

PARLIAMENT OF UGANDA



**REPORT OF THE COMMITTEE ON FINANCE, PLANNING AND
ECONOMIC DEVELOPMENT ON THE EXCISE DUTY
(AMENDMENT) BILL, 2026**

Office of the Clerk to Parliament

11th Parliament

April, 2026

1.0 INTRODUCTION

The Excise Duty (Amendment) Bill, 2026 was read for the first time on Wednesday, 1st April 2026 by the State Minister for Finance, Planning and Economic Development in charge of General Duties. The Minister also laid a certificate of financial implications indicating that the expected revenue gain is Shs. 722 billion annually.

The Committee scrutinised the Bill in accordance with Rule 135 (2), (3) and (4) of the Rules of Procedure and now begs to report.

2.0 OBJECT OF THE BILL

The object of the Bill is to amend the Excise Duty Act, Cap. 336 to to revise the rates of excise duty on certain exercisable goods and services under Schedule 2 of the Act.

3.0 METHODOLOGY

While considering the Excise Duty (Amendment) Bill, 2026, the Committee utilised the following methods;

3.1 Meetings

The Committee held meetings and received written memoranda from the following entities:

- i. Ministry of Finance, Planning and Economic Development (MoFPED);
- ii. Uganda Revenue Authority (URA);
- iii. PricewaterhouseCoopers (PwC);
- iv. Institute of Certified Public Accountants of Uganda (ICPAU);
- v. Private Sector Foundation Uganda (PSFU);
- vi. Tax Justice Alliance Uganda;

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- vii. Civil Society Budget Advocacy Group (CSBAG);
- viii. Uganda Alcohol Policy Alliance;
- ix. Uganda National Traders Alliance (UNATA);
- x. Uganda Manufacturers Association (UMA);
- xi. Kampala City Traders Association (KACITA) Uganda;
- xii. Uganda Insurers Association;
- xiii. Uganda Bankers' Association;
- xiv. MTN Uganda Limited;
- xv. Federation of Small & Medium-sized Enterprises; and
- xvi. Uganda Tobacco Taxation Coalition.

3.2 Document review

The Committee reviewed and made reference to the following documents:

- i. The Excise Duty (Amendment) Bill, 2026-Explanatory Notes from MoFPED; and
- ii. The Excise Duty Act, Cap. 336.

4.0 OBSERVATIONS AND RECOMMENDATIONS

4.1 Increase in excise duty on any other un-denatured spirits

Clause 2(a) of the Bill proposes an amendment to Schedule 2 of the Excise Duty Act under item 3(c)(ii) by increasing excise duty on imported un-denatured spirits with alcoholic strength by volume of less than 80%. The proposed amendment seeks to increase excise duty from 80% or UGX 1,700

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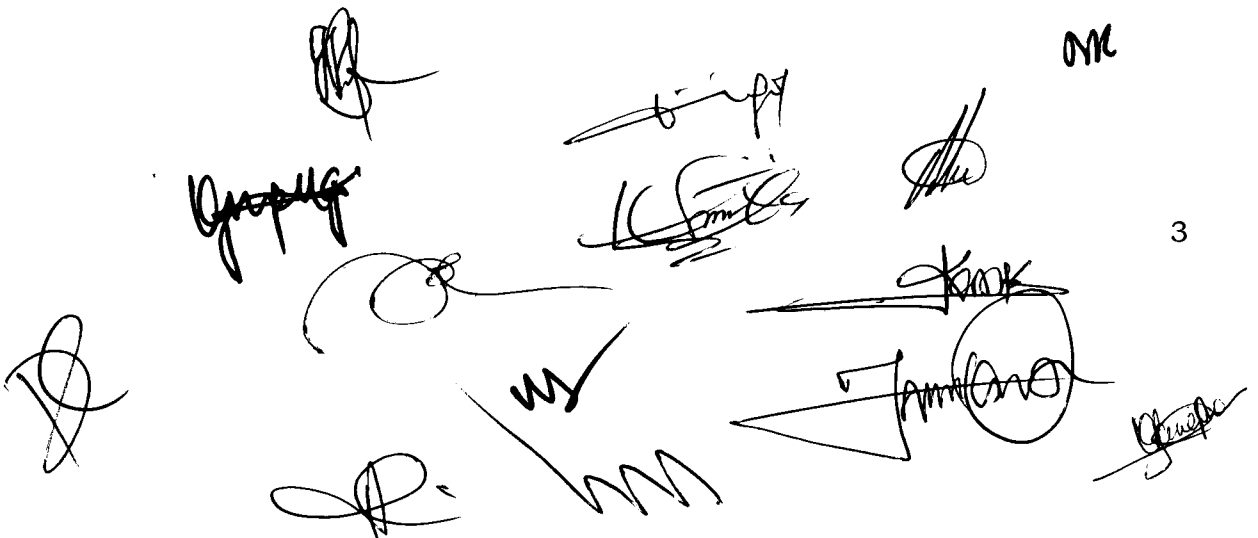
per litre, whichever is higher to 80% or UGX 3,500 per litre, whichever is higher.

The Committee was informed by the MoFPED that the amendment seeks to discourage importation of relatively cheap spirits which compete with locally produced alternatives. It also aims to support domestic manufacturers by creating a levelled competitive environment. The measure is expected to increase Government revenue by raising the effective tax collected on imported alcoholic beverages as they have a relatively inelastic demand and are consumed mostly by the wealthy.

The Committee observed that:

- i. the proposed amendment aims to increase excise duty by UGX 1,800 on imported un-denatured spirits whose alcoholic strength by volume is less than 80%;*
- ii. the amendment will make locally produced un-denatured spirits competitive; and*
- iii. there is need for Government to establish a joint Government-Private sector Task Force on Illicit Alcohol with a focus on upstream supply chain enforcement, coordinated multi-agency enforcement, consumer awareness on health risks and legislative review of regulatory gaps. This will go a long way in combating production of illicit alcohol.*

The Committee recommends that Clause 2(a) of the Bill be adopted.



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4.2 Adjusting excise duty rates on cement, adhesives, grout, white cement or lime

Clause 2(b) of the Bill proposes an amendment to Schedule 2 of the Excise Duty Act to increase excise duty on cement, adhesives, grout, white cement or lime from UGX 500 per 50 kg to UGX 1,000 per 50 kg.

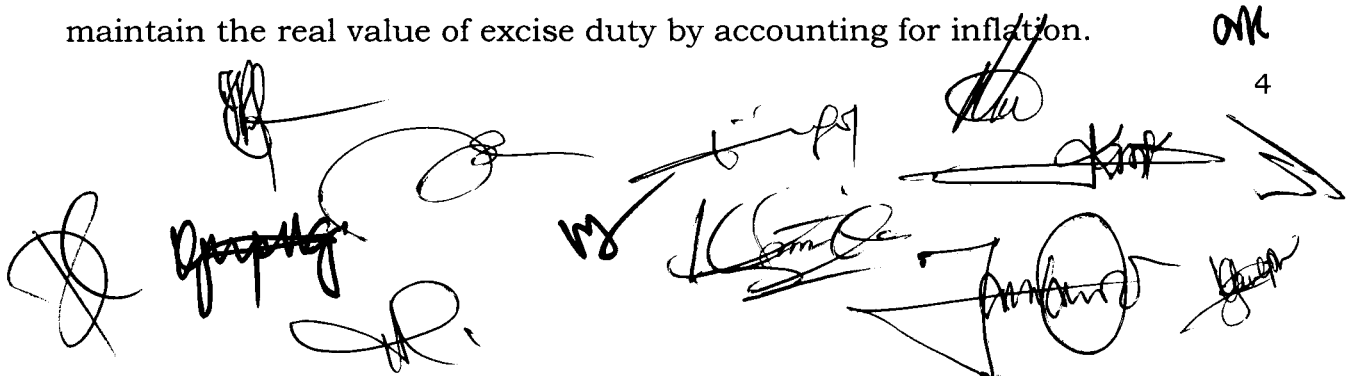
The Ministry indicated that the current rate of UGX 500 per 50kg has remained unchanged since 2015. Over time, inflation and rising market prices have reduced the real value of this tax, limiting its effectiveness. The proposed increase of UGX 500 is modest compared to the current market price of cement and is therefore not expected to significantly affect construction costs.

The Committee observed that a gradual increment of UGX 250 per 50kg as opposed to UGX 500 represents a modest 50% rise after 11 years of no adjustment, striking a balance between revenue and affordability.

The Committee recommends that Clause 2(b) be adopted with a proposed amendment of UShs 750/= per 50 kg.

4.3 Increase of tax on motor spirit(gasoline), gas oil (automotive, light, amber for high-speed engines)

Clause 2(c) of the Bill proposes an amendment to item 8 (a) and (b) of Schedule 2 to increase the tax on motor spirit and gas oil by UGX 200. The Committee was informed by MoFPED that fuel pump prices currently average about UGX 5,400 per litre. The proposed increase is therefore relatively small and is not expected to significantly affect overall fuel prices beyond the tax adjustment itself. The rationale for this amendment is to maintain the real value of excise duty by accounting for inflation.

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The Committee observed that with the interventions of the Uganda National Oil Company (UNOC) purchasing fuel directly from the oil producing companies through Vitol Bahrain E.C will cushion the impact of the proposed increment in the tax.

The Committee recommends that Clause 2(c) of the Bill be adopted.

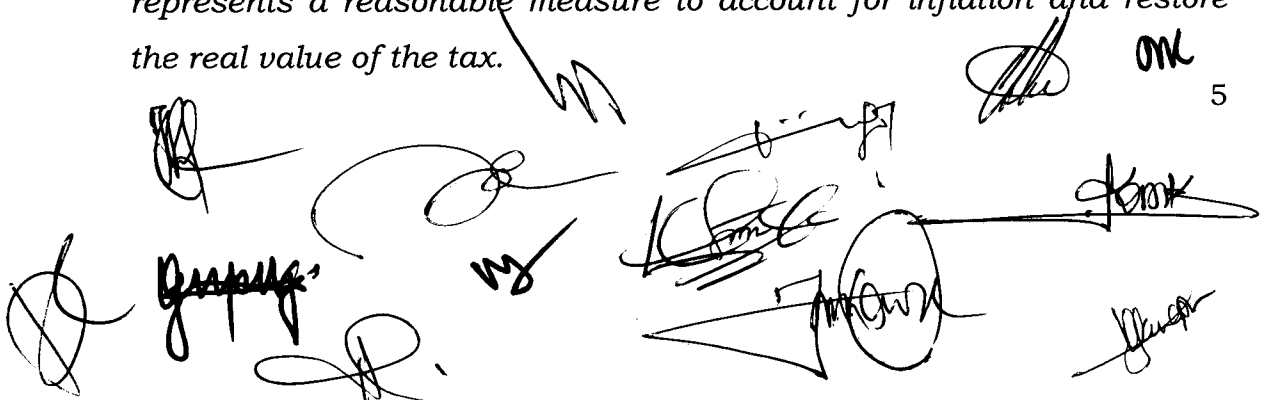
4.4 Increase of tax on cane or beet sugar and chemically pure sucrose in solid form

Clause 3(d) of the Bill provides that item 9 of Schedule 2 to the Act be amended to increase the tax on cane or beet sugar and chemically pure sucrose in solid form from UGX 100 per kg to UGX 300 per kg.

The Ministry stated that the rate has remained unchanged since 2015. Over time, inflation and rising sugar prices have reduced the real value of this tax, limiting its contribution to Government revenue. The proposed increase seeks to restore the value of the tax so that it remains effective and relevant under current market conditions. The amendment has two main objectives; first, it is intended to increase Government revenue in a simple and efficient way by taxing a widely consumed product, second, it supports public health goals by discouraging excessive sugar consumption, which is linked to diet related illnesses such as diabetes and obesity.

The Committee observed that:

- i. the effect of the proposal is to increase the tax on cane or beet sugar and chemically pure sucrose in solid form by Ushs 200 per kg; and*
- ii. adjusting the duty to UGX 200 per kg as opposed to UGX 300 per kg represents a reasonable measure to account for inflation and restore the real value of the tax.*



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The Committee observed that:

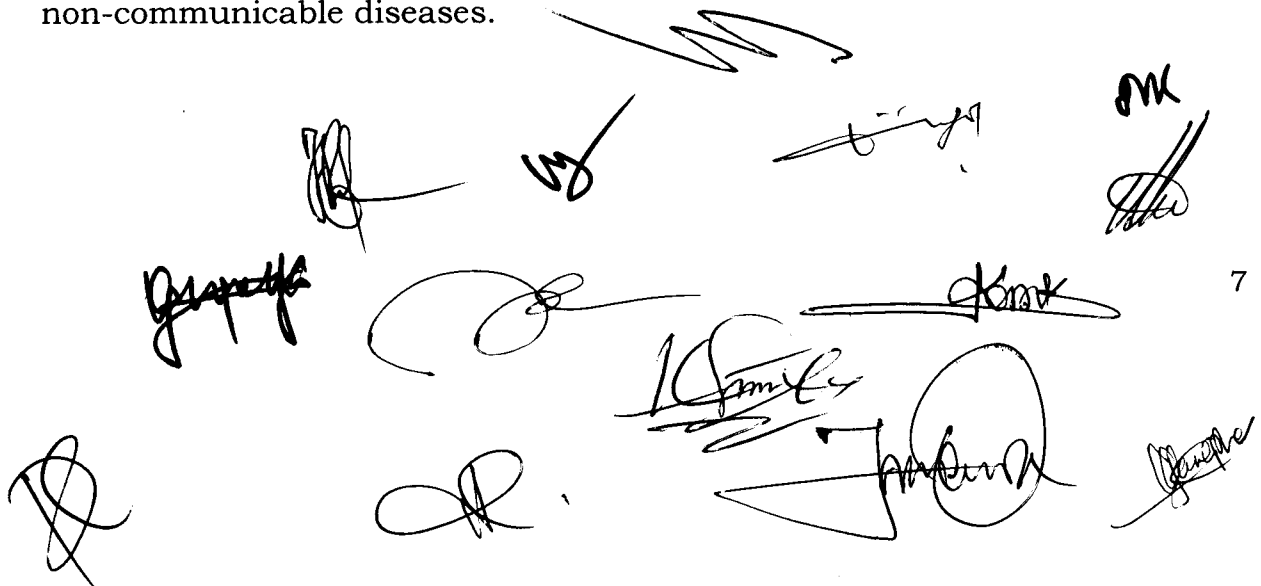
- i. the amendment intends to promote environmental conservation by targeting single use plastics given that they are an environmental hazard;
- ii. the amendment does not cover plastic products and granules;
- iii. manufacturers who recycle plastics need to be incentivised provided they meet recycling standards and verification requirements.

The Committee recommends that Clause 2 (c) of the Bill be adopted with a proposed amendment to include plastic products and granules under the description in Item 11(a).

4.6 Increase of excise duty on cooking oil and introduction of excise duty on cooking fat

Clause 2(f) of the Bill intends to increase excise duty on cooking oil from UGX 200 per litre to UGX 400 per litre.

The Ministry of Finance stated that the amendment is intended to increase Government revenue by updating the duty rate to reflect current market prices and consumption levels. The existing rate has become less effective over time due to inflation and changes in the market. In addition, the measure may have public health benefits because increasing the cost of cooking oil may discourage excessive consumption, which is associated with non-communicable diseases.



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Relatedly, Clause 2(h) of the Bill proposed to insert a new item 29 to provide for cooking fat. The Finance Ministry informed the Committee that for cooking fat, the main objective is to broaden the tax base and improve revenue collection by bringing cooking fat into the excise duty framework. Cooking fat is closely related to cooking oil, yet it has been treated differently for tax purposes. This has created opportunities for tax avoidance, with some manufacturers misclassifying cooking oil as cooking fat to benefit from lower taxes. The amendment closes this gap and promotes fairness in taxation. The measure is also expected to improve compliance by making it easier to tax products that are widely used and difficult to monitor directly. In addition, the proposal may have public health benefits. Higher taxes on cooking fat can discourage excessive consumption, which is linked to diet related illnesses such as obesity and heart disease.

The Committee observed that:

- i. the amendment is intended to adjust the duty on cooking oil to UGX s 400 per litre as opposed to UGX 200 per litre which represents a reasonable measure to account for inflation and restore the real value of the tax;*
- ii. cooking fat and cooking oil are functionally similar products yet the differential tax treatment has created opportunities for revenue leakage through misclassification by some manufacturers;*
- iii. bringing cooking fat under the excise duty regime will promote fairness and equity in taxation of edible oils and fats ensuring that similar products face comparable tax; and*
- iv. the proposed measure may contribute to public health objectives by increasing the cost of cooking fat thereby discouraging excessive consumption which is associated with non-communicable diseases;*

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v. while the amendment is necessary to close the existing gap, implementation should be accompanied by clear guidelines distinguishing cooking oil from cooking fat to avoid unintended disputes or compliance burdens on legitimate manufacturers.

The Committee recommends that Clause 2(f) of the Bill be adopted.

4.7 Registration of motorcycles

Clause 2(g) of the Bill seeks to increase excise duty on motorcycles at first registration from UGX 200,000 to UGX 500,000.

According to the Finance Ministry, the amendment is intended to increase Government revenue by capturing more value from a rapidly growing sector. Motorcycle use has expanded significantly, especially in urban areas such as Kampala, making it an important and reliable tax base. In addition, this duty is often the main point of taxation for motorcycle operators, particularly boda boda riders who may not be easily reached through income tax. It therefore serves as a practical proxy for taxing this segment of the economy.

The Committee observed that imposing excise duty at the point of first registration ensures the revenue is effectively collected from this growing segment of the economy.

The Committee recommends that Clause 2(g) be adopted.

4.8 Introduction of excise duty on paints, varnishes and lacquers

Clause 2(h) of the Bill proposes to introduce excise duty for paints. Locally manufactured paints, varnishes and lacquers will be charged 3% or UGX 50 per litre or per kg, whichever is higher and imported paints, varnishes and lacquers will be charged 10% or UGX 2,000 per litre or per kg, whichever is higher.

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The Finance Ministry informed the Committee that the construction sector is one of the fastest growing in Uganda, contributing about 5.5% to GDP, but it contributes less than 2.7% to total tax revenue. The proposed tax uses paints and related products as a proxy to capture revenue from this sector. The measure is also intended to improve compliance. Under-declaration of production and sales is common in the sector, making direct taxation difficult. By taxing key inputs such as paints, Government can collect revenue more efficiently.

The Committee observed that:

- i. introduction of excise duty on paints, varnishes and lacquers will broaden the tax base and generate additional revenue from the rapidly expanding construction industry; and*
- ii. to protect local manufacturers, a lower rate shall be applied to locally produced paints, varnishes and lacquers compared to imported ones. Differential taxation will encourage local production, support job creation and value addition in the paints and coatings subsector.*

The Committee recommends that Clause 2(h) of the Bill be adopted.

5.0 CONCLUSION

The Committee recommends that the Excise Duty (Amendment) Bill, 2026 be passed subject to the proposed amendments.



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PROPOSED AMENDMENTS TO THE EXCISE DUTY (AMENDMENT) BILL, 2026

CLAUSE 2 - AMENDMENT OF EXCISE DUTY ACT

Clause 2 is amended –

(a) in paragraph (b) by substituting for item 7 the following;

“7.	Cement, adhesives, grout, white cement or lime	Ushs 750 per 50 kg.”
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(b) in paragraph (d) by substituting for the proposed item 9 the following;

“9.	Cane or beet sugar and chemically pure sucrose in solid form	Ushs.200 Per Kg.”
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(c) in paragraph (e) item 11(a) by inserting immediately before the word “sacks” the words “plastic granules, plastic products,”

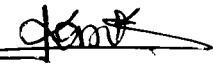
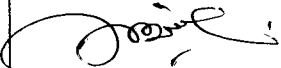
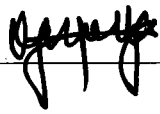

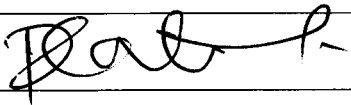


Justifications

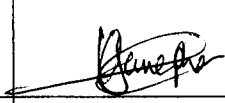
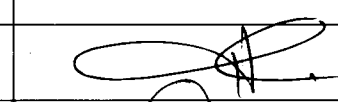
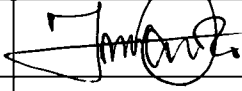
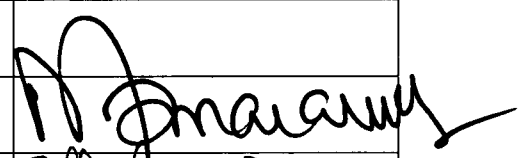
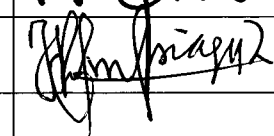
1. The proposed Ushs.1000 featured a 100% increment from Ushs. 500 which is excessive. Ushs.750 per 50 kg is to provide a reasonable gradual increment of 50% from Ushs.500.
2. The proposed Ushs. 300 featured a 200% increment from Ushs.100 which is excessive. Ushs.200 per kg is to provide a reasonable gradual increment of 100% from Ushs. 100 per kg.
3. To include plastic granules and plastic products in the item and therefore taxable at a rate of 25% or USD 1,500 per tonne, which is higher.

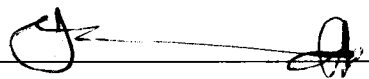
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ENDORSEMENT OF THE REPORT ON THE EXCISE DUTY (AMENDMENT) BILL, 2026

NO	MEMBER	CONSTITUENCY	SIGNATURE
1	Hon. KANKUNDA AMOS	Rwampara County	
2	Hon. ALEPER MOSES	Chekwii County (Kadam)	
3	Hon. ACIRO PASKA MENYA	District Woman Pader	
4	Hon. ADEKE ANNA EBAJU	District Woman Soroti	
5	Hon. AKOL ANTHONY	Kilak North County	
6	Hon. ASIIMWE ENOS	Kabula County	
7	Hon. ATIM AGNES APEA	District Woman Amolatar	
8	Hon. ATIMA LEE BUTI JACKSON	Arua Central Division	
9	Hon. AVUR PACUTO JANE	District Woman Pakwach	
10	Hon. AYUME CHARLES	Koboko Municipality	
11	Hon. BATARINGAYA BASIL	Kashari North County	
12	Hon. EKANYA GEOFFREY	Tororo North County	
13	Hon. KAMBALE FERIGO	Kasese Municipality	
14	Hon. KATESHUMBWA DICKSONS	Sheema Municipality	
15	Hon. KATWESIGYE KOYEKYENGA OLIVER	District Woman Buhweju	
16	Hon. KINSHABA NKUNDA PATIENCE	District Woman Kanungu	
17	Hon. KIWANUKA KEEFA	Kiboga East County	
18	Hon. KUGONZA EMELY	Kiboga East County Bunyanya Kiboga East County	
19	Hon. KYOOMA AKAMPURIRA XAVIER	Ibanda County North	

20	Hon. LUBEGA SSEMPA BASHIR	Mubende Municipality	
21	Hon. MASABA KARIM	Mbale Industrial Division	
22	Hon. MBABAZI JANEPHER KYOMUHENDO	District Woman Kagadi	
23	Hon. MPINDI BUMALI	PWD Representative	
24	Hon. MUWANGA KIVUMBI MUHAMMAD	Butambala County	
25	Hon. NABAGABE KALULE FLAVIA	District Woman Kassanda	
26	Hon. NABUKEERA HANIFA	District Woman Mukono	
27	Hon. NABUKENYA BRENDA	District Woman Luweero	
28	Hon. NAKUT FAITH LORU	District Woman Napak	
29	Hon. NANDALA MAFABI NATHAN	Budadiri County West	
30	Hon. NANGOLI GERALD	Elgon North County	
31	Hon. OCAN PATRICK	Apac Municipality	
32	Hon. OCHAI MAXIMUS	West Budama County North	OK
33	Hon. OCHWA DAVID	Agule County	
34	Hon. OGWAL MOSES	Dokolo North County	
35	Hon. OKOT JOHN AMOS	Agago North County	
36	Hon. OKOT MOSES JUNIOR	Kioga County	
37	Hon. OMARA PAUL	Otuke County	
38	Hon. OPOLOT ISIAGI PATRICK	Kachumbala County	
39	Hon. SSEMUJJU IBRAHIM	Kira Municipality	
40	Hon. TAYEBWA HERBERT	Kashongi County	

41	Hon. WAMAKUYU MUDIMI IGNATIUS	Elgon County	
42	Hon. WANDA RICHARD	Bungokho Central County	



PARLIAMENT OF UGANDA

**MINORITY REPORT ON THE EXCISE DUTY (AMENDMENT)
BILL, 2026**

APRIL, 2026

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Excise Duty (Amendment) Act,2026.

The object of this Bill is to amend the Excise Duty Act, Cap.336 to revise the rates of excise duty on certain excisable goods and services under Schedule 2 to this Act.

The primary problem with this Bill is that it targets goods such as sugar, cooking oil, cement and petroleum that are essential and directly affect the lives of the ordinary people on whose behalf we sit in this Parliament.

The new tax proposals have the effect of increasing the cost of living exponentially already troubled by the effects of the war in the Middle East. The proposals will also increase the cost of doing business thereby affecting employment and making Ugandan goods expensive in the regional market. And the bill is not even complying with the Public Finance Management Act, Cap 171. And it comes at a time when there is no Comprehensive Tax Policy in place as per the May 5th 2022 resolution of this House.

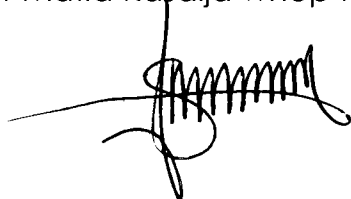
1.0. NO COMPREHENSIVE TAXATION POLICY IN UGANDA.

Rt.Hon. Speaker and Members, this is to re-echo the concerns of the House expressed during consideration of a motion moved by Hon. Gyaviira Ssemwanga on May 5th, 2022, arguing this lazy NRM government to immediately formulate and table a comprehensive tax policy. We are legislating in a policy vacuum. The Gyaviira motioned was passed on May 5th 2022.

Unfortunately, Rt.Hon. Speaker, up to now, this government every Financial year introduces tax bills without a Taxation Policy in place. This approach, Hon. Speaker allow government to engage in speculation and guesswork while originating and imposing taxes. This leads to unfair taxation that disproportionately burden the already impoverished citizenry.

Hon. Kateshumbwa, former Commissioner for Domestic Taxes at the Uganda Revenue Authority (URA) emphasized the necessity of making tax decisions in accordance with a clearly defined policy framework. In his words, "We need to base our tax decisions on a structured policy rather than relying on ad-hoc negotiations." But like many NRM MPs he has signed a majority report urging government to tax citizens out of existence.

While launching the Domestic Revenue Mobilization Strategy (2019/20-2023/24, Finance Minister Matia Kasajja whop first became a minister in 1980 said,



"In order to achieve our revenue potential, we will move away from adhoc, annual tax policy changes. These piecemeal adjustments, with little alignment to an over-arching strategy, have created a high degree of unpredictability and uncertainty in our tax policy direction.

The DRMS will address this, as well as ensure that our future tax policy embodies the principles of simplicity, fairness, citizen welfare and sustainability. Going forward, we will involve taxpayers more and fully in the tax policy formulation process, restoring ownership and public confidence in the tax system.

Hon. Kasajja also said, "future resource mobilization efforts depend on Ugandans perceiving a close link between taxes paid and services enjoyed. He spoke about fiscal and social contract and efforts to stamp out corruption.

I didn't know that the same Kasajja will continue leading a team of economists that think in instalments as these continued piecemeal annual tax proposals suggest.

Rt.Hon. Speaker, in the absence of such a Comprehensive Taxation Policy to-date, we argue this Parliament to reject these tax bills that are framed to exploit citizens in order to raise money to fund mainly luxury.

And for every proposal that you adopt, please know there are people you are likely to render unemployed.

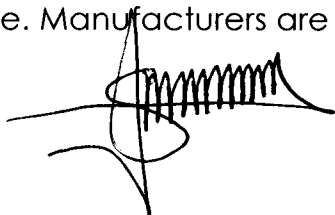
The World Bank in its July **Uganda Human Capital Development and Growth Review** spoke about impact of taxation on employment.

"Over 90 percent of firms in Uganda are micro and informal, consisting mostly of self-employed household enterprises. While 28 percent of adults own or co-own a new business, Uganda also has some of the highest business discontinuation rates in the world. Factors contributing to this include high tax rates, corruption and low human capital among both owners and their workers."

Both World Bank and National Planning Authority (NPA) report that of every four businesses started in Uganda, three (75%) will die before their fifth anniversary because of the high cost of credit and because of taxation.

Revenue mobilization goals and targets must not conflict with the broader social economic objectives of any country. That is our advice to the NRM and its newly commissioned Kyankwanzi graduates.

Uganda Manufacturers Association appeared before the committee and said they were never consulted. They warned against over taxation of essential goods. They informed the committee that annually they produce about 800,000 metric tons of Sugar but only half is consumed in the country. You are going to make consumption of sugar by our ordinary people difficult and exportation unattractive. Manufacturers are speaking about stocks in their warehouses.

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2. We also reject Imposing Ugx 1750 per litre on Motor spirit (gasoline) and imposing Ugx 1430 per litre on Gas oil (Automotive, light, Amber for high speed engines). The proposed increase in the price of petrol and diesel is a major inflationary driver. Since transport is a primary cost for almost all goods, the hike in price of diesel and petrol leads to higher prices for food, construction materials, as well as public transport.

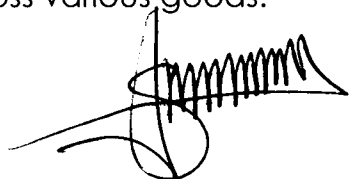
Item		Tax to be imposed
Cement , adhesives, grout, white cement or lime.	UGX.500 per 50kg	Ushs. 1000 per 50kg.
Motor spirit (gasoline)	UGX. 1550 per litre	Ushs. 1750 per litre
Gas oil (automotive , light, amber for high speed engines)	UGX.1230 per litre	Ushs. 1430 per litre.

Hon. Speaker, the demand for gasoline and oil is inelastic and that means that any increment in tax on any of the above will rest on the final consumer. Excise duty is an indirect tax imposed on specific goods manufactured locally or imported, and is typically embedded in the price by the final consumer.

Fuel prices are already high and are expected to increase further as a result of geopolitical tensions in the Middle East. Since energy drives other activities, the cost of doing business in Uganda will become high and difficult to contain. As of this morning pump price has hit Shs 5500 per litre. The IMF and World Bank have said even if the war in the Middle East stops and freedom of navigation restored, it will take a whole year for oil prices to stabilize. Refineries bombed may take years to repair. There is some lousy argument by NRM functionaries that Uganda is safe because it buys oil from so and so. Even that so and so will or has already raised prices because of the war. Let us not behave as if Kyankwanzi is heaven. We still live on earth.

The Institute of Certified Public Accountants of Uganda (CPA) advised that if government must increase oil prices, it must be for purposes of addressing inflation that may have eroded the value in the last one year. "apply an inflationary increase of Shs 50 per litre; petrol Shs 1,600 and diesel Shs 1,280.

Doing otherwise will make production costs surge which will lead to price hikes across various goods.



We recommend that the proposal be dropped or repealed and the current excise duty rates maintained as they already high at Ugx 1,550 per a litre of petrol and Ugx. 1,230 for diesel.

3. We reject the proposal to increase tax of Ugx. 1000 per 50KG on Cement, adhesives, grout, white cement or lime will slow down the construction sector, a major employer.

It has become a practice to increase taxes on the above every Financial year. In 2024 government increased taxes on cement, grout and lime. Faced with a housing deficit in the country, one would be expecting government to promote housing construction through reductions in prices of building materials. Government cannot talk of promoting decent and affordable housing while at the same time increasing taxes on building materials. Government wants everything at the same time, raising taxes and decent housing. Let government choose one, decent housing, then reduce taxes on building materials, you want more revenue, then increase your taxes but mind about the plight of the citizens. Remember this sector has been targeted in the recent times. Already rental taxes are affecting investment in housing.

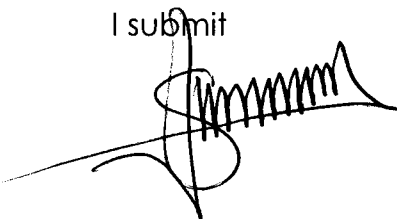
Hon. Speaker and Members, be reminded that this method of introducing multiple new taxes and increasing existing ones—triggered widespread resistance in Kenya leading to chaos. Let Government be mindful of introducing multiple new taxes that directly everyday life.

4. Reconsider Motorcycle Excise Duty.

To impose excise duty of Ugx 500,000 from Ugx 200,000 will increase the cost of Motorcycle acquisition and limit business expansion. We would rather ask Government to at least maintain Ugx. 200,000. The intension is to protect the many youths and informal sector livelihoods.

Hon. Speaker, and Members, we should learn something from the Kenyan experience, that demonstrated that debt-driven taxation must be handled with extreme care. When citizens perceive that they are bearing the cost of fiscal imbalance through higher living expenses and reduced economic opportunity, resistance can quickly emerge.

I submit

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by a series of vertical, wavy lines that resemble a signature or a set of initials.

**MEMBERS OF THE FINANCE COMMITTEE WHO SIGNED THE MINORITY REPORT ON THE
EXCISE DUTY (AMENDMENT) BILL, 2026**

SN	Name	Signature
1.	Ssemuhyo Bahim	