

PARLIAMENT OF THE REPUBLIC OF UGANDA

**REPORT OF THE COMMITTEE ON FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT ON THE UGANDA REVENUE AUTHORITY (AMENDMENT)
BILL, 2022**

OFFICE OF THE CLERK TO PARLIAMENT

MAY, 2022

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**REPORT OF THE COMMITTEE ON
FINANCE, PLANNING AND ECONOMIC DEVELOPMENT ON THE
UGANDA REVENUE AUTHORITY (AMENDMENT) BILL, 2022**

1.0 Introduction

The Uganda Revenue Authority (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 Uganda Revenue Authority Act, Cap. 196, to empower the Minister to amend the First and Second Schedules by statutory instrument; to provide for the power of the Board to appoint officers at the level of assistant commissioner or higher and for related matters.

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;
- iii) Uganda Tourism Board

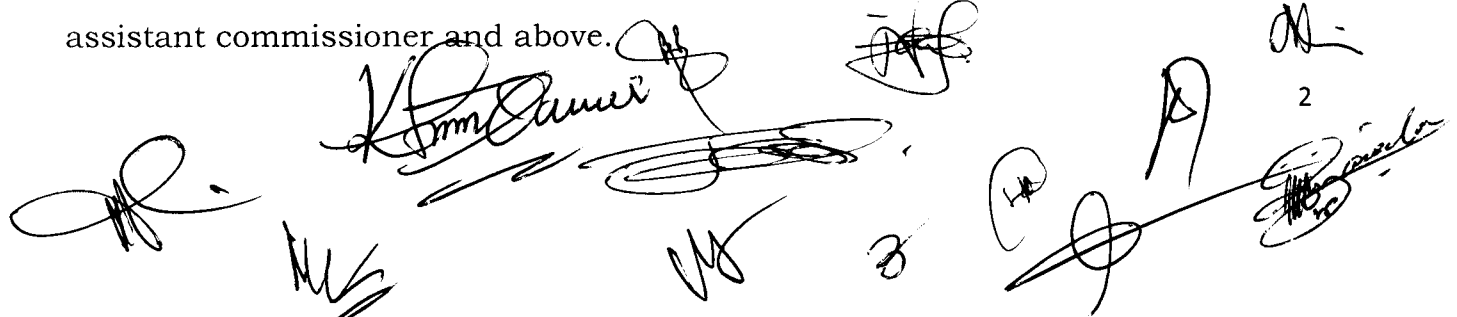


4.0 Observations and Recommendations of the Committee



4.1 Clause 3: Amendment of section 11 of principal Act

Clause 3 provides for appointment of staff of the Authority from the rank of assistant commissioner and above.



The current provision under clause 11 requires that in order to recruit managers and above the board should constitute its self into a recruitment panel and do the recruitment in person. The Board cannot delegate that responsibility which somehow sucks the board into the operational management of the organisation which should be a responsibility of the technical team. Of course, with the board retaining the overall oversight responsibility of recruitment process.

Recommendations

To cure this problem, the committee therefore recommends that the functions of the board be streamlined and clause 11 be deleted.

PROPOSED AMENDMENTS TO THE UGANDA REVENUE AUTHORITY (AMENDMENT) BILL, 2022

Clause 2: Amendment of the Uganda Revenue Authority Act

Delete clause 2

Justification

The provisions in relation to the amendment of the First and Second Schedule is already provided for in the principal Act under sections 3(2) and 8(1) of the principal Act.

Clause 3: Amendment of section 11 of the principal Act

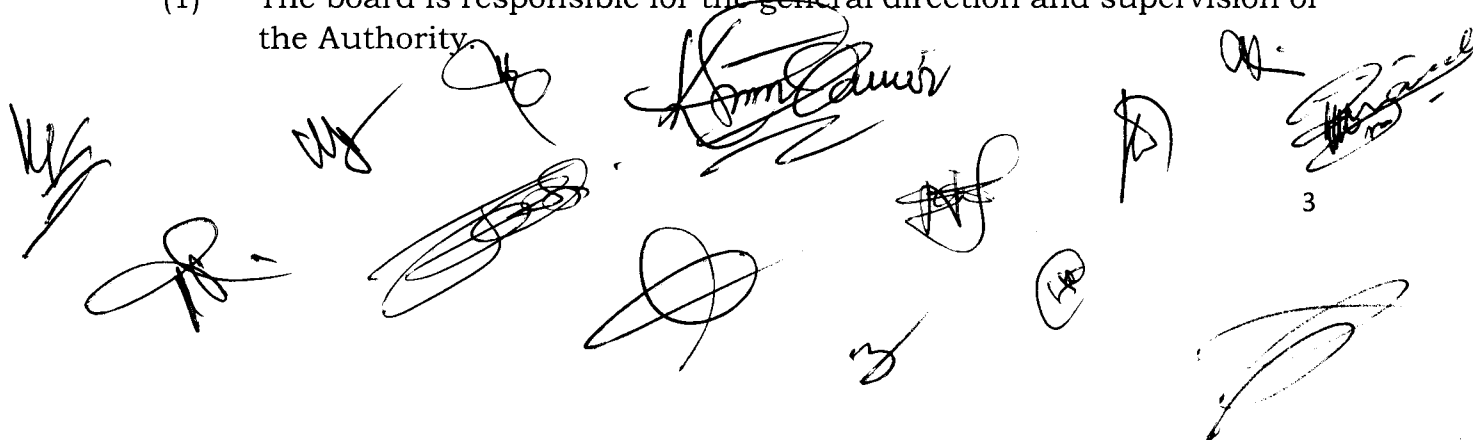
Clause 3 is substituted with the following-

“3. Amendment of section 11 of the principal Act

The Uganda Revenue Authority Act, Cap. 196 is amended by substituting for section 11 the following-

“11. Functions of the board.

- (1) The board is responsible for the general direction and supervision of the Authority.



- (2) Without prejudice to the generality of subsection (1), the board shall-
- (a) review and approve operating plans, budgets, reports and audited financial statements of the Authority;
 - (b) determine the objectives and general performance of the Authority;
 - (c) appoint, promote and exercise disciplinary control over the staff of the Authority;
 - (d) review the terms and conditions of service, training and qualifications of staff of the Authority;
 - (e) provide guidance to the Commissioner General and staff of the Authority;
 - (f) perform any other function conferred by this Act or which may be necessary for the proper implementation of this Act.

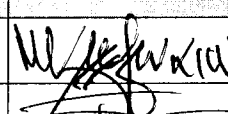
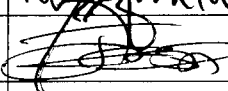
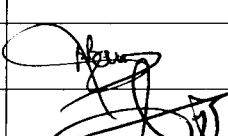
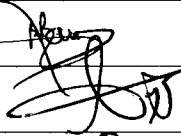
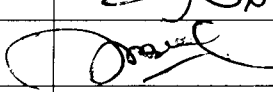
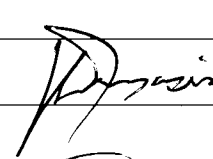

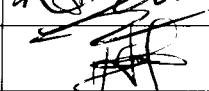



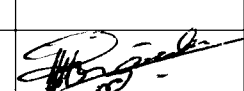
(3) The Board is, in the performance of its functions, responsible to the Minister.

Justification

To provide for the functions of the board.

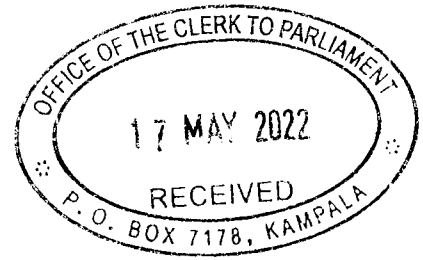
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MEMBERS OF THE COMMITTEE FINANCE, PLANNING AND ECONOMIC DEVELOPMENT; THE UGANDA REVENUE AUTHORITY (AMENDMENT) BILL OF 2022

NO	NAME	CONSTITUENCY	SIGNATURE
1	Dr. Keefa Kiwanuka C/P	Kiboga East County	
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	
7	Hon. Asimwe K Enosi	Kabula County	
8	Hon. Aleper Moses	Chekwii County	
9	Hon. Ssejoba Isaac	Bukoto CountyMid West	
10	Hon. Tayebwa Herbert Musasizi	Kashongi County	
11	Hon. Lematia John	Ayivu West County	
12	Hon. Kyooma Xavier Akampurira	Ibanda County North	
13	Hon. Nakut Faith Loru	DWR Napak	
14	Hon. Nangoli Gerald	Elgon North County	
15	Hon. Katali Loy	DWR Jinja	
16	Hon. Ochai Maximus	West Budama County North	
17	Hon. Opolot Patrick Isiagi	Kachumbala County	
18	Hon. Wanda Richard	Bungokho Central	
19	Hon. Okwir Samuel	Moroto County	
20	Hon. Nabukeera Hanifa	DWR Mukono	



21	Hon. Muwanga Kivumbi	Butambala County	
22	Hon. Ssenyonyi Joel	Nakawa West	
23	Hon. Nandala Mafabi	Budadiri West County	Handwritten signature
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	
28	Hon. Omara Paul	Otuke County	Handwritten signature
29	Hon. Muhammad Nsereko	Kampala Central Division	Handwritten signature
30	Hon. Aciro Paska Menya	DWR Pader	
31	Hon. Kinyamatama Suubi Juliet	DWR Rakai	
32	Hon. Masaba Karim	Mbale, Industrial Division	



PARLIAMENT OF UGANDA

A MINORITY REPORT ON THE UGANDA REVENUE AUTHORITY (AMENDMENT) BILL, 2022

MAY 2022

1.0 INTRODUCTION

The Uganda Revenue Authority (Amendment) Bill, 2022 was laid on 31st March 2022 and subsequently referred to the Committee on Finance, Planning and Economic Development for scrutiny.

Pursuant to Rule 205 of the Rules of Procedure of the Parliament of Uganda, we hereby present a dissenting opinion from the majority report.

2.0 AREA OF DISSENT

We dissented with majority report on the following:

- 1) Status of the Commissioner General on the Board; and
- 2) Recruitment of staff

3.0 DISSENTING OBSERVATION

3.1 Status of the Commissioner General on the Board

Currently, the Commissioner General is a voting member of the Board that supervises him or her. This compromises corporate governance. It raises risk of advancing personal interests and influencing the decisions of the Board.

3.2 Recruitment of Staff

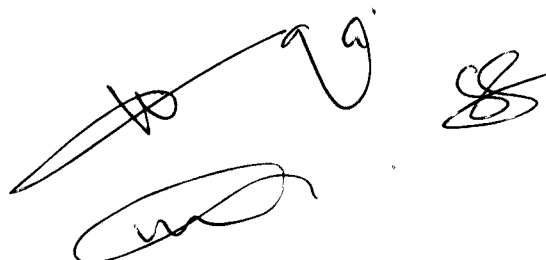
The proposed amendment in Clause 3 seeks to empower the Commissioner General to oversee the recruitment of officers from the level of manager and below. This raises the risk of entrenching a patronage system and creation of a 'super' Commissioner General. He or she can use his or her powers to cause or influence exit of officers that are deemed to be unfavourable. This further contribute to creation of uncertainty of tenure within the Authority.

4.0 PROPOSED AMENDMENTS

4.1 Insert New Clause to amend Section 4 of the Principal Act

Section 4 of the principal Act is amended by inserting a new sub clause '1(a)' immediately after Section 4(1) to read as follows

"(1a) The Commissioner General shall be an ex-officio to the board and shall attend the meetings of the Board by virtue of his or her office, but shall not have a right to vote in any matter coming before the Board for decision."

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Justification

To improve corporate governance in URA.

4.2 Amend Clause 3

The proposed amendments of Section 11 of the principal Act by the majority report reflected in "11(2)(c) is substituted with the following

"(c) Subject to Section 9 of the principal Act, appoint, promote and exercise disciplinary control over the staff and other officers of the Authority."

Justification

To make express and instructive provisions to ensure that the Board is responsible for the recruitment of all staff and officers in URA with exceptions of Commissioner General.

Precedence was already set in Section 8(1)(f) of the Free Zones Act where the Board of the Uganda Free Zones Authority was empowered to appoint, remove and suspend its members of staff. Also, Boards of Authorities under the National Environment Management Authority Act (Section 24) and National Information Technology Authority, Uganda Act (Section 17) are responsible for appointment of members of staff.

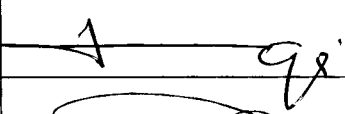

5.0 CONCLUSION

Rt. Hon. Speaker and Members, I implore you to support the Minority report.

WE BEG TO SUBMIT

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MEMBERS ON THE COMMITTEE ON BUDGET WHO SIGNED THE MINORITY REPORT ON THE UGANDA REVENUE AUTHORITY (AMENDMENT) BILL, 2022

S/N	NAME	Signature
	Muwanga Kivumbi Mubammad	
	Nabukera Hamja Hamein	
	MASABA KAZIM	