



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 APPEALS TRIBUNAL (AMENDMENT) BILL 2022, 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 objectives:

To provide for the increase in the number of members of the tribunal from five members to nine members.

(b) That it is expected to achieve the following output:

To increase the number of sittings and reduce the case backlog at the Tax Appeals Tribunal

(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.521.43 Billion for FY 2022/23 and Shs.521.43 billion for FY 2023/24 to Uganda Revenue Authority.

(d) Expected savings and/or revenue to Government:

Revenue is expected from faster resolution of tax disputes, but cannot be quantified at the moment.

Submitted this **30th March, 2022** under my hand.

Amos Lugoloobi (MP)

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