



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 **EXTERNAL TRADE (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:**

To impose an export levy on wheat bran, cotton seed cake, maize bran or other by- products of the milling industry.

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

1. To raise revenue; and
2. To encourage the value addition to such primary agricultural inputs

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

1. To improve compliance and ease tax administration.

**(d) 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.

**(e) That the funding and budgetary implications are the following:**

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

**(f) Expected savings and/or revenue to Government:**

Revenue gain expected from the Bill is estimated to be UGX 20 billion.

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

  
Matia Kasaija (MP)

**MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT.**