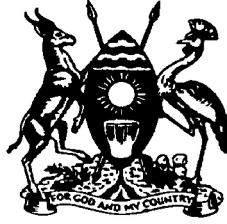


Laid on 03/04/2018 by Hon. David Bahati



THE REPUBLIC OF UGANDA

CERTIFICATE OF FINANCIAL IMPLICATIONS

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

THIS IS TO CERTIFY that the Bill entitled, the Tax Procedure Code Act, 2014 (AMMENDMENT) Bill 2018, has been examined as required under Section 76 of the Public Finance Management Act, 2015. I wish to report as follows:

a) That the Bill has the following objective:

1. To provide for due dates for filing returns under the Lotteries and Gaming Act, 2016;
2. To provide for the Minister to pay taxes on behalf of a person;
3. To write off unpaid taxes by Government as 30th June, 2018;
4. To provide for electronic receipting and invoicing; and
5. To provide for penal tax related to electronic receipting and invoicing.

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

1. To generate revenue
2. To enhance tax compliance and ease tax administration.

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

Since this is an amendment to the existing tax provisions, there is no expenditure plan specifically different from the overall allocation of Shs. 331.929 billion for 2018/19 Financial Year to Uganda Revenue Authority.

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

Funding is going to be through overall Government budgetary allocations to Uganda Revenue Authority.

e) Expected savings and/or revenue to Government:

Revenue expected from improved compliance and tax administration cannot be easily quantified.

Submitted to Parliament under my hand.

David Bahati (MP)

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

Mission

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