

ACTS SUPPLEMENT

to The Uganda Gazette No. 45, Volume CXVI, dated 30th June, 2023

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Act 12

Appropriation Act

2023

THE APPROPRIATION ACT, 2023

An Act to apply a sum of thirty one trillion, two hundred sixty three billion, seven hundred five million, eight hundred eighty six thousand shillings only to meet expenditure for the year ending 30th June, 2024 and to appropriate the supplies granted.

DATE OF ASSENT: 23rd June, 2023

Date of Commencement: 1st July, 2023

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on the 1st day of July, 2023.

2. Issue of money out of Consolidated Fund

The Treasury may issue out of the Consolidated Fund and apply towards the supply granted to the Government for the service of the year ending on 30th June, 2024 the sum of thirty one trillion, two hundred sixty three billion, seven hundred five million, eight hundred eighty six thousand shillings only.

3. Appropriation

The sums granted by this Act shall be appropriated for the services and purposes and in the amounts specified in columns 1 and 2 of the Schedule to this Act.

4. Expiry of appropriations

(1) Any part of the sums granted by section 3 which has been, or is issued from the Consolidated Fund on or before the 30th day of June, 2024 shall expire and cease to have any effect at the close of the financial year.

(2) A vote that does not expend money that was appropriated to the vote for the financial year shall, at the close of the financial year, repay the money to the Consolidated Fund in accordance with section 17 of the Public Finance Management Act, 2015.

Section 3

SCHEDULE

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
RECURRENT EXPENDITURE		
001	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and expenses under the Headquarters, Departments of Monitoring and Evaluation, Monitoring and Inspection, Information, Cabinet Secretariat, Internal Security Organisation (ISO) under the Office of the President	241,179,103
002	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses on State House including Science Innovation and Technology ...	396,254,058
003	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, expenses under the office of the Prime Minister, Finance and Administration, Coordination and Monitoring, Pacification and Special Programmes, Disaster Management and Refugees, Luwero Triangle and Karamoja Headquarters under the Office of the Prime Minister ...	90,911,448
004	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses in the Office of the Minister of Defence Headquarters, UPDF Land Forces and UPDF Airforce under the Ministry of Defence ...	2,034,554,366

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
005	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, expenses of the Headquarters, Human Resources Development, Personnel Management, Administrative Reform, Management Services, Records and Information Management, Compensation Department and the Directorate of Civil Service Inspectorate under the Ministry of Public Service... ..	27,046,873
006	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and expenses under Finance and Administration, Protocol and Consular, Planning Unit, Resource Centre, EAC and Ring States, Namera, African Union, Europe, Asia and Pacific, Americas and Carribean and Multilateral Organisations under the Office of the Minister of Foreign Affairs... ..	26,287,620
007	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses in the Ministry of Justice and Constitutional Affairs Headquarters, Civil Litigation, First Parliamentary Counsel, Legal Advisory Services, Registrar-General, Law Council and Administrator-General	145,043,526
008	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Office of the Minister, Public Administration, Tax Policy Department, Aid Liaison, Financial Management Services, Treasury Services, Uganda Computer Services, Macro-Economic Policy Department, Economic Development Policy and Research Department, Inspectorate and Internal Audit, Budget Policy and Evaluation Department, Infrastructure and Social Services Department, the Technical and Advisory Services, Treasury Advisory Services, Inspection and Internal Audit Department, Investment and Private Sector Development Department under the Ministry of Finance, Planning and Economic Development	1,925,004,443

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
009	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Ministry of Internal Affairs Headquarters, Immigration, and Restructuring Contingency falling under the control of the responsible Minister ...	63,470,223
010	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses in the Headquarters, Directorate of Crop Resources, Farm Development Department, Crop Protection Department, Crop Production Department, Directorate of Animal Resources, Animal Production Department, Directorate of Agriculture Extension Services and Department of Agricultural Extension and Skills management, Agricultural Investment and Enterprise Livestock Health and Entomology, Fisheries Resources Department, and Department of Planning falling under the Ministry of Agriculture, Animal Industry and Fisheries ...	28,605,990
011	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other Expenses in the Ministry of Local Government, Office of the Minister, Directorate of Local Government Administration and Inspection, Decentralisation Secretariat, Development Analysis Unit, Resource Centre and Policy Analysis Unit falling under the control of the responsible Minister ...	34,889,072
012	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses under the Ministry of Lands, Housing and Urban Development, Office of the Minister, Finance and Administration, Physical Planning, Land Valuation and Registration, Directorate of Lands and Human Settlement, Planning and Quality Assurance, Lands and Surveys, falling under the control of the responsible Minister ...	48,918,678

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
013	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Ministry of Education and Sports Headquarters, Pre-primary and Primary Education, Secondary Education, Teacher Education, Business, Technical and Vocational Education, Special Education and Career Guidance, Higher Education, Education Planning, and Education Standards Agency falling under the control of the responsible Minister	286,271,277
014	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Ministry of Health Headquarters, Planning, Quality Assurance, Community Health, Research Institutions, Joint Clinical Research Centre, Clinical Services and National Disease Control falling under the control of the responsible Minister	113,029,592
015	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses under the Ministry of Trade, Industry and Cooperatives Headquarters, External Trade, Internal Trade, Trade and Economic Affairs Department, Industry and Technology Department, Standards and Inspectorate Departments falling under the control of the responsible Minister	103,609,702
016	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses in the Ministry of Works and Transport Headquarters, Road Maintenance and Construction, Quality Assurance, Building, Transport Planning and Transport Regulations falling under the control of the responsible Minister	192,565,876
017	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses under the Ministry of Energy and Minerals Development Headquarters, the Departments of Planning, Energy, Petroleum exploration, Geology, Survey and Mining falling under the control of the Responsible Minister	89,938,603

SCHEDULE—continued

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
018	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses under the Ministry of Gender, Labour and Social Development Headquarters, Planning Department, Gender and Community Development, Literacy and Special Programmes, Poverty Eradication and Economic Rights, Civil Rights and Culture, Labour and Industrial Relations and Labour Inspection falling under the control of the responsible Minister ...	202,288,607
019	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Ministry of Water and Environment, Urban Water Supply, Rural Water Supply, Environment Affairs and Meteorology, Finance and Administration, Planning and Quality Assurance, Water Resource Management falling under the control of the Responsible Minister... ..	26,085,434
020	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Ministry of Information, Communication, Technology and National Guidance... ..	42,129,992
021	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and expenses under the Ministry of East African Community Affairs Headquarters ...	35,654,489
022	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses under the Ministry of Tourism, Wildlife and Antiquities Headquarters, Tourism, Museums and Monuments, Directorate of Tourism, Wildlife Conservation, Museums, Wildlife and Antiquities Departments falling under the control of the responsible Minister	172,528,190
023	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Ministry of Kampala Capital City and Metropolitan Affairs...	7,801,500

SCHEDULE—continued

COLUMN 1		COLUMN 2
Vote No.		Supply
		Shs. '000
109	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda National Meteorological Authority (UNMA) ...	13,612,832
110	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Industrial Research Institute ...	10,912,400
111	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the National Curriculum Development Centre (NCDC) ...	20,144,615
112	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Directorate of Ethics and Integrity(DEI) ...	22,686,859
113	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda National Roads Authority ...	108,506,087
114	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Cancer Institute ...	40,517,693
115	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Heart Institute ...	42,162,517
116	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the National Medical Stores ...	581,042,988
117	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Tourism Board ...	25,745,756

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
118	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Road Fund	401,285,560
119	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Registration Services Bureau	36,733,154
120	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the National Citizenship and Immigration Control... ..	154,141,479
121	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Dairy Development Authority... ..	11,861,513
122	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Kampala Capital City Authority	201,468,154
123	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the National Lotteries and Gaming Regulatory Board	12,969,604
124	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Equal Opportunities Commission	16,104,054
125	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the National Animal Genetic Res. Centre and Data Bank	4,675,512
126	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the National Information Technology Authority	42,772,491
127	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Virus Research Institute (UVRI)	6,785,496

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
128	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda National Examinations Board (UNEB)... ..	114,658,450
129	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Financial Intelligence Authority	28,065,863
132	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Education Service Commission... ..	7,898,919
133	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Directorate of Public Prosecutions	72,990,294
134	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Health Service Commission	11,069,429
135	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Directorate of Government Analytical Laboratory (DGAL)	19,150,773
136	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Export Promotion Board (UEPB)	7,739,870
137	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the National Identification and Registration Authority (NIRA)... ..	51,652,188
138	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Uganda Investment Authority (UIA)	12,968,634

SCHEDULE—continued

COLUMN 1		COLUMN 2
Vote No.		Supply
		Shs. '000
139	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Petroleum Authority of Uganda (PAU)	55,552,411
141	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Revenue Authority	572,451,376
142	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the National Agriculture Research Organisation (NARO) Headquarters, Agricultural Research Information Centre, Namulonge Agric. and Animal Production Research Institute, Fisheries Research Institute, Livestock Health Research Institute, Forestry Research Institute, Serere Agricultural and Animal Production Research Institute, Food Science Research Institute, Agricultural Engineering and Technology Research Institute, Coffee Research Centre, Technology Generation and Technology Transfer... ..	74,651,682
143	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Uganda Bureau of Statistics	238,972,323
144	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of Uganda Police Administration Services Department, Support Services Department, Technical Services Department, Criminal Investigation Services Department, Special Branch Services Department, Mobile Police Patrol Unit (MPPU), Local Defence Units (LDUs) and Anti-stock Theft Unit (ASTU)	637,079,691
145	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Prisons Headquarters, Prisons Industries, Prisons Farms, Prison Medical Services and Prison Regional Services... ..	287,975,951

SCHEDULE—continued

COLUMN 1		COLUMN 2
Vote No.		Supply
		Shs. '000
146	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for the Public Service Commission	10,520,421
147	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Local Government Finance Commission	10,387,741
148	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Judicial Service Commission... ..	16,388,462
149	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the National Population Council	10,660,538
150	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the National Environment Management Authority (NEMA)... ..	28,243,961
151	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Uganda Blood Transfusion Services	20,384,310
152	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the National Agricultural Advisory Services Secretariat... ..	41,109,708
153	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Public Procurement and Disposal of Public Assets Authority	18,195,543
154	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Uganda National Bureau of Standards	47,567,420

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
155	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Cotton Development Organisation	4,498,819
156	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Uganda Land Commission	8,165,182
157	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the National Forestry Authority	19,614,938
158	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Internal Security Organisation	180,161,185
159	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the External Security Organisation	107,989,655
160	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Uganda Coffee Development Authority	39,192,597
161.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for Uganda Free Zones Authority	5,572,502
162.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for Uganda Microfinance Regulatory Authority	10,063,420
163.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for Uganda Retirements Benefits Regulatory Authority	14,587,057

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
164.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for National Council for Higher Education	13,399,857
165.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for Uganda Business and Technical Examination Board	26,214,802
166.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for National Council of Sports	46,966,514
167.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses for Science, Technology and Innovation	160,162,439
301.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Makerere University	336,469,558
302.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Mbarara University of Science and Technology	55,763,353
303.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Makerere University Business School	103,103,575
304.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Kyambogo University	131,291,738
305.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Busitema University	49,213,920

SCHEDULE—continued

COLUMN 1		COLUMN 2
Vote No.		Supply
		Shs. '000
306.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Muni University...	26,590,089
307.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Kabale University	56,011,281
308.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Soroti University	25,125,972
309.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Gulu University	61,529,303
310.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Lira University ...	30,475,685
311.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Law Development Centre.	24,565,354
312.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Uganda Management Institute	35,594,074
313	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Mountains of the Moon University	35,473,438
401.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Mulago National Referral Hospital	95,159,247

SCHEDULE—continued

COLUMN 1		COLUMN 2
Vote No.		Supply
		Shs. '000
402.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries and other expenses of the Administration and General expenses of the Butabika Hospital	18,305,348
403.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Arua Regional Referral Hospital	10,397,689
404.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Fort Portal Regional Referral Hospital	11,825,481
405.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Gulu Regional Referral Hospital	13,600,351
406.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Hoima Regional Referral Hospital	11,385,655
407.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Jinja Regional Referral Hospital	15,378,259
408.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Kabale Regional Referral Hospital	11,465,196
409.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Masaka Regional Referral Hospital	10,577,567
410.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mbale Regional Referral Hospital	15,648,364
411.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Soroti Regional Referral Hospital	9,890,170

SCHEDULE—continued

COLUMN 1		COLUMN 2
Vote No.		Supply
		Shs. '000
412.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Lira Regional Referral Hospital	16,180,493
413.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mbarara Regional Referral Hospital	12,104,715
414.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mubende Regional Referral Hospital...	12,325,254
415.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Moroto Regional Referral Hospital	11,218,897
416.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Naguru Referral Hospital... ..	11,828,505
417.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Kiruddu Referral Hospital... ..	25,585,007
418.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Kawempe Referral Hospital	21,247,624
419.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Entebbe Regional Referral Hospital	10,159,175
420.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mulago Specialized Women and Neonatal Hospital	28,608,597
421.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Kayunga Referral Hospital... ..	11,926,771

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
422.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Yumbe Referral Hospital	10,888,459
501.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in United Nations, New York	16,706,699
502.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in United Kingdom	5,887,534
503.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Canada, Ottawa	5,223,859
504.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in India, New Delhi	3,582,777
505.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Kenya, Nairobi	5,041,493
506.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Tanzania, Dar-es-Salaam	8,055,141
507.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in Nigeria, Abuja	3,199,770
508.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda High Commission in South Africa, Pretoria	3,578,576

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
509.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Rwanda , Kigali	2,760,780
510.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in United States, Washington	8,491,682
511.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Egypt , Cairo	3,451,000
512.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Ethiopia, Addis Ababa	3,457,435
513.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in China, Beijing	4,247,006
514.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Switzerland, Geneva	7,172,560
515.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Japan, Tokyo	5,343,851
516.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Saudi Arabia, Riyadh	6,461,718
517.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Denmark, Copenhagen	5,809,314
518.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Belgium, Brussels	4,469,280

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
519.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Italy, Rome	4,551,733
520.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in DRC, Kinshasa	4,115,623
521.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Sudan, Khartoum	3,998,009
522.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in France, Paris	7,457,520
523.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Germany, Berlin	8,050,468
524.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Iran, Tehran	3,034,254
525.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Russia, Moscow	3,748,792
526.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Australia, Canberra	4,962,683
527.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in South Sudan, Juba	3,968,816
528.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in United Arab Emirates, Abu Dhabi	6,248,125
529.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Burundi, Bujumbura	2,831,816

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
530.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Guangzhou Consulate in China	3,700,000
531.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mission in Ankara	6,777,949
532.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mission in Mogadishu	2,693,276
533.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mission in Kuala Lumpur	3,277,632
534.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mission in Mombasa	4,706,488
535.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Mission in Algiers	3,886,550
536.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Qatar, Doha	2,748,639
537.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Havana, Cuba	3,000,000
538.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses of the Uganda Embassy in Luanda, Angola	3,000,000
601.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Arua City	36,948,486

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
602.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Fort Portal City... ..	21,749,696
603.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants, under Gulu City	26,555,638
604.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Hoima City	14,982,706
605.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Jinja City	38,446,052
606.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Lira City	25,298,264
607.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Masaka City	28,740,158
608.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Mbale City	36,977,607
609.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Mbarara City... ..	33,853,374

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
610.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Soroti City	18,894,719
701.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Apac Municipal Council	8,494,655
702.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Bugiri Municipal Council	5,045,364
703.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional a Grants under Bushenyi- Ishaka Municipal Council	10,811,439
704.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Busia Municipal Council	6,584,841
705.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Entebbe Municipal Council	14,974,279
706.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Ibanda Municipal Council	12,652,788
707.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Iganga Municipal Council	6,354,604

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
708.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kabale Municipal Council	15,642,752
709.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kamuli Municipal Council	6,980,978
710.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kapchorwa Municipal Council... ..	8,378,122
711.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Kasese Municipal Council	14,834,120
712.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kira Municipal Council... ..	20,650,861
713.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Kisoro Municipal Council	3,648,099
714.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Kitgum Municipal Council	6,670,002
715.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Koboko Municipal Council	7,501,016

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
716.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Kotido Municipal Council	7,454,417
717.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Kumi Municipal Council	6,938,873
718.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Lugazi Municipal Council	7,853,940
719.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Makindye-Ssabagabo Municipal Council	13,864,172
720.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Masindi Municipal Council	11,172,470
721.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Mityana Municipal Council	10,365,633
722.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Moroto Municipal Council	5,143,627
723.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Mubende Municipal Council	10,465,947

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
724.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mukono Municipal Council	19,829,177
725.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Nansana Municipal Council	24,351,761
726.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Nebbi Municipal Council	6,907,898
727.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Njeru Municipal Council	13,394,572
728.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Ntungamo Municipal Council	4,845,867
729.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Rukungiri Municipal Council	9,415,996
730.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Sheema Municipal Council	14,106,079
731.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Tororo Municipal Council	9,365,323

SCHEDULE—continued

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
801.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Abim District	18,295,895
802.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Adjumani District	31,965,889
803.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Agago District	31,061,514
804.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Alebtong District	23,689,489
805.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Amolatar District	19,357,798
806.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Amudat District	10,632,904
807.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Amuria District	22,290,290
808.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Grants under Amuru District	22,428,999

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
809.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Apac District	20,739,922
810.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Arua District	16,085,370
811.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Budaka District	25,157,873
812.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional, Conditional Grants under Bududa District	26,411,933
813.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bugiri District	34,828,388
814.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bugweri District	19,367,086
815.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Buhweju District	15,085,933
816.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Buikwe District	24,383,139

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
817.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bukedea District	26,466,423
818.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bukomansimbi District	18,428,274
819.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bukwo District	22,102,420
820.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bulambuli District	22,999,426
821.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Buliisa District	14,874,929
822.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bundibugyo District	33,203,487
823.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bunyangabu District	19,891,642
824.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Bushenyi District	28,896,953

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
825.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Busia District	32,967,494
826.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Butaleja District	33,927,473
827.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Butambala District	23,446,766
828.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Butebo District	16,607,616
829.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Buvuma District	13,321,617
830.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Buyende District	22,651,177
831.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Dokolo District	21,223,707
832.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Gomba District	21,231,932

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
833.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Gulu District	21,678,185
834.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Hoima District	20,331,850
835.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Ibanda District	21,754,328
836.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Iganga District	38,124,629
837.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Isingiro District	43,369,358
838.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Jinja District	37,285,315
839.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kaabong District	16,287,466
840.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kabale District	32,609,628

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
841.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kabarole District	20,343,712
842.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kaberamaido District	14,913,324
843.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kagadi District	35,348,272
844.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kakumiro District	25,000,313
845.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kalaki District	15,868,505
846.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kalangala District	14,894,914
847.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kaliro District	28,487,386
848.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kalungu District	25,170,989

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
849.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kamuli District	46,518,428
850.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kamwenge District	29,011,951
851.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kanungu District	41,511,765
852.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kapchorwa District	18,548,597
853.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kapelebyong District	12,049,109
854.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Karenga District	10,726,827
855.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kasanda District	22,543,695
856.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kasese District	73,970,823

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
857.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Katakwi District	25,335,675
858.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kayunga District	37,361,049
859.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kazo District	18,099,602
860.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kibaale District	17,514,216
861.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kiboga District	25,621,222
862.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kibuku District	21,510,868
863.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kikuube District	22,027,669
864.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kiruhura District	18,214,354

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
865.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kiryandongo District	28,181,672
866.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kisoro District	41,251,167
867.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kitagwenda District	19,274,549
868.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kitgum District	28,277,064
869.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Koboko District	19,175,066
870.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kole District	24,145,853
871.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kotido District	11,301,208
872.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kumi District	25,388,394

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
873.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kwania District	22,753,848
874.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kween District	19,391,073
875.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kyankwanzi District	24,244,929
876.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kyegegwa District	23,846,624
877.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kyenjojo District	35,581,507
878.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Kyotera District	35,036,531
879.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Lamwo District	18,485,759
880.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Lira District	27,100,374

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
881.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Luuka District	25,440,932
882.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Luwero District	63,300,117
883.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Lwengo District	27,153,735
884.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Lyantonde District	18,276,836
885.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Madi-Okollo District	17,665,819
886.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Manafwa District	25,992,671
887.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Maracha District	25,235,124
888.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Masaka District	13,315,598

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
889.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Masindi District	23,520,737
890.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mayuge District	42,544,940
891.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mbale District	36,346,216
892.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mbarara District	23,774,583
893.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mitooma District	27,230,403
894.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mityana District	31,132,617
895.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Moroto District	13,533,113
896.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Moyo District	20,493,308

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
897.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mpigi District	30,334,080
898.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mubende District	25,717,019
899.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Mukono District	49,808,239
900.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nabilatuk District	8,965,015
901.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nakapiripirit District	11,039,255
902.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nakaseke District	33,609,209
903.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nakasongola District	29,199,461
904.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Namayingo District	24,345,537

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
905.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Namisindwa District	25,757,056
906.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Namutumba District	29,395,177
907.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Napak District	14,454,931
908.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nebbi District	28,393,138
909.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Ngora District	20,015,428
910.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Ntoroko District	17,856,009
911.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Ntungamo District	52,482,302
912.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Nwoya District	19,818,194

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
913.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Obongi District	11,259,732
914.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Omoro District	23,623,072
915.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Otuke District	17,308,500
916.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Oyam District	36,647,321
917.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Pader District	28,538,070
918.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Pakwach District	20,416,756
919.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Pallisa District	32,319,522
920.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Rakai District	35,470,398

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
921.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Rubanda District	26,781,538
922.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Rubirizi District	17,650,350
923.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Rukiga District	21,557,840
924.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Rukungiri District	40,111,677
925.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Rwampara District	21,241,513
926.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Sembabule District	29,341,783
927.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Serere District	32,000,876
928.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Sheema District	26,927,219

SCHEDULE—*continued*

COLUMN 1		COLUMN 2
<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
929.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Sironko District	32,016,598
930.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Soroti District	22,110,246
931.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Terego District	25,198,993
932.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Tororo District	57,785,129
933.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Wakiso District	78,280,713
934.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Yumbe District	42,437,851
935.	The amount required in the year ending on 30th June, 2024, for Recurrent Expenditure on salaries, wages and other expenses for Delegated Services, Unconditional and Conditional Transfers under Zombo District	22,920,039

DEVELOPMENT EXPENDITURE

Vote No.		Supply
		Shs. '000
001	Office of the President	22,360,000
002	State House	21,722,000
003	Office of the Prime Minister	138,267,997
004	Ministry of Defence	1,830,737,715
005	Ministry of Public Service	3,200,000
006	Ministry of Foreign Affairs	120,000
007	Ministry of Justice and Constitutional Affairs	20,000,000
008	Ministry of Finance, Planning and Economic Development	503,571,226
009	Ministry of Internal Affairs	1,600,000
010	Ministry of Agriculture, Animal Industry and Fisheries	988,196,640
011	Ministry of Local Government	125,375,644
012	Ministry of Lands, Housing & Urban Development	112,453,840
013	Ministry of Education, Science, Technology and Sports	354,000,446
014	Ministry of Health	1,567,092,495
015	Ministry of Trade, Industry and Co-Operatives	10,825,623
016	Ministry of Works, and Communications	1,050,507,358
017	Ministry of Energy and Minerals	1,386,370,757
018	Ministry of Gender, Labour and Social Development	117,697,065
019	Ministry of Water and Environment	1,113,675,033
020	Ministry of Information, and Communications Technology	781,046
021	Ministry of East African Affairs	215,180
022	Ministry of Tourism, Wildlife and Heritage	47,840,000
023	Ministry of Kampala Capital City and Metropolitan Affairs	79,282,610
101	Judiciary	63,009,500
102	Electoral Commission(EC)	3,720,000
103	Inspector General of Government's Office(IGG)	23,396,868
104	Parliamentary Commission(PARL)	67,491,000

Vote No.		Supply
		Shs. '000
105	Law Reform Commission(LRC)	420,012
106	Uganda Human Rights Commission (UHRC)	531,078
107	Uganda Aids Commission (UAC)	619,300
108	National Planning Authority(NPA)	2,014,500
109	Uganda National Meteorological Authority (UNMA)	604,755
110	Uganda Industrial Research Institute (UIRI)	-
111	National Curriculum Development Centre (NCDC)	3,074,000
112	Directorate of Ethics and Integrity(DEI)	150,000
113	Uganda National Roads Authority (UNRA)	2,367,318,611
114	Uganda Cancer Institute (UCI)	60,677,401
115	Uganda Heart Institute (UHI)	25,827,186
116	Uganda National Medical Stores	6,651,984
117	Uganda Tourism Board (UTB)	100,000
118	Uganda Road Fund (RF)	-
119	Uganda Registration Services Bureau (URSB)	4,756,000
120	National Citizenship and Immigration Control(NCIC)	3,838,583
121	Diary Development Authority (DDA)	5,760,000
122	Kampala Capital City Authority(KCCA)	166,913,187
123	National Lotteries and Gaming Regulatory Board	-
124	Equal Opportunities Commission	216,000
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	66,765,607
126	National Information Technologies Authority	96,043,970
127	Uganda Virus Research Institute (UVRI)	-
128	Uganda National Examination Board (UNEB)	11,544,000
129	Financial Intelligence Authority (FIA)	729,000
130	Treasury Operations (TOP)	-
131	Office of the Auditor General (OAG)	1,760,000
132	Education Service Commission(ESC)	2,436,410

Vote No.		Supply
		Shs. '000
133	Directorate of Public Prosecution(DPP)	17,040,832
134	Health Service Commission(HSC)	52,800
135	Directorate of Government Analytical Laboratory (DGAL)	22,734,546
136	Uganda Export Promotion Board (UEPB)	37,000
137	National Identification and Registration Authority (NIRA)	3,000,000
138	Uganda Investment Authority (UIA)	114,378,884
139	Petroleum Authority of Uganda (PAU)	26,824,097
141	Uganda Revenue Authority (URA)	45,320,000
142	National Agricultural Research Organization(NARO)	80,970,000
143	Uganda Bureau of Statistics (UBOS)	9,200,000
144	Uganda Police	163,628,425
145	Uganda Prisons	27,387,707
146	Public Service Commission (PSC)	100
147	Local Government Finance Commission(LGFC)	100,000
148	Judicial Service Commission(JSC)	2,773,678
149	National Population Council	241,200
150	National Environment Management Authority (NEMA)	9,320,000
151	Uganda Blood Transfusion Service (UBTS)	1,234,200
152	National Agricultural Advisory Services (NAADS)	1,480,000
153	Public Procurement & Disposal of Assets (PPDA)	3,000,000
154	Uganda National Bureau of Standards (UNBS)	6,651,000
155	Cotton Development Organization	300,000
156	Uganda Land Commission (ULC)	18,811,960
157	National Forestry Authority(NFA)	4,594,000
158	Internal Security Organization (ISO)	10,680,000
159	External Security Organization (ESO)	1,002,960
160	Uganda Coffee Development Authority(UCDA)	2,020,000

Vote No.		Supply
		Shs. '000
161	Uganda Free Zones Authority	5,409,000
162	Uganda Microfinance Regulatory Authority	500,000
163	Uganda Retirements Benefits Regulatory Authority	-
164	National Council for Higher Education	-
165	Uganda Business and Technical Examination Board	2,800,000
166	National Council of Sports	1,500,000
167	Science, Technology and Innovation	80,171,646
301	Makerere University	15,372,698
302	Mbarara University	3,954,706
303	Makerere University Business School	2,125,530
304	Kyambogo University	3,710,496
305	Busitema University	5,892,464
306	Muni University	4,752,000
307	Kabale University	2,586,568
308	Soroti University	1,257,362
309	Gulu University	5,671,020
310	Lira University	5,000,000
311	Law Development Centre.	4,782,560
312	Uganda Management Institute	1,320,000
313	Mountains of the Moon University	2,229,372
401	Mulago National Referral Hospital	16,528,858
402	Butabika Hospital	2,513,373
403	Arua Hospital	2,620,000
404	Fort Portal Hospital	120,000
405	Gulu Hospital	120,000
406	Hoima Hospital	2,620,000
407	Jinja Hospital	3,642,471
408	Kabale Hospital	120,000

Vote No.		Supply
		Shs. '000
409	Masaka Hospital	120,000
410	Mbale Hospital	120,000
411	Soroti Hospital	4,120,000
412	Lira Hospital	120,000
413	Mbarara Regional Hospital	5,230,000
414	Mubende Regional Referral Hospital	150,000
415	Moroto Regional Referral Hospital	120,000
416	Naguru Referral Hospital	240,000
417	Kiruddu Referral Hospital	1,530,000
418	Kawempe Referral Hospital	900,000
419	Entebbe Regional Referral Hospital	900,000
420	Mulago Specialized Women and Neonatal Hospital	2,268,000
421	Kayunga Referral Hospital	-
422	Yumbe Referral Hospital	-
501	Uganda Mission at the United Nations, New York	-
502	Uganda High Commission in the United Kingdom	2,113,704
503	Uganda High Commission in Canada , Ottawa	6,000,000
504	Uganda High Commission in India, New Delhi	270,000
505	Uganda High Commission in Kenya ,Nairobi	7,200,000
506	Uganda High Commission in Tanzania , Dar es Salaam	-
507	Uganda High Commission in Nigeria , Abuja	16,200,000
508	Uganda High Commission in South Africa , Pretoria	390,000
509	Uganda High Commission in Rwanda , Kigali	700,000
510	Uganda Embassy in the United States , Washington	540,000
511	Uganda Embassy in Egypt , Cairo	170,000
512	Uganda Embassy in Ethiopia, Addis Ababa	370,000
513	Uganda Embassy in China, Beijing	100,000
514	Uganda Embassy in Switzerland, Geneva	330,000

Vote No.		Supply
		Shs. '000
515	Uganda Embassy in Japan, Tokyo	-
516	Uganda Embassy in Saudi Arabia, Riyadh	-
517	Uganda Embassy in Denmark, Copenhagen	100,000
518	Uganda Embassy in Belgium, Brussels	3,380,000
519	Uganda Embassy in Italy, Rome	-
520	Uganda Embassy in DRC, Kinshasa	2,856,380
521	Uganda Embassy in Sudan, Khartoum	647,916
522	Uganda Embassy in France, Paris	-
523	Uganda Embassy in Germany, Berlin	-
524	Uganda Embassy in Iran, Tehran	100,000
525	Uganda Embassy in Russia, Moscow	172,000
526	Uganda Embassy in Australia, Canberra	150,000
527	Uganda Embassy in South Sudan, Juba	-
528	Uganda Embassy in United Arab Emirates, Abudhabi	-
529	Uganda Embassy in Burundi, Bujumbura	150,000
530	Uganda Consulate in China, Guangzhou	7,500,000
531	Uganda Embassy in Turkey, Ankara	800,000
532	Uganda Embassy in Somalia, Mogadishu	2,810,000
533	Uganda Embassy in Malaysia, Kuala Lumpur	100,000
534	Uganda Consulate in Kenya, Mombasa	4,650,000
535	Uganda Embassy in Algeria, Algiers	390,000
536	Uganda Embassy in Qatar, Doha	198,000
537	Uganda Mission in Havana, Cuba	-
538	Uganda Mission in Luanda, Angola	-
601	Arua city	7,244,226
602	Fort-Portal city	12,121,712
603	Gulu city	25,318,790
604	Hoima city	22,786,010

Vote No.		Supply
		Shs. '000
605	Jinja city	16,623,931
606	Lira city	16,828,808
607	Masaka city	22,377,122
608	Mbale city	16,741,830
609	Mbarara city	31,402,200
610	Soroti city	6,851,819
701	Apac Municipal Council	12,560,624
702	Bugiri Municipal Council	1,362,208
703	Bushenyi- Ishaka Municipal Council	1,908,907
704	Busia Municipal Council	11,138,654
705	Entebbe Municipal Council	20,491,254
706	Ibanda Municipal Council	2,054,001
707	Iganga Municipal Council	1,379,712
708	Kabale Municipal Council	8,447,811
709	Kamuli Municipal Council	14,947,854
710	Kapchorwa Municipal Council	1,334,721
711	Kasese Municipal Council	18,487,704
712	Kira Municipal Council	6,514,062
713	Kisoro Municipal Council	1,294,943
714	Kitgum Municipal Council	15,054,529
715	Koboko Municipal Council	2,136,710
716	Kotido Municipal Council	1,416,475
717	Kumi Municipal Council	1,481,608
718	Lugazi Municipal Council	17,329,221
719	Makindye-Ssabagabo Municipal Council	11,120,490
720	Masindi Municipal Council	1,789,367
721	Mityana Municipal Council	2,242,135
722	Moroto Municipal Council	5,861,947

Vote No.		Supply
		Shs. '000
723	Mubende Municipal Council	20,791,333
724	Mukono Municipal Council	2,937,487
725	Nansana Municipal Council	6,762,177
726	Nebbi Municipal Council	1,283,239
727	Njeru Municipal Council	2,458,723
728	Ntungamo Municipal Council	4,534,125
729	Rukungiri Municipal Council	3,232,805
730	Sheema Municipal Council	4,977,971
731	Tororo Municipal Council	12,436,577
801	Abim District	3,547,825
802	Adjumani District	13,172,937
803	Agago District	5,787,146
804	Alebtong District	8,417,651
805	Amolatar District	5,572,705
806	Amudat District	4,198,117
807	Amuria District	5,365,157
808	Amuru District	6,064,194
809	Apac District	2,645,681
810	Arua District	5,696,162
811	Budaka District	6,434,832
812	Bududa District	6,478,715
813	Bugiri District	5,120,269
814	Bugweri District	5,150,411
815	Buhweju District	3,806,208
816	Buikwe District	2,702,656
817	Bukedea District	8,954,427
818	Bukomansimbi District	2,294,479
819	Bukwo District	3,093,902

Vote No.		Supply
		Shs. '000
820	Bulambuli District	6,824,722
821	Buliisa District	4,961,931
822	Bundibugyo District	4,992,951
823	Bunyangabu District	4,326,977
824	Bushenyi District	3,885,894
825	Busia District	5,353,025
826	Butaleja District	5,483,341
827	Butambala District	3,823,770
828	Butebo District	5,528,781
829	Buvuma District	4,786,260
830	Buyende District	7,083,608
831	Dokolo District	3,975,303
832	Gomba District	3,167,117
833	Gulu District	2,830,321
834	Hoima District	3,343,697
835	Ibanda District	3,979,344
836	Iganga District	3,146,428
837	Isingiro District	25,537,316
838	Jinja District	3,374,571
839	Kaabong District	3,666,508
840	Kabale District	5,119,020
841	Kabarole District	5,483,262
842	Kaberamaido District	3,548,242
843	Kagadi District	5,789,977
844	Kakumiro District	11,899,254
845	Kalaki District	4,474,045
846	Kalangala District	2,697,067
847	Kaliro District	5,243,754

Vote No.		Supply
		Shs. '000
848	Kalungu District	2,099,735
849	Kamuli District	5,244,082
850	Kamwenge District	13,515,423
851	Kanungu District	3,635,510
852	Kapchorwa District	3,673,803
853	Kapelebyong District	4,372,070
854	Karenga District	2,599,200
855	Kasanda District	6,984,123
856	Kasese District	7,050,427
857	Katakwi District	8,416,216
858	Kayunga District	5,149,887
859	Kazo District	5,430,394
860	Kibaale District	10,283,052
861	Kiboga District	4,482,753
862	Kibuku District	3,636,866
863	Kikuube District	4,110,476
864	Kiruhura District	4,982,200
865	Kiryandongo District	11,780,602
866	Kisoro District	4,971,513
867	Kitagwenda District	3,554,046
868	Kitgum District	3,421,058
869	Koboko District	3,532,995
870	Kole District	5,864,291
871	Kotido District	3,235,907
872	Kumi District	5,396,716
873	Kwania District	2,521,753
874	Kween District	3,548,540
875	Kyankwanzi District	5,181,008

Vote No.		Supply
		Shs. '000
876	Kyegegwa District	4,499,507
877	Kyenjojo District	5,541,109
878	Kyotera District	3,487,256
879	Lamwo District	8,640,286
880	Lira District	3,610,211
881	Luuka District	4,468,080
882	Luwero District	6,769,187
883	Lwengo District	7,551,378
884	Lyantonde District	3,164,855
885	Madi-Okollo District	6,768,666
886	Manafwa District	5,564,414
887	Maracha District	5,384,440
888	Masaka District	3,520,219
889	Masindi District	6,369,250
890	Mayuge District	6,743,264
891	Mbale District	3,899,485
892	Mbarara District	2,967,538
893	Mitooma District	7,500,047
894	Mityana District	2,753,188
895	Moroto District	3,243,394
896	Moyo District	2,575,575
897	Mpigi District	2,721,010
898	Mubende District	4,749,127
899	Mukono District	3,430,547
900	Nabilatuk District	2,527,182
901	Nakapiripirit District	5,191,006
902	Nakaseke District	7,758,629
903	Nakasongola District	3,359,240

Vote No.		Supply
		Shs. '000
904	Namayingo District	4,038,898
905	Namisindwa District	2,839,359
906	Namutumba District	3,483,132
907	Napak District	4,293,231
908	Nebbi District	4,399,840
909	Ngora District	4,530,481
910	Ntoroko District	2,150,399
911	Ntungamo District	8,801,180
912	Nwoya District	5,096,726
913	Obongi District	4,443,604
914	Omoror District	3,064,586
915	Otuke District	3,636,816
916	Oyam District	7,200,572
917	Pader District	6,105,387
918	Pakwach District	3,332,931
919	Pallisa District	5,852,208
920	Rakai District	5,068,608
921	Rubanda District	6,165,121
922	Rubirizi District	5,979,512
923	Rukiga District	2,820,999
924	Rukungiri District	3,920,439
925	Rwampara District	3,567,664
926	Sembabule District	6,748,879
927	Serere District	3,188,705
928	Sheema District	2,971,859
929	Sironko District	3,628,272
930	Soroti District	5,052,649
931	Terego District	10,266,438

<i>Vote No.</i>		<i>Supply</i>
		<i>Shs. '000</i>
932	Tororo District	8,511,525
933	Wakiso District	10,719,323
934	Yumbe District	26,011,090
935	Zombo District	6,448,112
TOTAL		31,263,705,886

Cross Reference

Public Finance Management Act, 2015, Act 3 of 2015

ACTS SUPPLEMENT

to The Uganda Gazette No. 45, Volume CXVI, dated 30th June, 2023

Printed by UPPC, Entebbe, by Order of the Government.

Act 10 *Lotteries and Gaming (Amendment) Act* **2023**

THE LOTTERIES AND GAMING (AMENDMENT) ACT, 2023

An Act to amend the Lotteries and Gaming Act, 2016, to revise the gaming tax rate from twenty percent to thirty percent for a gaming activity.

DATE OF ASSENT: 23rd June, 2023

Date of Commencement: 1st July, 2023

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2023.

2. Amendment of the Lotteries and Gaming Act, 2016

The Lotteries and Gaming Act, 2016, is amended by substituting for Schedule 4 the following—

“Rate of tax

1. Twenty percent of the total amount of money staked less the payouts (winnings) for the period of filing returns for a betting activity.

2. Thirty percent of the total amount of money staked less the payouts (winnings) for the period of filing returns for the gaming activity.”

ACTS SUPPLEMENT

to The Uganda Gazette No. 45, Volume CXVI, dated 30th June, 2023

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Act 11

Value Added Tax (Amendment) Act

2023

THE VALUE ADDED TAX (AMENDMENT) ACT, 2023

ARRANGEMENT OF SECTIONS

Section

1. Commencement
2. Amendment of Value Added Tax Act
3. Amendment of section 16 of principal Act
4. Amendment of section 28 of principal Act
5. Amendment of section 65A of principal Act
6. Amendment of section 73 of principal Act
7. Amendment of First Schedule to principal Act
8. Amendment of Second Schedule to principal Act

THE VALUE ADDED TAX (AMENDMENT) ACT, 2023

An Act to amend the Value Added Tax Act, Cap. 349 to expand the definition of electronic services; to provide for the limit on input tax to activities related to output tax being accounted for and disallow input tax credit to registered foreign supplier; to provide for declaration of value added tax on imported services by large un-registered persons and un registered government entities; to provide for ZEP-RE (PTA Reinsurance Company) as a listed institution; and for related matters.

DATE OF ASSENT: 23rd June, 2023

Date of Commencement: 1st July, 2023

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2023.

2. Amendment of Value Added Tax Act

The Value Added Tax Act, Cap. 349, in this Act referred to as the principal Act, is amended in section 10 by inserting immediately after subsection (3), the following—

“(4) The supply of goods by auction is treated as a supply of goods made by the auctioneer as the supplier in the course of auctioning goods.” and

- (5) For avoidance of doubt, the treatment of the supply of goods by the auctioneer under subsection (3) is separate from the treatment of the supply of the auction services by the auctioneer.””

3. Amendment of section 16 of principal Act

Section 16 of the principal Act is amended—

- (a) by substituting for subsection (2), the following—

“(2) Notwithstanding subsection (1), a supply of services by a person who carries on business outside Uganda and who does not have a place of business in Uganda shall take place in Uganda, if the recipient of the supply is not a taxable person or a person who makes a supply with a total annual value in excess of the amount specified in section 7(2) or a government entity that is not registered under section 7 (5) of this Act, and—

- (a) the services are physically performed in Uganda by a person who is in Uganda at the time of the supply;
- (b) the services are in connection with immovable property in Uganda;
- (c) the services are radio or television broadcasting services received at an address in Uganda;
- (d) the services are electronic services delivered to a person in Uganda at the time of the supply;
- (e) the supply is a transfer, assignment or grant of a right to use a copyright, patent, trademark or similar right in Uganda; or

- (f) the services are the supply of telecommunications services initiated by a person in Uganda, other than a supply initiated by—
 - (i) a supplier of telecommunications services; or
 - (ii) a person who is roaming while temporarily in Uganda.”;
- (b) by inserting immediately after subsection (4), the following—

“(4a) Electronic services shall be delivered to a person in Uganda at the time of supply as referred to in subsection (2) (d); and
- (c) in subsection (5), by substituting for paragraph (a), the following—

“(a) electronic services” means services supplied through an online or digital network by a supplier from a place of business outside Uganda to a recipient in Uganda including—

 - (i) websites, web-hosting or remote maintenance of programs and equipment;
 - (ii) software and the updating of software;
 - (iii) images, text and information;
 - (iv) access to databases;
 - (v) music, films and games; including games of chance;
 - (vi) political, cultural, artistic, sporting, scientific and other broadcasts and events; including television;

- (vii) advertising platforms;
- (viii) streaming platforms and subscription based services;
- (ix) cab-hailing services;
- (x) cloud storage; and
- (xi) data ware housing.”

4. Amendment of section 28 of principal Act

Section 28 of the principal Act is amended—

- (a) in subsection (5), by inserting immediately after paragraph (c), the following—
 - “(d) payment for entertainment made by a taxable person for membership of a person in a club, association or society of a sporting, social or recreational nature; or
 - (e) goods or services incurred by a taxable person provided for under section 16 (2) of this Act.”; and
- (b) by inserting immediately after subsection (6), the following—
 - “(6a) For the purposes of subsection (1), (2), or (3) “business use” or “use in the business” applies only to the related business, generating a taxable supply.”

5. Amendment of section 65A of principal Act

Section 65A of the principal Act is amended by repealing subsection (2).

6. Amendment of section 73 of principal Act

Section 73 of the principal Act is amended by inserting immediately after subsection (2), the following—

“(3) Notwithstanding subsection (1), a taxpayer under section 16 (2) of this Act may file a return and may pay the tax in the return in United States dollars.”

7. Amendment of First Schedule to principal Act

The First Schedule to the principal Act is amended by inserting the following in its appropriate alphabetical position—

“ZEP-RE (PTA Reinsurance Company)”

8. Amendment of Second Schedule to principal Act

The Second Schedule to the principal Act is amended in paragraph 1—

(a) in subparagraph (q) by repealing item (viii);

(b) by substituting for subparagraph (qa), the following—

“(qa) the supply of animal feeds and mixed components such as eggshells, feed additives, wheat bran, maize bran, premixes, concentrates and seed cake;

(c) by substituting for subparagraph (ww), the following—

“(ww) the supply of billets for further value addition in Uganda;

(d) by repealing subparagraphs (yy) and (fff); and

(e) in subparagraph (ooo), by deleting the words “from cassava”;

ACTS SUPPLEMENT

to The Uganda Gazette No. 45, Volume CXVI, dated 30th June, 2023

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Act 15 *Convention on Mutual Administrative
Assistance in Tax Matters (Implementation) Act* **2023**

THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE
IN TAX MATTERS (IMPLEMENTATION) ACT, 2023

ARRANGEMENT OF SECTIONS

Section

1. Commencement
2. Interpretation
3. Convention to have force of law in Uganda
4. Agreement on Automatic Exchange of Financial Account Information to have force of law in Uganda
5. Common Reporting Standard to have force of law in Uganda
6. Due diligence
7. Reporting obligations
8. Offences relating to automatic exchange of information
9. Anti-avoidance provisions
10. Amendment to Convention or Agreement

11. Regulations

SCHEDULES

Schedule 1—Currency point

Schedule 2—Convention on Mutual Administrative Assistance in Tax Matters

Schedule 3—Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information

Schedule 4—Common Reporting Standard

THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS (IMPLEMENTATION) ACT, 2023

An Act to give the force of law in Uganda to the Convention on Mutual Administrative Assistance in Tax Matters; the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information; the Standard for Automatic Exchange of Financial Account Information in Tax Matters; and for related matters.

DATE OF ASSENT: 23rd June, 2023

Date of Commencement: 1st July, 2023

WHEREAS the Convention on Mutual Administrative Assistance in Tax Matters which is set out in Schedule 2 to this Act was adopted in Strasbourg, France on 25th January, 1988 by the Organisation for Economic Cooperation and Development (OECD) and the Council of Europe as the signatories and amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters that was adopted in Paris, France on 27th May, 2010 to open up the signatories to other jurisdictions that are not members of the OECD and the G20 formerly the Council of Europe;

AND WHEREAS the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information which is set out in Schedule 3 to this Act was adopted by the OECD Committee on Fiscal Affairs working with the G20 and opened for signature on 29th October, 2014 in Berlin, Germany providing for a standardised and efficient mechanism to facilitate the automatic exchange of information in accordance with the Standard for Automatic Exchange of Financial Account Information in Tax Matters;

AND WHEREAS the Cabinet of the Republic of Uganda ratified the Convention on Mutual Administrative Assistance in Tax Matters on 6th May, 2016 and the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information on 18th November, 2021 in accordance with article 123 of the Constitution and section 2(a) of the Ratification of Treaties Act;

WHEREFORE it is expedient to give the force of law to the Convention on Mutual Administrative Assistance in Tax Matters and the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information in Uganda;

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2023.

2. Interpretation

In this Act, unless the context otherwise requires—

“Agreement” means the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information;

“beneficial owner” means a natural person who ultimately owns or controls a customer or the natural person on whose

behalf a transaction is conducted and includes any natural person who exercises ultimate control over a legal person or arrangement and—

- (a) in relation to a legal person, includes—
 - (i) the natural person who either directly or indirectly, alone or jointly, holds at least ten percent of shares or voting rights of the legal person;
 - (ii) the natural person who exercises control of the legal person through other means, including personal or financial superiority or relationship; and
 - (iii) the natural person who has power to make or influence decisions of a legal person;
 - (iv) where exceptionally, no natural person is identified in subparagraphs (i), (ii) or (iii), the natural person who holds the position of senior managing official;
- (b) in relation to trusts includes—
 - (i) the settlor;
 - (ii) the trustee;
 - (iii) the protector;
 - (iv) the beneficiary or the individual benefitting from the trust who is yet to be determined; and
 - (v) any other natural person exercising ultimate control of the trust; and

- (c) in relation to other legal arrangements similar to trusts, the natural person who holds positions equivalent to the positions referred to in subparagraph (b);

“Common Reporting Standard” means the standard for automatic exchange for financial accounts, information in tax matters, developed by the Organisation for Economic Co-operation and Development as specified in Schedule 4;

“Competent Authority” means the Commissioner General, Uganda Revenue Authority;

“Convention” means the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters;

“currency point” has the value assigned to it in Schedule 1 to this Act;

“Minister” means the Minister responsible for finance;

“reportable jurisdiction” means—

- (a) for the purposes of applying the due diligence procedures required by section II to VII of the Common Reporting Standard specified in Schedule 4 for a resident for tax purposes, of a jurisdiction other than Uganda; and
- (b) for the purposes of reporting the information required by section 1 of the of the Common Reporting Standard specified in Schedule 4, for a resident for tax purposes of a jurisdiction other than Uganda.

3. Convention to have force of law in Uganda

(1) The Convention on Mutual Administrative Assistance in Tax Matters specified in Schedule 2, except for article 2 (1) (b), (i), (ii), (iii) (E) and (iv), shall have the force of law in Uganda.

(2) Without prejudice to the general effect of subsection (1), all rights, liabilities, obligations and restrictions created or arising by or under the Convention and all remedies and procedures provided for by or under the Convention shall be recognised and available in law and shall be enforceable and allowed in Uganda.

(3) The Competent Authority may in the implementation of this Act apply the commentaries to the Convention in the implementation of this Act.

4. Agreement to have force of law in Uganda

(1) The Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information specified in Schedule 3 to this Act shall have the force of law in Uganda.

(2) Without prejudice to the general effect of subsection (1), all rights, liabilities, powers, obligations and restrictions created or arising by or under the Agreement and all remedies and procedures provided for by or under the Agreement shall be recognised and available in law and shall be enforceable and allowed in Uganda.

(3) The Competent Authority may in implementing the provisions of the Agreement apply the commentaries to the Agreement.

5. Common Reporting Standard to have force of law in Uganda

(1) The Common Reporting Standard specified in Schedule 4 shall have the force of law in Uganda.

(2) Without prejudice to the general effect of subsection (1), all rights, liabilities, powers, obligations and restrictions created or arising

by or under the Common Reporting Standard and all remedies and procedures provided for by or under the Common Reporting Standard shall be recognised and available in law and shall be enforceable and allowed in Uganda.

(3) The Competent Authority may apply the commentaries to the Common Reporting Standard to implement the provisions of the Common Reporting Standard.

6. Due diligence

(1) A reporting financial institution shall, with effect from 1st January, 2024, apply the due diligence, described in sections II to VII of the Common Reporting Standard as specified in Schedule 4 to this Act.

(2) An account holder or a controlling person shall notify the reporting financial institution when there is a change in circumstances, including a change in the residence of the account holder or controlling person for tax purposes, within thirty days from the occurrence of the change.

(3) A reporting financial institution shall maintain the information obtained in the process of conducting due diligence under this Act, for the period during which the account is active and, for at least five years from the date when the account is closed.

7. Reporting obligations

(1) A reporting financial institution shall submit a return to the Competent Authority providing the information on the account held by a non-resident person or on a reportable account for the year ending 31st December in every calendar year and by the 31st day of May of the following year.

(2) Where a reporting financial institution applies the procedures of due diligence described in sections II to VII of the Common Reporting Standard as specified in Schedule 4 to this Act for a calendar year, and no financial account is identified as a reportable

account, the reporting financial institution shall file a return which shall provide that the reporting financial institution maintains no such reportable accounts in respect of the calendar year.

(3) The Competent Authority shall, by notice in the Gazette and in a newspaper of wide circulation, prescribe the format of the return for obtaining the information referred to in subsection (1).

8. Offences relating to automatic exchange of information

A person who—

- (a) fails to file a return on the due date for purposes of the automatic exchange of information, is liable to a civil penalty of two hundred and fifty currency points for each day of default;
- (b) fails to maintain information obtained in the process of conducting the due diligence required under this Act, is liable to a penalty of five hundred currency points and an additional penalty of twenty currency point for each day of default in case of a continuous violation;
- (c) makes a false or misleading statement in a return for purposes of the automatic exchange of information commits an offence and is liable, on conviction, to a fine not exceeding two thousand and five hundred currency points or imprisonment for a term not exceeding ten years, or both;
- (d) submits a false or misleading self-certification to a reporting financial institution commits an offence and is liable, on conviction to a fine not exceeding two thousand five hundred currency points or imprisonment for a term not exceeding ten years, or both; or
- (e) omits from a statement made in a return for purposes of the automatic exchange of information, commits an offence and is liable, on conviction, to a fine not exceeding two

thousand five hundred currency points or imprisonment for a term not exceeding ten years, or both.

9. Anti- avoidance provision

Where a person enters into any arrangement or engages in a practice, the main purpose or one of the purposes of the Agreement or practice may reasonably be considered to be circumventing or avoiding an obligation imposed under this Act, the Competent Authority may re-characterise the transaction or an element of the transaction as part of the anti- avoidance scheme and shall require the person to comply with the obligations under this Act.

10. Amendment of Convention or agreement

(1) Where, after the commencement of this Act, the Convention or Agreement is amended in accordance with the provisions of article 24 of the Convention or section 6 of the Agreement, and ratified under article 123 of the Constitution, the Minister shall cause a copy of the amendment to be laid before Parliament; and the amendment shall, for the purposes of this Act, come into operation or be deemed to have come into operation on the date it is laid before Parliament.

(2) The Minister shall publish the amendment to the Convention or agreement in the Gazette.

11. Regulations

(1) The Minister may make regulations to give effect to the provisions of this Act.

(2) Without prejudice to the generality of subsection (1), the Minister shall make regulations for—

- (a) the inspection of records and information held by reporting financial institutions;
- (b) the procedure for conducting due-diligence; and

- (c) any other matter incidental to the better carrying out of the purposes of this Act and the prescription of anything required or authorised under this Act.

- (3) Regulations made under this Act may, in respect of any contravention of any of the regulations—
 - (a) prescribe a penalty not exceeding a fine of five thousand currency points or imprisonment not exceeding ten years or both;
 - (b) in the case of a continuing offence, prescribe an additional penalty not exceeding a fine of five hundred currency points in respect of each day on which the offence continues;
 - (c) prescribe a penalty not exceeding a fine of five thousand five hundred currency points or imprisonment not exceeding ten years, or both in respect of a second or subsequent offence; and
 - (d) provide for the forfeiture of anything used in the commission of the offence.

SCHEDULES

SCHEDULE 1

Section 2

CURRENCY POINT

A currency point is equivalent to twenty thousand shillings.

SCHEDULE 2

Section 3

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

Text amended by the provisions of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, which entered into force on 1st June 2011

Preamble

The member States of the Council of Europe and the member countries of the Organisation for Economic Co-operation and Development (OECD), signatories of this Convention,

Considering that the development of international movement of persons, capital, goods and services – although highly beneficial in itself – has increased the possibilities of tax avoidance and evasion and therefore requires increasing co-operation among tax authorities;

Welcoming the various efforts made in recent years to combat tax avoidance and tax evasion on an international level, whether bilaterally or multilaterally; Considering that a co-ordinated effort between States is necessary in order to foster all forms of administrative assistance in matters concerning taxes of any kind whilst at the same time ensuring adequate protection of the rights of taxpayers;

Recognising that international co-operation can play an important part in facilitating the proper determination of tax liabilities and in helping the taxpayer to secure his rights;

Considering that fundamental principles entitling every person to have his rights and obligations determined in accordance with a proper legal procedure should be recognised as applying to tax matters in all States and that States should endeavour to protect the legitimate interests of taxpayers, including appropriate protection against discrimination and double taxation;

Convinced therefore that States should carry out measures or supply information, having regard to the necessity of protecting the confidentiality of information, and taking account of international instruments for the protection of privacy and flows of personal data;

Considering that a new co-operative environment has emerged and that it is desirable that a multilateral instrument is made available to allow the widest number of States to obtain the benefits of the new co-operative environment and at the same time implement the highest international standards of co-operation in the tax field;

Desiring to conclude a convention on mutual administrative assistance in tax matters,

Have agreed as follows:

Chapter I – Scope of the Convention

Article 1 – Object of the Convention and persons covered

- 1 The Parties shall, subject to the provisions of Chapter IV, provide administrative assistance to each other in tax matters. Such assistance may involve, where appropriate, measures taken by judicial bodies.
- 2 Such administrative assistance shall comprise:
 - a exchange of information, including simultaneous tax examinations and participation in tax examinations abroad;
 - b assistance in recovery, including measures of conservancy; and
 - c service of documents.
- 3 A Party shall provide administrative assistance whether the person affected is a resident or national of a Party or of any other State.

Article 2 – Taxes covered

- 1 This Convention shall apply:

Act 15 *Convention on Mutual Administrative Assistance in Tax Matters (Implementation) Act* **2023**

- a to the following taxes:
 - i. taxes on income or profits,
 - ii. taxes on capital gains which are imposed separately from the tax on income or profits,
 - iii. taxes on net wealth, imposed on behalf of a Party; and
- b to the following taxes:
 - i. taxes on income, profits, capital gains or net wealth which are imposed on behalf of political subdivisions or local authorities of a Party,
 - ii. compulsory social security contributions payable to general government or to social security institutions established under public law, and
 - iii. taxes in other categories, except customs duties, imposed on behalf of a Party, namely:
 - A. estate, inheritance or gift taxes,
 - B. taxes on immovable property,
 - C. general consumption taxes, such as value added or sales taxes,
 - D. specific taxes on goods and services such as excise taxes,
 - E. taxes on the use or ownership of motor vehicles,
 - F. taxes on the use or ownership of movable property other than motor vehicles,
 - G. any other taxes;
 - iv. taxes in categories referred to in sub-paragraph iii. above which are imposed on behalf of political subdivisions or local authorities of a Party.

2 The existing taxes to which the Convention shall apply are listed in Annex A in the categories referred to in paragraph 1.

- 3 The Parties shall notify the Secretary General of the Council of Europe or the Secretary General of OECD (hereinafter referred to as the “Depositaries”) of any change to be made to Annex A as a result of a modification of the list mentioned in paragraph 2. Such change shall take effect on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary.
- 4 The Convention shall also apply, as from their adoption, to any identical or substantially similar taxes which are imposed in a Contracting State after the entry into force of the Convention in respect of that Party in addition to or in place of the existing taxes listed in Annex A and, in that event, the Party concerned shall notify one of the Depositaries of the adoption of the tax in question.

Chapter II – General definitions

Article 3 – Definitions

- 1 For the purposes of this Convention, unless the context otherwise requires:
 - a the terms “applicant State” and “requested State” mean respectively any Party applying for administrative assistance in tax matters and any Party requested to provide such assistance;
 - b the term “tax” means any tax or social security contribution to which the Convention applies pursuant to Article 2;
 - c the term “tax claim” means any amount of tax, as well as interest thereon, related administrative fines and costs incidental to recovery, which are owed and not yet paid;
 - d the term “competent authority” means the persons and authorities listed in Annex B;
 - e the term “nationals” in relation to a Party means:
 - i. all individuals possessing the nationality of that Party, and

- ii. all legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in that Party.

For each Party that has made a declaration for that purpose, the terms used above will be understood as defined in Annex C.

- 2 As regards the application of the Convention by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that Party concerning the taxes covered by the Convention.
- 3 The Parties shall notify one of the Depositaries of any change to be made to Annexes B and C. Such change shall take effect on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary in question.

Chapter III – Forms of assistance

Section I – Exchange of information

Article 4 – General provision

- 1 The Parties shall exchange any information, in particular as provided in this section, which is foreseeably relevant for the administration or enforcement of their domestic laws concerning the taxes covered by this Convention.
- 2 Deleted.
- 3 Any Party may, by a declaration addressed to one of the Depositaries, indicate that, according to its internal legislation, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7.

Article 5 – Exchange of information on request

- 1 At the request of the applicant State, the requested State shall provide the applicant State with any information referred to in Article 4 which concerns particular persons or transactions.
- 2 If the information available in the tax files of the requested State is not sufficient to enable it to comply with the request for information, that State shall take all relevant measures to provide the applicant State with the information requested.

Article 6 – Automatic exchange of information

With respect to categories of cases and in accordance with procedures which they shall determine by mutual agreement, two or more Parties shall automatically exchange the information referred to in Article 4.

Article 7 – Spontaneous exchange of information

- 1 A Party shall, without prior request, forward to another Party information of which it has knowledge in the following circumstances:
 - a the first-mentioned Party has grounds for supposing that there may be a loss of tax in the other Party;
 - b a person liable to tax obtains a reduction in or an exemption from tax in the first- mentioned Party which would give rise to an increase in tax or to liability to tax in the other Party;
 - c business dealings between a person liable to tax in a Party and a person liable to tax in another Party are conducted through one or more countries in such a way that a saving in tax may result in one or the other Party or in both;
 - d a Party has grounds for supposing that a saving of tax may result from artificial transfers of profits within groups of enterprises;
 - e information forwarded to the first-mentioned Party by the other Party has enabled information to be obtained which may be relevant in assessing liability to tax in the latter Party.
- 2 Each Party shall take such measures and implement such procedures as are necessary to ensure that information described in paragraph 1 will be made available for transmission to another Party.

Article 8 – Simultaneous tax examinations

- 1 At the request of one of them, two or more Parties shall consult together for the purposes of determining cases and procedures for simultaneous tax examinations. Each Party involved shall decide whether or not it wishes to participate in a particular simultaneous tax examination.
- 2 For the purposes of this Convention, a simultaneous tax examination means an arrangement between two or more Parties to examine simultaneously, each in its own territory, the tax affairs of a person or persons in which they have a common or related interest, with a view to exchanging any relevant information which they so obtain.

Article 9 – Tax examinations abroad

- 1 At the request of the competent authority of the applicant State, the competent authority of the requested State may allow representatives of the competent authority of the applicant State to be present at the appropriate part of a tax examination in the requested State.
- 2 If the request is acceded to, the competent authority of the requested State shall, as soon as possible, notify the competent authority of the applicant State about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the requested State for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested State.
- 3 A Party may inform one of the Depositaries of its intention not to accept, as a general rule, such requests as are referred to in paragraph 1. Such a declaration may be made or withdrawn at any time.

Article 10 – Conflicting information

If a Party receives from another Party information about a person's tax affairs which appears to it to conflict with information in its possession, it shall so advise the Party which has provided the information.

Section II – Assistance in recovery

Article 11 – Recovery of tax claims

- 1 At the request of the applicant State, the requested State shall, subject to the provisions of Articles 14 and 15, take the necessary steps to recover tax claims of the first-mentioned State as if they were its own tax claims.
- 2 The provision of paragraph 1 shall apply only to tax claims which form the subject of an instrument permitting their enforcement in the applicant State and, unless otherwise agreed between the Parties concerned, which are not contested.

However, where the claim is against a person who is not a resident of the applicant State, paragraph 1 shall only apply, unless otherwise agreed between the Parties concerned, where the claim may no longer be contested.

- 3 The obligation to provide assistance in the recovery of tax claims concerning a deceased person or his estate, is limited to the value of the estate or of the property acquired by each beneficiary of the estate, according to whether the claim is to be recovered from the estate or from the beneficiaries thereof.

Article 12 – Measures of conservancy

At the request of the applicant State, the requested State shall, with a view to the recovery of an amount of tax, take measures of conservancy even if the claim is contested or is not yet the subject of an instrument permitting enforcement.

Article 13 – Documents accompanying the request

- 1 The request for administrative assistance under this section shall be accompanied by:
 - a a declaration that the tax claim concerns a tax covered by the Convention and, in the case of recovery that, subject to paragraph 2 of Article 11, the tax claim is not or may not be contested,

- b an official copy of the instrument permitting enforcement in the applicant State, and
 - c any other document required for recovery or measures of conservancy.
- 2 The instrument permitting enforcement in the applicant State shall, where appropriate and in accordance with the provisions in force in the requested State, be accepted, recognized, supplemented or replaced as soon as possible after the date of the receipt of the request for assistance, by an instrument permitting enforcement in the latter State.

Article 14 – Time limits

- 1 Questions concerning any period beyond which a tax claim cannot be enforced shall be governed by the law of the applicant State. The request for assistance shall give particulars concerning that period.
- 2 Acts of recovery carried out by the requested State in pursuance of a request for assistance, which, according to the laws of that State, would have the effect of suspending or interrupting the period mentioned in paragraph 1, shall also have this effect under the laws of the applicant State. The requested State shall inform the applicant State about such acts.
- 3 In any case, the requested State is not obliged to comply with a request for assistance which is submitted after a period of 15 years from the date of the original instrument permitting enforcement.

Article 15 – Priority

The tax claim in the recovery of which assistance is provided shall not have in the requested State any priority specially accorded to the tax claims of that State even if the recovery procedure used is the one applicable to its own tax claims.

Article 16 – Deferral of payment

The requested State may allow deferral of payment or payment by instalments if its laws or administrative practice permit it to do so in similar circumstances, but shall first inform the applicant State.

Section III – Service of documents

Article 17 – Service of documents

- 1 At the request of the applicant State, the requested State shall serve upon the addressee documents, including those relating to judicial decisions, which emanate from the applicant State and which relate to a tax covered by this Convention.
- 2 The requested State shall effect service of documents:
 - a by a method prescribed by its domestic laws for the service of documents of a substantially similar nature;
 - b to the extent possible, by a particular method requested by the applicant State or the closest to such method available under its own laws.
- 3 A Party may effect service of documents directly through the post on a person within the territory of another Party.
- 4 Nothing in the Convention shall be construed as invalidating any service of documents by a Party in accordance with its laws.
- 5 When a document is served in accordance with this article, it need not be accompanied by a translation. However, where it is satisfied that the addressee cannot understand the language of the document, the requested State shall arrange to have it translated into or a summary drafted in its or one of its official languages. Alternatively, it may ask the applicant State to have the document either translated into or accompanied by a summary in one of the official languages of the requested State, the Council of Europe or the OECD.

Chapter IV – Provisions relating to all forms of assistance

Article 18 – Information to be provided by the applicant State

- 1 A request for assistance shall indicate where appropriate:
 - a the authority or agency which initiated the request made by the competent authority;

- b the name, address, or any other particulars assisting in the identification of the person in respect of whom the request is made;
 - c in the case of a request for information, the form in which the applicant State wishes the information to be supplied in order to meet its needs;
 - d in the case of a request for assistance in recovery or measures of conservancy, the nature of the tax claim, the components of the tax claim and the assets from which the tax claim may be recovered;
 - e in the case of a request for service of documents, the nature and the subject of the document to be served;
 - f whether it is in conformity with the law and administrative practice of the applicant State and whether it is justified in the light of the requirements of Article 21.2.g.
- 2 As soon as any other information relevant to the request for assistance comes to its knowledge, the applicant State shall forward it to the requested State.

Article 19 – Deleted

Article 20 – Response to the request for assistance

- 1 If the request for assistance is complied with, the requested State shall inform the applicant State of the action taken and of the result of the assistance as soon as possible.
- 2 If the request is declined, the requested State shall inform the applicant State of that decision and the reason for it as soon as possible.
- 3 If, with respect to a request for information, the applicant State has specified the form in which it wishes the information to be supplied and the requested State is in a position to do so, the requested State shall supply it in the form requested.

Article 21 – Protection of persons and limits to the obligation to provide assistance

- 1 Nothing in this Convention shall affect the rights and safeguards secured to persons by the laws or administrative practice of the requested State.

- 2 Except in the case of Article 14, the provisions of this Convention shall not be construed so as to impose on the requested State the obligation:
 - a to carry out measures at variance with its own laws or administrative practice or the laws or administrative practice of the applicant State;
 - b to carry out measures which would be contrary to public policy (ordre public);
 - c to supply information which is not obtainable under its own laws or its administrative practice or under the laws of the applicant State or its administrative practice;
 - d to supply information which would disclose any trade, business, industrial, commercial or professional secret, or trade process, or information the disclosure of which would be contrary to public policy (ordre public);
 - e to provide administrative assistance if and insofar as it considers the taxation in the applicant State to be contrary to generally accepted taxation principles or to the provisions of a convention for the avoidance of double taxation, or of any other convention which the requested State has concluded with the applicant State;
 - f to provide administrative assistance for the purpose of administering or enforcing a provision of the tax law of the applicant State, or any requirement connected therewith, which discriminates against a national of the requested State as compared with a national of the applicant State in the same circumstances;
 - g to provide administrative assistance if the applicant State has not pursued all reasonable measures available under its laws or

administrative practice, except where recourse to such measures would give rise to disproportionate difficulty;

- h to provide assistance in recovery in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the applicant State.
- 3 If information is requested by the applicant State in accordance with this Convention, the requested State shall use its information gathering measures to obtain the requested information, even though the requested State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations contained in this Convention, but in no case shall such limitations, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because it has no domestic interest in such information.
- 4 In no case shall the provisions of this Convention, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 22 – Secrecy

- 1 Any information obtained by a Party under this Convention shall be treated as secret and protected in the same manner as information obtained under the domestic law of that Party and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Party as required under its domestic law.
- 2 Such information shall in any case be disclosed only to persons or authorities (including courts and administrative or supervisory bodies) concerned with the assessment, collection or recovery of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, taxes of that Party, or the oversight of

the above. Only the persons or authorities mentioned above may use the information and then only for such purposes. They may, notwithstanding the provisions of paragraph 1, disclose it in public court proceedings or in judicial decisions relating to such taxes.

- 3 If a Party has made a reservation provided for in sub-paragraph a. of paragraph 1 of Article 30, any other Party obtaining information from that Party shall not use it for the purpose of a tax in a category subject to the reservation. Similarly, the Party making such a reservation shall not use information obtained under this Convention for the purpose of a tax in a category subject to the reservation.
- 4 Notwithstanding the provisions of paragraphs 1, 2 and 3, information received by a Party may be used for other purposes when such information may be used for such other purposes under the laws of the supplying Party and the competent authority of that Party authorises such use. Information provided by a Party to another Party may be transmitted by the latter to a third Party, subject to prior authorisation by the competent authority of the first-mentioned Party.

Article 23 – Proceedings

- 1 Proceedings relating to measures taken under this Convention by the requested State shall be brought only before the appropriate body of that State.
- 2 Proceedings relating to measures taken under this Convention by the applicant State, in particular those which, in the field of recovery, concern the existence or the amount of the tax claim or the instrument permitting its enforcement, shall be brought only before the appropriate body of that State. If such proceedings are brought, the applicant State shall inform the requested State which shall suspend the procedure pending the decision of the body in question.

However, the requested State shall, if asked by the applicant State, take measures of conservancy to safeguard recovery. The requested State can also be informed of such proceedings by any interested person. Upon receipt of such information the requested State shall consult on the matter, if necessary, with the applicant State.

- 3 As soon as a final decision in the proceedings has been given, the requested State or the applicant State, as the case may be, shall notify the other State of the decision and the implications which it has for the request for assistance.

Chapter V – Special provisions

Article 24 – Implementation of the Convention

- 1 The Parties shall communicate with each other for the implementation of this Convention through their respective competent authorities. The competent authorities may communicate directly for this purpose and may authorise subordinate authorities to act on their behalf. The competent authorities of two or more Parties may mutually agree on the mode of application of the Convention among themselves.
- 2 Where the requested State considers that the application of this Convention in a particular case would have serious and undesirable consequences, the competent authorities of the requested and of the applicant State shall consult each other and endeavour to resolve the situation by mutual agreement.
- 3 A co-ordinating body composed of representatives of the competent authorities of the Parties shall monitor the implementation and development of this Convention, under the aegis of the OECD. To that end, the co-ordinating body shall recommend any action likely to further the general aims of the Convention. In particular it shall act as a forum for the study of new methods and procedures to increase international co-operation in tax matters and, where appropriate, it may recommend revisions or amendments to the Convention. States which have signed but not yet ratified, accepted or approved the Convention are entitled to be represented at the meetings of the co-ordinating body as observers.
- 4 A Party may ask the co-ordinating body to furnish opinions on the interpretation of the provisions of the Convention.
- 5 Where difficulties or doubts arise between two or more Parties regarding the implementation or interpretation of the Convention, the

competent authorities of those Parties shall endeavor to resolve the matter by mutual agreement. The agreement shall be communicated to the coordinating body.

- 6 The Secretary General of OECD shall inform the Parties, and the Signatory States which have not yet ratified, accepted or approved the Convention, of opinions furnished by the coordinating body according to the provisions of paragraph 4 above and of mutual agreements reached under paragraph 5 above.

Article 25 – Language

Requests for assistance and answers thereto shall be drawn up in one of the official languages of the OECD and of the Council of Europe or in any other language agreed bilaterally between the Contracting States concerned.

Article 26 – Costs

Unless otherwise agreed bilaterally by the Parties concerned:

- a ordinary costs incurred in providing assistance shall be borne by the requested State;
- b extraordinary costs incurred in providing assistance shall be borne by the applicant State.

Chapter VI – Final provisions

Article 27 – Other international agreements or arrangements

- 1 The possibilities of assistance provided by this Convention do not limit, nor are they limited by, those contained in existing or future international agreements or other arrangements between the Parties concerned or other instruments which relate to co-operation in tax matters.
- 2 Notwithstanding paragraph 1, those Parties which are member States of the European Union can apply, in their mutual relations, the possibilities of assistance provided for by the Convention in so far as they allow a wider co-operation than the possibilities offered by the applicable European Union rules.

Article 28 – Signature and entry into force of the Convention

- 1 This Convention shall be open for signature by the member States of the Council of Europe and the member countries of OECD. It is subject to ratification, acceptance or approval. Instruments of ratification, acceptance or approval shall be deposited with one of the Depositaries.
- 2 This Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date on which five States have expressed their consent to be bound by the Convention in accordance with the provisions of paragraph 1.
- 3 In respect of any member State of the Council of Europe or any member country of OECD which subsequently expresses its consent to be bound by it, the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of the deposit of the instrument of ratification, acceptance or approval.
- 4 Any member State of the Council of Europe or any member country of OECD which becomes a Party to the Convention after the entry into force of the Protocol amending this Convention, opened for signature on 27th May 2010 (the “2010 Protocol”), shall be a Party to the Convention as amended by that Protocol, unless they express a different intention in a written communication to one of the Depositaries.
- 5 After the entry into force of the 2010 Protocol, any State which is not a member of the Council of Europe or of the OECD may request to be invited to sign and ratify this Convention as amended by the 2010 Protocol. Any request to this effect shall be addressed to one of the Depositaries, who shall transmit it to the Parties. The Depositary shall also inform the Committee of Ministers of the Council of Europe and the OECD Council. The decision to invite States which so request to become Party to this Convention shall be taken by consensus by the Parties to the Convention through the co-ordinating body. In respect of any State ratifying the Convention as amended by the 2010 Protocol in

accordance with this paragraph, this Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of ratification with one of the Depositaries.

- 6 The provisions of this Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party. Any two or more Parties may mutually agree that the Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to earlier taxable periods or charges to tax.
- 7 Notwithstanding paragraph 6, for tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party, the provisions of this Convention, as amended by the 2010 Protocol, shall have effect from the date of entry into force in respect of a Party in relation to earlier taxable periods or charges to tax.

Article 29 – Territorial application of the Convention

- 1 Each State may, at the time of signature, or when depositing its instrument of ratification, acceptance or approval, specify the territory or territories to which this Convention shall apply.
- 2 Any State may, at any later date, by a declaration addressed to one of the Depositaries, extend the application of this Convention to any other territory specified in the declaration. In respect of such territory the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of receipt of such declaration by the Depositary.
- 3 Any declaration made under either of the two preceding paragraphs may, in respect of any territory specified in such declaration, be

withdrawn by a notification addressed to one of the Depositaries. The withdrawal shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary.

Article 30 – Reservations

- 1 Any State may, at the time of signature or when depositing its instrument of ratification, acceptance or approval or at any later date, declare that it reserves the right:
 - a not to provide any form of assistance in relation to the taxes of other Parties in any of the categories listed in sub-paragraph b. of paragraph 1 of Article 2, provided that it has not included any domestic tax in that category under Annex A of the Convention;
 - b not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes or only for taxes in one or more of the categories listed in paragraph 1 of Article 2;
 - c not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of that State or, where a reservation has previously been made under sub-paragraph a. or b. above, at the date of withdrawal of such a reservation in relation to taxes in the category in question;
 - d not to provide assistance in the service of documents for all taxes or only for taxes in one or more of the categories listed in paragraph 1 of Article 2;
 - e not to permit the service of documents through the post as provided for in paragraph 3 of Article 17;
 - f to apply paragraph 7 of Article 28 exclusively for administrative assistance related to taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party,

- g or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party.
- 2 No other reservation may be made.
- 3 After the entry into force of the Convention in respect of a Party, that Party may make one or more of the reservations listed in paragraph 1 which it did not make at the time of ratification, acceptance or approval. Such reservations shall enter into force on the first day of the month following the expiration of a period of three months after the date of receipt of the reservation by one of the Depositaries.
- 4 Any Party which has made a reservation under paragraphs 1 and 3 may wholly or partly withdraw it by means of a notification addressed to one of the Depositaries. The withdrawal shall take effect on the date of receipt of such notification by the Depositary in question.
- 5 A Party which has made a reservation in respect of a provision of this Convention may not require the application of that provision by any other Party; it may, however, if its reservation is partial, require the application of that provision insofar as it has itself accepted it.

Article 31 – Denunciation

- 1 Any Party may, at any time, denounce this Convention by means of a notification addressed to one of the Depositaries.
- 2 Such denunciation shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of the notification by the Depositary.
- 3 Any Party which denounces the Convention shall remain bound by the provisions of Article 22 for as long as it retains in its possession any documents or information obtained under the Convention.

Article 32 – Depositaries and their functions

- 1 The Depositary with whom an act, notification or communication has been accomplished, shall notify the member States of the Council of Europe and the member countries of OECD and any Party to this Convention of:
 - a any signature;
 - b the deposit of any instrument of ratification, acceptance or approval;
 - c any date of entry into force of this Convention in accordance with the provisions of Articles 28 and 29;
 - d any declaration made in pursuance of the provisions of paragraph 3 of Article 4 or paragraph 3 of Article 9 and the withdrawal of any such declaration;
 - e any reservation made in pursuance of the provisions of Article 30 and the withdrawal of any reservation effected in pursuance of the provisions of paragraph 4 of Article 30;
 - f any notification received in pursuance of the provisions of paragraph 3 or 4 of Article 2, paragraph 3 of Article 3, Article 29 or paragraph 1 of Article 31;
 - g any other act, notification or communication relating to this Convention.

- 2 The Depositary receiving a communication or making a notification in pursuance of the provisions of paragraph 1 shall inform immediately the other Depositary thereof.

In witness whereof the undersigned, being duly authorised thereto, have signed the Convention.

Established by the Depositaries the 1st day of June 2011 pursuant to Article X.4 of the Protocol amending the Convention on Mutual Administrative Assistance In Tax Matters, In English and French, both texts being equally authentic, in two copies of which one shall be deposited in the archives of each Depositary. The Depositaries shall transmit a certified copy to each Party to the Convention as amended by the Protocol and to each State entitled to become a party.

SCHEDULE 3

Section 4

**MULTILATERAL COMPETENT AUTHORITY AGREEMENT
ON AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT
INFORMATION**

Whereas, the jurisdictions of the signatories to the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (the “Agreement”) are Parties of, or territories covered by, the Convention on Mutual Administrative Assistance in Tax Matters or the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (the “Convention”) or have signed or expressed their intention to sign the Convention and acknowledge that the Convention must be in force and in effect in relation to them before the first exchange of financial account information takes place;

Whereas, the jurisdictions intend to improve international tax compliance by further building on their relationship with respect to mutual assistance in tax matters;

Whereas, the Common Reporting Standard was developed by the OECD, with G20 countries, to tackle tax avoidance and evasion and improve tax compliance;

Whereas, a country that has signed or expressed its intention to sign the Convention will only become a Jurisdiction as defined in Section 1 of this Agreement once it has become a Party to the Convention;

Whereas, the laws of the respective Jurisdictions require or are expected to require financial institutions to report information regarding certain accounts and follow related due diligence procedures, consistent with the scope of exchange contemplated by Section 2 of this Agreement and the reporting and due diligence procedures set out in the Common Reporting Standard;

Whereas, it is expected that the laws of the Jurisdictions would be amended from time to time to reflect updates to the Common Reporting Standard and once such changes are enacted by a Jurisdiction the definition of Common Reporting Standard would be deemed to refer to the updated version in respect of that Jurisdiction;

Whereas, Chapter III of the Convention authorises the exchange of information for tax purposes, including the exchange of information on an automatic basis, and allows the competent authorities of the Jurisdictions to agree the scope and modalities of such automatic exchanges;

Whereas, Article 6 of the Convention provides that two or more Parties can mutually agree to exchange information automatically, the exchange of the information will be on a bilateral basis between the Competent Authorities;

Whereas, the Jurisdictions have, or are expected to have, in place by the time the first exchange takes place (i) appropriate safeguards to ensure that the information received pursuant to this Agreement remains confidential and is used solely for the purposes set out in the Convention, and (ii) the infrastructure for an effective exchange relationship (including established processes for ensuring timely, accurate, and confidential information exchanges, effective and reliable communications, and capabilities to promptly resolve questions and concerns about exchanges or requests for exchanges and to administer the provisions of Section 4 of this Agreement);

Whereas, the Competent Authorities of the jurisdictions intend to conclude an agreement to improve international tax compliance based on automatic exchange pursuant to the Convention, without prejudice to national legislative procedures (if any), respecting EU law (if applicable), and subject to the confidentiality and other protections provided for in the Convention, including the provisions limiting the use of the information exchanged thereunder;

Now, therefore, the Competent Authorities have agreed as follows:

SECTION 1**Definitions**

1. For the purposes of this Agreement, the following terms have the following meanings:
 - a) the term “**Jurisdiction**” means a country or a territory in respect of which the Convention is in force and is in effect, either through signature and ratification in accordance with Article 28, or through territorial extension in accordance with Article 29, and which is a signatory to this Agreement;
 - b) the term “**Competent Authority**” means, for each respective Jurisdiction, the persons and authorities listed in Annex B of the Convention;
 - c) the term “**Jurisdiction Financial Institution**” means, for each respective Jurisdiction, (i) any Financial Institution that is resident in the Jurisdiction, but excludes any branch of that Financial Institution that is located outside the Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in the Jurisdiction, if that branch is located in the Jurisdiction;
 - d) the term “**Reporting Financial Institution**” means any Jurisdiction Financial Institution that is not a Non-Reporting Financial Institution;
 - e) the term “**Reportable Account**” means a Financial Account that is maintained by a Reporting Financial Institution and that, pursuant to due diligence procedures consistent with the Common Reporting Standard, has been identified as an account that is held by one or more persons that are Reportable Persons with respect to another Jurisdiction or by a Passive Non-Financial Entity with one or more Controlling Persons that are Reportable Persons with respect to another Jurisdiction,
 - f) the term “**Common Reporting Standard**” means the standard

for automatic exchange of financial account information in tax matters (which includes the Commentaries), developed by the OECD, with G20 countries;

- g) the term “**Co-ordinating Body Secretariat**” means the OECD Secretariat that, pursuant to paragraph 3 of Article 24 of the Convention, provides support to the co-ordinating body that is composed of representatives of the competent authorities of the Parties to the Convention;
- h) the term “**Agreement in effect**” means, in respect of any two Competent Authorities, that both Competent Authorities have indicated their intention to automatically exchange information with each other and have satisfied the other conditions set out in subparagraph 2.1. of Section 7. The Competent Authorities for which this Agreement is in effect are listed in Annex E.

- 2. Any capitalised term not otherwise defined in this Agreement will have the meaning that it has at that time under the law of the Jurisdiction applying the Agreement, such meaning being consistent with the meaning set forth in the Common Reporting Standard. Any term not otherwise defined in this Agreement or in the Common Reporting Standard will, unless the context otherwise requires or the Competent Authorities agree to a common meaning (as permitted by domestic law), have the meaning that it has at that time under the law of the Jurisdiction applying this Agreement, any meaning under the applicable tax laws of that Jurisdiction prevailing over a meaning given to the term under other laws of that Jurisdiction.

SECTION 2

Exchange of Information with Respect to Reportable Accounts

1.1 Pursuant to the provisions of Articles 6 and 22 of the Convention and subject to the applicable reporting and due diligence rules consistent with the Common Reporting Standard, each Competent Authority will annually exchange with the other Competent Authorities, with respect to which it has this Agreement in effect, on an automatic basis the information obtained

pursuant to such rules and specified in paragraph 2.

1.2 Notwithstanding the previous paragraph, the Competent Authorities of the Jurisdictions listed in Annex A will send, but not receive, the information specified in paragraph 2. Competent Authorities of Jurisdictions not listed in Annex A will always receive the information specified in paragraph 2. Competent Authorities will not send such information to Competent Authorities of the Jurisdictions listed in Annex A.

2. The information to be exchanged is, with respect to each Reportable Account of another Jurisdiction:

- a) the name, address, TIN(s) and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of due diligence procedures consistent with the Common Reporting Standard, is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, and TIN(s) of the Entity and the name, address, TIN(s) and date and place of birth of each Reportable Person;
- b) the account number (or functional equivalent in the absence of an account number);
- c) the name and identifying number (if any) of the Reporting Financial Institution;

SECTION 3

Time and Manner of Exchange of Information

1. For the purposes of the exchange of information in Section 2, the amount and characterisation of payments made with respect to a Reportable Account may be determined in accordance with the principles of the tax laws of the Jurisdiction exchanging the information.

2. For the purposes of the exchange of information in Section 2, the information exchanged will identify the currency in which each relevant amount is denominated.

3. With respect to paragraph 2 of Section 2, and subject to the notification procedure set out in Section 7, including the dates specified therein, information is to be exchanged commencing from the years specified in Annex F within nine months after the end of the calendar year to which the information relates. Notwithstanding the foregoing sentence, information is only required to be exchanged with respect to a calendar year if both Competent Authorities have this Agreement in effect and their respective Jurisdictions have in effect legislation that requires reporting with respect to such calendar year that is consistent with the scope of exchange provided for in Section 2 and the reporting and due diligence procedures contained in the Common Reporting Standard.

SECTION 4

Collaboration on Compliance and Enforcement

A Competent Authority will notify the other Competent Authority when the first-mentioned Competent Authority has reason to believe that an error may have led to incorrect or incomplete information reporting or there is non-compliance by a Reporting Financial Institution with the applicable reporting requirements and due diligence procedures consistent with the Common Reporting Standard. The notified Competent Authority will take all appropriate measures available under its domestic law to address the errors or non-compliance described in the notice.

SECTION 5

Confidentiality and Data Safeguards

1. All information exchanged is subject to the confidentiality rules and other safeguards provided for in the Convention, including the provisions limiting the use of the information exchanged and, to the extent needed

to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Competent Authority as required under its domestic law and listed in Annex C.

2. A Competent Authority will notify the Co-ordinating Body Secretariat immediately regarding any breach of confidentiality or failure of safeguards and any sanctions and remedial actions consequently imposed. The Co-ordinating Body Secretariat will notify all Competent Authorities with respect to which this is an Agreement in effect with the first mentioned Competent Authority.

SECTION 6

Consultations and Amendments

1. If any difficulties in the implementation or interpretation of this Agreement arise, a Competent Authority may request consultations with one or more of the Competent Authorities to develop appropriate measures to ensure that this Agreement is fulfilled. The Competent Authority that requested the consultations shall ensure, as appropriate, that the Co-ordinating Body Secretariat is notified of any measures that were developed and the Co-ordinating Body Secretariat will notify all Competent Authorities, even those that did not participate in the consultations, of any measures that were developed.

2. This Agreement may be amended by consensus by written agreement of all of the Competent Authorities that have the Agreement in effect. Unless otherwise agreed upon, such an amendment is effective on the first day of the month following the expiration of a period of one month after the date of the last signature of such written agreement.

SECTION 7

Term of Agreement

1. A Competent Authority must provide, at the time of signature of this Agreement or as soon as possible after its Jurisdiction has the necessary laws in place to implement the Common Reporting Standard, a notification to the Co-ordinating Body Secretariat:

- a) that its Jurisdiction has the necessary laws in place to implement the Common Reporting Standard and specifying the relevant effective dates with respect to Preexisting Accounts, New Accounts, and the application or completion of the reporting and due diligence procedures;
- b) confirming whether the Jurisdiction is to be listed in Annex A;
- c) specifying one or more methods for data transmission including encryption (Annex B);
- d) specifying safeguards, if any, for the protection of personal data (Annex C);
- e) that it has in place adequate measures to ensure the required confidentiality and data safeguards standards are met and attaching the completed confidentiality and data safeguard questionnaire, to be included in Annex D; and
- f) a list of the Jurisdictions of the Competent Authorities with respect to which it intends to have this Agreement in effect, following national legislative procedures (if any).

Competent Authorities must notify the Co-ordinating Body Secretariat, promptly, of any subsequent change to be made to the above-mentioned Annexes.

- 2.1. This Agreement will come into effect between two Competent Authorities on the later of the following dates: (i) the date on which the second of the two Competent Authorities has provided notification to the Co-ordinating Body Secretariat under paragraph 1, including listing the other Competent Authority's Jurisdiction pursuant to subparagraph 1(f), and, if applicable, (ii) the date on which the Convention has entered into force and is in effect for both Jurisdictions.
- 2.2. The Co-ordinating Body Secretariat will maintain a list that will be published on the OECD website of the Competent Authorities that have signed the Agreement and between which Competent Authorities this is an Agreement in effect (Annex E).

- 2.3. The Co-ordinating Body Secretariat will publish on the OECD website the information provided by Competent Authorities pursuant to subparagraphs 1(a) and (b). The information provided pursuant to subparagraphs 1(c) through (f) will be made available to other signatories upon request in writing to the Co-ordinating Body Secretariat.

SECTION 8

Co-ordinating Body Secretariat

1. Unless otherwise provided for in the Agreement, the Co-ordinating Body Secretariat will notify all Competent Authorities of any notifications that it has received under this Agreement and will provide a notice to all signatories of the Agreement when a new Competent Authority signs the Agreement.

2. All signatories to the Agreement will share equally, on an annual basis, the costs for the administration of the Agreement by the Co-ordinating Body Secretariat. Notwithstanding the previous sentence, qualifying countries will be exempt from sharing the costs in accordance with Article X of the Rules of Procedure of the Co-ordinating Body of the Convention.

Done in English and French, both texts being equally authentic.

SCHEDULE 4

Sections 5(1), 6(1) and 7(2)

**COMMON REPORTING STANDARD
COMMON STANDARD ON REPORTING AND DUE DILIGENCE
FOR FINANCIAL ACCOUNT INFORMATION**

Section I: General Reporting Requirements

- A. Subject to paragraphs C through F, each Reporting Financial Institution must report the following information with respect to each Reportable Account of such Reporting Financial Institution:
1. the name, address, jurisdiction(s) of residence, TIN(s) and date and place of birth (in the case of an individual) of each Reportable Person that is an Account Holder of the account and, in the case of any Entity that is an Account Holder and that, after application of the due diligence procedures consistent with Sections V, VI and VII, is identified as having one or more Controlling Persons that is a Reportable Person, the name, address, jurisdiction(s) of residence and TIN(s) of the Entity and the name, address, jurisdiction(s) of residence, TIN(s) and date and place of birth of each Reportable Person;
 2. the account number (or functional equivalent in the absence of an account number);
 3. the name and identifying number (if any) of the Reporting Financial Institution;
 4. the account balance or value (including, in the case of a Cash Value Insurance Contract or Annuity Contract, the Cash Value or surrender value) as of the end of the relevant calendar year or other appropriate reporting period or, if the account was closed during such year or period, the closure of the account;

5. in the case of any Custodial Account:
 - a) the total gross amount of interest, the total gross amount of dividends, and the total gross amount of other income generated with respect to the assets held in the account, in each case paid or credited to the account (or with respect to the account) during the calendar year or other appropriate reporting period; and
 - b) the total gross proceeds from the sale or redemption of Financial Assets paid or credited to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution acted as a custodian, broker, nominee, or otherwise as an agent for the Account Holder;
 6. in the case of any Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and
 7. in the case of any account not described in subparagraph A(5) or (6), the total gross amount paid or credited to the Account Holder with respect to the account during the calendar year or other appropriate reporting period with respect to which the Reporting Financial Institution is the obligor or debtor, including the aggregate amount of any redemption payments made to the Account Holder during the calendar year or other appropriate reporting period.
- B. The information reported must identify the currency in which each amount is denominated.
- C. Notwithstanding subparagraph A(1), with respect to each Reportable Account that is a Preexisting Account, the TIN(s) or date of birth is not required to be reported if such TIN(s) or date of birth is not in the records of the Reporting Financial Institution and is not otherwise required to be collected by such Reporting Financial Institution under

domestic law. However, a Reporting Financial Institution is required to use reasonable efforts to obtain the TIN(s) and date of birth with respect to Preexisting Accounts by the end of the second calendar year following the year in which such Accounts were identified as Reportable Accounts.

- D. Notwithstanding subparagraph A(1), the TIN is not required to be reported if (i) a TIN is not issued by the relevant Reportable Jurisdiction or (ii) the domestic law of the relevant Reportable Jurisdiction does not require the collection of the TIN issued by such Reportable Jurisdiction.
- E. Notwithstanding subparagraph A(1), the place of birth is not required to be reported unless the Reporting Financial Institution is otherwise required to obtain and report it under domestic law and it is available in the electronically searchable data maintained by the Reporting Financial Institution.

Section II: General Due Diligence Requirements

- A. An account is treated as a Reportable Account beginning as of the date it is identified as such pursuant to the due diligence procedures in Sections II through VII and, unless otherwise provided, information with respect to a Reportable Account must be reported annually in the calendar year following the year to which the information relates.
- B. The balance or value of an account is determined as of the last day of the calendar year or other appropriate reporting period.
- C. Where a balance or value threshold is to be determined as of the last day of a calendar year, the relevant balance or value must be determined as of the last day of the reporting period that ends with or within that calendar year.
- D. Each Jurisdiction may allow Reporting Financial Institutions to use service providers to fulfil the reporting and due diligence obligations imposed on such Reporting Financial Institutions, as contemplated in domestic law, but these obligations shall remain the responsibility of the Reporting Financial Institutions.

- E. Each Jurisdiction may allow Reporting Financial Institutions to apply the due diligence procedures for New Accounts to Preexisting Accounts, and the due diligence procedures for High Value Accounts to Lower Value Accounts. Where a Jurisdiction allows New Account due diligence procedures to be used for Preexisting Accounts, the rules otherwise applicable to Preexisting Accounts continue to apply.

Section III: Due Diligence for Preexisting Individual Accounts

The following procedures apply for purposes of identifying Reportable Accounts among Preexisting Individual Accounts.

A. Accounts Not Required to be Reviewed, Identified, or Reported.

A Preexisting Individual Account that is a Cash Value Insurance Contract or an Annuity Contract is not required to be reviewed, identified or reported, provided the Reporting Financial Institution is effectively prevented by law from selling such Contract to residents of a Reportable Jurisdiction.

B. Lower Value Accounts. The following procedures apply with respect to Lower Value Accounts.

1. **Residence Address.** If the Reporting Financial Institution has in its records a current residence address for the individual Account Holder based on Documentary Evidence, the Reporting Financial Institution may treat the individual Account Holder as being a resident for tax purposes of the jurisdiction in which the address is located for purposes of determining whether such individual Account Holder is a Reportable Person.
2. **Electronic Record Search.** If the Reporting Financial Institution does not rely on a current residence address for the individual Account Holder based on Documentary Evidence as set forth in subparagraph B(1), the Reporting Financial Institution must review electronically searchable data maintained by the Reporting Financial Institution for any of the following indicia and apply subparagraphs B(3) through (6):

- a)* identification of the Account Holder as a resident of a Reportable Jurisdiction;
 - b)* current mailing or residence address (including a post office box) in a Reportable Jurisdiction;
 - c)* one or more telephone numbers in a Reportable Jurisdiction and no telephone number in the jurisdiction of the Reporting Financial Institution;
 - d)* standing instructions (other than with respect to a Depository Account) to transfer funds to an account maintained in a Reportable Jurisdiction;
 - e)* currently effective power of attorney or signatory authority granted to a person with an address in a Reportable Jurisdiction; or
 - f)* a “hold mail” instruction or “in-care-of” address in a Reportable Jurisdiction if the Reporting Financial Institution does not have any other address on file for the Account Holder.
3. If none of the indicia listed in subparagraph B(2) are discovered in the electronic search, then no further action is required until there is a change in circumstances that results in one or more indicia being associated with the account, or the account becomes a High Value Account.
4. If any of the indicia listed in subparagraph B(2)(a) through (e) are discovered in the electronic search, or if there is a change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution must treat the Account Holder as a resident for tax purposes of each Reportable Jurisdiction for which an indicium is identified, unless it elects to apply subparagraph B(6) and one of the exceptions in such subparagraph applies with respect to that account.
5. If a “hold mail” instruction or “in-care-of” address is discovered in the electronic search and no other address and none of the other indicia listed in subparagraph B(2)(a)

through (e) are identified for the Account Holder, the Reporting Financial Institution must, in the order most appropriate to the circumstances, apply the paper record search described in subparagraph C(2), or seek to obtain from the Account Holder a self-certification or Documentary Evidence to establish the residence(s) for tax purposes of such Account Holder. If the paper search fails to establish an indicium and the attempt to obtain the self-certification or Documentary Evidence is not successful, the Reporting Financial Institution must report the account as an undocumented account.

6. Notwithstanding a finding of indicia under subparagraph B(2), a Reporting Financial Institution is not required to treat an Account Holder as a resident of a Reportable Jurisdiction if:
 - a) the Account Holder information contains a current mailing or residence address in the Reportable Jurisdiction, one or more telephone numbers in the Reportable Jurisdiction (and no telephone number in the jurisdiction of the Reporting Financial Institution) or standing instructions (with respect to Financial Accounts other than Depository Accounts) to transfer funds to an account maintained in a Reportable Jurisdiction, the Reporting Financial Institution obtains, or has previously reviewed and maintains a record of:
 - i) a self-certification from the Account Holder of the jurisdiction(s) of residence of such Account Holder that does not include such Reportable Jurisdiction; and
 - ii) Documentary Evidence establishing the Account Holder's non-reportable status.
 - b) the Account Holder information contains a currently effective power of attorney or signatory authority granted to a person with an address in the Reportable Jurisdiction, the Reporting Financial Institution obtains, or has previously reviewed and maintains a record of:

- i)* a self-certification from the Account Holder of the jurisdiction(s) of residence of such Account Holder that does not include such Reportable Jurisdiction; or
- ii)* Documentary Evidence establishing the Account Holder's non-reportable status.

C. Enhanced Review Procedures for High Value Accounts. The following enhanced review procedures apply with respect to High Value Accounts.

1. Electronic Record Search. With respect to High Value Accounts, the Reporting Financial Institution must review electronically searchable data maintained by the Reporting Financial Institution for any of the indicia described in subparagraph B (2).

2. Paper Record Search. If the Reporting Financial Institution's electronically searchable databases include fields for, and capture all of the information described in, subparagraph C (3), then a further paper record search is not required. If the electronic databases do not capture all of this information, then with respect to a High Value Account, the Reporting Financial Institution must also review the current customer master file and, to the extent not contained in the current customer master file, the following documents associated with the Account and obtained by the Reporting Financial Institution within the last five years for any of the indicia described in subparagraph B(2):

- a)* the most recent Documentary Evidence collected with respect to the account;
- b)* the most recent account opening contract or documentation;
- c)* the most recent documentation obtained by the Reporting Financial Institution pursuant to AML/KYC Procedures or for other regulatory purposes;
- d)* any power of attorney or signature authority forms currently in effect; and
- e)* any standing instructions (other than with respect to a Depository Account) to transfer funds currently in effect.

3. Exception To The Extent Databases Contain Sufficient Information. A Reporting Financial Institution is not required to perform the paper record search described in subparagraph C(2) to the extent the Reporting Financial Institution’s electronically searchable information includes the following:

- a) the Account Holder’s residence status;
- b) the Account Holder’s residence address and mailing address currently on file with the Reporting Financial Institution;
- c) the Account Holder’s telephone number(s) currently on file, if any, with the Reporting Financial Institution;
- d) in the case of Financial Accounts other than Depository Accounts, whether there are standing instructions to transfer funds in the account to another account (including an account at another branch of the Reporting Financial Institution or another Financial Institution);
- e) whether there is a current “in-care-of” address or “hold mail” instruction for the Account Holder; and
- f) whether there is any power of attorney or signatory authority for the account.

4. Relationship Manager Inquiry for Actual Knowledge. In addition to the electronic and paper record searches described above, the Reporting Financial Institution must treat as a Reportable Account any High Value Account assigned to a relationship manager (including any Financial Accounts aggregated with that High Value Account) if the relationship manager has actual knowledge that the Account Holder is a Reportable Person.

5. Effect of Finding Indicia.

- a) If none of the indicia listed in subparagraph B(2) are discovered in the enhanced review of High Value Accounts described above, and the account is not identified as held by a Reportable Person in subparagraph C(4), then further action is not required

until there is a change in circumstances that results in one or more indicia being associated with the account.

- b) If any of the indicia listed in subparagraph B(2)(a) through (e) are discovered in the enhanced review of High Value Accounts described above, or if there is a subsequent change in circumstances that results in one or more indicia being associated with the account, then the Reporting Financial Institution must treat the account as a Reportable Account with respect to each Reportable Jurisdiction for which an indicium is identified unless it elects to apply subparagraph B(6) and one of the exceptions in such subparagraph applies with respect to that account.
 - c) If a “hold mail” instruction or “in-care-of” address is discovered in the enhanced review of High Value Accounts described above, and no other address and none of the other indicia listed in subparagraph B(2)(a) through (e) are identified for the Account Holder, the Reporting Financial Institution must obtain from such Account Holder a self-certification or Documentary Evidence to establish the residence(s) for tax purposes of the Account Holder. If the Reporting Financial Institution cannot obtain such self-certification or Documentary Evidence, it must report the account as an undocumented account.
6. If a Preexisting Individual Account is not a High Value Account as of 31st December, 2023 but becomes a High Value Account as of the last day of a subsequent calendar year, the Reporting Financial Institution must complete the enhanced review procedures described in paragraph C with respect to such account within the calendar year following the year in which the account becomes a High Value Account. If based on this review such account is identified as a Reportable Account, the Reporting Financial Institution must report the required information about such account with respect to the year in which it is identified as a Reportable Account and subsequent years on an annual basis, unless the Account Holder ceases to be a Reportable Person.

7. Once a Reporting Financial Institution applies the enhanced review procedures described in paragraph C to a High Value Account, the Reporting Financial Institution is not required to re-apply such procedures, other than the relationship manager inquiry described in subparagraph C(4), to the same High Value Account in any subsequent year unless the account is undocumented where the Reporting Financial Institution should re-apply them annually until such account ceases to be undocumented.
 8. If there is a change of circumstances with respect to a High Value Account that results in one or more indicia described in subparagraph B(2) being associated with the account, then the Reporting Financial Institution must treat the account as a Reportable Account with respect to each Reportable Jurisdiction for which an indicium is identified unless it elects to apply subparagraph B(6) and one of the exceptions in such subparagraph applies with respect to that account.
 9. A Reporting Financial Institution must implement procedures to ensure that a relationship manager identifies any change in circumstances of an account. For example, if a relationship manager is notified that the Account Holder has a new mailing address in a Reportable Jurisdiction, the Reporting Financial Institution is required to treat the new address as a change in circumstances and, if it elects to apply subparagraph B(6), is required to obtain the appropriate documentation from the Account Holder.
- D. Review of Preexisting Individual Accounts must be completed by 31st December, 2025 .
- E. Any Preexisting Individual Account that has been identified as a Reportable Account under this Section must be treated as a Reportable Account in all subsequent years, unless the Account Holder ceases to be a Reportable Person.

Section IV: Due Diligence for New Individual Accounts

The following procedures apply for purposes of identifying Reportable Accounts among New Individual Accounts.

- A. With respect to New Individual Accounts, upon account opening, the Reporting Financial Institution must obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence(s) for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML/KYC Procedures.
- B. If the self-certification establishes that the Account Holder is resident for tax purposes in a Reportable Jurisdiction, the Reporting Financial Institution must treat the account as a Reportable Account and the self-certification must also include the Account Holder's TIN with respect to such Reportable Jurisdiction (subject to paragraph D of Section I) and date of birth.
- C. If there is a change of circumstances with respect to a New Individual Account that causes the Reporting Financial Institution to know, or have reason to know, that the original self-certification is incorrect or unreliable, the Reporting Financial Institution cannot rely on the original self-certification and must obtain a valid self-certification that establishes the residence(s) for tax purposes of the Account Holder.

Section V: Due Diligence for Preexisting Entity Accounts

The following procedures apply for purposes of identifying Reportable Accounts among Preexisting Entity Accounts.

- A. **Entity Accounts Not Required to Be Reviewed, Identified or Reported.** The Reporting Financial Institution may with respect to all Preexisting Entity Accounts or, separately, with respect to any clearly identified group of such accounts, a Preexisting Entity Account with an aggregate account balance or value that does not exceed USD 250 000 as of 31st December 2023, is not required to be reviewed, identified, or reported as a Reportable Account until the aggregate account balance or value exceeds USD 250 000 as of the last day of any subsequent calendar year unless the Competent Authority decides otherwise.

- B. Entity Accounts Subject to Review.** A Preexisting Entity Account that has an aggregate account balance or value that exceeds USD 250 000 as of 31st December 2023, and a Preexisting Entity Account that does not exceed USD 250 000 as of 31st December 2023 but the aggregate account balance or value of which exceeds USD 250 000 as of the last day of any subsequent calendar year, must be reviewed in accordance with the procedures set forth in paragraph D.
- C. Entity Accounts With Respect to Which Reporting Is Required.** With respect to Preexisting Entity Accounts described in paragraph B, only accounts that are held by one or more Entities that are Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons, shall be treated as Reportable Accounts.
- D. Review Procedures for Identifying Entity Accounts With Respect to Which Reporting Is Required.** For Preexisting Entity Accounts described in paragraph B, a Reporting Financial Institution must apply the following review procedures to determine whether the account is held by one or more Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons:
- 1. Determine Whether the Entity Is a Reportable Person.**
 - a)* Review information maintained for regulatory or customer relationship purposes (including information collected pursuant to AML/KYC Procedures) to determine whether the information indicates that the Account Holder is resident in a Reportable Jurisdiction. For this purpose, information indicating that the Account Holder is resident in a Reportable Jurisdiction includes a place of incorporation or organisation, or an address in a Reportable Jurisdiction.
 - b)* If the information indicates that the Account Holder is resident in a Reportable Jurisdiction, the Reporting Financial Institution must treat the account as a Reportable Account unless it obtains a self-certification from the Account Holder, or reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Reportable Person.

2. Determine Whether the Entity is a Passive NFE with One or More Controlling Persons Who Are Reportable Persons. With respect to an Account Holder of a Preexisting Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution must determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account must be treated as a Reportable Account. In making these determinations the Reporting Financial Institution must follow the guidance in subparagraphs D(2)(a) through (c) in the order most appropriate under the circumstances.

- a) Determining whether the Account Holder is a Passive NFE.** For purposes of determining whether the Account Holder is a Passive NFE, the Reporting Financial Institution must obtain a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in subparagraph A(6)(b) of Section VIII that is not a Participating Jurisdiction Financial Institution.
- b) Determining the Controlling Persons of an Account Holder.** For the purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML/KYC Procedures.
- c) Determining whether a Controlling Person of a Passive NFE is a Reportable Person.** For the purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on:

 - i)* information collected and maintained pursuant to AML/KYC Procedures in the case of a Preexisting Entity Account held by one or more NFEs with an aggregate

account balance or value that does not exceed USD 1 000 000 unless the Competent Authority decides otherwise;
or

- ii)* a self-certification from the Account Holder or such Controlling Person of the jurisdiction(s) in which the Controlling Person is resident for tax purposes.

E. Timing of Review and Additional Procedures Applicable to Preexisting Entity Accounts.

1. Review of Preexisting Entity Accounts with an aggregate account balance or value that exceeds USD 250 000 as of 31st December, 2023 must be completed by 31st December 2025.
2. Review of Preexisting Entity Accounts with an aggregate account balance or value that does not exceed USD 250 000 as of 31st December 2023, but exceeds USD 250 000 as of 31st December of a subsequent year, must be completed within the calendar year following the year in which the aggregate account balance or value exceeds USD 250 000.
3. If there is a change of circumstances with respect to a Preexisting Entity Account that causes the Reporting Financial Institution to know, or have reason to know, that the self-certification or other documentation associated with an account is incorrect or unreliable, the Reporting Financial Institution must re-determine the status of the account in accordance with the procedures set forth in paragraph D.

Section VI: Due Diligence for New Entity Accounts

The following procedures apply for purposes of identifying Reportable Accounts among New Entity Accounts.

- A. Review Procedures for Identifying Entity Accounts With Respect to Which Reporting Is Required.** For New Entity Accounts, a Reporting Financial Institution must apply the following review procedures to determine whether the account is held by one or more

Reportable Persons, or by Passive NFEs with one or more Controlling Persons who are Reportable Persons:

1. Determine Whether the Entity Is a Reportable Person.

- a) Obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence(s) for tax purposes and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML/KYC Procedures. If the Entity certifies that it has no residence for tax purposes, the Reporting Financial Institution may rely on the address of the principal office of the Entity to determine the residence of the Account Holder.

- b) If the self-certification indicates that the Account Holder is resident in a Reportable Jurisdiction, the Reporting Financial Institution must treat the account as a Reportable Account unless it reasonably determines based on information in its possession or that is publicly available, that the Account Holder is not a Reportable Person with respect to such Reportable Jurisdiction.

2. Determine Whether the Entity is a Passive NFE with One or More Controlling Persons Who Are Reportable Persons.

With respect to an Account Holder of a New Entity Account (including an Entity that is a Reportable Person), the Reporting Financial Institution must determine whether the Account Holder is a Passive NFE with one or more Controlling Persons who are Reportable Persons. If any of the Controlling Persons of a Passive NFE is a Reportable Person, then the account must be treated as a Reportable Account. In making these determinations the Reporting Financial Institution must follow the guidance in subparagraphs A(2)(a) through (c) in the order most appropriate under the circumstances.

- a) **Determining whether the Account Holder is a Passive NFE.** For purposes of determining whether the Account Holder is a

Passive NFE, the Reporting Financial Institution must rely on a self-certification from the Account Holder to establish its status, unless it has information in its possession or that is publicly available, based on which it can reasonably determine that the Account Holder is an Active NFE or a Financial Institution other than an Investment Entity described in subparagraph A(6)(b) of Section VIII that is not a Participating Jurisdiction Financial Institution.

- b)* **Determining the Controlling Persons of an Account Holder.** For purposes of determining the Controlling Persons of an Account Holder, a Reporting Financial Institution may rely on information collected and maintained pursuant to AML/KYC Procedures.
- c)* **Determining whether a Controlling Person of a Passive NFE is a Reportable Person.** For purposes of determining whether a Controlling Person of a Passive NFE is a Reportable Person, a Reporting Financial Institution may rely on a self-certification from the Account Holder or such Controlling Person.

Section VII: Special Due Diligence Rules

The following additional rules apply in implementing the due diligence procedures described above:

A. Reliance on Self-Certifications and Documentary Evidence. A Reporting Financial Institution may not rely on a self-certification or Documentary Evidence if the Reporting Financial Institution knows or has reason to know that the self-certification or Documentary Evidence is incorrect or unreliable.

B. Alternative Procedures for Financial Accounts Held by Individual Beneficiaries of a Cash Value Insurance Contract or an Annuity Contract. A Reporting Financial Institution may presume that an individual beneficiary (other than the owner) of a Cash Value Insurance Contract or an Annuity Contract receiving a death benefit is not a Reportable Person and may treat such Financial Account as other than a Reportable Account

unless the Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person. A Reporting Financial Institution has reason to know that a beneficiary of a Cash Value Insurance Contract or an Annuity Contract is a Reportable Person if the information collected by the Reporting Financial Institution and associated with the beneficiary contains indicia as described in paragraph B of Section III. If a Reporting Financial Institution has actual knowledge, or reason to know, that the beneficiary is a Reportable Person, the Reporting Financial Institution must follow the procedures in paragraph B of Section III.

C. Account Balance Aggregation and Currency Rules.

- 1. Aggregation of Individual Accounts.** For purposes of **determining** the aggregate balance or value of Financial Accounts held by an individual, a Reporting Financial Institution is required to aggregate all Financial Accounts maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution’s computerised systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire balance or value of the jointly held Financial Account for purposes of applying the aggregation requirements described in this subparagraph.
- 2. Aggregation of Entity Accounts.** For purposes of determining the aggregate balance or value of Financial Accounts held by an Entity, a Reporting Financial Institution is required to take into account all Financial Accounts that are maintained by the Reporting Financial Institution, or by a Related Entity, but only to the extent that the Reporting Financial Institution’s computerised systems link the Financial Accounts by reference to a data element such as client number or TIN, and allow account balances or values to be aggregated. Each holder of a jointly held Financial Account shall be attributed the entire balance or value of the jointly held Financial Account for

purposes of applying the aggregation requirements described in this subparagraph.

3. Special Aggregation Rule Applicable to Relationship Managers.

For purposes of determining the aggregate balance or value of Financial Accounts held by a person to determine whether a Financial Account is a High Value Account, a Reporting Financial Institution is also required, in the case of any Financial Accounts that a relationship manager knows, or has reason to know, are directly or indirectly owned, controlled, or established (other than in a fiduciary capacity) by the same person, to aggregate all such accounts.

4. Amounts Read to Include Equivalent in Other Currencies.

All dollar amounts are in US dollars and shall be read to include equivalent amounts in other currencies, as determined by domestic law.

Section VIII: Defined Terms

The following terms have the meanings set forth below:

A. Reporting Financial Institution

1. The term “**Reporting Financial Institution**” means any Participating Jurisdiction Financial Institution that is not a Non-Reporting Financial Institution.
2. The term “**Participating Jurisdiction Financial Institution**” means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.
3. The term “**Financial Institution**” means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company.

4. The term “**Custodial Institution**” means any Entity that holds, as a substantial portion of its business, Financial Assets for the account of others. An Entity holds Financial Assets for the account of others as a substantial portion of its business if the Entity’s gross income attributable to the holding of Financial Assets and related financial services equals or exceeds 20% of the Entity’s gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the Entity has been in existence.
5. The term “**Depository Institution**” means any Entity that accepts deposits in the ordinary course of a banking or similar business.
6. The term “**Investment Entity**” means any Entity:
 - a) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - ii) individual and collective portfolio management; or
 - iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
 - b) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the Entity is managed by another Entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in subparagraph A(6)(a).

An Entity is treated as primarily conducting as a business one or more of the activities described in subparagraph A(6)(a), or an Entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of subparagraph A(6)(b), if the Entity's gross income attributable to the relevant activities equals or exceeds 50% of the Entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the Entity has been in existence. The term "Investment Entity" does not include an Entity that is an Active NFE because it meets any of the criteria in subparagraphs D(9)(d) through (g).

This paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations.

7. The term "**Financial Asset**" includes a security (for example, a share of stock in a corporation; partnership or beneficial ownership interest in a widely held or publicly traded partnership or trust; note, bond, debenture, or other evidence of indebtedness), partnership interest, commodity, swap (for example, interest rate swaps, currency swaps, basis swaps, interest rate caps, interest rate floors, commodity swaps, equity swaps, equity index swaps, and similar agreements), Insurance Contract or Annuity Contract, or any interest (including a futures or forward contract or option) in a security, partnership interest, commodity, swap, Insurance Contract, or Annuity Contract. The term "Financial Asset" does not include a non-debt, direct interest in real property.
8. The term "**Specified Insurance Company**" means any Entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

B. Non-Reporting Financial Institution

1. The term “**Non-Reporting Financial Institution**” means any Financial Institution that is:
 - a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
 - b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
 - c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1) (a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
 - d) an Exempt Collective Investment Vehicle; or
 - e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

2. The term “**Governmental Entity**” means the government of a jurisdiction, any political subdivision of a jurisdiction (which, for the avoidance of doubt, includes a state, province, county, or municipality), or any wholly owned agency or instrumentality of a jurisdiction or of any one or more of the foregoing (each,

a “Governmental Entity”). This category is comprised of the integral parts, controlled entities, and political subdivisions of a jurisdiction.

- a) An “integral part” of a jurisdiction means any person, organisation, agency, bureau, fund, instrumentality, or other body, however designated, that constitutes a governing authority of a jurisdiction. The net earnings of the governing authority must be credited to its own account or to other accounts of the jurisdiction, with no portion inuring to the benefit of any private person. An integral part does not include any individual who is a sovereign, official, or administrator acting in a private or personal capacity.
- b) A controlled entity means an Entity that is separate in form from the jurisdiction or that otherwise constitutes a separate juridical entity, provided that:
 - i) the Entity is wholly owned and controlled by one or more Governmental Entities directly or through one or more controlled entities;
 - ii) the Entity’s net earnings are credited to its own account or to the accounts of one or more Governmental Entities, with no portion of its income inuring to the benefit of any private person; and
 - iii) the Entity’s assets vest in one or more Governmental Entities upon dissolution.
- c) Income does not inure to the benefit of private persons if such persons are the intended beneficiaries of a governmental programme, and the programme activities are performed for the general public with respect to the common welfare or relate to the administration of some phase of government. Notwithstanding the foregoing,

however, income is considered to inure to the benefit of private persons if the income is derived from the use of a governmental entity to conduct a commercial business, such as a commercial banking business, that provides financial services to private persons.

3. The term “**International Organisation**” means any international organisation or wholly owned agency or instrumentality thereof. This category includes any intergovernmental organization (including a supranational organisation) (1) that is comprised primarily of governments; (2) that has in effect a headquarters or substantially similar agreement with the jurisdiction; and (3) the income of which does not inure to the benefit of private persons.
4. The term “**Central Bank**” means an institution that is by law or government sanction the principal authority, other than the government of the jurisdiction itself, issuing instruments intended to circulate as currency. Such an institution may include an instrumentality that is separate from the government of the jurisdiction, whether or not owned in whole or in part by the jurisdiction.
5. The term “**Broad Participation Retirement Fund**” means a fund established to provide retirement, disability, or death benefits, or any combination thereof, to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that the fund:
 - a) does not have a single beneficiary with a right to more than five per cent of the fund’s assets;
 - b) is subject to government regulation and provides information reporting to the tax authorities; and satisfies at least one of the following requirements:
 - i) *the* fund is generally exempt from tax on

- investment income, or taxation of such income is deferred or taxed at a reduced rate, due to its status as a retirement or pension plan;
- ii)* the fund receives at least 50% of its total contributions (other than transfers of assets from other plans described in subparagraphs B(5) through (7) or from retirement and pension accounts described in subparagraph C(17)(a)) from the sponsoring employers;
 - iii)* distributions or withdrawals from the fund are allowed only upon the occurrence of specified events related to retirement, disability, or death (except rollover distributions to other retirement funds described in subparagraphs B(5) through (7) or retirement and pension accounts described in subparagraph C(17)(a)), or penalties apply to distributions or withdrawals made before such specified events; or
 - iv)* contributions (other than certain permitted make-up contributions) by employees to the fund are limited by reference to earned income of the employee or may not exceed USD 50 000 annually, applying the rules set forth in paragraph C of Section VII for account aggregation and currency translation.
6. The term “**Narrow Participation Retirement Fund**” means a fund established to provide retirement, disability, or death benefits to beneficiaries that are current or former employees (or persons designated by such employees) of one or more employers in consideration for services rendered, provided that:
- a)* the fund has fewer than 50 participants;
 - b)* the fund is sponsored by one or more employers that are not Investment Entities or Passive NFEs;

- c)* the employee and employer contributions to the fund (other than transfers of assets from retirement and pension accounts described in subparagraph C(17)(a)) are limited by reference to earned income and compensation of the employee, respectively; participants that are not residents of the jurisdiction in which the fund is established are not entitled to more than 20% of the fund's assets; and *e)* the fund is subject to government regulation and provides information reporting to the tax authorities.
7. The term **“Pension Fund of a Governmental Entity, International Organisation or Central Bank”** means a fund established by a Governmental Entity, International Organisation or Central Bank to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees (or persons designated by such employees), or that are not current or former employees, if the benefits provided to such beneficiaries or participants are in consideration of personal services performed for the Governmental Entity, International Organisation or Central Bank.
8. The term **“Qualified Credit Card Issuer”** means a Financial Institution satisfying the following requirements:
- a)* the Financial Institution is a Financial Institution solely because it is an issuer of credit cards that accepts deposits only when a customer makes a payment in excess of a balance due with respect to the card and the overpayment is not immediately returned to the customer; and
- b)* beginning on or before 1st January, 2024, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of USD 50 000, or to ensure that any customer overpayment in excess of USD 50 000 is refunded to the customer within 60 days, in each case applying the rules set forth in paragraph C of Section VII for account

aggregation and currency translation. For this purpose, a customer overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns.

9. The term “**Exempt Collective Investment Vehicle**” means an Investment Entity that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through individuals or Entities that are not Reportable Persons, except a Passive NFE with Controlling Persons who are Reportable Persons. An Investment Entity that is regulated as a collective investment vehicle does not fail to qualify under subparagraph B(9) as an Exempt Collective Investment Vehicle, solely because the collective investment vehicle has issued physical shares in bearer form, provided that:
- a) the collective investment vehicle has not issued, and does not issue, any physical shares in bearer form after 31st December, 2023;
 - b) the collective investment vehicle retires all such shares upon surrender;
 - c) the collective investment vehicle performs the due diligence procedures set forth in Sections II through VII and reports any information required to be reported with respect to any such shares when such shares are presented for redemption or other payment; and
 - d) the collective investment vehicle has in place policies and procedures to ensure that such shares are redeemed or immobilised as soon as possible, and in any event prior to 1st January, 2024.

C. Financial Account

1. The term “**Financial Account**” means an account maintained by a Financial Institution, and includes a Depository Account, a Custodial Account and:

- a) in the case of an Investment Entity, any equity or debt interest in the Financial Institution. Notwithstanding the foregoing, the term “Financial Account” does not include any equity or debt interest in an Entity that is an Investment Entity solely because it (i) renders investment advice to, and acts on behalf of, or (ii) manages portfolios for, and acts on behalf of, a customer for the purpose of investing, managing, or administering Financial Assets deposited in the name of the customer with a Financial Institution other than such Entity;
 - b) in the case of a Financial Institution not described in subparagraph C(1)(a), any equity or debt interest in the Financial Institution, if the class of interests was established with a purpose of avoiding reporting in accordance with Section I; and
 - c) any Cash Value Insurance Contract and any Annuity Contract issued or maintained by a Financial Institution, other than a noninvestment-linked, non-transferable immediate life annuity that is issued to an individual and monetises a pension or disability benefit provided under an account that is an Excluded Account. The term “Financial Account” does not include any account that is an Excluded Account.
2. The term “**Depository Account**” includes any commercial, checking, savings, time, or thrift account, or an account that is evidenced by a certificate of deposit, thrift certificate, investment certificate, certificate of indebtedness, or other similar instrument maintained by a Financial Institution in the ordinary course of a banking or similar business. A Depository Account also includes an amount held by an insurance company pursuant to a guaranteed investment contract or similar agreement to pay or credit interest thereon.

3. The term “**Custodial Account**” means an account (other than an Insurance Contract or Annuity Contract) that holds one or more Financial Assets for the benefit of another person.
4. The term “**Equity Interest**” means, in the case of a partnership that is a Financial Institution, either a capital or profits interest in the partnership. In the case of a trust that is a Financial Institution, an Equity Interest is considered to be held by any person treated as a settlor or beneficiary of all or a portion of the trust, or any other natural person exercising ultimate effective control over the trust. A Reportable Person will be treated as being a beneficiary of a trust if such Reportable Person has the right to receive directly or indirectly (for example, through a nominee) a mandatory distribution or may receive, directly or indirectly, a discretionary distribution from the trust.
5. The term “**Insurance Contract**” means a contract (other than an Annuity Contract) under which the issuer agrees to pay an amount upon the occurrence of a specified contingency involving mortality, morbidity, accident, liability, or property risk.
6. The term “**Annuity Contract**” means a contract under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals. The term also includes a contract that is considered to be an Annuity Contract in accordance with the law, regulation, or practice of the jurisdiction in which the contract was issued, and under which the issuer agrees to make payments for a term of years.
7. The term “**Cash Value Insurance Contract**” means an Insurance Contract (other than an indemnity reinsurance contract between two insurance companies) that has a Cash Value.
8. The term “**Cash Value**” means the greater of (i) the amount that the policyholder is entitled to receive upon surrender or

termination of the contract (determined without reduction for any surrender charge or policy loan), and (ii) the amount the policyholder can borrow under or with regard to the contract. Notwithstanding the foregoing, the term “Cash Value” does not include an amount payable under an Insurance Contract:

- a) solely by reason of the death of an individual insured under a life insurance contract;
 - b) as a personal injury or sickness benefit or other benefit providing indemnification of an economic loss incurred upon the occurrence of the event insured against;
 - c) as a refund of a previously paid premium (less cost of insurance charges whether or not actually imposed) under an Insurance Contract (other than an investment-linked life insurance or annuity contract) due to cancellation or termination of the contract, decrease in risk exposure during the effective period of the contract, or arising from the correction of a posting or similar error with regard to the premium for the contract;
 - d) as a policyholder dividend (other than a termination dividend) provided that the dividend relates to an Insurance Contract under which the only benefits payable are described in subparagraph C(8)(b); or
 - e) as a return of an advance premium or premium deposit for an Insurance Contract for which the premium is payable at least annually if the amount of the advance premium or premium deposit does not exceed the next annual premium that will be payable under the contract.
9. The term “**Preexisting Account**” means a Financial Account maintained by a Reporting Financial Institution as of 31st December, 2023.
10. The term “**New Account**” means a Financial Account maintained by a Reporting Financial Institution opened on or after 1st of January 2024.

11. The term **“Preexisting Individual Account”** means a Preexisting Account held by one or more individuals.
12. The term **“New Individual Account”** means a New Account held by one or more individuals.
13. The term **“Preexisting Entity Account”** means a Preexisting Account held by one or more Entities.
14. The term **“Lower Value Account”** means a Preexisting Individual Account with an aggregate balance or value as of 31st December 2023 that does not exceed USD 1 000 000.
15. The term **“High Value Account”** means a Preexisting Individual Account with an aggregate balance or value that exceeds USD 1 000 000 as of 31 December 2023 or 31 December of any subsequent year.
16. The term **“New Entity Account”** means a New Account held by one or more Entities.
17. The term **“Excluded Account”** means any of the following accounts:
 - a) a retirement or pension account that satisfies the following requirements:
 - i) the account is subject to regulation as a personal retirement account or is part of a registered or regulated retirement or pension plan for the provision of retirement or pension benefits (including disability or death benefits);
 - ii) the account is tax-favoured (i.e. contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);

- iii) information reporting is required to the tax authorities with respect to the account;
- iv) withdrawals are conditioned on reaching a specified retirement age, disability, or death, or penalties apply to withdrawals made before such specified events; and
- v) either (i) annual contributions are limited to USD 50 000 or less, or (ii) there is a maximum lifetime contribution limit to the account of USD 1 000 000 or less, in each case applying the rules set forth in paragraph C of Section VII for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirement of subparagraph C(17)(a)(v) will not fail to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of subparagraph C(17)(a) or (b) or from one or more retirement or pension funds that meet the requirements of any of subparagraphs B(5) through (7).

- b) an account that satisfies the following requirements:
 - i) the account is subject to regulation as an investment vehicle for purposes other than for retirement and is regularly traded on an established securities market, or the account is subject to regulation as a savings vehicle for purposes other than for retirement;
 - ii) the account is tax-favoured (i.e. contributions to the account that would otherwise be subject to tax are deductible or excluded from the gross income of the account holder or taxed at a reduced rate, or taxation of investment income from the account is deferred or taxed at a reduced rate);

- iii)* withdrawals are conditioned on meeting specific criteria related to the purpose of the investment or savings account (for example, the provision of educational or medical benefits), or penalties apply to withdrawals made before such criteria are met; and
- iv)* annual contributions are limited to USD 50 000 or less, applying the rules set forth in paragraph C of Section VII for account aggregation and currency translation.

A Financial Account that otherwise satisfies the requirement of subparagraph C(17)(b)(iv) will not fail to satisfy such requirement solely because such Financial Account may receive assets or funds transferred from one or more Financial Accounts that meet the requirements of subparagraph C(17)(a) or (b) or from one or more retirement or pension funds that meet the requirements of any of subparagraphs B(5) through (7).

- c)* a life insurance contract with a coverage period that will end before the insured individual attains age 90, provided that the contract satisfies the following requirements:
 - i)* periodic premiums, which do not decrease over time, are payable at least annually during the period the contract is in existence or until the insured attains age 90, whichever is shorter;
 - ii)* the contract has no contract value that any person can access (by withdrawal, loan, or otherwise) without terminating the contract;
 - iii)* the amount (other than a death benefit) payable upon cancellation or termination of the contract cannot exceed the aggregate premiums paid for the contract, less the sum of mortality, morbidity, and expense charges (whether or not actually imposed)

for the period or periods of the contract's existence and any amounts paid prior to the cancellation or termination of the contract; and

- iv) the contract is *not* held by a transferee for value.
- d) an account that is held solely by an estate if the documentation for such account includes a copy of the deceased's will or death certificate.
- e) an account established in connection with any of the following:
 - i) a court order or judgment.
 - ii) a sale, exchange, or lease of real or personal property, provided that the account satisfies the following requirements:
 - i) the account is funded solely with a down payment, earnest money, deposit in an amount appropriate to secure an obligation directly related to the transaction, or a similar payment, or is funded with a Financial Asset that is deposited in the account in connection with the sale, exchange, or lease of the property;
 - ii) the account is established and used solely to secure the obligation of the purchaser to pay the purchase price for the property, the seller to pay any contingent liability, or the lessor or lessee to pay for any damages relating to the leased property as agreed under the lease;
 - iii) the assets of the account, including the income earned thereon, will be paid or otherwise distributed for the benefit of the purchaser, seller, lessor, or lessee (including to satisfy such person's obligation) when the property is sold, exchanged, or surrendered, or the lease terminates;

- iv)* the account is not a margin or similar account established in connection with a sale or exchange of a Financial Asset; and
- v)* the account is not associated with an account described in subparagraph C(17)(f).
- iii)* an obligation of a Financial Institution servicing a loan secured by real property to set aside a portion of a payment solely to facilitate the payment of taxes or insurance related to the real property at a later time.
- iv)* an obligation of a Financial Institution solely to facilitate the payment of taxes at a later time.
- f)* a Depository Account that satisfies the following requirements:
 - i)* the account exists solely because a customer makes a payment in excess of a balance due with respect to a credit card or other revolving credit facility and the overpayment is not immediately returned to the customer; and
 - ii)* beginning on or before 1st January 2024, the Financial Institution implements policies and procedures either to prevent a customer from making an overpayment in excess of USD 50 000, or to ensure that any customer overpayment in excess of USD 50 000 is refunded to the customer within 60 days, in each case applying the rules set forth in paragraph C of Section VII for currency translation. For this purpose, a customer overpayment does not refer to credit balances to the extent of disputed charges but does include credit balances resulting from merchandise returns.

- g) any other account that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the accounts described in subparagraphs C(17)(a) through (f), and is defined in domestic law as an Excluded Account, provided that the status of such account as an Excluded Account does not frustrate the purposes of the Common Reporting Standard.

D. Reportable Account

1. The term “**Reportable Account**” means an account held by one or more Reportable Persons or by a Passive NFE with one or more Controlling Persons that is a Reportable Person, provided it has been identified as such pursuant to the due diligence procedures described in Sections II through VII.
2. The term “**Reportable Person**” means a Reportable Jurisdiction Person other than: (i) a corporation the stock of which is regularly traded on one or more established securities markets; (ii) any corporation that is a Related Entity of a corporation described in clause (i); (iii) a Governmental Entity; (iv) an International Organisation; (v) a Central Bank; or (vi) a Financial Institution.
3. The term “**Reportable Jurisdiction Person**” means an individual or Entity that is resident in a Reportable Jurisdiction under the tax laws of such jurisdiction, or an estate of a decedent that was a resident of a Reportable Jurisdiction. For this purpose, an Entity such as a partnership, limited liability partnership or similar legal arrangement that has no residence for tax purposes shall be treated as resident in the jurisdiction in which its place of effective management is situated.
4. Deleted.
5. The term “**Participating Jurisdiction**” means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I, and (ii) which is identified in a published list.

6. The term “**Controlling Persons**” means the natural persons or beneficial owner who exercise control over an Entity. In the case of a trust, such term means the settlor(s), the trustee(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term “Controlling Persons” must be interpreted in a manner consistent with the Financial Action Task Force Recommendations.
7. The term “**NFE**” means any Entity that is not a Financial Institution.
8. The term “**Passive NFE**” means any: (i) NFE that is not an Active NFE; or (ii) an Investment Entity described in subparagraph A(6)(b) that is not a Participating Jurisdiction Financial Institution.
9. The term “**Active NFE**” means any NFE that meets any of the following criteria:
 - a) less than 50% of the NFE’s gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
 - b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
 - c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;

- d)* substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e)* the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f)* the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g)* the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h)* the NFE meets all of the following requirements:
 - i)* it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational

purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organization operated exclusively for the promotion of social welfare;

- ii) it is exempt from income tax in its jurisdiction of residence;
- iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or noncharitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
- v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

E. Miscellaneous

1. The term “**Account Holder**” means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the

benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account.

In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

2. The term “**AML/KYC Procedures**” means the customer due diligence procedures of a Reporting Financial Institution pursuant to the anti-money laundering or similar requirements to which such Reporting Financial Institution is subject.
3. The term “**Entity**” means a legal person or a legal arrangement, such as a corporation, partnership, trust, or foundation.
4. An Entity is a “**Related Entity**” of another Entity if either Entity controls the other Entity, or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity.
5. The term “**TIN**” means Taxpayer Identification Number (or functional equivalent in the absence of a Taxpayer Identification Number).
6. The term “**Documentary Evidence**” includes any of the following:
 - a) a certificate of residence issued by an authorised

government body (for example, a government or agency thereof, or a municipality) of the jurisdiction in which the payee claims to be a resident.

- b)* with respect to an individual, any valid identification issued by an authorised government body (for example, a government or agency thereof, or a municipality), that includes the individual's name and is typically used for identification purposes.
- c)* with respect to an Entity, any official documentation issued by an authorised government body (for example, a government or agency thereof, or a municipality) that includes the name of the Entity and either the address of its principal office in the jurisdiction in which it claims to be a resident or the jurisdiction in which the Entity was incorporated or organised.
- d)* any audited financial statement, third-party credit report, bankruptcy filing, or securities regulator's report.

Cross Reference
Constitution of 1995

