



THE REPUBLIC OF UGANDA

20/07/11
Laid at Table
by Hon. Matha Kasaija
The Minister of State
Planning (MFPED)
Bantaba (SCA)

**CERTIFICATE
OF
FINANCIAL IMPLICATIONS**
(Made under Section 10 of the Budget Act)

THIS IS TO CERTIFY that the Bill entitled, the VALUE ADDED TAX (AMENDMENT) Bill 2011, has been examined as required under Section 10 of the Budget Act. I wish to report as follows:

a) That the Bill has the following objective:

1. To provide for place of supply of goods in Uganda;
2. To provide for place of supply of services including telecommunications services and electronic services;
3. To provide for VAT representatives of non-resident persons and other related matters.

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

1. To raise revenue
2. To improve compliance and ease 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. 115.5 billion for 2011/12 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.

Aston P. Kajara (MP)

**MINISTER OF STATE FOR FINANCE (PRIVATIZATION), ALSO HOLDING THE
PORTFOLIO OF MINISTER OF FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT**

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