



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 **EXCISE DUTY (AMENDMENT) BILL 2021**, 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:

1. To repeal subsections (10), (11) and (12) relating to the renewal of certificate of registration of manufacturers, importers and providers of excisable goods and services;
2. To provide for rebate on the excise duty paid on a plastic package;
3. To amend Schedule 2 to vary the excise duty in respect of opaque beer, non-alcoholic beverages locally produced, plastics, airtime, value added services and internet;
4. To provide for an incentive to a manufacturer other than a manufacturer referred to in item 21 whose investment capital is, at least fifty million United States Dollars.

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

1. To raise revenue;
2. To improve compliance and ease tax administration; and to discourage the consumption of plastics and protect the environment.

(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 436.66 Billion for FY 2021/22 and Shs 536.66 billion for 2022/23 Financial Year to Uganda Revenue Authority.

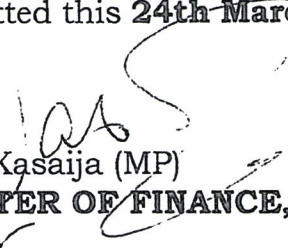
(d) That the funding and budgetary implications are the following:

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

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

Revenue gain expected from the Bills is estimated to be UGX 166 billion.

Submitted this ~~24th~~ **March, 2021** under my hand.


Matia Kasaija (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT.