

11 APR 2024

REPUBLIC OF UGANDA



PARLIAMENT OF UGANDA

**MINORITY REPORT ON THE VALUE ADDED TAX (AMENDMENT) BILL
2024**

Office of the Clerk to Parliament
Parliament Building
Kampala-Uganda

April 2024

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Minority Report on the Value Added (Amendment) Bill, 2024

1. Clause 10: Amendment of the Third Schedule of the Act

The proposed amendment seeks to amend the Third Schedule which provides for zero-rated supplies by repealing the supply of seeds, fertilizers and hoes pesticides.

However, we noted that the cost of seeds, fertilizers and hoes pesticides shall increase because the input tax will be part of the cost yet the Government is trying to promote agriculture as an agro-based economy.

Recommendation

We recommend that Clause 10 be rejected.

~~10~~ (10/10/2024)
10/10/2024