

**PARLIAMENT OF UGANDA**

**A REPORT OF THE COMMITTEE ON FINANCE, PLANNING AND  
ECONOMIC DEVELOPMENT ON THE FINANCE BILL, 2014**

OFFICE OF THE CLERK TO PARLIAMENT  
PARLIAMENT BUILDINGS  
KAMPALA - UGANDA

October, 2014

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## 1.0 Introduction

Rt. Hon. Speaker and Hon. Members, this is a report of the Committee of Finance, Planning and Economic Development on The Finance Bill, 2014.

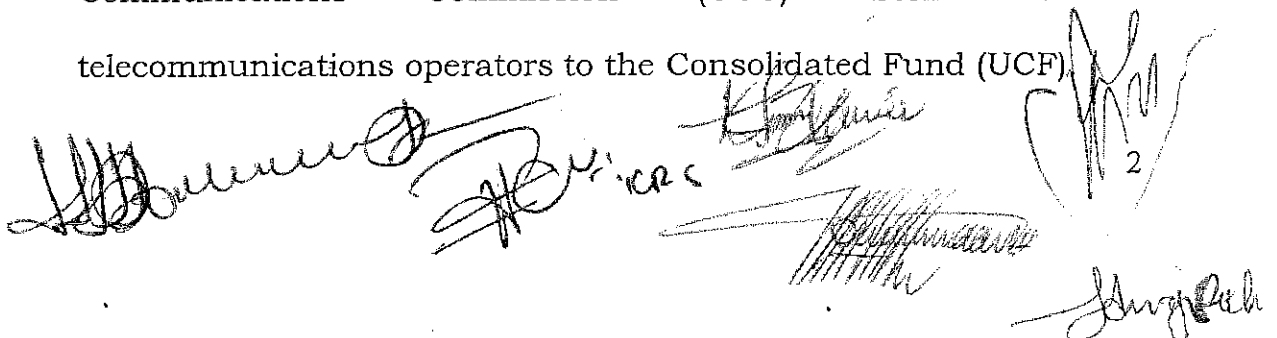
You will recall the Bill was referred to the Committee on Tuesday 30<sup>th</sup> September 2014 after H. E The President returned it to Parliament for re-consideration in his letter dated 29<sup>th</sup> September 2014 in accordance with Article 91, Clause 3(b) of the Constitution of the Republic of Uganda.

### 1.1 Methodology

Given that the Committee had already consulted extensively on the bill, it held an in-house meeting to consider the Clauses in the Bill as pointed out by H.E the President for Parliament's re-consideration.

### 2.0 Re-considered Clause(s)

The Committee reconsidered Clause 2 of the Finance Bill to amend section 68 of the Uganda Communications Act, to provide for the transfer of half of the revenue collected by Uganda Communications Commission (UCC) from licensed telecommunications operators to the Consolidated Fund (UCF).



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The revenue out of this measure is estimated at Shs. 8 billion.

### 3.0 COMMITTEE OBSERVATIONS

The Committee re-scrutinized the provision in the Bill and agreed that the proposal is acceptable since the revenue will be available in the Consolidated Fund for Parliament to appropriate to unfunded priority programs.

### 4.0 CONCLUSION

The Committee recommends that this part of the Bill be passed as approved.

**I beg to report**

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## PROPOSED AMENDMENTS TO THE FINANCE BILL 2014

INSERT NEW CLAUSE 2 AS FOLLOWS;

### 2. Amendment of Section 68 of the Uganda Communications Act, 2013.

Section 68 of the Uganda Communications Act, 2013 is amended by –

(a) inserting after subsection (3) the following –

“(3a) The Commission shall remit a half of the levy charged under this section to the Consolidated Fund;” and

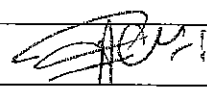
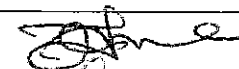
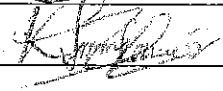
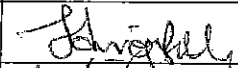

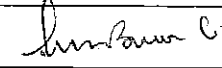
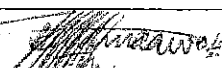
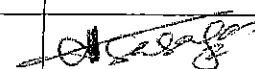
(b) substituting for subsection (4) the following –

“(4) The balance of the levy, after the remittance referred to in subsection (3a), shall be shared between information and communication technology development and rural communication in the ratio of one to one.”

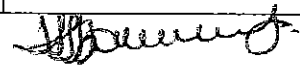
#### **Justification.**

Government needs the revenue to finance other sectors which support an effective ICT development in the Country.

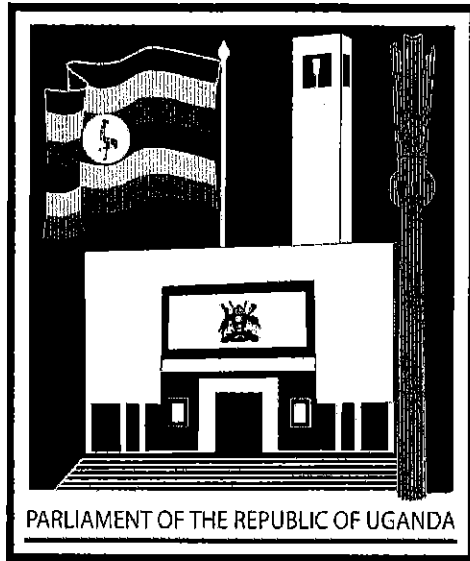
MEMBERS OF THE COMMITTEE ON FINANCE, PLANNING AND ECONOMIC DEVELOPMENT WHO SIGNED THIS REPORT

NO	NAME	CONSTITUENCY	SIGNATURE
1	Hon. Kasule Robert Sebunya	Kyadondo North	
2	Hon. Okello Anthony	Kioga	
3	Hon. Musasizi Henry	Rubanda East	
4	Hon. Kyooma Xavier	Ibanda North	
5	Hon. Akol Rose	Bukedea	
6	Hon. Sejjoba Isaac	Bukoto Mid-West	
7	Hon. Lwanga Timothy	Kyamuswa	
8	Hon. Adong Lilly	Nwoya	
9	Hon. Katoto Hatwib	Katerera	
10	Hon. Amos Lugoloobi	Ntenjeru South	
11	Hon. Emma Boona	Mbarara	
12	Hon. Ayepa Micheal	Labwor	
13	Hon. Kakooza James	Kabula	
14	Hon. Mugabi Muzaale Martin	Buzaaya	
15	Hon. Geoffrey Ekanya	Tororo	
16	Hon. Nathan Nandala -Mafabi	Budadiri West	
17	Hon. Odo Tayebwa	Bushenyi-Ishaka M	
18	Hon. Mathias Nsubuga	Bukoto South	
19	Hon. Judith Franca Akello	Agago	
20	Hon. Maxwell Ebong Akorà	Maruzi	
21	Hon. Ssasaga Isaiah	Budadiri East	
22	Hon. Kevinah Taaka	Busia Municipality	
23	Hon. Jack Sabiiti	Rukiiga	
24	Hon. Bagoole John	Luuka	
25	Hon. Capt. Lakot Oruni Susan	UPDF	

26) Hon Ochieng David Agule







**MINORITY REPORT ON THE EXCISE DUTY BILL 2014**

**HON. EKANYA GEOFFREY**

**MP TORORO COUNTY**

**SHADOW MINISTER FOR FINANCE, PLANNING**

**AND**

**ECONOMIC DEVELOPMENT**

**SEPTEMBER, 2014**

## 1.0 INTRODUCTION

In accordance with Rule 194 of the Rules of Procedure of the Parliament of Uganda, I hereby present my opinions on the Excise Duty Bill 2014.

I took part in the examination of the tax bills of 2014. However, my opinions differ from the ones of the majority of the members of the Committee for Finance and Planning especially on the Excise Duty Bill 2014.

I strongly oppose the Kerosene Tax of shs 200 per litre on Schedule 2(b).

## 2.0 JUSTIFICATION

- In some areas of Uganda, hospitals use kerosene lamps to perform operations on patients, midwives use it to deliver babies and doctors use it to treat patients.
- Children in rural schools use kerosene lamps to read and do their homework.
- In agriculture, people use kerosene fridges.
- The current price of kerosene is already high for most of its consumers.
- Kerosene lamps are used to sell produce in markets and on the streets at night.

## 3.0 CONCLUSION

Rt. Honourable Speaker and Honourable Members, I pray that you support the opinions in this minority report and discard the proposals of the Excise Duty Bill 2014.

  
Ekanya Geoffrey

MP Tororo County

Shadow Minister for Finance, Planning and Economic Development and Member of the Committee for Finance and Planning

### 2.0.3 Digital migration

Before digital migration is done, the governance issue in some institutions must be sorted out. The Auditor General's Report indicates that resources get lost in institutions like Ministry of Finance, Planning and Economic Development and also Bank of Uganda.

### 3.0 CONCLUSION

Rt. Honourable Speaker and Honourable Members, my hope is that you consider the views in this minority report and reject the proposals of the Finance Bill 2014.



Hon. Ekanya Geoffrey

MP Tororo County

Shadow Minister for Finance, Planning and Economic Development and Member of the Committee for Finance and Planning