



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 TAX APPEALS TRIBUNAL (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. The object of this Bill is to amend the Tax Appeals Tribunal Act, Cap. 345 to provide for right of appeal from decisions of the High Court to the Court of Appeal and the Supreme Court,
2. To provide for Appeals to Court of Appeal from decisions of High Court.
3. To provide for Operation and implementation of decision subject to review or appeal.

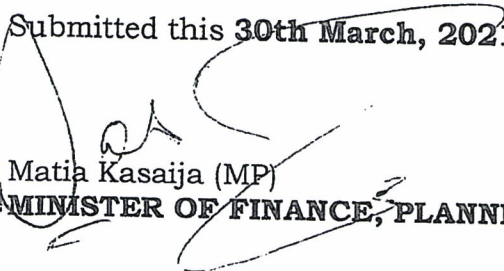
(b) That it is expected to achieve the following output

1. To clarify on the appeal process on tax matters
2. To improve compliance;

(c) 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, 2021** under my hand.


Matia Kasaija (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT.