



THE REPUBLIC OF UGANDA

20/07/11  
Laid at Table by  
Hon. Matia Kasaija  
The Minister of State  
Planning (MPPED)  
*[Signature]* (SEA)

# CERTIFICATE OF FINANCIAL IMPLICATIONS

(Made under Section 10 of the Budget Act)

**THIS IS TO CERTIFY** that the Bill entitled, the EXCISE TARIFF (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 objectives:**

1. To vary the rates of excise duty on sugar and cigarettes.
2. To exempt illuminating kerosene from excise duty.

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

1. To raise revenue
2. To reduce the price of kerosene and make it affordable to Ugandans.

**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:**

The expected net revenue loss from the measures is Shs. 14.8 billion.

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**