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THE REPUBLIC OF UGANDA

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Uganda

30<sup>th</sup> March, 2021

The Rt. Hon. Speaker,  
Parliament of Uganda  
**KAMPALA**




## **TAX EXPENDITURE FOR THE PERIOD JULY 2020 TO MARCH 2021, FINANCIAL YEAR 2020/21**

Article 152 (2) of the Constitution requires me to periodically report to Parliament on the exercise of powers conferred upon me by any law to waive or vary a tax imposed by the law. Also, Section 77 (1) of the Public Finance Management Act, 2015 requires a person or an authority granted power to exempt the payment or to vary any tax under an Act of Parliament to report on the matter to Parliament in each Financial Year, on or before the 30<sup>th</sup> day of September, the 31<sup>st</sup> day of December, the 31<sup>st</sup> day of March and the 30<sup>th</sup> day of June.

The purpose of this letter is to report to Parliament that for the period July 2020 to March 2021, I have not exercised powers granted to me to waive or vary any tax.

Furthermore, I wish to report that during the consideration of the National Budget estimates for FY 2020/21, Parliament exercised its powers to waive any interest and penalty on unpaid principal tax as at 30<sup>th</sup> June 2020. Accordingly, I have directed Uganda Revenue Authority to undertake register reconciliations to establish the revenue foregone, on account of this decision, which I will communicate to you in my report of 30<sup>th</sup> June, 2021.

  
Matia Kasaija (MP)

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

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*Mission*

*"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"*