

### PARLIAMENT OF THE REPUBLIC OF UGANDA

# REPORT OF THE COMMITTEE ON FINANCE, PLANNING AND ECONOMIC DEVELOPMENT ON THE TAX APPEALS (AMENDMENT) BILL, 2022



REPORT OF THE COMMITTEE ON FINANCE, PLANNING AND ECONOMIC DEVELOPMENT ON THE TAX APPEALS TRIBUNAL (AMENDMENT) BILL, 2022

#### 1.0 Introduction

The Tax Appeals Tribunal (Amendment) Bill, 2022 was, at the 18th Sitting of the 3rd Meeting of the 1st Session of the 11th Parliament of Uganda held on Thursday 31st March, 2022, presented for First Reading and referred to the Committee on Finance, Planning and Economic Development for further scrutiny.

Rt. Hon. Speaker, the Committee considered the Bill through consultations with different stakeholders, hence this report.

### 2.0 Object of the Bill

The object of this Bill is to amend the Tax Appeals Tribunal Act, Cap. 345 to provide for the increase in the number of members of the tribunal from five members to nine members.

### 3.0 Methodology

The Committee held meetings and received memoranda from the following;-

- i) Minister of Finance, Planning and Economic Development;
- ii) Uganda Revenue Authority;

### 4.0 Observations and Recommendations of the Committee

The Committee observed that the current number of the Board are five. The Bill proposes to increase the number to nine Members.

The purpose of the increase is to reduce on the case backlog.

Therefore, the suggested increase in number will contribute to timely tax dispute resolution.

#### Recommendation;

The Committee recommends that the Tax Appeals Tribunal (Amendment) Bill, 2022 be passed into law

2

## MEMBERS OF THE COMMITTEE FINANCE, PLANNING AND ECONOMIC DEVELOPMENT; THE TAX APPEALS (AMENDMENT) BILL OF 2022

NO	NAME	CONSTITUENCY	SIGNATURE
1	Dr. Keefa Kiwanuka C/P	Kiboga East County	Ule h Kine
2	Hon. Avur Jane Pacuto D/CP	DWR Pakwach	
3	Hon. Wamakuyu Ignatious Mudimi	Elgon County	
4	Hon. Kankunda Amos Kibwika	Rwampara County	
5	Hon. Atima Jackson	Arua Central	
6	Hon. Bataringaya Basil	Kashari North County	they.
7	Hon. Asiimwe K Enosi	Kabula County	ARTOZ
8	Hon. Aleper Moses	Chekwii County	Jones
9	Hon. Ssejoba Isaac	Bukoto CountyMid West	
10	Hon. Tayebwa Herbert Musasizi	Kashongi County	Dysasi
11	Hon. Lematia John	Ayivu West County	<b>p</b>
12	Hon. Kyooma Xavier Akampurira	Ibanda County North	from anne
13	Hon. Nakut Faith Loru	DWR Napak	
14	Hon. Nangoli Gerald	Elgon North County	- AL
15	Hon. Katali Loy	DWR Jinja	
16	Hon. Ochai Maximus	West Budama County North	N.
17	Hon. Opolot Patrick Isiagi	Kachumbala County	
18	Hon. Wanda Richard	Bungokho Central	Eller Gunler
19	Hon. Okwir Samuel	Moroto County	C
20	Hon. Nabukeera Hanifa	DWR Mukono	

D)

3

21	Hon. Muwanga Kivumbi	Butambala County		
22	Hon. Ssenyonyi Joel	Nakawa West		
23	Hon. Nandala Mafabi	Budadiri West County <i>&lt;</i>	land	alt
24	Hon. Batuwa Timothy	Jinja West County		
25	Hon. Akol Anthony	Kilak North		
26	Hon. Luttamaguzu Semakula P.K	Nakaseke South		
27	Hon. Ocan Patrick	Apac Municipality	Zomenotal	-
28	Hon. Omara Paul	Otuke County	Nomana	Mit
29	Hon. Muhammad Nsereko	Kampala Central Division	Mata	
30	Hon. Aciro Paska Menya	DWR Pader		
31	Hon. Kinyamatama Suubi Juliet	DWR Rakai		
32	Hon. Masaba Karim	Mbale, Industrial Division		

•

2 A

4