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Ministry of Finance, Planning &
Economic Development
Plot 2-12, Apollo Kaggwa Road
P.O.Box.8147
Kampala
Uganda

In any correspondence on
this subject please quote No. TPD 223/269/01

THE REPUBLIC OF UGANDA

10th July 2012

The Clerk to Parliament
Parliament of Uganda
KAMPALA

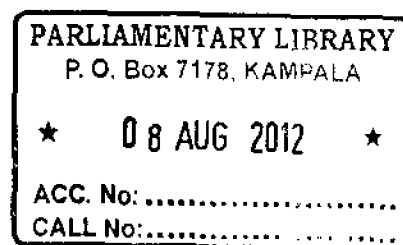
*Laid on table on
17/7/2012
[Signature]
Gyffon A. Kajjira
Min of State & Finance*

**RE: CERTIFICATE OF FINANCIAL IMPLICATIONS FOR VALUE
ADDED TAX (AMENDMENT) BILL 2012**

In line with Section 10 of the Budget Act 2001, please find attached
a Certificate of Financial Implications for the above mentioned Bill.

[Signature]
C.M.KASSAMI

PERMANENT SECRETARY/SECRETARY TO THE TREASURY



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"*

6a



THE REPUBLIC OF UGANDA

**CERTIFICATE
OF
FINANCIAL IMPLICATIONS**

(Made under S.10 of the Budget Act, 2001)

THIS IS TO CERTIFY that the Bill on the proposed amendments the Value Added Tax Act Cap. 349 has been examined as required under S.10 of the Budget Act 2001.

I wish to report as follows:

a) That the Bill has the following Objectives

(i) to amend the First Schedule

- to provide other listed institutions;

(ii) delete from the Second Schedule the following;

- biodegradable packaging materials,

(iii) delete from the Third Schedule the following;

- Supply of Water
- Mobilet and Ekoloo toilets and other related matters.

b) That the expected Output is:

- Raise revenue
- Improve compliance and ease administration
- Amended Value Added Tax Act Cap. 349

c) That the expenditure plan by major components for the next one year

- This Amendment does not require a specific expenditure plan different from the overall allocation of Shs. 209.99

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"

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billion for the 2012/13 financial year to Uganda Revenue Authority.

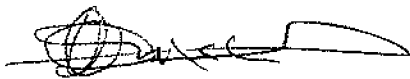
d) Funding and Budgetary implications

- The funding is going to be through overall government budgetary allocations to Uganda Revenue Authority.

e) Expected savings and or revenue to government

- The expected revenue gain from the measures is Shs. 17 billion

Submitted to Parliament under my hand this day of July 2012



Fred Jachan Omach

MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) ALSO HOLDING PORTFOLIO OF MINISTER, FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Received by:.....

Date:.....

Mission

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6c

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THE REPUBLIC OF UGANDA

10th July 2012

The Clerk to Parliament
Parliament of Uganda
KAMPALA

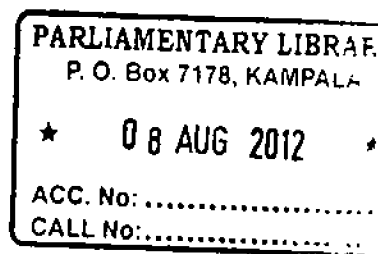
*Lead on table on
17/7/2012
by Hon. Ashton Kajjira
Min. of State & Finance*

**RE: CERTIFICATE OF FINANCIAL IMPLICATIONS FOR
INCOME TAX (AMENDMENT) BILL 2012**

In line with Section 10 of the Budget Act 2001, please find attached
a Certificate of Financial Implications for the above mentioned Bill.

C.M.KASSAMI

PERMANENT SECRETARY/SECRETARY TO THE TREASURY



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"



THE REPUBLIC OF UGANDA

**CERTIFICATE
OF
FINANCIAL IMPLICATIONS**

(Made under S.10 of the Budget Act, 2001)

THIS IS TO CERTIFY that the Bill on the proposed amendments to the Income Tax Act, Cap has been examined as required under S.10 of the Budget Act 2001.

I wish to report as follows:

a) That the Bill has the following Objectives

- (a) to amend the First Schedule to provide other listed institutions;
- (b) to amend the Third Schedule –
- (i) in Part I and Part VI to provide for a new threshold for individual and an additional tax for individuals earning above Ush. 10m per month; and
- (ii) in Part V to provide for new withholding tax rates for interest and dividends for resident persons

b) That the expected Output is:

- Raise revenue
- Improve compliance and ease administration
- Amended Income Tax Act, Cap. 340

Mission

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c) That the expenditure plan by major components for the next one year

- This Amendment does not require a specific expenditure plan different from the overall allocation of Shs. 209.99 Billion for the 2012/13 financial year to Uganda Revenue Authority.

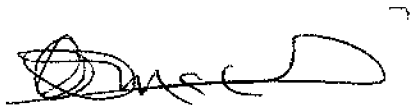
d) Funding and Budgetary implications

- The funding is going to be through overall government budgetary allocations to Uganda Revenue Authority.

e) Expected savings and or revenue to government

- The expected revenue gain from the measures is Shs. 8 billion.

Submitted to Parliament under my hand this day of July 2012



Fred Jachan Omach

MINISTER OF STATE FOR FINANCE, PLANNING AND ECONOMIC DEVELOPMENT (GENERAL DUTIES) ALSO HOLDING PORTFOLIO OF MINISTER, FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Received by:.....

Date:.....

Mission

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