



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 TOBACCO CONTROL (AMENDMENT) Bill 2020, 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 generate revenue;
2. To impose an export levy on processed and unprocessed leaf tobacco

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

1. To raise revenue
2. Value addition on tobacco and creation of jobs

**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 438.26 Billion for FY 2020/21 and Shs 484.53 billion for 2021/22 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 estimated revenue from the Stamp Duty measures is about Shs.1.8 billion annually.

Submitted this 1<sup>st</sup> April, 2020 under my hand.

  
Matia Kasaija (MP)

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

