brief statement and we continue doing work well. He knows how we carry out our work with him. I think it is a simple matter – *(Mr Kafuuzi rose)* – now, what is he going to raise? The Speaker has not picked you; I am on the Floor.

Let him sit down, Madam Speaker, so that when I sit, he can stand up – when you give him a chance to talk. We want to command decorum and respect for the Speaker and the institution of Parliament. We hate backstabbing – I want to repeat that. Thank you.

**THE SPEAKER:** Honourable members, any action that we take is not out of an attack on Hon. Anita; it is an attack on the institution of Parliament. That is why I have promised that I will never allow anybody to backstab or underrate Parliament. Whatever fight we go for is for the good, integrity and decorum of Parliament. However, since the Attorney-General has been apologetic, we have no reason to hold - can we hear from the Deputy Attorney-General?

**MR KAFUUZI:** Thank you, Madam Speaker

**THE SPEAKER:** At least now you can smile.

**MR KAFUUZI:** Madam Speaker, I am always smiling. *(Laughter)* I appreciate Hon. Ssewungu’s concerns and I think he is right. I also appreciate the concerns raised by Members and I think we can do better, going forward.

I oblige, Madam Speaker.

**THE SPEAKER:** Thank you. Honourable members, can we have Hon. Keefa to present his report.

## BILLS SECOND READING

### THE INCOME TAX (AMENDMENT) BILL, 2023

3.10

#### **THE CHAIRPERSON, COMMITTEE ON FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (Dr Keefa Kiwanuka):**

Madam Speaker, the report I am presenting is on the Income Tax (Amendment) Bill, 2023, for which the minister has already moved a motion.

Madam Speaker, I would like to start by laying the documents – we conducted the hearings at the same time and the witnesses commented on all the Bills in the meetings that we had.

**THE SPEAKER:** Yes, you can lay them. There is a procedural matter.

**DR MICHAEL BUKENYA:** Thank you, Madam Speaker. In the morning, we had assurances here and there was euphoria that the Government has money. However, a group of doctors have been unpaid for the last many months, while others have not been deployed for nine months. The Minister of Finance, Planning and Economic Development is here.

Are we, therefore, proceeding well – after assuring everyone that we have money – when doctors are not being paid, yet they are working? Thank you.

**THE SPEAKER:** Doctor, we are proceeding very well because what we are doing is to look for the money. The Bills we are handling are looking for money. The issue of the doctors was brought to my office and I referred it to the chairperson of the Committee on Health, who presented it in the budget.

All we need to find out is whether it was budgeted for. If it is not, money must be released for what has not been paid. That is going to be handled.

Minister for finance, you need to look at what has not been paid to the interns and have the money released.

3.13

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

**(Mr Musasizi Henry):** Madam Speaker, last week, I appeared before the Committee on Health over the same matter and I gave them assurances that what was budgeted for in this financial year will be released. And going forward, we shall also agree on how to manage it.

**THE SPEAKER:** Thank you. Hon. Nathan, I am happy you are here. Can we move on? [*Mr Okupa rose*] Is it on the same matter?

**MR OKUPA:** It is on taxation and money. Thank you, Madam Speaker. Last week, issues of money came up, again, and we raised a matter that one of the challenges we have is the Ministry of Finance exempting some people yet we lose out.

Section 77 of the Public Finance Management Act talks about the Ministry of Finance, Planning, and Economic Development laying a report of the companies that have been given tax exemptions because the 31<sup>st</sup> of March has passed – this report should have been laid on the Table last week on Thursday; he has not laid it because of what happened.

Now, today, the minister is here starting - before we go into these Bills, can we know from the Government when they will lay those reports because it is a command of the law? When is the minister bringing those reports to lay them on the Table as required by Section 77 of the Public Finance Management Act? The minister has kept dodging!

**THE SPEAKER:** Honourable minister, we asked for that report plus the justification for any exemption. This is because if we are looking for money, we should know why others are exempted, who authorised and what kind of

scenario they were in; when do we receive the report?

**MR MUSASIZI:** Madam Speaker, it is true, last week, Hon. Okupa raised this matter pursuant to Section 77 of the Public Finance Management Act, which requires us to lay our report on tax expenditure, on a quarterly basis. Consistent with the provision, on 23 March 2023 this year, we wrote to inform you that in this quarter, there was no tax expenditure, which we made. Therefore, there is no report to this House in this quarter.

**THE SPEAKER:** We are not talking about this financial year. Do you mean we do not have companies that have tax exemptions?

**MR MUSASIZI:** Madam Speaker, the rest of the information is in the possession of Parliament. We have provided all this information before and the records have captured -

**THE SPEAKER:** Is asking for another document too much for you? Are we asking for too much? So, what do we have in Parliament, if you do not have one? What do you have? Who are those people with exemptions? How were they given? Because if you are saying you do not have a report, honourable minister -

**MR MUSASIZI:** Madam Speaker, Hon. Okupa is raising an issue citing Section 77 of the Public Finance Management Act, but what he has asked for has always been provided. However, in the quarter, which he is referring to, we did not waive any tax on behalf of any person. And we wrote to you, Madam Speaker, informing you of the same. So, I have no information to provide.

**THE SPEAKER:** Maybe you could still give me a copy of the letter that you wrote to me because I do not remember getting it. Please, give it to me once again. However, section 77 that we are talking about is a report on exemptions of the tax and it says: "*A person or an authority granted the power to exempt payment or to vary any tax under the Act of*

*Parliament shall, in each financial year, on or before the 30<sup>th</sup> of September, and the 31<sup>st</sup> day of December, make a report on the matter to Parliament...*” It talks about the 31<sup>st</sup> day of March - you are expected to give us a report of the tax exemptions. That is all we want; we only want a report on who they are.

Before you clarify, can I hear from the honourable member over there?

**MR KATESHUMBWA:** Madam Speaker, the minister says that he wrote to you, but the law requires -

**THE SPEAKER:** And I am saying that I did not get it.

**MR KATESHUMBWA:** Yes, but the law requires him to report to the House not to write to you. So, whether the report has nothing about the tax exemptions given, the minister is supposed to Table it before the House.

**THE SPEAKER:** And when you read it further, you notice that it says: “... *a report made under the subsection –*

*(1) Shall indicate the person exempted from payment of tax, the reason for the exemption, the amount of tax foregone by the Government and the benefits to Government from the exemptions...*” That is what it says and so, we need a report on the Floor.

**MR NANDALA-MAFABI:** Madam Speaker, I thank you for the opportunity. I want to inform the Minister of Finance, Planning and Economic Development that he is running away from his responsibilities. The only body allowed to exempt taxes is Parliament, and it always does it by an Act of Parliament.

Therefore, Madam Speaker, if the minister tells us that in the last quarter, there were no exemptions, then that is the biggest lie. I want to state this - for example, if we have given you a tax holiday - I want to give an example: if a company was given a tax holiday for 10 years, and that company imports equipment, that equipment will be cleared by customs but they will not pay taxes. Therefore, are you telling

us that for the last six months none of those companies that were exempted, have imported materials, plant or machinery?

Madam Speaker, the Minister of Finance, Planning and Economic Development is saying that they wrote to you because they assume this Parliament will not interrogate that. The interrogation we are looking for is about the exemption -

**THE SPEAKER:** Hon. Nandala, nobody wrote to me. What the law requires the minister to do is to present a report on the Floor, not a letter to me.

**MR NANDALA-MAFABI:** So, Madam Speaker, if there was no - even if - (*Interjections*) - of course, that is very good but what we are trying to clarify here today is: Hon. Musasizi, exemption does not mean that when we allow somebody to bring their items and they do, we do not treat that as an exemption. This is because we have to get monthly reports from customs on how many people we exempted and never paid the taxes - domestic taxes, mention it.

So, Madam Speaker, is the minister right to tell us that in the last six months, none of those we allowed tax exemptions have not done any act, which would have attracted tax?

**THE SPEAKER:** Honourable minister, can we have a report on the Floor of the House on Thursday? Whether it is a report without any exemptions or not, we need that report.

**MR MUSASIZI:** Madam Speaker, with your guidance. I will report on Thursday.

**THE SPEAKER:** Thank you.

**MR SSEMUJJU:** You see, Madam Speaker, I had the thought that after the fall of this Government, people like Hon. Musasizi would be part of the next Government because he is a very intelligent person -

**THE SPEAKER:** The Government is not falling.

**MR SSEMUJJU:** I said “When it does” I did not give the date -

**THE SPEAKER:** When it falls -

**MR SSEMUJJU:** But his level of stubbornness - because the Ministry of Finance, Planning and Economic Development - you can walk there. When the late Prof. Nsibambi was the Prime Minister, he used to order documents to be brought in 10 minutes.

If you have a report and it is there, why waste Parliament’s time? For 30 minutes, you stand and say, “I wrote a letter; I did this.” With that level of stubbornness, we will not allow you in the next Government. *(Laughter)*

However, Madam Speaker, since you have guided that he comes back - because I was going to ask you to order him to go and bring the report right now since he says it exists -

**THE SPEAKER:** Let us first handle this. Honourable members, we need to move on.

**MR ANGURA:** Thank you, Madam Speaker –

**THE SPEAKER:** Is it on the same?

**MR ANGURA:** Yes, Madam Speaker.

**THE SPEAKER:** But I thought I had made a ruling.

**DR KEEFA KIWANUKA:** Madam Speaker, I was laying the documents. I requested the witnesses to comment on the various Bills so that I lay all the documents at the same time.

**THE SPEAKER:** Please do.

**DR KEEFA KIWANUKA:** And the minutes.

**THE SPEAKER:** For which Bills are those minutes? Read them.

**DR KEEFA KIWANUKA:** All the Bills that we handled; the Income -

**THE SPEAKER:** Why don’t you read them?

3.25

**THE VICE CHAIRPERSON COMMITTEE ON FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (Ms Jane Pacuto):** Madam Speaker, the Bills include:

1. The Income Tax (Amendment) Bill, 2023;
2. The Excise Duty (Amendment) Bill, 2023;
3. The Tax Procedures Code (Amendment) Bill, 2023;
4. The Traffic and Road Safety (Amendment) Bill, 2023;
5. The Lotteries and Gaming (Amendment) Bill, 2023; and
6. The Convention on Mutual Administrative Assistance in Tax Matters (Implementation) Bill, 2023.

**THE SPEAKER:** Thank you. That is why it is good to have a woman near you.

**MR ODOI-OYWELowo:** Madam Speaker, for the record, I have two. *(Laughter)*

**THE SPEAKER:** But do you pass the right way? Do you use the right address? *(Laughter)* Let us continue.

**DR KEEFA KIWANUKA:** The object of the Bill was read by the honourable minister. I will not repeat that. In 4.0 of our report, some clauses were withdrawn; clauses to do with capital gains and expansion of provision of limiting interest deduction to include microfinance deposit taking institutions and Tier 4 Microfinance Institutions. Some of those clauses in the Income Tax (Amendment) Bill, 2023 were withdrawn.

On 13 April 2023, the Minister of Finance, Planning and Economic Development appeared before the committee to present the Tax Bills for the Financial Year 2023/2024. The minister, in his submission to the committee,

withdrew the following provisions that had earlier been included as part of the Income Tax (Amendment) Bill:

1. Clause 2(b) - Amendment of section 2(b) of the principal Act;
2. Clause 3 - Amendment of section 18 of the principal Act;
3. Clause 4 - Amendment of section 19 of the principal Act and many others.

The Bill sought to repeal paragraph (mmm) (ii), which defines royalty to include any gain on disposal of any intellectual property right. The amendment further separates the sale of intellectual property from royalty.

#### Definition of business income

The Bill had sought to amend section 18 of the principal Act to delete reference to gains and losses on disposal of assets from the definition of business income and had repealed the definition of business asset. The amendment removed all reference to capital gains and losses.

The amendment further removed the definition of a business asset from the provision of the composition of business income.

4.13 was about collective investment schemes. The Bill had sought to revise the tax regime on collective investment schemes.

#### Observations and recommendations of the committee

Arising from the committee's interaction with the stakeholders in 3.0, the committee made the following observations and recommendations.

#### Domestic revenue mobilisation strategy

The Ministry of Finance, Planning and Economic Development informed the committee that the revenue strategy in the Financial Year 2023/2024 is to continue the

implementation of the domestic revenue mobilisation strategy for the medium term.

The domestic revenue mobilisation strategy contains both tax policy and tax administration reforms, whose core objectives are:

- a) To mobilise sufficient revenue up to a tune of 16 to 18 per cent of our GDP by the end of Financial Year 2026/2027; and
- b) To provide the right incentives to support industrialisation and development of domestic value chains.

The ministry further noted that to reach the desired target of at least 16 per cent of tax to GDP in the medium term, Government targets to increase revenue by at least 0.5 per cent of GDP per year. This means that for the Financial Year 2023/2024, Government aims to increase revenue from Shs 25 trillion, which is 13.4 per cent of GDP; that is projected to grow to Shs 29.3 trillion, which is 14 per cent of GDP. It will then mean that we will be getting additional revenue of Shs 3.7 trillion or 6 per cent of GDP.

The committee raised a concern regarding the implementation of the next phase of the domestic revenue mobilisation strategy with the current strategy expected to conclude in June 2024.

Further, the global economic outlook is dire, with the economy likely to have a downward trend of 0.3 per cent. This shall affect domestic revenue mobilisation.

The committee further noted the negative impact of tax exemptions, which is leading to a slower growth in the tax to GDP ratio. This has been uploaded on the intranet. The table under summarises the sources of income and their contribution.

The committee recommends that:

Government domestic revenue mobilisation efforts be enhanced through widening the tax base.

The Ministry of Finance, Planning and Economic Development should step up budgetary allocation to the tax policy department and URA, to enhance efforts to build capacity. That includes staffing levels, digitalisation processes, training and research, analytical capacity in forecasting for both tax and non-tax revenue to implement the domestic revenue mobilisation strategy interventions.

In 5.2, we comment on the amendment of section 18 of the principal Act, which is about capping the carried forward losses to 50 per cent.

Our conclusion is that we finally agree with the minister that they should be capped.

Our recommendations on that are:

- i. The losses are capped to five years;
- ii. The unrecovered capital allowances for capital assets, which were granted as initial allowances/accelerated depreciation as by law, will be recovered over time of the asset over the depreciation rates as provided in the existing law.

5.3 Insertion in the principal Act Withholding Tax for income derived from non-resident digital service providers.

Madam Speaker, we have a minority report on this. In brief, the committee was concerned that the providers are not within our jurisdiction and enforcement mechanisms were not clear. We were also cognisant that the Commissioner-General equivalent to URA met in Uganda and agreed to do that charge, so, we agree with the ministry on the charge.

5.4: Exemption of taxes on salaries of State Prosecutors

Briefly, the head of prosecution - Director Public Prosecutions (DPP) - met with the President way back last year. On the 15<sup>th</sup> of August, the President wrote to the finance ministry. The Ministry of Finance, Planning and Economic Development I think just ignored the letter, and

the matter has dragged on to the present. Then, they petitioned Parliament.

During the hearing, they came in, and we handled their matter. In brief, they were appealing for their employment income to be exempted from taxes. This was intended to correct an anomaly.

Madam Speaker, prosecutors are the only actors in the criminal justice cluster whose employment income is still being taxed. This anomaly has to be corrected by way of amendment of the law.

Also, to have harmony among players in the criminal justice system, there is need to harmonise the benefits and other incentives of players in the same cluster for better performance. Prosecutors, for example, have the same academic qualification as their counterparts in the Judiciary, and work in the same environment, carry similar workload. It is only fair that their salaries are equally exempted from tax just like their counterparts.

Lastly, staff retention

The rate of staff turnover at the Office of the Director of Public Prosecutions (ODPP) is very high. Every single year, the office loses a big number of staff to other institutions, especially the Judiciary, because of the tax incentive. The DPP loses staff to the Judiciary, private practice and other agencies with better emolument. They leave with very high skills accumulated over time that cannot easily be replaced, hence leaving the ODPP in a state of stagnation over time.

Finally, world over, people who render critical service of the public good such as law enforcement are accorded special privilege in recognition of their services. In the Western world, for example, law enforcement officers get preferential treatment when boarding planes and in other public means of transport, get special attention in health facilities and are exempted from specific tax obligations. This is the spirit under which Section 21(1)(q) of the Income Tax Act was enacted, save for the omission of public prosecutors.



On that, the committee is recommending that Section 21(1)(q) of the Income Tax Act is amended to include the employment income of prosecutors in the ODDP as tax exempt employees.

5.5 Amendment of Section 118F, 118G, 118H and Part XII of the Third Schedule of the principal Act - withholding tax on commission by a financial institution to agent bankers.

Madam Speaker, agent bankers are making some money. We asked ourselves whether it is a business and it was agreed it was. As a business, we, therefore, recommended that they should pay tax just like any other business.

The committee recommends that Section 118F, 118G, 118H, and Part XII of the Third Schedule of the principal Act be amended to provide for withholding tax on all commission agents at a rate of 15 per cent.

Madam Speaker, that is our recommendation, but as I mentioned, I have a minority report on the digital services, which are outside Uganda like *Facebook*, *Netflix* and others. I also have a minority report on the DPP regarding the exemption of their employment income from taxes. I beg to report.

**THE SPEAKER:** Thank you very much, chairperson. I am also aware we have two minority reports on the same. The two Members are ready to present their reports together.

3.40

**MR MUHAMMAD MUWANGA KIVUMBI (NUP, Butambala County, Butambala):** Madam Speaker, as the Shadow Minister of Finance, I have an obligation to manage this side; so, we do not repeat things that happened last week. I will put some order to this office and afford it some level of integrity.

Due to the technical nature of these presentations, there are areas I am not an expert - and this committee is blessed to have very thorough people in each of the area.

The presentation of the minority report has two sections. There is a section where Hon. Nandala-Mafabi is a very technical expert; we shall benefit from his input. I will give that section to him. There is another section on digital technology - I am not an expert but Hon. Nsereko Muhammed is and I will allow him take the lead in it. There are only two other areas where I, the humble economist, will speak.

Madam Speaker, allow me to first make a general comment on all taxes. The Government's side failed to provide any researched data on any of the proposals in this Bill. All that we are going to pass is based on rationalisation and sound reasoning. There is no research and that was admitted. It is very unfortunate that we are working with those standards.

The first aspect I am dissenting is the exemption tax on employment income of state prosecutors in the ODDP.

Let me first make two disclaimers; I have nothing particular against state prosecutors because I was a beneficiary at one time.

As a young man leading activism, one time, I was arrested and a treasonable charge was placed on me. The Directorate of Public Prosecution deemed there was no *prima facie* case and I was charged for unlawful assembly. So, I owe it to the office of the prosecutor.

I am here as a Member of Parliament – out of a court petition that was on bribery. The only fame I have in this country is that I petitioned the Constitutional Court in *Muwanga Kivumbi v. the Attorney-General* (Constitutional Petition No. 9 of 2005) – and it is a landmark judgment on the freedom of assembly.

On the Public Order Management Act, I still went to court and won. Therefore, I have nothing, particularly against the Judiciary or the office of the prosecutor. I wish them good luck.

Madam Speaker, because of the long speech, I will not read it verbatim. The reason we have

issues with - first of all, the first question I asked the Attorney-General was: are prosecutors judicial officers? The answer is a firm “no”; they are not. The second question I asked was: are they civil servants? The answer was: “Yes.” Now, the reason we have issues with it is the piecemeal exemption in the civil service. We are going to lead to a chain reaction, where every other agency of Government will come here and say: “Please, exempt me.” It will lead to discrimination.

You can imagine – when we go to court, we have two agencies; the prosecutor and the State Attorney. The State Attorney, under the office of the Attorney-General, works alongside judges and State Prosecutors. In civil cases, we find State Attorneys only. You want to exclude the State Prosecutors and leave the State Attorneys. First of all, they are all in the Justice, Law and Order Sector (JLOS). So, why do you do this discrimination?

**THE SPEAKER:** Shadow finance minister that is a very good observation. If we are considering DPP, we should also have Attorney-General’s Chambers. Go ahead.

**MR MUWANGA-KIVUMBI:** That is the first observation; they are all in what they call the Justice, Law and Order Sector.

The second thing is that if you begin to exempt civil servants, you are going to have issues – and you know the institutions elaborated here, that enjoy some level of exemption. Their own staff will also begin to say: “Please, exempt us.” That will be counterproductive.

The other is: why are we paying taxes in this country? It is a civic duty for every working person. Now, it is like we are saying it is only those who are voiceless, lack proximity to power and have no powers of legislation that should pay taxes.

The other angle to it is that if you do not pay tax yourself, will you be vigilant to ensure that there is tax efficiency and effectiveness – if you are a prosecutor?

Also, we are grappling with a case where we are dealing with lack of revenue. Let everyone play his part. Let people pay. I know the State Prosecutors complained that they are not paid well; that is a case for salary enhancement. They should make a case for better pay and they come here and we give them a salary enhancement.

Even if there are special services – in this country, we have authorities where we are paying Shs 40 million, but people pay tax. Two, there is no policy to guide us on this.

Therefore, Madam Speaker, we should not start this chain reaction. Let the Ministry of Finance, Planning and Economic Development come here with a better pay package for that department and we consider it. However, let them go ahead and pay their dues as civilised people. *(Applause)* That is the number one issue I am going to speak about.

The second issue is on mobile money agent banking. Madam Speaker, who is in the mobile money agent banking business? They are the common person; people who are starting life. They go to their uncles or sisters and ask “give me an upstart” and they start a Shs 2 million or Shs 500,000 business.

Secondly, there are many districts, including mine, where there is not even a single ATM or a branch of any bank. The only way we are finding inclusion of the majority of Ugandans into the money sector is through agent banking. It is still an infant industry that needs to be supported. Burdening it with tax at this time is counterproductive.

We have been progressive in our approach. Our approach has been – true, there are some big players in that sector who ought to pay tax. So, we want to put a threshold. Those who are really upstarting and need affirmative action should be supported and exempted.

Those that are - we are going to move an amendment and give explanation. There is where we say zero rate, 5 per cent, 10 per cent and 15 per cent. We are not saying that you do

not go and tax them. We are saying that for those who are upstarts, please, let them grow. Those are the two issues and at the committee level, we intend to move amendments to that effect.

Let me call on Hon. Nandala-Mafabi to speak to the other issue and then later, we shall have Hon. Muhammad Nsereko.

**THE SPEAKER:** Thank you.

3.50

**MR NATHAN NANDALA-MAFABI (FDC, Budadiri County West, Sironko):** Can we clap for Hon. Kivumbi? *(Applause)* Our shadow minister, thank you very much.

Madam Speaker, I want to concur that if we are on the JLOS, it would be very important that if we agree to take the DPPs, we also look at the Attorney-General's Chambers because they all deal with that.

Also, we need the Government to go back – because if we are talking of civil servants, let all civil servants benefit –

**THE SPEAKER:** We can do it progressively. For now, we can start with the DPP and the Attorney-General's Chambers.

**MR NANDALA-MAFABI:** Madam Speaker, I would like to give you one example. During our times – those years – if a civil servant was sick or took somebody who was sick, he would be given first priority, but nowadays that is not the case.

I am looking at clause 12 and clause 10. Clause 10 is repealing the principal Act whereby, where there were initial capital allowances, they are now saying there will be no initial capital allowances.

Madam Speaker, the reason for initial capital allowances was to accelerate capital allowances so that a person is told to leave Kampala, Mukono and Entebbe to go and invest in Mbale or Gulu – 50 kilometres outside Kampala. That was the reasoning. If the Ministry of Finance,

Planning and Economic Development has certified that more people have gone upcountry, then, you cannot come to clause 12 to deal with carry-forwards.

What is a carry-forward in tax? I am going to demonstrate it simply. I have invested Shs 4 billion in Gulu. In the first year, they say, “you are entitled to 100 per cent”. That means the Shs 4 billion will be allowed as a deduction from my profit. Now, I make Shs 100 million as net profit. So, as far as my business is concerned, I have made a profit of Shs 100 million, but as far as taxes are concerned, you will knock off that Shs 4 billion from the Shs 100 million profit and at the end, I will end up with a taxable loss.

The Ministry of Finance, Planning and Economic Development is saying that since you have made a taxable loss, you should not enjoy it.

You have made a law to allow me to enjoy it in the first place, so, it would take not less than 15 years before we exhaust the tax allowance.

Madam Speaker, one of the reasons a taxable loss arises is the law on giving accelerated capital allowances. Since you have repealed that, then you do not need to stop this. The reason is simple; they are saying people are cheating, but we have equipped URA with tax auditors. Section 90 of the Income Tax Act talks about tax avoidance but under section 91, we have given URA a lot of powers to even reclassify some things, disallow items and deal with them at arm's length.

So, there is no way a competent tax collector who knows tax auditing would fail to know whether someone is cheating or genuinely making a taxable loss.

Madam Speaker, let me inform Members of Parliament that a trading loss can happen but I can have a trading profit - which I have explained - but in the end, because of this tax regime, I end up with a taxable loss. So, URA and my brother, Hon. Musasizi, are saying that they should now tax that loss. This issue

has been around for five years and in all these years, it has been rejected.

Since they are talking about Kenya - we have now repealed all capital allowances, which have been one of our main problems. I can assure you that the one who has been making Shs 100 million will now be able to pay tax because he will make a trading profit, and since he is not being given the accelerated capital allowances, the Shs 100 million will be subjected to the 30 per cent.

Madam Speaker, accelerated capital allowance is not a tax exemption; it is a deferment, which means that if I have put up an industrial building, which should be given a 20-year life, I am allowed all that expenditure in one year. That means if you spread it over 20 years, I would be allowed only 5 per cent. That means there will be some income to pay the corporation or income tax.

So, since we have repealed Section 27(a), which was bringing those accelerated allowances, it would be important to first test it to confirm what the problem is.

Secondly, if you decide to say that you are assessing somebody's losses, then we must change the law, which I am repeating - instead of having it as the Income Tax Act, we should have Loss Tax Act *-(Laughter)-* yes, because we have stopped taxing income, we should come up with a Loss Tax Act.

Madam Speaker -

**THE SPEAKER:** Hon. Nathan Nandala-Mafabi, did you try to explain this to the committee, the way you are explaining it here because not all of us come from that background?

**MR NANDALA-MAFABI:** Madam Speaker, let me take it slowly.

**THE SPEAKER:** If you did explain, it is something that is straightforward.

**MR NANDALA-MAFABI:** Madam Speaker, that is where we said - we told our chairman that on this one, we should go to the committee - since under clause 10, we have allowed Section 27(a), you do not have to bring it back under clause 12, and that is what we did.

Madam Speaker, the explanation that I am putting across is that if I am making a taxable loss, it should not be treated as a trading loss. True somebody mentioned that people pay dividends. The dividends people pay - as far as my financial accounts are concerned, if I have made a profit, I am free to pay dividends. However, the tax loss is assessed because of the allowable deductions and disallowable deductions by the tax laws.

If I can demonstrate further, in the first year, I can make Shs 100 million. In the second year, I can make Shs 200 million. In the third year, I can make Shs 150 million, because it goes on progressing. However, because the capital allowances, which I was granted in the first year, are being carried forward every now and then, it will lead to a taxable loss. If there is a problem of capacity in URA on this matter, let them come and declare, and we give them professionals to assist in this process. I thank you, Madam Speaker. *(Applause)*

**THE SPEAKER:** Thank you. I want to get clarification from the former chairperson of the finance committee, now the minister. Do they tax losses? I just want to be educated.

**MR MUSASIZI:** Madam Speaker, let me give a little bit of the background. We are saying that if you are a company, you report losses in the first, second, and third years, up to infinity. However, we are asking ourselves, "If you are persistently making losses, why should you continue in operation?" I want that question to be answered. The moment we answer it, then we can deal with how to move forward.

Madam Speaker -

**THE SPEAKER:** There is what they call "the break-even point". Assuming the business has not realised a break-even? You have started a business but making losses, must you be -

**MR NANDALA-MAFABI:** Madam Speaker, I want to repeat that we should not confuse a trading loss with a taxable loss. I have income; I have expenses. I get a net profit of Shs 100 million, as far as the financials are concerned and following the accounting standards, I have made a profit of Shs 100 million.

However, because Section 27 says that the moment you invest outside Kampala, you are entitled to a capital allowance, which is accelerated. So, if I have invested Shs 4 billion, the moment I have Shs 4 billion as my capital allowance, I would get Shs 100 million minus Shs 4 billion. So, I would have a tax loss of Shs 3.9 billion, yet I have made a profit of Shs 100 million.

I want us to be careful, Members. There is a difference between a trading loss and a trading profit. He knows because he is a professional accountant.

Madam Speaker, the break-even point -

**THE SPEAKER:** I need order. Conclude.

**MR NANDALA-MAFABI:** Madam Speaker, everybody has his or her business line. I can say my break-even point will be in 20 years. What does it mean? It means I have recouped all my capital investment but writing it over a period of 20 years. However, under the tax laws in Parliament, you have said, "No, for tax purposes, you write off your investment in one year." That means while I will be making a profit, I would be living with a taxable loss.

So, there are two things; there is a trading loss and a trading profit. There is taxable income and a tax loss.

**THE SPEAKER:** Thank you. Hon. Herbert Tayebwa, on what Hon. Nandala-Mafabi has been explaining - you are going to finish this; let us dispose of this. People need to understand the difference between an income and a loss, and when a loss is taxed.

**MR HERBERT TAYEBWA (NRM, Kashongi County, Kiruhura):** Madam Speaker, Hon. Nathan Nandala-Mafabi, is making one assumption; that all businesses and companies are doing business in construction or manufacturing where they are allowed capital deductions. You can have a business where you are not necessarily allowed to put those deductions.

One thing we need to understand - and this is what we discussed in the committee - is that there are - *(Interruptions)*

**MR SSEMUJJU:** Madam Speaker, you called the chairperson of the committee to present a report. You then allowed the minority report to be presented. We are about 75 per cent covered with the minority report; Hon. Nsereko was making the final presentation.

The Member who sought to raise a procedural issue actually came to debate what is being presented, and yet you have not called for a debate. Those of us following the report are lost. Therefore, is the member of the Committee on Finance, Planning and Economic Development in order to cause confusion by seeking to debate his own report under the cover of raising a non-existent point of procedure?

**THE CHAIRPERSON:** Honourable member, the guidance I gave you is going to help. Hon. Nathan Nandala raises a very pertinent issue, which we need to dispose of. Once we dispose of that issue of taxing losses, it will help us. He was giving us information on what Hon. Nandala said. Thereafter, we will continue with the report.

**MR NANDALA-MAFABI:** Madam Chairperson, this is why we want to make clarification -

**THE CHAIRPERSON:** *(Hon. Adeke rose)* Hon. Anna, when other people are talking about figures, please keep quiet; you will talk about cases.

**MR NANDALA-MAFABI:** I would like to thank the team from the ministry. They gave an example of a company - that it has been making

losses. This company is outside Kampala. Whenever the equipment was becoming old, they would bring another one and claim new capital allowances, which has been dealt with by the deleted 27(a).

Under the law, the Uganda Revenue Authority, under section 90, which I want Members to read - Hon. Kateshumbwa, you know the section. Sections 90 and 91 of the principal Act authorise the Uganda Revenue Authority to deal with such matters where people may exaggerate the price.

Let me use an example: For instance, I have a company in Kenya and another one in Dubai. I import a Mercedes Benz from Germany but I also have another one in Uganda. The one of Germany invoices Dubai; the one of Dubai invoices Kenya; the one of Kenya invoices Uganda, and yet it is one company. They will say, "We know a Benz is US \$150,000; so, why are you claiming US \$250,000?" With technology, these things are very easy.

For trading businesses, it is even easier. For example, I have bought 100 bags of cement and sold 100 of them. I have made Shs 1,000 - it uses to multiply. I know the gross profit after my expenses. I paid rent, electricity, water, the workers' payroll is here, and the negative is here. It is very clear to see.

Nobody should bring any amount of pressure on knowledge than what I am presenting- (*Laughter*) - because there is a trading loss and a trading profit. A company will make a profit but because of taxable purposes of allowances, it will get a taxable loss.

**THE CHAIRPERSON:** Thank you.

**MR NSEREKO:** Thank you, Madam Chairperson. Our point of dissent on this matter is on the introduction in clause 16 of the Income Tax (Amendment) Bill; introduction of a tax on non-resident digital providing companies or digital service providers.

I will do a summary since everything is with you. The role of this summary is to keep you

abreast with what I am talking about in very simple terms for us to explain to our electorates.

We have introduced various taxes on digital platforms. Digital platforms are the havens where our people have gone in order to try and hammer businesses out of the convention business.

Technology has helped us in different ways with the internet of things (IOT). Our accessibility and usage of the internet and the smart technology on smart platforms has enabled start-ups. Young people out of school create their own employment; they start up small shops and they want to promote their businesses through advertisements.

Of course, the conventional system of advertisement only caters for the big players. Assuming we are all selling titles and I have started with a meagre capital of about Shs 2,000,000 or Shs 500,000, there is no way I would compete with a manufacturer and the other players. The only way I have to go is to use either the social media platforms through acquisition of cheaper adverts and I request them to help me promote my product, whether within the boundary or trans-boundary.

The impact of this taxation shall be that whatever tax we impose on those companies, they will factor in and incidentally heap it on the backs of your own people. Therefore, at the end of the day, it will increase the cost of operation of business.

Who are the biggest beneficiaries? The young start-ups. When you start a lodge in Arua of two rooms, you cannot advertise it on NTV or on NBS, but you also want to tap into this tourists that come into this country. The only way to go is to buy *Google* ads, open up a website, get your data hosted by digital players, and have it promoted to different players either through Instagram, Facebook, and others.

The moment you increase tax on those non-resident digital players, they just pass it on. When they pass it on, you automatically limit me.

I will give you other modes of digital service platforms that are provided. We were using Zoom here; If I want to conduct classes on a bigger Zoom class, I have to go and pay up some premium in order to widen the coverage. The moment that tax is heaped on them, it is transferred onto me. Therefore, this tax is very uncertain and it defeats major canons of taxation. It is not equitable; it is discriminatory and very uncertain.

Also, remember, we have young innovators within this same platform of our own. You introduce this tax and it is retaliatory the other side. Hence, you die with your platforms here.

Honourable members, we are going into a space where our young people have laboured to stand up, crawl up, introduce business and use the web as the safe haven from the major advertising platforms that are already there in use; let us say, TVs and radios.

The other one is access to information; you will limit it automatically. Some of the big players will say, "Yes, this service is not available in your country." Why? It is because of the unpredictable taxation policies that you have in your countries. Therefore, let us do a further study on this tax and see its impact on our people. Let us gather the data of how many users we have that are using these platforms for promotion of businesses through progressive advertisement - *(Interruption)*

**MR MPUUGA:** Thank you, honourable member, for yielding the Floor. I have three issues for the benefit of the House. First, the entire scheme of buying data cascades. Do you envisage double taxation being occasioned in this case? If I am going to do live-streaming, I am live-streaming on already taxed data, yet the Bill is trying to again tax me for that activity. Do you see that happening?

Secondly, you are giving an example of the Kenyan experience - that the rate is lower, yet in our case, the rate proposed is 5 per cent. The question is: Did you share the survey in the committee as a premise for this proposal, or are we here in a casino simply to impose a rate?

**MR NSEREKO:** Thank you, Leader of the Opposition. We seem to be on a fishing expedition because we did not conduct a survey; we were not given time. We asked various questions, but adequate projections were not given to us.

Honourable members, when we legislate on tax, we should make our countrymen aware of our projection from what we are imposing on them so that they are certain we are introducing a tax based on facts and statistics.

The Ministry of Finance, Planning and Economic Development did not provide us with anything like that. So, we are just on a fishing expedition - trying to hunt for taxes with no adequate knowledge. We were not fed with facts at all. This is why I ask the following: Who has the facts on how many people are using promotive advertisements using a digital platform? How many know the users of data services?

Madam Speaker, the Parliament of Uganda has data and it is hosted somewhere; not in a Ugandan company. Let us say; if you have data including files, pictures - in Uganda, we do not have a formidable data hosting service company; we keep data with either AT&T, DigitalOcean, Amazon or those big companies. At the end of the day, a small player in technology starting a small tech, if taxed and the cost of hosting the digital services is high, we will not have young innovators.

I would like to summarise by stating that these digital platforms are very important. Talk about research and education used by different professionals; I have talked about a few in the report because of time. I have also talked about professional accountants relying on non-resident digital platforms like QuickBooks, wave, Zoho Books, among others for reconciliation, forecast, and expense tracking, among others.

Architects rely on AutoCAD, SketchUp, Revit, Rhino, and ArchiCAD, among others. We have talked about a few we know, but every single category, including sources of what we have

heard of, called Artificial Intelligence (AI) that help us generate data, reports, analytics and algorithms quickly –

Madam Speaker, not many people should study a lot of technology to make applications. There are artificial intelligence tools, which make one feed data but you have to pay for them to produce an application or website in 20 minutes. If we limit our people from accessing these platforms and our youngsters from using those artificial intelligence tools that produce graphics, movies, and write scripts of songs - if we make it hard through taxation, we shall limit our young population from creating streams of employment. At the end of the day, the disadvantages of this tax outweigh the general benefits. In fact, they make work easy.

Therefore, I join colleagues in completely rejecting this tax. We should first conduct a study. Let us go down and increase connectivity. *(Applause)*

Let us try as much as possible to see that there is data usage. Let us remove taxes on smartphones so that we have people with access to technology and technological tools. Let us reduce taxes on internet bundles so that our people can download lectures, lessons, and tools for use.

Sometime back, you talked about availability of jobs on the internet; what we call “remote employment”. For remote employment, one has to rely on digital tools abroad in order to perform work while seated, and perform work for companies that are abroad. So, how shall we do it, when the LOP said the cost of data is high yet you have to also pay for that service?

Madam Speaker, this tax should be rejected. It is detrimental, not well studied and not beneficial to the society. *(Applause)* Thank you.

**THE SPEAKER:** Mr Chairperson, would you like to clarify something?

**DR KEEFA KIWANUKA:** Madam Speaker, I would like to clarify on the issue of the ODDP and employment of their income.

**THE SPEAKER:** That one is sorted; go to another.

**DR KEEFA KIWANUKA:** I can give information that we are talking about 300 prosecutors.

**THE SPEAKER:** That is not for debate. We are going to have the DPP and AG’s office. Next.

**DR KEEFA KIWANUKA:** The next is taxation on a digital platform. We are not targeting individuals. Actually, the committee had reservations about it. The tax is not targeting individuals; it is targeting the providers of the services.

The fear is that they may pass that tax onto the individuals. I can give information that although the finance ministry did not provide data, the witnesses who appeared before the committee provided data; they gave us data on the provision of service in Kenya, Tanzania and a number of East African countries-

**THE SPEAKER:** I thought the witnesses are interested parties?

**DR KEEFA KIWANUKA:** We received no objection. The argument was about the rate; whether it should be lower or the 5 per cent.

**MR NSEREKO:** Madam Speaker, the chairperson of the finance committee is clearly stating that he did not receive any objection from any of the witnesses yet the report he has said that Libra Advocates and Consultants appeared and stated that the tax would be detrimental and so, it should be dropped. Yet you are here saying that every one that came said the tax was okay.

Madam Speaker, the only people that said the tax was good were the technical officers from the Ministry of Finance, Planning and Economic Development, moreover without research. We asked for statistics, which they did not have. Honourable minister, we are here on the Floor of Parliament to persuade; so, state your case for the tax. I have stated mine



against the tax; so, what is your case for the tax? *(Applause)*

**MR MUSASIZI:** Madam Speaker, I would like to begin by thanking Hon. Nsereko for making his case. I also want to make my case in support of digital service tax with the following points:

One, the digital service tax is targeting non-resident companies to protect the local players that provide similar services.

Madam Speaker, are we - ? *(Interruption)*

**THE SPEAKER:** There is a procedural matter. I thought you should have allowed him to finish, for you to understand what he meant, and then you give a rebuttal.

**MR TINKASIIMIRE:** Madam Speaker, the point of procedure I would like to raise – actually, I want to understand him better. My honourable colleagues who disputed the earlier submissions they had made, even in the committees, were requesting the minister to present an authority in form of a research. I thought he was moving to his files to lay on the Table the research basis of this tax.

**THE SPEAKER:** The research, which gives him the basis of that percentage?

**MR TINKASIIMIRE:** Yes, I thought he was going to lay on the Table an authority. I see him flying his small pieces of paper. Is he procedurally right to proceed that way?

**THE SPEAKER:** I have not seen any paper flying. *(Laughter)* When you get two Bakiga arguing - *(Laughter)* Hon. Attorney-General?

4.24

**THE ATTORNEY-GENERAL (Mr Kiryowa Kiwanuka):** Madam Speaker, the issue of digital tax did not drop from Heaven and it is not true for Hon. Nsereko to say that nothing was shared with the committee. We did advise the committee that the 50<sup>th</sup> East African Revenue Authorities' meeting of the

Commissioners-General of East Africa - well, if you want the minutes, you ask for them.

However, Madam Speaker, we did advise that Kenya has been using a rate of 1.5 per cent. In February of this year, the Commissioners-General of the East African Community, under the East African Treaty, met and made a resolution that all East African Community countries should harmonise the tax rate for digital services at 5 per cent. I will read it for the record.

*"It was further observed that KRA collects digital service tax at the rate of 1.5 per cent as a final tax, which is low. The CGs resolved to engage all respective governments to immediately implement a uniform DST rate of 5 per cent across the region."*

Madam Speaker, I beg to lay on the Table the minutes. However -

**THE SPEAKER:** Can I have that?

**MR KIRYOWA KIWANUKA:** This is the 50<sup>th</sup> EARACGs (East African Revenue Authorities Commissioners-General) meeting communique. The meeting was held in Kampala from 16 to 17 February 2023. It is signed by the Commissioner-General of Burundi, the Commissioner-General of Kenya, the Commissioner-General of Tanzania Revenue Authority -

**THE SPEAKER:** Hon. Nsereko, you can look at my copy.

**MR KIRYOWA KIWANUKA:** Madam Speaker, clearly, this tax is not unclear or uncertain; the proposal is 5 per cent.

Finally, Madam Speaker – just to clarify something – what Hon. Nsereko is speaking of is slightly different from what these services are. For example, if you went and got Netflix – a service; to use *Netflix* on your TV, you pay for that service. You pay for it in the US – and they pay VAT here – but they do not pay any of that income to Uganda. You cannot use *Netflix*

to add any value to your local content service providers.

What would the young man be doing; change the movie on *Netflix*? It is not possible. So, the service we are talking about in there – the research Hon. Nsereko carried out was for a different service, not this one. I beg to submit.

**THE SPEAKER:** Thank you. Honourable minister - Hon. Nsereko, you will come back to your issue.

**MR NSEREKO:** Yes, I want to clarify the same.

**THE SPEAKER:** Okay.

**MR NSEREKO:** Thank you, Madam Speaker. Section 86A that they want to replace – and you can hear me out very well – states:

*“9(1) A tax that is imposed on a non-resident person deriving income from providing digital services in Uganda to a customer in Uganda at the rate...*

*(a) online advertising services...”*

Okay, you are talking about *Netflix* – *Netflix* is downloading for the purposes of watching and enjoying.

Here – I know the difference; when I run a *Google* ad, I pay. When tax is introduced on the other player, they will factor in that cost and send it to me in the form of costs because it becomes a cost for them to operate business in Uganda.

Secondly, there is what we call “cloud computing services”. We have data hosting services – what we call “data warehouses”. For example, URA here – the honourable minister was talking about protecting companies here: name one company that provides data warehousing in Uganda. URA data – most of Uganda’s data – is being hosted abroad. I do not know whom you are talking about in the name of protection. Just drop that point because it is not only misleading, but also not right.

All cyber security services – 99.9 per cent – are provided to Ugandan companies by foreign digital platforms. What am I saying? This tax will be factored in as a cost. URA can and will pay; it is a big player. I am talking of a Naluwerere who wants to run a *Google* ad to promote his small motel, which he cannot advertise ordinarily. It will definitely be reflected.

You are talking about a different tax. What Kenya introduced is what you are not being open about. Kenya introduced a tax on digital platforms, whether resident or abroad. However, even with that, it failed to realise more than a million dollars in its first year.

What am I trying to tell you? We had an argument here, honourable Attorney-General, over the over-the-top-tax (OTT); it was a big argument. Those that were mooted it showered it with sweeteners and how it would help this economy get a lot of income. One year later, he was back telling us that; “This is one of the taxes that has failed in this economy.” It is about the negative impact. We did not say we do not need this money. We are only saying: Why don’t we conduct a better study so that we convince ourselves where we are targeting and shifting this tax to and then we come back?” This is because taxation – whereas the responsibility is ours, we must carry our nation together with us so that the final taxpayer has clarity on what they are paying.

**THE SPEAKER:** Thank you. Attorney-General, I would like to find out something; is the decision of the Commissioners-General of the East African countries binding on a country?

**MR KIRYOWA KIWANUKA:** No, it is not binding on the -

**THE SPEAKER:** Doesn’t it have to go to the Council of Ministers and then to the Summit of EAC Heads of State?

**MR KIRYOWA KIWANUKA:** Ideally, if there is disagreement between the parties, it can be sent to the Council of Ministers.

However, where countries have agreed, they work on it and use it. So, it is not binding, but by agreement because the parties agreed to it.

**THE SPEAKER:** Can I hear from Hon. Kateshumbwa?

**MR KATESHUMBWA:** Thank you, Madam Speaker. The decisions of the EAC go through the different organs of the Community up to the Council of Ministers for them to be adopted and be binding. However, what happens in the EAC is that at different levels, people share best practices and, for harmonisation, try to adopt common practices. Therefore, the debate we should be having is about the merits of the idea that is being brought on the table.

If I could contribute, I will address the issue of the capping. One of our biggest issues in this country is lack of jobs or unemployment. We believe that the Government has been promoting Uganda as an investment destination to attract investors to invest in the industry so that our people get jobs.

One of the carrots that have been dangled in the various incentives guide is the deductions that Hon. Nandala-Mafabi has been talking about. If someone comes and invests Shs 1 billion in a building, that person is entitled to deductions. Even if they make profit or losses, at the end of the year, they will have a tax loss. And this is what we are trying to curb. What I want to ask the Government is: I strongly believe that we are dealing with this because we have failed to deal with tax planning. Our focus should be on how to strengthen URA to have the capacity to deal with fewer loss-making entities, under sections 90 and 91, where the authority is empowered to re-characterise incomes and expenditures.

Therefore, much as we are introducing this Bill, the Ministry of Finance needs to tell us the alternative that they are offering to attract investments now that they are going to do this capping.

Secondly, what are you doing to enhance the capacity of tax auditors to deal with this

problem going forward? I am asking this because people who do tax planning, even if you introduce a measure, will find a way around it to dodge your tax.

Madam Speaker, we also have to be cognisant of the fact that developing countries compete for investors. So, the minister needs to tell us, now that he is quoting the EAC, what is the practice amongst our neighbours? We do not want investors to run out from here and go to invest in neighbouring countries because of the laws we are introducing. *(Applause)*

This is the clarification I want from the minister. Maybe, it would help us to make a decision on this matter.

**MR SSEWUNGU:** Thank you, Madam Speaker. I am going away from *Google* and those modern issues they are talking about; I am going to Kalungu and Bukedea directly.

On the issue of mobile money, I want clarification from the minister and the chairperson of the committee. In Kalungu – *(Interjections - agent banking, there is no problem; we shall land there one day. A businessman in Kalungu carrying out agent banking has the security of the money and risks. When I withdraw or bank Shs 1 million, there is a charge of Shs 20,000 but this gentleman in agent banking gets Shs 1,000. Who is sharing the Shs 19,000 yet the risk is on the agent of the bank? This is painful and I want to find out.*

Lastly, I would like to disagree with the issue of tax exemption for some professionals. The answer we need is a threshold. We have requested this from the Ministry of Education and Sports. Let us raise the salaries of these people then look at the threshold for us to tax them. How can you tax teachers, LC III chairpersons, and LC III councillors? They are given Shs 20,000 per sitting and it is taxed? Then you think you are having equity in the country?

I disagree with that and would pray, chairperson - you know you are from Kiboga; I will tell them directly that this is the man who has

refused to look at your plight as teachers as they continue taxing you with meagre salaries –(Interjections)- that was a breaker. Thank you.

**THE SPEAKER:** I wish you could allow this Bill to go to the committee stage and you debate clause by clause – why shouldn't it go there?

4.36

**MR IBRAHIM SSEMUJJU (FDC, Kira Municipality, Wakiso):** Thank you, Madam Speaker. The chairperson of the committee, on page 3, paragraph four says, “*The committee further noted the negative impact of tax exemptions, which is leading to a slower growth in the tax to GDP ratio.*” Then on page 6, the same chairperson, in the same report, is proposing tax exemptions. This time, he is pleading for people working in the Directorate of Public Prosecutions. Having told Parliament that this is very bad; “Please, do not do it” on page 3; then on Page 6 he says, “Parliament, please do it.” (Laughter)

Chairperson and the committee, please, do not persuade me to do something that you have said is very bad and that it slows growth.

Then, Madam Speaker, earlier I asked – because the purpose of this Bill is to help Government raise revenue because later on Government is going to be presenting a budget. That is why usually we start with the tax Bills.

The same Government - in the morning I was giving them free advice - in his speech to Parliament, the President said people who have made wealth are those in the cattle corridor and that everybody should go there to see that wealth. I proposed that people who have more than 30 head of cattle need to be paying a tax at the point of selling those cows.

We are now collecting just about Shs 25 trillion but we are expected to collect Shs 27 trillion. How can we not target people the President pointed at and said, “Those ones are wealthy; please, go and see them.”?

Before you go to tax these people in agent banking and small people who are using *Google*, why don't you go where there is wealth – after all the Head of State said you should go there because that is where wealth is? Then you go to tax small people who are operating shops and because they have no money to pay rent, they are also involved in agent banking.

Madam Speaker, I can help to make a proposal during the Committee Stage, if they allow me -

**THE SPEAKER:** There is a motion. You know very well you cannot make a proposal at Committee Stage. You are the ones who took this Parliament to court - the court ruling in Mbale – yes, motion?

4.40

**MR WAMAKUYU MUDIMI (NRM, Elgon County, Bulambuli):** Madam Speaker, it has come to my knowledge that Members of Parliament have issues to discuss. I beg to move a motion that we proceed to Committee Stage, where they can make an input.

**THE SPEAKER:** Is the motion seconded? Okay, it is seconded by Hon. Nsegumire, Hon. Werikhe, Hon. Peter Ogwang, William, Gerald, and by all the ministers.

Honourable members, you are wasting your time debating the report instead of looking at real issues. Let us go and look at it clause by clause. I now put the question that the Income Tax (Amendment) Bill, 2023 be read for the second time.

*(Question put and agreed to.)*

## BILLS COMMITTEE STAGE

### THE INCOME TAX (AMENDMENT) BILL, 2023

Clause 1

**THE CHAIRPERSON:** I put the question that clause 1 stands part of the Bill.

*(Question put and agreed to)*

Clause 3

*Clause 1, agreed to.*

Clause 2

**DR KEEFA KIWANUKA:** The committee proposes that clause 2 is amended -

(a) by inserting a new paragraph immediately before paragraph (a) to read as follows -

by substituting for paragraph n the following – “Company”; company means a body of persons corporate or unincorporated, whether created or recognised under the law in force in Uganda or elsewhere, but does not include the trust or partnership;

(b) by deleting paragraph (b)

The Justification is:

1. To exclude a gain on the disposal of any right or property that gives rise to royalty and;
2. To amend the definition of “company” to exclude unit trust.

This is also a consequential amendment to clause 5 and 6.

I beg to report, Madam Chairperson.

**MR MUWANGA KIVUMBI:** I have no objection.

**MR MUSASIZI:** Madam Chairperson, we agree with the committee.

**THE CHAIRPERSON:** I put the question that clause 2 be amended as proposed.

*(Question put and agreed to)*

*Clause 2, as amended, agreed to.*

**DR KEEFA KIWANUKA:** The committee recommends that we delete clause 3. That is about amendment of section 18 of the principal Act.

The justification for that is:

- a) To reinstate gains and losses as derived by a person on the disposal of a business asset to mean business income and;
- b) To exclude trading stock or depreciable asset from forming a business asset.

I beg to report, Madam Chairperson.

**MR MUWANGA KIVUMBI:** No objection.

**MR MUSASIZI:** I agree with the committee Chairperson.

**THE CHAIRPERSON:** I put the question that clause 3 be deleted as proposed.

*(Question put and agreed to)*

*Clause 3, deleted.*

Clause 4

**DR KEEFA KIWANUKA:** Clause 4 is about the amendment of section 19 of the principal Act. The committee recommends that we delete clause 4.

The justification for that is to reinstate the amount of any gain derived by any employee on disposal of a right of option to acquire shares under an employee share acquisition scheme as part of employment income. I beg to report.

**MR ODUR:** Madam Chairperson, for the purpose of getting our records correct, this committee chairperson presented to us that certain clauses, including clauses 3 and 4 were withdrawn by the minister. Now, when he gives justification, he does not give justification for deletion as a result of the withdrawal by the minister.

Therefore, it appears that he is still processing that; it will open it up for debate and we can actually amend or reject it. Can he first clarify how we deal with the withdrawn clauses so that we know how we can proceed with it?

**MR MUSASIZI:** Madam Chairperson, I wish to inform the House that we spent the whole of yesterday harmonising and agreed to come up with a single report, which has the position of the committee and our position. Except for the areas where there is dissent, what we are doing is harmonising the rest.

**THE CHAIRPERSON:** But isn't it erroneous for the minister to also withdraw a clause from a committee? You would just come back to the House and withdraw it in the House; you can withdraw it.

**MR OKUPA:** The chairman told us that the ministry withdrew the clause. You do not know the clauses you withdrew; maybe the chairman can help the minister on those clauses.

**THE CHAIRPERSON:** The list is there.

**MR OKUPA:** You can read for him the list.

**THE CHAIRPERSON:** No, the list is there. He is going to read them. Withdraw the clauses on the Floor.

**MR MUSASIZI:** Madam Chairperson, I beg to move that the following clauses from the Income Tax (Amendment) Bill, 2023 be deleted; clauses 2(b), 3, 4, 5(a) and (c), 6, 7, 9, 13, 14, 15, 22, and 28, I beg to move.

**THE CHAIRPERSON:** Honourable members, I put the question that clause 4 be deleted as proposed by the Minister of Finance, Planning and Economic Development.

*(Question put and agreed to)*

*Clause 4 deleted.*

Clause 5

**THE CHAIRPERSON:** I put the question that clause 5 (a) and (c) be deleted as proposed by the Minister of Finance, Planning and Economic Development.

*(Question put and agreed to)*

*Clause 5 (a) and (c) deleted.*

Clause 6

**MR MUWANGA KIVUMBI:** Madam Chairperson, clause 6 is on the Director of Public Prosecutions (DPP).

**THE CHAIRPERSON:** No, it is not.

**MR MUSASIZI:** Madam Chairperson, clause 6 is in reference to collective investment schemes.

**MR ODUR:** I agree that clause 6 is inconsequential on collective investment, but what the committee did is that it attempted to smuggle into clause 6 the exemption of the DPP, which was not part of it. If the committee wants us to deal with it, it is either under a new clause - but you cannot call it clause 6 because they are different subject matters.

**MR MUSASIZI:** Madam Chairperson, the DPP will be an insertion of a new clause. We cannot deal with it under clause 6.

**THE CHAIRPERSON:** Is that okay?

**MR ODUR:** Madam Chairperson, what I said is that clause 6 is a consequential deletion arising from the previous deletion of clauses because it touches on the collective investment. The report of the committee, which is on record, attempts to now smuggle the exemption of the staff of the Office of the DPP under clause 6, which is irregular and otherwise should be a new –

**THE CHAIRPERSON:** Can we make a new insertion?

**MR ODUR:** That is how it is supposed to be.

**THE CHAIRPERSON:** Frame it. We are on clause 6. I am putting the question on clause 6 for deletion. I put the question that clause 6 be deleted as proposed by the minister.

*(Question put and agreed to.)*

*Clause 6, deleted.*

Clause 7

**THE CHAIRPERSON:** The question is on deletion. Is that okay? I put the question that clause 7 be deleted as proposed by the minister.

*(Question put and agreed to.)*

*Clause 7, deleted.*

*Clause 8, agreed to.*

Clause 9

**THE CHAIRPERSON:** I put the question that clause 9 be deleted as proposed by the minister.

*(Question put and agreed to.)*

*Clause 9, deleted.*

*Clause 10, agreed to.*

*Clause 11, agreed to.*

Clause 12

**MR ODUR:** Madam Chairperson, on clause 12 - and following the submissions of by Hon. Kateshumbwa and Hon. Nandala-Mafabi, the fact that we have repealed section 27 under clause 10, it collapses the proposal under clause 12 because section 27 that we had repealed was an incentive that allowed for that deduction.

Now that you have done away with that incentive, there is no need now to cap the losses, because we have agreed in principle that there is nothing called "income tax" on a loss. It is not a worldwide practice. So, I

propose that clause 12 be deleted as a result of the consequence of deleting clause 10.

**THE CHAIRPERSON:** In your report, it is deleted.

**MR MUSASIZI:** Madam Chairperson, we are not dealing with losses per se. Hon. Kateshumbwa was very clear and he raised fundamental questions. We are dealing with instances of tax planning. These are tax planners who hide under the law to avoid the taxes.

Hon. Kateshumbwa also raised an issue of other available incentives. These companies already have tax holiday; they enjoy it. *(Interruption)*

**MR ODUR:** Thank you, honourable minister. You have stated that there are companies that do tax planning and are taking advantage of a certain law. Would you tell us which law, so that we can now deal with that specific clause where they are hiding? Otherwise, that is what we can amend.

**MR NANDALA-MAFABI:** Madam Chairperson, what the minister is saying –

**THE CHAIRPERSON:** Honourable members, what are you debating? The committee has already recommended a deletion. I am saying the committee, not the minister. Delete clause 12. Hon. Keefa, you are the chairperson.

**DR KEEFA KIWANUKA:** In clause 12, we are inserting a new subclause immediately after the proposed clause 5a to read as follows: "5(b) "The Minister may, with the approval of Parliament, extend the period of five years referred to in Subsection 5(a)"

The justification-

**THE CHAIRPERSON:** Hon. Keefa, which clause are you handling? Clause 5 (a) and (c) were deleted. So, which one are you referring to? Let us first give him time. Can I have clause 5?

**MR ENOS ASHIMWE:** Thank you, Madam Chairperson. The Bill that was brought by the Ministry of Finance, Planning and Economic Development intends to amend section 38(5) and section 5(a). They were saying, “We amend Section 38 of the principal Act by inserting immediately after subsection (5), we insert 5(a).” After Section 5(a), the committee is adding 5(b). So, it is all under –

**THE CHAIRPERSON:** For deletion.

**MR ENOS ASHIMWE:** No, we are not deleting.

**THE CHAIRPERSON:** But the minister deleted as –

**MR ENOS ASHIMWE:** Madam Chairperson, they deleted clause 5 of the Bill that we are dealing with, but we are dealing with clause 38 of the principal Act, Subsection (5). *(Interjection)* Read the Act. Do you have the Act? Check Section 38 of the principal Act.

**THE CHAIRPERSON:** Where is the insertion?

**MR ENOS ASHIMWE:** Madam Chairperson, look at clause 38 of the principal Act, if you have the Income Tax Act. Clause 38 talks about carrying forward losses. Then there is Subsection (5) which says, “*Subsection (1) shall apply separate to income derived from sources in Uganda and outside.*”

Now, the minister brought a subsection to that, which is 5(a) and then we are also adding 5(b). So, it is Section 38 5(a) and 5(b).

**MR TINKASIIMIRE:** Madam Chairperson -

**THE CHAIRPERSON:** We are looking at Section 12.

**MR TINKASIIMIRE:** Madam Chairperson, you can see why we demanded that these laws be introduced with a thorough study. You can see how ugly they are looking.

We are proposing that this clause should be deleted because a company can continue to make losses even beyond the five years. Recently, COVID-19 struck this country. Companies up to now – studies that have come up indicate they will carry the effect for more than 12 years.

**THE CHAIRPERSON:** Honourable members, the justification given by the committee is that the provision discourages capital intensive investments that ordinarily take long to realise profits after years of accumulating losses or later discourage companies from undertaking significant capital investment to expand existing operation. That is a justification. Hon. Amos, do you have something to say?

**MR LUGOLOOBI:** Madam Chairperson, it is a challenge for me because I am an advocate of investment and capital accumulation in this country. So, I beg that I do not comment.

**MR OKUPA:** Madam Chairperson, from your communication about the accumulated losses, the question I would like to pose to Hon. “Musazi” about taxing these losses here -

**THE CHAIRPERSON:** He is called Hon. Musasizi.

**MR OKUPA:** Yes. Hon. Musasizi, what would happen to a company like ROKO that you came to save because it had been making losses if you taxed their losses?

**THE CHAIRPERSON:** That should even take you to the National Enterprise Corporation (NEC). Has it ever made any profits? I am following what is in the report. This was deleted with a good justification.

**MR MUSASIZI:** Madam Chairperson, we believe in the strong points we have made. We have stretched enough to convince Parliament and it is now up to the House to make a decision.

**THE CHAIRPERSON:** Move the amendment.



**MR AFIDRA:** Madam Chairperson, on clause 12, which is on the report we have, I do not seem to see any deletion. However, what he is reading is about amendment of section 38 of the principal Act.

I would really beg your indulgence to get back to whether this report is what all Members have.

**THE CHAIRPERSON:** Committee chairperson, tell us what your position is.

**DR KEEFA KIWANUKA:** Madam Chairperson, in the opinion of the committee, we are inserting a new clause. That is what we are doing in clause 12 - *(Interjection)* - We are maintaining.

Instead of becoming subclause 5(b), as we are saying here, it is subclause (5) because subclause (5) was deleted.

**MR NANDALA-MAFABI:** Madam Chairperson, I want to make some small correction. I think on what our colleague, Hon. Afidra, was bringing up, the minister rose and said we should make a decision.

Madam Chairperson, you did very well to call Hon. Lugoloobi because he was one of the minority movers on this until he went to the finance ministry. We are lucky that we are still around. Otherwise, five times have elapsed.

I thank the Attorney-General of Uganda. For the first time, since I have been around, this is the brightest Attorney-General we have had - *(Interjections)* - Yes, that is true.

Honourable colleagues, you have not seen – we had Hon. Makubuya here. He would make an opinion in the morning, another one at lunchtime, another one in the evening and by the following day, he would have given five opinions. *(Laughter)*

Hon. Nyombi was also here. He would give one opinion in the corridor, another one in the steps and another one in the canteen. *(Laughter)*

The Attorney-General has always been guiding everybody very well. Hon. Kiryowa Kiwanuka, I am not doing it because - some people talk about others when they have died; I am talking about you when you are still alive.

Madam Chairperson, clause 12, which my colleague was raising, is where we have an issue – on the losses.

**THE CHAIRPERSON:** What the committee chairperson is saying is that, on clause 12, he is introducing -

**MR NANDALA-MAFABI:** Madam Chairperson, what my brother, Hon. Musasizi, is complaining about – a few minutes ago, we dealt with repealing section 27A, which is under clause 10. This deals with capital allowances, which are accelerated. When they asked him what exemptions he was talking about, he should have said, “We have repealed it because these were the ones leading to the assessable losses.”

Madam Chairperson, clause 12 is talking about assessed losses, not trading losses. We have stated it – and I want to thank Hon. Kateshumbwa for raising it. The reason we were giving initial allowances was to allow industries to move outside Kampala to go and create employment in those areas.

If I am employed in a company in Mbale, I will pay PAYE -

**THE CHAIRPERSON:** Hon. Nandala-Mafabi, can you bring the amendment as it is?

**MR NANDALA-MAFABI:** Madam Chairperson, the amendment I am bringing is that clause 12 be deleted.

The justification is that:

You cannot tax losses unless you bring what we call a “Loss Tax Act”.

A taxable loss is different from a trading loss.

The capital allowances, which were under section 27A, have now been amended and removed. So, you cannot remove allowances and then come and say that because I was benefitting through the allowances, you are now removing the losses. *(Applause)*

**THE CHAIRPERSON:** Honourable minister?

**MR MUSASIZI:** Madam Chairperson, in the spirit of cohesion and moving forward, I concede. *(Applause)*

**THE CHAIRPERSON:** Thank you. Honourable members, on both sides, there must be a give-and-take.

I put the question that clause 12 be deleted as proposed by Hon. Nandala-Mafabi.

*(Question put and agreed to.)*

*Clause 12, deleted.*

Clause 13

**MR NANDALA-MAFABI:** Madam Chairperson, you have said it is a give-and-take. Under clause 10, we gave in.

**THE CHAIRPERSON:** What did you give? *(Laughter)*

**MR NANDALA-MAFABI:** Initial capital allowances were removed. Now, we are moving -

**THE CHAIRPERSON:** The chairman does not talk for long. *(Laughter)* Clause 13 is on deletion, isn't it?

I put the question that clause 13 be deleted as proposed.

*(Question put and agreed to.)*

*Clause 13, deleted.*

*Clause 14, deleted.*

*Clause 15, deleted.*

Clause 16

**MR MUHAMMAD NSEREKO:** Madam Chairperson, we have agreed to delete and carry out a study on this provision and come back next financial year with a proper study.

**THE CHAIRPERSON:** Attorney-General, you are the one who was negotiating.

**MR KIRYOWA KIWANUKA:** Madam Chairperson, I am persuaded by the submission of Hon. Nsereko that the definitions, as provided here, may extend past the remit of where we would like this law to go.

As a result of the ambiguity in definitions of data services and what kind of services we are looking to tax, we propose that this be dropped and at an appropriate time, after some studies, we will bring it back. *(Applause)*

**THE CHAIRPERSON:** I put the question that clause 16 be deleted – can I hear from the finance minister?

**MR MUSASIZI:** Madam Chairperson, I agree with the Attorney-General.

**THE CHAIRPERSON:** I put the question that clause 16 be deleted as proposed.

*(Question put and agreed to.)*

*Clause 16, deleted.*

Clause 17

**THE CHAIRPERSON:** Mr Chairman, do you have any amendments?

**DR KEEFA KIWANUKA:** Madam Chairperson, the committee recommends that clause 17 be deleted. The justification is to avoid the practical challenges of consumers withholding tax on digital services, which would transfer liability to them in the event of failure to withhold.

**MR MUSASIZI:** Madam Chairperson, this is a consequential amendment and since we have

already deleted clause 16, automatically clause 17 also goes.

**THE CHAIRPERSON:** I put the question that clause 17 be deleted.

*(Question put and agreed to.)*

*Clause 17, deleted.*

Clause 18

**DR KEEFA KIWANUKA:** It is the same, Madam Chairperson.

**THE CHAIRPERSON:** I put the question that clause 18 be deleted as proposed by the committee.

*(Question put and agreed to.)*

*Clause 18, deleted.*

Clause 19

**DR KEEFA KIWANUKA:** It is the same, Madam Chairperson.

**THE CHAIRPERSON:** I put the question that clause 19 be deleted as proposed by the committee.

*(Question put and agreed to.)*

*Clause 19, deleted.*

Clause 20

**DR KEEFA KIWANUKA:** It is the same and the reason we are deleting these clauses is that the committee was not availed with information on their operationalisation.

**THE CHAIRPERSON:** I put the question that clause 20 be deleted as proposed.

*(Question put and agreed to.)*

*Clause 20, deleted.*

Clause 21

**DR KEEFA KIWANUKA:** Madam Chairperson, we have an insertion in clause 21 but I do not know whether it will come as a new clause. The insertion relates to the Office of the Director of Public Prosecution.

**THE CHAIRPERSON:** I thought that is coming as a new clause. Which one did we delete? Should clause 21 be deleted? Okay, I put the question that clause 21 be deleted as proposed by the committee.

*(Question put and agreed to.)*

*Clause 21, deleted.*

*Clause 22, deleted.*

Clause 23

**DR KEEFA KIWANUKA:** Madam Chairperson, we do not have clause 23 on our list.

**THE CHAIRPERSON:** Honourable minister, do you have anything on clause 23?

**MR KIRYOWA KIWANUKA:** Madam Chairperson, we agreed that this clause remains as it is in the Bill.

**THE CHAIRPERSON:** I put the question that clause 23 stands part of the Bill.

*(Question put and agreed to.)*

*Clause 23, agreed to.*

Clause 24

**DR KEEFA KIWANUKA:** This clause is about the insertion of section 11(8)(i) in the principal Act; the committee recommends that clause 24 be deleted. The justification for this is that it is a consequential amendment to clause 5.

**THE CHAIRPERSON:** I put the question that clause 24 be deleted as proposed.

*(Question put and agreed to.)*

*Clause 27, agreed to.*

*Clause 24, deleted.*

Clause 28

Clause 25

**THE CHAIRPERSON:** Honourable member, what we are deleting what was proposed by the minister for deletion. We did not want it to be deleted at the committee stage; it had to come to the House for a formal deletion.

**MR MUWANGA KIVUMBI:** Clause 28 is where we are dealing with the issues of mobile money agents –(*Interjections*) - it is not about betting –

**THE CHAIRPERSON:** Clause 28 is one of the deleted ones. It was deleted by the minister.

**DR KEEFA KIWANUKA:** Clause 25 is substituted with the following: “Amendment of section 122 of the principal Act: Section 122 of the principal Act is amended by inserting, immediately after paragraph A(b) the following:

**DR KEEFA KIWANUKA:** Madam Chairperson, it is 28(b), (c) and (e) that were deleted.

**THE CHAIRPERSON:** What is deleted is 28(b), (c) and (e).

“A(c) Tax has been withheld under Section 118(g) and 118(f).”

**MR KIRYOWA KIWANUKA:** Madam Chairperson, that is what the minister recommended for deletion, but 28(a) now becomes a consequential amendment as a result of dropping the issues on digital taxation. So, also (a) needs to be dropped.

The justification for this is to expand the application of the tax on commissions to agents carrying on agent banking and making the withholding tax on commissions and final tax; that is Clause 25, Madam Chairperson.

**THE CHAIRPERSON:** (b) is already dropped, not so?

**MR MUWANGA KIVUMBI:** It collapsed.

**MR MUWANGA KIVUMBI:** So, the entire clause gets dropped?

**MR MUSASIZI:** Clause 25 has things to do with collective investment schemes and the fact that we deleted it earlier; this one is also deleted.

**THE CHAIRPERSON:** Yes! Honourable minister, the entire clause 28 is dropped? I mean 28 (b) -

**THE CHAIRPERSON:** I put the question that clause 25 be deleted as proposed.

**MR MUSASIZI:** Madam Chairperson, our initial proposal was to delete clause 28 (b), (c) and (e). With the drop of digital services, clause 28 (a) collapses; so, it becomes clause 28 (a), (b), (c) and (e); clause 28 (d) stands.

*(Question put and agreed to.)*

*Clause 25, deleted.*

Clause 26

**THE CHAIRPERSON:** What does clause 28 (d) say?

**THE CHAIRPERSON:** I put the question that clause 26 stands part of the Bill.

**MR MUSASIZI:** Clause 28 (d) is on part X by deleting the word “or gaming.”

*(Question put and agreed to.)*

*Clause 26, agreed to.*

**MR KIRYOWA KIWANUKA:** Madam Chairperson, in the other Bills that we will be addressing, the withholding tax on gaming was

removed and it has been placed under one tax - just gaming tax. Therefore, the withholding tax that is going to be handled here is only in respect to betting. It will be 15 per cent on betting. So, the proposal here is for part 10 to read, “the withholding tax rate applicable to winnings from betting is 15 per cent.” So, we would like to delete “or gaming.”

**THE CHAIRPERSON:** Does it remain the same?

**MR NANDALA-MAFABI:** No, remove “gaming.”

**THE CHAIRPERSON:** There is no amendment on that one. I put the question to that amendment.

*(Question put and agreed to.)*

*Clause 28, as amended, agreed to.*

**MR NANDALA-MAFABI:** We have two insertions, which the minister and –

**THE CHAIRPERSON:** Can we have the insertion?

**DR KEEFA KIWANUKA:** The new insertion is to amend section 21 of the principal Act to read as follows -

“Amendment of section 21 of the principal Act  
Section 21 of the principal Act is amended by inserting immediately after paragraph (qa) the following -

The employment income of prosecutors in the Office of the Director of Public Prosecution.”

**THE CHAIRPERSON:** The Office of DPP and the Attorney-General - to avoid discrimination.

**MR NANDALA-MAFABI:** Madam Chairperson, if we have brought the DPP’s office, then state attorneys in the Office of the Attorney-General should be included on the list.

**MR KABERUKA:** Madam Chairperson, I want to propose an insertion because we need to cater for - if we are talking about scientists, they are catered for pro rata in all sectors, including agriculture. We are talking about lawyers who are adjudicating – Madam Chairperson, I need your attention. Hon. Musasizi and Hon. Pacuto should not derail our chairperson.

When you start a game, you should know the way it goes. When you start the issue of deletion, you need to know that we are also there -

**THE CHAIRPERSON:** What is your amendment?

**MR KABERUKA:** I want to propose an amendment to section 21 of the principal Act and I need your attention, Madam Chairperson. Section 21 of the principal Act be amended by inserting immediately after paragraph (qa) the following;

“The employment of income of - Madam Chairperson, I need your attention.

**MR SSEMUJJU:** Madam Chairperson, before I raise the procedural issue, I want to draw your attention to Article 93 of the Constitution. It says:

*“Parliament shall not, unless the Bill or motion is introduced on behalf of the Government –*

Proceed upon a Bill, including an amendment Bill that makes provision for any of the following -

- a) the imposition of taxation or the alteration of taxation otherwise than by reduction;
- b) the imposition of a charge on the Consolidated Fund...”

I do not have to continue. Any proposal that does not fit means if Hon. Musasizi, who is hiding his face with a mask can listen –

**THE CHAIRPERSON:** Can we hear from Hon. Musasizi?

**MR SSEMUJJU:** You allowed me to raise a procedural issue, Madam Chairperson.

**THE CHAIRPERSON:** Are you still raising a procedural matter?

**MR SSEMUJJU:** Yes. By drawing the attention of the House and reminding you of the earlier ruling of the court - when I took this Parliament, as an institution, to court - you cannot at this stage bring officers in the Office of the Attorney-General into this. You will be offending article 93.

We, therefore, go back to the same proposal to avoid being unconstitutional. Allow this Government to go - if you want to remunerate your staff, please study. Do not look shabby. You have already caused a problem with arts v sciences. Now, you are picking some lawyers of some department against lawyers of another department.

Madam Chairperson, my proposal is to delete and forget about any insertion, until it complies with Article 93 of the Constitution.

**MR NANDALA-MAFABI:** Madam Chairperson, what Hon. Ssemujju has read, "other than by reduction" - please, I want to deal with the reduction. They say you cannot impose an alteration other than by reduction. The moment you say you are reducing a tax from 10 to 5 to nil, you are not offending the Constitution because a reduction can be some amount or zero. That is what I wanted to make clear.

Secondly, if you are talking about people who are in the Justice, Law and Order Sector (JLOS), I think the right thing to do is that if we have agreed to deal with JLOS, let us deal with JLOS. If it is the DPP's office, it would be very good, Hon. Lugolobi, to also allow the state attorney in the Attorney-General's Chambers to also benefit. Then next year, you can bring the IGG and the Auditor-General; and the other year, you can bring health and agriculture and we go like that.

**THE CHAIRPERSON:** But all of them are under the JLOS.

**MR MPUUGA:** Thank you, Madam Chairperson. Only that Hon. Ssemujju peppers his submission with banter that sometimes he makes them disappear; he makes a point. I do not know whether the learned Attorney-General is very keen on the fact that this particular proposal was an alien introduction to the Bill by the committee and not Government, and therefore, the addition was not by the Ministry of Finance, Planning and Economic Development. My question is -

**THE CHAIRPERSON:** No. The addition is from the Ministry of Finance.

**MR MPUUGA:** If I read the minority report right, which I thought was factual, this was an alien introduction to the committee by the chairperson, when he received memoranda from the DPP appearing as a witness.

**THE CHAIRPERSON:** Can we get clarification because I got a copy from finance?

**MR MUSASIZI:** Madam Chairperson, it is true the petition came to you and you referred it to the committee. When the committee received the petition - and in the process of handling, they invited us to make our comment and we conceded. Therefore, in effect, it became part of our proposal.

**MR MPUUGA:** I take his submission in good faith. The beauty is that this is now the Committee of the whole House that extends its mandate and has latitude to reject or accept.

The point I am making is that this is a precedent for some form of legislative anarchy. What did you prepare as finance? Now, we are introducing prosecutors - we are saying if prosecutors are there, then we should also have the JLOS, the Attorney-General and even the IGG.

Therefore, what did you prepare so that we can properly legislate to avoid this kind of anarchy and stop acting like speculators in the market?

What did you prepare that you think is adequate, appropriate, and acceptable and would not make us look funny? The chairperson wants to do things right but the minister must tell us what he is ready for so we can help him do his job.

**THE CHAIRPERSON:** Honourable minister, we are not deleting. It is a new insertion.

**MR LUGOLOOBI:** Madam Chairperson, the Leader of the Opposition has been talking about phasing this intervention. Indeed, for some time, we have been phasing it. We phased for Parliament, the Judiciary, the police, and prisons and now we are almost covering the entire JLOS. This time it is DPP -

**THE CHAIRPERSON:** Honourable members, listen.

**MR LUGOLOOBI:** This time, it is DPP. We beg that the House allows us, at the next phase, to analyse the data for state attorneys.

**THE CHAIRPERSON:** Honourable members, you are going to make me put the question. Let me hear from the Shadow Minister for Finance.

**MR MUWANGA KIVUMBI:** Madam Chairperson, the giant elephant, from the submission of Hon. Lugoloobi - *(Interruption)*

**MR SSEMUJJU:** The procedural issue I am raising is: when this petition was brought, Hon. Lugoloobi was in Luzira. So, how can he come here and say they are the ones phasing? He was not in the committee; he was in Luzira.

**THE CHAIRPERSON:** Honourable members, can I hear from Hon. Odur. [*Hon. Muwanga Kivumbi rose*] haven't you finished?

**MR MUWANGA KIVUMBI:** I had not said anything.

**THE CHAIRPERSON:** If you all stand up, I will put the question.

**MR MUWANGA KIVUMBI:** Madam Chairperson, the point we are making is that this is a cascaded way of exemption and I think Hon. Lugoloobi has opened our eyes. The question is: What research will that have on the tax revenue of the country? You need to study how much this will impact in the long run. For instance, in Uganda, who will consequently pay? Who will be paying, if everybody will consequently be out? This is why we are saying this guesswork and gambling on fundamental things - *(Interjections)* - it is guess work. Do you have any research? How much revenue we shall lose, if all are exempted?

Hon. Lugoloobi, as you have said, consequently if the whole thing falls through, you have no policy, plan nowhere to start or stop and who to include and exclude. The whole thing looks too shabby. In fact, some of you should not be contributing. *(Applause)*

**MR ODUR:** Madam Chairperson, I rise on a point on procedure. Having listened to the minister and the discussion, the point of procedure I am raising is anchored on rule 129(3) and (4).

Before we entertain this discussion, the minister should own up that amendment. Otherwise, the rule states that the committee must confine itself and any other amendment must be made by the mover.

The minister is here -

**THE CHAIRPERSON:** He has owned it.

**MR ODUR:** Can the minister move the amendment? If he moves the amendment, there is a possibility of the House debating. He has to first move and then we debate.

**THE CHAIRPERSON:** Thank you. Let us first have this sorted and then you can come.

**MR MUSASIZI:** Madam Chairperson, I beg to move that a new clause be inserted to read as follows:

“Amendment of section 21 of the principal Act;

Section 21 of the principal Act is amended by inserting immediately after paragraph (2)(a) the following -

The employment income of a prosecutor in the Office of the Director of Public Prosecutions.”

**THE CHAIRPERSON:** Honourable members, I put the question that the new insertion be approved.

*(Question put and agreed to.)*

*New section, inserted.*

Title

**THE CHAIRPERSON:** I hate the way senior Members are standing up saying “procedure” repeatedly. Allow Hon. Tinkasiimire to bring his procedural matter, first. You are teaching the *young* Members bad manners.

**MR TINKASIIMIRE:** Madam Chairperson, we are insisting on procedure because I was here in the last Parliament. One of our colleagues, somewhere from Bugiri, attempted to introduce - *(Interjection)* - Hon. Gaster attempted to introduce on the Floor of the House -

**THE CHAIRPERSON:** On the Floor, not in the committee.

**MR TINKASIIMIRE:** Even in the committee because it was part of the report.

**THE CHAIRPERSON:** No. I was in this House.

**MR TINKASIIMIRE:** He attempted to introduce an amendment extending the term of Parliament from five to seven years. This matter found its way in the Constitutional Court and consequently, in the Constitutional Appeal No.2 of 2018, a decision was maintained that a matter, which was not part of the Bill, cannot be smuggled in. It is the same attempt, Madam Chairperson, that they have tried to make on the Floor of the House.

Yes, I agree that we want to do the consequential cascading of tax exemptions, but we asked a fundamental question to the minister and he did not answer. Give us the impact of these tax exemptions – and the policy. Who is going first and who is coming next?

I will not be part of this, Madam Chairperson. That is why I raised a point of procedure –

**THE CHAIRPERSON:** Hon. Tinkasiimire, since you are not going to be part of this, please, go to court.

**MR NANDALA-MAFABI:** Madam Chairperson, there are two things. One, there are two more amendments, which need to be done. I think our chairperson was overwhelmed.

After clause –*(Interruption)*

**MR OKUPA:** Madam Chairperson, Hon. Musasizi moved an amendment. We expected it to be subjected to secondment, but no one did. We want to avoid gaps. I think we need to cure these weaknesses.

**THE CHAIRPERSON:** I asked – unless you were thinking about Kasilo. Committee chairperson, do you have another insertion? In your report, there is an insertion, which Hon. Nandala-Mafabi is raising.

**DR KEEFA KIWANUKA:** Madam Chairperson, we have no insertion, but Hon. Nandala-Mafabi may have one.

**MR NANDALA-MAFABI:** Madam Chairperson, I do not have any. If you read, there is insertion of 27B –

**THE CHAIRPERSON:** 27B – unrecovered capital allowances – was deleted.

**MR NANDALA-MAFABI:** Section 27A was deleted.

**THE CHAIRPERSON:** No, it was the whole thing – Hon. Ssemujju, wait.



**MR KIRYOWA KIWANUKA:** Madam Chairperson, I just want to allay the Members' fears and, probably, directly answer Hon. Ssemujju.

There is no offence by Parliament moving, under Article 93, to introduce an amendment which is by reduction of tax. The decision in the case of Centre for Public Interest Law v. the Attorney-General, which was challenging that same point on the movement of the amendment on the allowance of Members of Parliament, was set out today. The decision is here; it was issued today. So, we are well within.

What the committee has done, can be done. I am here to allay those fears. As long as it is by way of reduction, it can be done. I beg to submit.

**MR NANDALA-MAFABI:** Madam Chairperson, the correction I am making is that, under clause 10 –

**THE CHAIRPERSON:** Just hold on, Hon. Ssemujju. You will come after.

**MR NANDALA-MAFABI:** Under clause 10 – you recall we repealed section 27A. It meant that all those who have been qualifying for initial allowances have stopped. Now, there are those who have already got, but have not recovered them. That is why it was put that we would introduce 27B, which would deal with unrecovered capital allowances.

Clause 10: Repeal of Section 27A of the principal Act.

*“The principal Act is amended by repealing section 27A.”*

The section deals with initial capital allowances. That is why 27B was inserted to take care of those who were granted the initial capital allowances, but had not yet benefited from them.

This is so that the balance - this was discussed with the Attorney-General in a meeting – would be treated over the life of the asset using

the normal depreciation rate under the Sixth Schedule of the Income Tax Act. That was it – just for correction.

**THE CHAIRPERSON:** Committee chairperson, did you see that in the report?

**DR KEEFA KIWANUKA:** Madam Chairperson, there was an omission. We deleted clause 9, but should have inserted a new clause in the Bill – the proposed section 27B – about unrecovered capital allowances. Can I insert it now?

**THE CHAIRPERSON:** Yes.

**DR KEEFA KIWANUKA:** Insertion of a new clause in the Bill. The Bill is amended -

**THE CHAIRPERSON:** Allow Hon. Ssemujju to raise his procedural matter.

**MR SSEMUJJU:** Thank you, Madam Chairperson. When we finished the Bill on the referral by the President, you commended the unity in this Parliament. We now have a matter that threatens to undermine that unity.

Legislation is a process. That is why you begin by presenting Bills for first reading and the Certificate Of Financial Implications. The idea is that things must be done orderly. At least, even if I disagree with you, I must do so respectfully.

What is taking place is a mob by the Attorney-General and Hon. Musasizi. Hon. Musasizi, this Bill came from you. You are the one who issued the Certificate of Financial Implications. Midway the process, you are saying: “Okay, if the committee is proposing, we also agree.” Really?

Madam Chairperson, you have presided over this Parliament – we have had disagreements and you have taken them to your office. My proposal is to stand over these matters, we go and consult further and then we pass the Bill when we are as united as you said in the earlier instance.

**MR KIRYOWA KIWANUKA:** Madam Chairperson, if we have points of disagreement, we have no inability to state them. I think you must be applauding us for accepting the wisdom that you may have to bring along when we come to the House.

If, indeed, the Executive had the sole mandate to make legislation, there would be no point in coming here. Therefore, we come here to borrow some of the wisdom, which we may not have on the Executive side. Indeed, when we find that Parliament has given us some wisdom, we buy into it and where we disagree, we disagree.

Madam Chairperson, the issue of the waiver of the DPPs' tax had been discussed in the Executive two years ago and left behind. As the committee chairperson reported, they brought that petition to the committee and the Minister of Finance, Planning and Economic Development did concede and made adequate provision for that.

I beg that we do proceed on that basis, in a unified way. I beg to submit.

**THE CHAIRPERSON:** Chairperson, can you make the insertion?

**DR KEEFA KIWANUKA:** Insertion of a new Clause in the Bill

The Bill is amended by inserting a new clause, immediately after clause 11, to read as follows: "27B unrecovered capital allowances: unrecovered capital allowances, which were granted as initial allowances under the repealed Section 27A or accelerated depreciation may be recovered over the useful life of the asset of the depreciation rate prescribed in the Sixth Schedule of the Act."

The justification is to allow it for the recovery of the capital expenditure. I beg to report

**THE CHAIRPERSON:** Is that seconded? Yes, Hon. Kivumbi.

**MR MUWANGA KIVUMBI:** We agree.

**THE CHAIRPERSON:** Finance, first.

**MR MUSASIZI:** I agree with the committee's position.

**THE CHAIRPERSON:** Attorney-General?

**MR KIRYOOWA KIWANUKA:** Madam Chairperson, I just need to report that we had a discussion about this matter. If you would accept the unrecovered capital allowances at this time - this insertion would have been irrelevant if we had stopped the carry forward. But the carry forward has now been dropped. So *—(Interruptions)*

**MR NANDALA-MAFABI:** Attorney-General, now, instead of carrying forward those big capital allowances, they are going to be put on the useful time of the assets. It is helping you - we want to collect taxes. So, instead of going with Shs 3.9 billion, you will divide over the remaining 20 years and carry only 180 going forward; it will be helpful to you. This is a very good clause for you and for this country.

**MR KIRYOWA KIWANUKA:** Madam Chairperson, the challenge you are having and the challenge that convinced us to drop the other item is: how do we change a person's tax regime midstream? If a person was already given a recovery on capital allowances and is exercising them along the way and he was given 10 years, for example, how can you come in the 5<sup>th</sup> year and change the treatment of that? That is what convinced us to drop the other part - because when you change this tax regime, a person who has been recovering his items over the years - that is where my problem is. What would be the legal consequence of changing and I think that will be a negative legal consequence.

**THE CHAIRPERSON:** So, how would you want it to be?

**MR KIRYOWA KIWANUKA:** Madam Chairperson, what they convinced us on is that - and I agree - we cannot change the treatment of a tax on a person's accounts midstream.

Now, if you include this, then the person will challenge this and argue thus: “I had arranged my tax in this manner and now you are changing it midstream.” I propose that it be dropped so that we have consistency in the argument.

**THE CHAIRPERSON:** I think he is right -

**MR OKUPA:** I just want to - because we give some of these taxes to our investors. Now if an investor had been given this, it is going to disrupt - if they had been given for 10 years - I want to consider and I think the Attorney-General has a point before those who have already got it for a specific period, as an incentive.

**THE CHAIRPERSON:** Do you concede?

**MR ODUR:** Madam Chairperson, I am constrained to concede because I want to seek his opinion. If we were making any other law, we would have inserted what we call a transitional clause to save the prior situation because this law starts – so, I want guidance from the Attorney-General - because we have to save those ones and understand him. What he is raising is that if there was a tax regime that has been on-going, but because you have now repealed the legal anchorage - that Section 27 upon which people are relying - there must be something drafted to say that those who had already been given can continue. I think that would cure it.

**THE CHAIRPERSON:** Thank you.

**MR KIRYOWA KIWANUKA:** Thank you. Madam Chairperson, with the deletion of section 27A in this amendment on initial allowances, the people, who are sitting with these initial allowances at this time, will get to a point at the end of their life and it will cease because you cannot give it now, after this amendment. So, there is no transition. But the people who already have it will go through the life of their existence and once it ends, that will be it.

**MR NANDALA-MAFABI:** Madam Chairperson, given that, we concede, because

the Attorney-General has said we cannot change somebody’s – so, since it has not been a part of the Bill already, let us drop it.

**THE CHAIRPERSON:** Thank you.

**MR NANDALA-MAFABI:** However, Madam Chairperson, there is a further amendment. We have amended the law to take care of the Office of the Director of Public Prosecutions. Attorney-General, I am not doing it because you are here, but let us also amend to take care of officers in the Attorney-General’s Chambers. It will be very bad for - we are sitting - I want to move an amendment that officers in the Office of the Attorney General’s Chamber -

The Title

**THE CHAIRPERSON:** Honourable members, I put the question that the Title stands part of the Bill.

*(Question put and agreed to.)*

*The Title, agreed to.*

MOTION FOR THE HOUSE TO RESUME

5.55

**THE MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) (Mr Henry Musasizi):** Madam Chairperson, I beg to move that the House do resume and the Committee of the whole House reports thereto.

**THE CHAIRPERSON:** I put the question that the House do resume and the Committee of the whole House reports thereto.

*(Question put and agreed to.)*

*The House resumed, the Speaker presiding.)*

**THE SPEAKER:** I like the energy you put into saying “Nay.” I wish you could use the same energy in your constituencies; it can help you come back to Parliament.

REPORT FROM THE COMMITTEE OF  
THE WHOLE HOUSE

**THE SPEAKER:** Honourable minister?

5.55

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

**(Mr Henry Musasizi):** Madam Speaker, I beg to report that the Committee of the whole House has considered the Bill entitled, “The Income Tax (Amendment) Bill, 2023” and passed it with amendments.

MOTION FOR ADOPTION OF THE  
REPORT FROM THE COMMITTEE OF  
THE WHOLE HOUSE

5.56

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

**(Mr Henry Musasizi):** Madam Speaker, I beg to move a motion that the report from the Committee of the whole House be adopted.

**THE SPEAKER:** I put the question that the House adopts the report of the Committee of the whole House.

*(Question put and agreed to.)*

*Report adopted.*

BILLS  
THIRD READING

THE INCOME TAX (AMENDMENT) BILL,  
2023

5.56

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

**(Mr Henry Musasizi):** Madam Speaker, I beg to move that the Income Tax (Amendment) Bill, 2023 be read for the third time and do pass.

**THE SPEAKER:** I put the question that the Income Tax (Amendment) Bill, 2023 be read for the third time and do pass.

*(Question put and agreed to.)*

A BILL FOR AN ACT TITLED, “THE  
INCOME TAX (AMENDMENT) ACT, 2023”

**THE SPEAKER:** Title settled and Bill passed. Thank you.

Honourable members, tomorrow – Government, we will need a report from you on the women Members of Parliament who were tortured and the action that has been taken by the Government.

I will expect the Minister for the Presidency, the Minister of Internal Affairs, and the Minister of Defence and Veteran Affairs to be here.

Do you see what has happened today? A soldier shot a minister. These soldiers are beating our “girls” and now they have started shooting. Are we safe? We need an explanation to that effect.

We will continue with the Tax Bills tomorrow. I now adjourn the House to tomorrow at 2.00 p.m.

*(The House rose at 6.00 p.m. and adjourned until Wednesday, 3 May 2023, at 2.00 p.m.)*