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FOREWORD FROM THE COMMISSIONER GENERAL

Fellow Countrymen,

I extend my sincerest gratitude to each and every one of you for your unwavering commitment to paying your taxes and fulfilling your tax obligations. Over the past four years, it has been an honor to lead the team at the Uganda Revenue Authority (URA), and I am proud to acknowledge the significant role you have played in our collective success.

Together, we have achieved remarkable revenue growth, with collections increasing from UGX 25 trillion to UGX 27.7 trillion in the last financial year. This accomplishment is a testament to your dedication and civic responsibility.

As URA, we deeply appreciate the sacrifices many of you make to meet your tax obligations. Our role is to collect these funds diligently and transfer them to the Consolidated Fund, ensuring every shilling is mobilized efficiently and transparently. This collective effort is vital for driving Uganda towards economic independence and self-reliance, enabling national progress and reducing reliance on external support.

Therefore, it is incumbent upon all of us to be compliant with our tax obligations for this to happen. For those of you that are doing your part to diligently pay your taxes on time and in the right amount, your country is proud of you.

Those of you that are still lagging behind in this important duty, as the national fundraiser, we at URA pledge our availability, support and commitment to make available the information, services and technical support that you need to get on board.

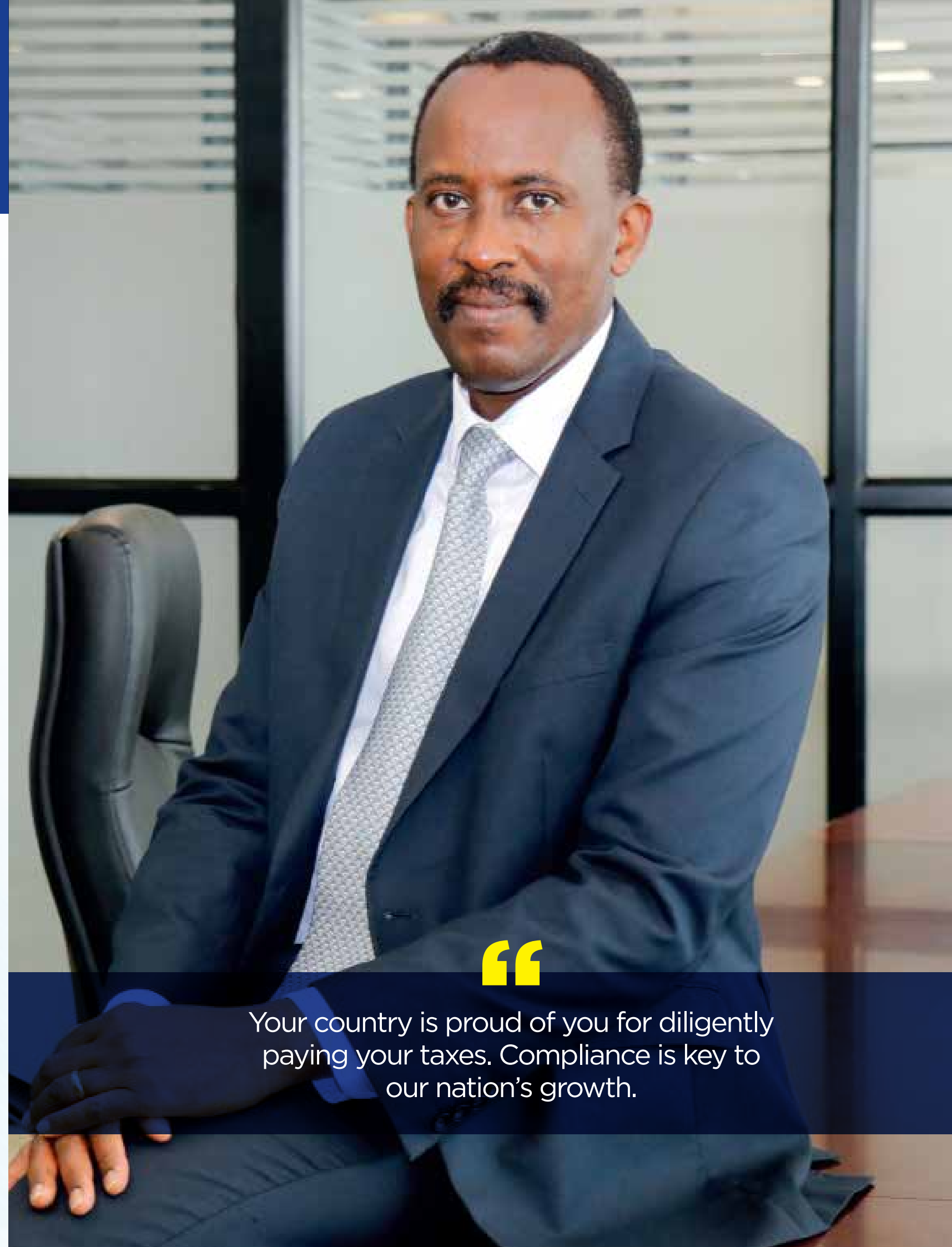
We also pledge to increase face-to-face and more focused tax education through smaller groups in locations near where you operate; or even in your business localities. I believe this will equip you with all the necessary information that you need for your businesses to grow and additionally help you become and/or remain compliant. We will also continue to offer tailor-made education to the various taxpayer segments and improve on our service delivery platforms so that you are enabled to pay your taxes with ease. I additionally pledge to work with you, through appropriate and mutually beneficial stakeholder engagements and partnerships.

As we continue on this journey, I invite you to join me in reflecting on our progress and looking forward to the opportunities and challenges that lie ahead.

Thank you once again for your contributions to our nation's growth and development.

For God and My Country

John Rujaki Musunguzi,
Commissioner General



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Your country is proud of you for diligently paying your taxes. Compliance is key to our nation's growth.



Editor's Note

ROBERT KALUMBA

AG. ASSISTANT COMMISSIONER,
PUBLIC & CORPORATE AFFAIRS, URA

Dear Taxpayers,

As we step into the last quarter of the financial year, we would like to extend our sincere appreciation to taxpayers who have paid their taxes despite a tough business environment. Your resilience and commitment to fulfilling your tax obligations is commendable, and we recognize the significant role you play in driving Uganda's journey toward self-economic reliance.

Your sacrifices are invaluable and we do not take them for granted. It is through your hard work and commitment that we are building the foundation for a more prosperous Uganda.

Our initiatives, such as the Buuzza Kamisona Campaign and the door-door campaign ongoing in the different regions in the country demonstrate our commitment to transparency and dialogue with the people we serve. For example, the Buuzza Campaign, provides taxpayers with a platform to ask questions and receive direct responses from our Commissioner General, while with the door-to-door initiative we strive to bring tax education closer to our taxpayers.

We are also working tirelessly to ensure that taxpayers not only understand their roles and obligations but also feel heard and valued. Our fully operational call center and active social media handles ensure we are always within reach to ad-

dress any inquiries or concerns.

As part of our Corporate Social Responsibility (CSR) efforts, we have taken a social stand to effect the change in the communities in which we operate and in so doing paved way for compliance within the taxpaying community.

We continue to organize stakeholder engagements with different taxpayers to equip them with information by offering tailor-made education to various segments. This initiative aims to empower taxpayers with the knowledge they need to comply with tax laws and regulations thus promoting a culture of voluntary compliance. Furthermore, we are promoting the Stamp Duty Campaign to ensure all clients pay stamp duty, authenticating their agreements and providing a secure and legally binding framework for their business transactions. This campaign is a key component of our efforts to enhance revenue mobilization and promote economic growth.

At URA, we are also committed to promoting accountability and ensuring we serve with integrity. We have zero tolerance for corruption and are dedicated to maintaining the highest standards of ethics and morality in our operations. We call upon the taxpaying community to join us in this struggle of building a culture of transparency and accountability that will drive our nation's progress.

We hope you enjoy reading!

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URA calls for support from MPs to raise the Tax to GDP Ratio

By Kamugisha Kabahweza Allan

Uganda Revenue Authority has called on Members of Parliament and Ministry of Finance, Planning and Economic Development for support, through creating policies that will raise the Tax to GDP ratio from 13% to 20%.

URA Commissioner General, John R. Musinguzi made the call mid March, during an engagement with Members of Parliament on the Budget and Finance Committees.

He highlighted three areas that affect the tax to GDP ratio where much attention is needed.

“There are three areas that affect the tax to GDP ratio where we need to pay some attention. One is on the structure of the economy. Research shows that 54% of our economy is informal. In Uganda, it’s a bit interesting that the economy is growing, the GDP is expanding, but informality is also expanding. Two, some of the biggest contributing sectors of the economy are not necessarily contributors of tax and three, improving some of the tax policies and regulations to close revenue

leakage gaps,” said Musinguzi.

The Commissioner General however noted that URA has some proposals which include automation and digitization of processes, innovation, improvement in integrity and the fight against corruption, and efficiency in tax administration.

He also called on the Finance Ministry to ensure that the areas that give government the highest revenue get a fair share of investment.

“You should make sure that the areas that give us the highest revenue also get a fair share of investment, because then that will increase our revenue collection. And also, ensure that there is good use for the money collected, because tax morale is a big issue in improving compliance,” he implored Members of Parliament and Ministry officials.

Speaking at the engagement, Minister of Finance, Planning and Economic Planning (General Duties), Hon. Henry Musasizi said that government will support URA in the areas of digitization, human resource and policy formulation to en-

able it collect all the taxes supposed to be collected.

“We don’t want to keep complaining about the inefficiencies at URA. We want that to end by supporting URA in the areas of digitization, in the areas of human resources, and in other areas, so that it is able to collect all the taxes it is supposed to collect,” said Musasizi.

He revealed that the ministry and URA made a commitment to the President to do everything possible to raise the tax to GDP ratio from 13 to 20 percent in the long term, asking Members of Parliament for their support.

He said that Government will not introduce new taxes but support URA in the area of expanding the tax base and ensuring that URA becomes more efficient in collecting the taxes.

MPs Speak Out

Hon. Dicksons Kateshumbwa, Shema Municipality MP and former URA Commissioner Customs besought Members of Parliament to support URA’s revenue mobilization efforts to raise the tax to

GDP ratio.

“We need to support the revenue mobilization efforts for URA and the policy development efforts by the Finance Ministry to make sure that we increase our tax contribution towards the budget, because if we don’t, we are going to cry for schools, health centers and other infrastructure,” said Hon. Kateshumbwa.

Hon. James Kaberuka, Kinkiizi West Member of Parliament called for mass sensitization of the populace on taxation matters in order to achieve a high tax compliant society.

“People in my area call me asking why URA is assessing them other taxes when

they already paid taxes to local government. People are unaware about your mandate and that calls for mass sensitization,” he advised URA.

In response, Commissioner General Musinguzi said that URA has upped the sensitization efforts to educate taxpayers about their rights and responsibilities.

“We are being very deliberate and intentional in improving the information to our taxpayers on their obligations, but we request a partnership with you, our leaders, because when you speak as Members of Parliament, you are listened to more than any taxman speaks,” he noted.

He further said that URA will open up tax support offices across the country which will not be collecting taxes, but educating and helping taxpayers to file tax returns free of charge.

Hon. Geoffrey Ekanya Tororo North Member of Parliament applauded Uganda Revenue Authority for the relentless efforts in assisting taxpayers meet their tax obligations and clearing of traders’ imports.

“I want to thank CG and his staff in customs for working 24/7. They don’t sleep. Recently an importer called me

at 3:00AM and I contacted URA who immediately processed the clearance of the traders’ goods,” commended Hon. Ekanya.

Paul Lakuma, the Domestic Revenue Mobilization Strategy (DRMS) specialist in the Ministry of Finance emphasized that regulation is so crucial in growing the Tax to GDP ratio, thus calling on Members of Parliament to create a good legal framework.

“We have to emphasize regulation. That is not work we can leave for URA. URA is not designed to start regulating sectors, it is designed to mobilize revenue. For URA to raise 20% of GDP, we the regulators, need to do our job. Members of Parliament need to help us with creating a good legal framework to facilitate regulation of sectors which are contributing a lower revenue to GDP to help URA do its work,” said Lakuma.

He noted that to spread out the tax burden across the sectors, there is need to improve on the regulation.

The engagement attracted over 60 Members of Parliament from both the ruling and opposition parties.

We are being very deliberate and intentional in improving the information to our taxpayers on their obligations, but we request a partnership with you, our leaders, because when you speak as Members of Parliament, you are listened to more than any taxman speaks.





URA empowers women to build business partnerships and tax compliance culture

By Annet Nantongo, Joshua Niyonshima & Immaculate Wanyenze

Women are the backbone of the nation both in nurturing the family and businesses. They go over and above to make sure whatever they touch flourishes.

This role is affirmed in the National Women's anthem that calls all mothers and daughters to rise up and embrace their duties that spurn around being the backbone of Uganda's growth.

The energy of unity and expectancy was palpable among the women traders at in Arua, Mbale and Mbarara Cities early March as they convened to receive and share insights on how to not only make their businesses thrive but also cultivate a healthy tax culture.

The Arua leg of URA's Annual Women's conference held at Tropical Suites was not only a teaching space for URA but also a networking platform for the women to build business partnerships amongst themselves. Whenever a woman sat down upon entrance, they introduced themselves to their neighbours, shared what business they do and asked the neighbour how they can transact business with each other.

As the regional leadership representative, Clare Sanyu, the URA Stakeholder Relations supervisor for Northern Region, highlighted some of the fruits enjoyed from paying taxes.

She also encouraged the women to take-up all opportunities that URA provides towards fostering the business community.

"These spaces are not only for men, they are for all business people. Take all the opportunities provided even as groups or associations so that you improve your trade. Register your businesses and get a TIN so that things work out for you," said Sanyu adding that, "when women are empowered with information, they thrive. So, chase your dreams and don't fear falling. It brings lessons to make better business decisions."

URA CG's representative, Allen Nassanga, the Ag. Commissioner Risk and Strategy, emphasized the need for women to meet their obligations so that their enterprises flourish.

"Please register your businesses and get a TIN, keep proper records and ensure timely return filing and timely payment of the tax due," noted Nassanga.

She also pointed out some of the common hinderances to business growth such as poor planning, no record keeping, fear of URA, lack of information on business management, illegal trade such as smuggling, and tax evasion.

Women in Business in Mbarara expressed their appreciation to Uganda Revenue Authority (URA)

and its ongoing efforts to facilitate business growth while promoting tax compliance. The positive remarks came during the URA Women Conference held at Lake View Resort Mbarara.

Speaking at the event the Acting Assistant Commissioner of Public and Corporate Affairs, Robert Kalumba, highlighted that URA is dedicated to recognizing and supporting women entrepreneurs.

"URA is celebrating the role of women in revenue mobilization, and we remain committed to offering support to ensure their businesses thrive," Kalumba said.

Dr. Alice Tumwesigye, the Principal of Uganda Christian University Bishop Barham University College, praised URA for its tax collection efforts, emphasizing the importance of taxes in the development of the country.

"The institution I head cannot survive without essential services like safe water, electricity, and good roads. The importance of taxes is clear — for example, what used to take four hours to travel from Kabale to Mbarara now takes just two hours. This is a remarkable improvement that we are grateful for," she explained. Dr. Tumwesigye also urged the government to consider reducing the Pay As You Earn (PAYE) tax to motivate salaried workers.

Mrs. Peace Musinguzi, a stationer at Dove Care, voiced her appreciation for the Electronic Fiscal Receipting and Invoicing System (EFRIS), which she said has made her tax-related tasks more manageable. However, she raised concerns that not all traders are registered on EFRIS, which she believes affects competitiveness in the market.

Other concerns raised during the discussion included issues related to default assessments and occasional impoliteness from URA staff.

In response, Gloria Twinomugisha Akatuhurira, Ag. Manager of Litigation in the Legal Services and Board Affairs at URA, reiterated the importance of tax compliance for national development.

"It is essential for businesses across the country to pay their fair share of taxes. URA is here to ensure that taxes are collected for the benefit of our country," she said.

In Mbale, at Wash and Wills Hotel, the event which started with a trickle

of attendees, gradually drew a large and diverse audience, showcasing the organizational skills and determination of the women in attendance.

Beyond empowering these women, the URA team aimed to instill a deeper understanding of tax compliance, encouraging them to integrate tax planning into their business strategies as they enjoy the fruits of their work.

The Commissioner Domestic Taxes, Sarah Chelangat, expressed gratitude to the women for taking the initiative to break barriers and formalize their businesses. She emphasized that such engagements empower women to contribute to the country's tax agenda.

"You cannot grow a business without paying tax. Formalization is crucial for growth and increased revenue. Accurate record-keeping is essential to help you track your expenses, sales and profitability," Chelangat emphasized.

The engagement also featured a panel discussion on business formalization, trade facilitation, and taxpayer rights.

Dorothy Chelangat, the Head of Security in Mbale thanked URA for recognizing women and dedicating a special day to educate and empower them. She alluded to the day's theme of **'Making Tax Work for You,'** as an interesting one because it encourages women to reap from the rewards of tax compliance.

"We are the proud mothers of the nation and without us, the nation can't stand because we are the backbone of society," she added.

"On this special day, I am privileged that we have women who are major taxpayers, powerful women in business, showing that the government has accelerated action in women empowerment, Chelangat added.

In addition, URA has made significant strides in promoting inclusivity and accessibility in tax services not only for women but also persons with disability; on business formalization, trade facilitation and taxpayer rights.



TID Strengthens Fight Against Tax Fraud with HMRC Specialised Training

By Dismas Nuwaine

Uganda Revenue Authority (URA) has stepped up its fight against financial fraud by investing in the skills of its personnel critical to operations in its Tax Investigations Department.

At the heart of this commitment, is the Commissioner General, John R. Musinguzi who applauded the partnership between URA and His Majesty Revenue and Customs (HMRC) that has helped strengthen URA's TID team.

HMRC experts conducted a 10-day capacity-building training, between 27th January to 7th February 2025, aimed at sharpening URA's ability to detect and combat financial crimes.

"Since 2022, HMRC has been a dedicated partner in our journey to build a highly skilled team," Musinguzi said, adding that, "We want our tax investigators to master financial intelligence, which will help us close revenue leaks, bring fraudsters to justice, and improve compliance.

He said that this will, in turn, strengthen revenue collection efforts.

The training is part of a Memorandum of Understanding (MoU) signed between URA and HMRC in 2022. This ongoing partnership has already delivered three in-country training sessions, equipping URA staff with specialized skills in financial investigations, money laundering de-

tection, asset recovery, and confiscation of illegally acquired wealth.

Brian Myles, a seasoned tax investigator with 35 years of experience in fraud and asset recovery and a full-time trainer with HMRC, applauded URA for its openness and eagerness to collaborate. He assured participants of HMRC's unwavering support and willingness to share financial intelligence expertise.

"We are here to show you how we do things at HMRC, and we are also here to learn from you," Myles said while addressing the team.

Denis Kugonza, Commissioner Tax Investigations Department, emphasized the value of learning from HMRC's expertise. "HMRC is one of the world's most efficient tax authorities, collecting over 35% of the UK's tax-to-GDP ratio."

He added, "A key reason for their success is their strong investigative arm, which drives compliance. Through this partnership, we are developing our own team to handle complex areas like cryptocurrency fraud and money laundering."

The training also focused on strengthening URA's Human Resource (HR) strategies. Naya Acheampong, an HR officer at HMRC, commended URA's HR team for their eagerness to learn and improve.

Lydia Mulondo, URA's Assistant Commissioner HR, shared that the training covered essential topics like change management, cultural transformation, and

employee experience, critical insights that will inform workforce development.

Musinguzi highlighted the importance of cultural transformation in fighting corruption. "Change doesn't happen overnight, but we are committed to creating a work environment built on integrity and professionalism," he said.

Both teams have agreed to extend discussions on renewing their MoU, which would allow for continued collaboration. This includes sharing personnel for both short and long-term assignments, as well as ongoing virtual and in-person training.



NON-INTRUSIVE INSPECTION (NII)

Key Benefits of NII

1. Eases and fastens examination of goods and cargo clearance process.
2. Easily detects contrabands and combats trade fraud such as concealments, mis-declarations and under declarations.
3. Maintains the international security chain thereby enhancing national security.
4. CBRN detectors are embedded to protect the environment from radiation.



Taxes Must Work For Women

By Rytter. K. Muzira

Meet Amina Nakakande, a tailor plying her trade in downtown Kampala. For years, Amina has operated her business informally, unaware of the benefits of tax compliance. To her, taxes were a distant concept and a reserve for larger businesses. One day, Amina attended a tax education workshop organized by the Uganda Revenue Authority (URA) in partnership with the Uganda Tailors Association. There and then, she learned how registering her business and paying taxes could open doors to government contracts and expand her clientele.

Today, Amina is not only a tax-paying government contractor but also an advocate for tax compliance who is encouraging other women in her community to see taxation as a stepping stone to growth but not a barrier.

Women indeed are at the heart of Uganda's economy, driving entrepreneurship, agriculture, and trade. They sustain families, create jobs, and fuel local economies. Despite their contribution, many women remain outside the tax net, held back by fear, misinformation, or the perceived complexity of tax processes. According to the Trade Ministry, women own 35% of registered businesses, and their presence in informal trade is even higher. But how can taxation be transformed into an enabler rather than a burden for women?

Amina's journey mirrors that of many women who, with the right support, are transforming their businesses through tax compliance. With URA facilitating compliance through education and simplified processes, more women are stepping into the formal economy.

This month, as the world celebrated International Women's Day under the theme **"Accelerate Action,"** URA embraced the call with its own theme: **"Making Taxes Work for You."** The tax body hosted events across three regions: Arua, Mbale, and Mbarara, offering over 500 women with interactive tax education sessions, panel discussions with successful women and networking opportunities. These gatherings provided women with insights into business formalization, tax compliance, and record-keeping—key tools for growing enterprises and competing effectively.

URA's commitment to empowering women is not a single day endeavor. Recognizing the challenges women face, URA has embraced digital transformation to simplify tax processes. The introduction of the e-tax system, mobile money payment options, and real-time customer support has made it easier for women to register and pay taxes from their homes or businesses. Now, small business owners like Amina can fulfill their tax obligations from their homes or workplaces without bureaucratic bottlenecks.

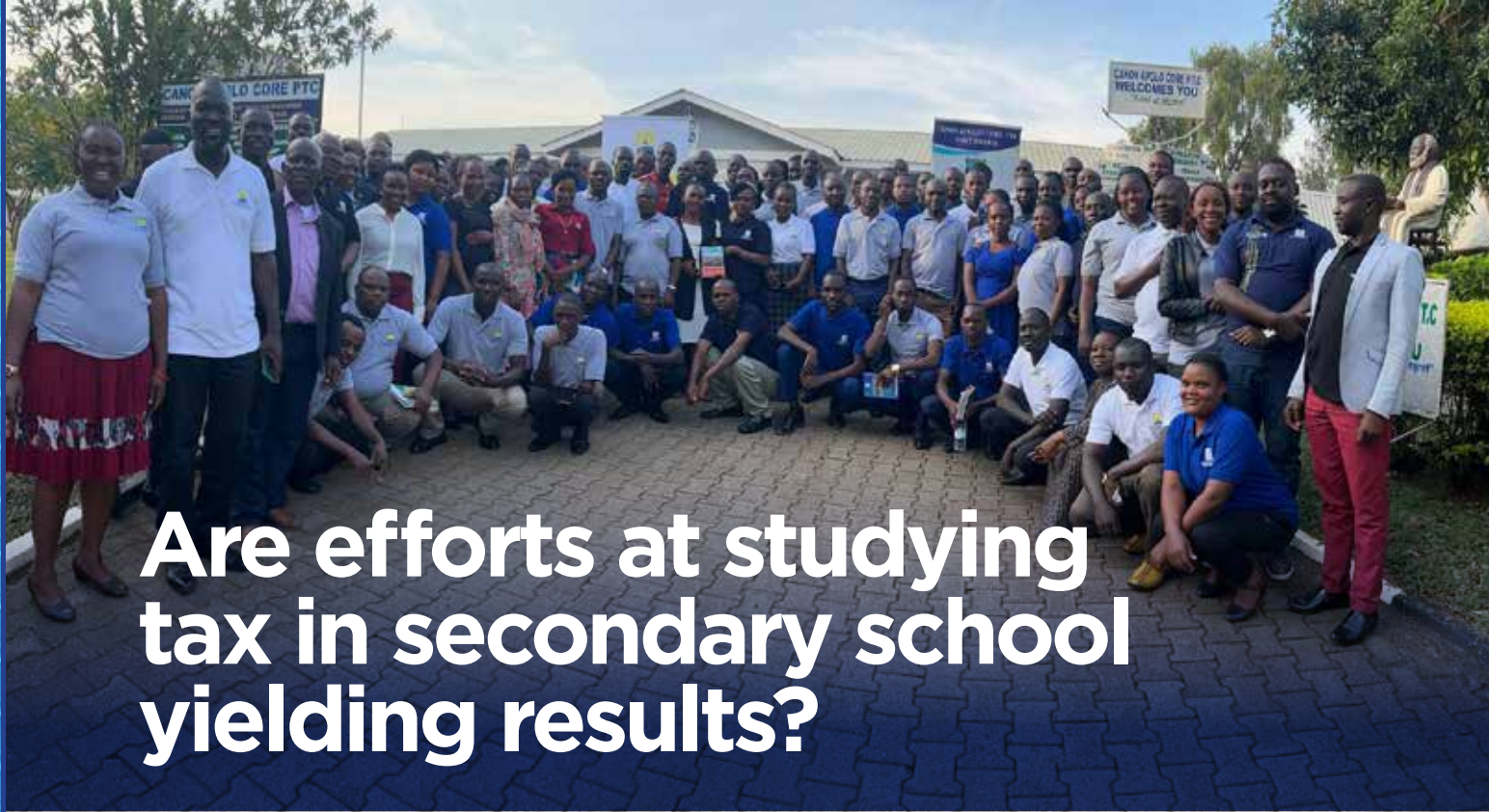
URA is also implementing a much

simplified presumptive tax regime, designed to address the unique challenges faced by women-led SMEs. This regime supports women who maintain financial records while accommodating those who struggle with bookkeeping, making tax compliance fairer.

At border points, where many women engage in cross-border trade, URA has gone a step further by providing storage facilities and organizing women traders into groups. These groups receive financial literacy training and gain collective bargaining power to lobby for funding and support through the Customs Women Traders Facilitation Initiative.

Additionally, by partnering with various women's associations like the Uganda Women Entrepreneurs Association Limited (UWEAL), Twambuke Women Farmers and Manufacturers' Association and the Institute for Social Transformation and Arise (IST), URA has integrated tax education into networks women already trust. These partnerships provide mentorship, knowledge, and a supportive community, empowering women to navigate taxation with confidence.

As we move forward, let us remember that the significance of International Women's Day lies not just in celebration but in sustained action. Together, we can ensure that taxation continues to be a tool of empowerment, unlocking the full potential of Uganda's women.



Are efforts at studying tax in secondary school yielding results?

By Robert L. Wamala

During last year's final O-level Entrepreneurship examination, the Uganda National Examinations Board presented candidates with a scenario.

I quote, "Opio is an agent of a dairy milk company who distributes milk to various customers. He hires motorcycle riders to sell the milk and report sales daily. One of the riders reported that thieves attacked him and robbed him of his milk and one million shillings. When some riders are given money for fuel, they put less than what was given and complain that fuel is not enough. Other motorcycle riders use the money from the cash sales for their personal needs and claim that the milk was sold on credit.

Opio is a registered Value Added Tax payer with Uganda Revenue Authority. Last month, he bought milk for UGX 10 million and sold it to Max at UGX 12 million. Opio is confused and is seeking your help on how to solve the challenges in the scenario and pay VAT to URA."

UNEB then tasked students to calculate VAT payable to URA, at the rate of 18% as well as advice on which insurance policies Opio can take for his

business.

During the same year, candidates of A-level were asked about the role of URA and what URA should do to increase revenue collections in the country.

URA working with the National Curriculum Development Center, needed to devise a systematic way to measure the adoption of the value and uptake of taxation in the Entrepreneurship and Economics subjects at O and A level.

Among the approaches deployed was the placement of taxation questions in the compulsory sections in the exam, which would ultimately compel students with questions on taxation.

Questions such as those above justify that the continuous effort by URA to inculcate tax amongst students of learning is creating value.

URA seeks to further evaluate its efforts through analysing the UNEB report, yet to be released, indicating the attempt and pass rate per question across all examinable subjects.

Available statistics indicate a dropout rate of 30% at secondary level and 45% at primary level. This explains

why URA targets learners during the formal education system to understand tax concepts and are able to apply them in their day-to-day business life.

The rollout of the tax curriculum at secondary school level started in FY 2020-2021 with the development, quality assurance, and printing of eight curriculum materials. The materials developed include the Economics, Public Finance, and Fiscal Policy, and the Entrepreneurship, Public Revenue, and Taxation learner's books, teacher's guide, orientation manual, and syllabus.

Since inception, 149,400 books have been printed and distributed to various schools while 2,469 teachers have been trained in various phases conducted across Uganda, to prepare them with appropriate methods of instructing learners.

This financial year, the need to grow this base prompted URA to organise additional training of teachers targeting 240 participants in Mid and South Western Uganda.

The engagement organised at Canon Apollo Core Primary Teachers' College, Fort Portal took place between the 12th and the 14th of March 2025.

This attracted participants from the districts of Kabarole, Kitagwenda, Masindi, Kinyandongo, Kasese, Bundibugyo, Kibale, Kyankwanzi, Hoima, Ntoroko, Buliisa, Kakumiro, Kamwenge, Bunyangabu and Kyegegwa districts.

The goal of this program is to build a culture of Voluntary tax compliance through sensitising those in the academia.

The engagements seek to help teachers interpret the topic of public Finance and Fiscal policy in Economics, and the topic of Public Revenue and Taxation in O-Level and A-Level Entrepreneurship. This is done to enable teachers to implement it using the recommended interactive methodology to secondary school learners in Uganda.

In addition, the training seeks to orient teachers about the new content in Economics and Entrepreneurship Education so that they are also able to effectively facilitate their counterparts in respective schools and regions. The engagement further seeks to create tax ambassadors as well as increasing taxpayer awareness and stakeholder interaction to enhance revenue collection.



Tax education is now a core part of Uganda's curriculum—ensuring students learn taxation early in life.



URA warns Customs Agents on corruption

By Kamugisha Kabahweza Allan

Uganda Revenue Authority has strongly warned customs agents against involving themselves in export fraud, Payment Reference Number fraud, misdeclaration, concealment and false documentation, lest their licenses are revoked leading to prosecution.

URA Commissioner General, John R. Musinguzi sounded the warning early this year at Hotel Africana where over 650 clearing agents gathered and held an open, honest and candid dialogue on how best the clearing and forwarding industry can be managed to avoid revenue loss.

He urged the leaders of clearing and forwarding fraternity to report, dismiss and prosecute the corrupt agents as one of the ways to clean up their industry.

“At URA, we don’t tolerate corruption and we have lost a number of staff. But we know that there’s no corruption that happens, especially in customs, without the involvement of clearing agents. What have you done on your side, almost nothing,” remarked Musinguzi, thus calling for the prosecution of corrupt agents.

Musinguzi highlighted that the clearing and forwarding fraternity is a strategic and critical partner in the mission of mobilizing revenue for national development, where URA has a duty to facili-

tate trade saying, “On one side we have a duty to facilitate trade and make sure that we support you to support the taxpayers to clear goods efficiently, then on your side you have the duty to make sure that you do those declarations honestly and also run the processes on your side efficiently.”

He revealed that some customs agents have developed a mentality of the “Catch me if you can, if you don’t I have escaped” which he said, jeopardizes the mission of raising Uganda’s tax to GDP ratio that has stagnated between 10% and 13% for the last 30 years. Musinguzi explained that the new syndicate in PRN fraud has led to loss of government revenue saying that those found culpable must be prosecuted.

PRN fraud is where customs agents receive money from taxpayers but don’t submit it to government and privately meet URA staff to tamper with the payment system and indicate that actually money has been paid.

In the same vein, Ag. Commissioner Customs Department, Hajji Asadu Kizito Kisitu revealed that a number of agents’ licenses were revoked due to corruption tendencies.

“132 licenses have been issued for operation this calendar year. However, some licenses have been withheld for companies involved in export fraud, PRN fraud, and those with unreconciled balances for goods that come from Tanzania,”

said Kisitu.

He however explained that investigations are on going for those companies and once concluded the licenses will either be issued or revoked.

Hajji Kisitu told clearing agents that they are important stakeholders in the development of Uganda and making it a financially independent nation.

“Allow me to thank you for the work you do. Your contribution to building this nation cannot be overemphasized, because government entirely depends on the revenues that the citizens pay, and you play a pivotal role in making sure, that revenue is collected,” he said.

The President of the Federation of East African Freight Forwarders, Mwebembezi Charles, while appreciating URA for the engagement, requested for an extension of the Customs Agents’ license from one year to 3 years in order to avoid delays especially during the application for renewal of licences done every year.

“The period of licensing should be extended. Currently, we license every year and we are wasting resources as agents. Tanzania has started licensing for three years and Rwanda has started doing it, so I believe we can also do it,” said Mwebembezi.

The engagement attracted officials from Ministry of Works and Transport, Uganda National Bureau of Standards and URA.



URA C.G roots for stakeholder participation in revenue mobilisation

The Commissioner General of Uganda Revenue Authority, John R. Musinguzi received several courtesy visits from Ambassadors and heads of African Revenue bodies whom he had discussions with in relation to taxes and developing the country.

He held discussions with the Ambassador of Japan to Uganda His Excellency Takuya Sasayama who praised URA for implementation of Value Added Tax (VAT) saying, "VAT can highly boost your GDP especially now that there is support of the East African Regional Integration which has widened the market."

Musinguzi also met with the Ambassador of the Kingdom of the Netherlands to Uganda, Her Excellency Frederieke Quispel who commended URA for the strong efforts in fighting corruption and the establishment of a Tax Academy to continuously sharpen staff skills, ensuring they keep up with the ever-changing evolving tax landscape.

The URA Commissioner General got a special visit from Uganda's Ambassador to South Africa, H.E. Paul Amoru who called for an engagement with Ugandans in the diaspora on investment opportunities in the country, saying the remittances have increased over time and there is need to mobilize them for the development of Uganda.

Musinguzi also held discussions with his counterpart from the Malawi Revenue Authority, Daniel Dominic Daka on ways to strengthen ties and improve revenue collection in both countries.

He highlighted the importance of cooperation and knowledge sharing between regional revenue authorities, citing the benefits of learning from each other's experiences and best practices.

Compiled by Kamugisha Kabahweza Allan



URA Commissioner General, John R. Musinguzi, welcomes H.E. Takuya Sasayama, Ambassador of Japan to Uganda, for discussions on VAT implementation and its role in boosting Uganda's GDP.



URA Commissioner General, John R. Musinguzi (R) with Malawi Revenue Authority Commissioner General, Daniel Dominic Daka (L)



Uganda's Ambassador to South Africa, H.E. Paul Amoru, meets with URA Commissioner General Musinguzi to discuss mobilizing Ugandan remittances for national development and investment opportunities.



Commissioner General Musinguzi meets with H.E. Frederieke Quispel, Ambassador of the Netherlands to Uganda, who commends URA's strong anti-corruption efforts and the establishment of the URA Tax Academy



His Excellency Zanna Umaru Bukar-Kolo, High Commissioner of the Federal Republic of Nigeria to Uganda, and John R. Musinguzi, Commissioner General Uganda Revenue Authority (URA) reaffirmed their commitment to ease the facilitation of trade between the two brotherly countries.



African Tax Leaders under their umbrella ATAF held an engagement in Kampala geared to exchanging ideas on how to use Science to combat Tax Evasion.





URA enforcement efforts to restore trade sanity over three months

By Annet Nantongo

For the last three months, URA has been in the trenches digging out all individuals trying to destabilise the economic and trading landscape. Enforcement teams from across the country recorded a number of interceptions ranging from basmati rice, high end phones, textiles, cement, car lubricants, wheat flour, cigarettes, unregistered vehicles, used clothes, cooking oil, to mention but a few.

From some of the reported incidents, rice smuggling was common in Iganga, Busia, Busitema, Namayingo, Mbale, and Jinja.

On the night of 17th Jan 2025, Busia enforcement targeted bicycles which move in big numbers early morning. The team set camp in areas of Muwayo and in the thickets near Busitema University. True to the intel received, the smugglers entered the trap and several items were impounded including 500kgs of Basmati rice, 960kgs of Dunia baking Wheat flour, 350kgs of fresh bar soap, and 150kgs of assorted artificial hair weaves and braids.

Still in January 2025, officers received intelligence of a vehicle Reg. no. UAV

490S Suzuki loaded with 560kgs of smuggled Mahmood Basmati rice on Tiira road, in Busitema. In Iganga, the team encountered a consolidation centre in Bugiri where a store was uncovered with 500kgs of Sana long grain rice and 2 bales of used clothes.

Another consolidation centre was uncovered in Buwuni - Bugiri district as the team recovered 1,225kgs of Baraf of Baraf parboiled long grain rice.

In Jinja, another three tons of rice were recovered aboard a truck registration number KBU 682. In this incident, the enforcement team also uncovered the smuggling trick used where trucks that are cleared with verified goods from the borders tamper with the seal, load illegal cargo and later reseal the tracker with "shipper" in a bid to deceive officers and falsely present the goods as being in transit.

Using the guise of transporting salt that was the listed cargo under Kemba C715, the truck driver couldn't confidently open the truck for inspection at the Jinja checkpoint. Upon verification, the truck contained 415kgs of Baraf and Hilal Basmati rice, 9 bales of Diira material, 2 bales of assorted garments and 7 Ling Long tyres, 265/70R19.5

In a parallel operation, two consolida-

tion points were revealed at Bugembe and Mpumudde, resulting in the seizure of 3,155kgs of parboiled and Basmati rice coupled with 20 cartons of Obama pens.

In Mbale, a relentless watch on potential smugglers yielded 2,975kgs of Sana parboiled long grain rice from a consolidation centre in Nabiganda, Butaleja District. A similar operation on a rice smuggler in Iganga returned 3 tons of Baraf parboiled rice from a TATA truck number UBR025Y. the truck was loaded with cement but stopped along Iganga-Tororo highway in Namayemba to load the smuggled rice.

The Jinja team encountered another truck number KCC535H from Busia loaded with irish potatoes. The truck had illegally added nine bales of new garments and 2,420kgs of long grain rice.

Car lubricants and motor spares

In Namayingo, the enforcement team swiftly responded to intel and foiled a truck reg KBT220B/ZE3627 that was cleared to transport salt but had concealed smuggled goods in the salt. After a spy and chase game, the team closed in on the truck in Namungodi village only to uncover 100 rolls of Plain Polyester Material, 240Kgs of Maroo Leak seal, 4,800 litres of Total



Hi-performance Engine oil, 16 Ling Long truck tyres, 150kgs of Baraf rice, 4 bales of school socks and 3 sacks of weaves.

"It's a public secret that smugglers invest so much time and resources in monitoring our field operations which usually leaves us with no option but to operate at ungodly hours through night raids," noted Daniel Mbangire, the in-charge Lwakhakha enforcement.

To this end, Mbangire and team conducted a night operation in the bushy area of Bubutu-green zone valley that led to the interception of motor vehicle UAL 231R and motorcycle KMGE 8012U with 1,224kgs of assorted wheat flour made in Kenya, 250kgs of Kenyan made Kibuyu bar soap and 4,000 pieces of Obama pall-point pens made in India.

A truck, registration number KAX895E/ZF0765 was on 6th Feb 2025 stopped in Namayingo with intel of it carrying smuggled tyres. At first sight, the truck was loaded with soap, however, further inspection found 25 pieces of Ling Long tyres.

Clothes and textiles

January in Iganga seemed slow until a Kluger registered as UAY604E was caught in Bulanga trading Centre, Iganga district, loaded with textile fabrics. Verification showed 11,952 square metres of YED poplin uniform material. Later, a shop attendant was intercepted with 6 bales of assorted gomesi material, and 3 bales of umoja slippers from Kenya.

In Busitema, 590 rolls of Kitenge and 30 rolls of Deera material were confiscated from a Harrier number

UBF245S. the team also intercepted 1,375kgs of rice, 945kgs of Dunia wheat flour and 250kgs of worn garments from motorbikes being used to smuggle products from Kenya into Uganda.

A truck was held in Jinja after it was found concealing smuggled goods under imported iron sheets. The truck number KCM 988Y had hidden 1,500kgs of Bharaf basmati rice, and 12 bales of new garments. The team later found 6,000SMQM of hidden curtain material at a consolidation structure, awaiting deployment into the Kampala market.

Textile smuggling soared in Busia as URA netted an Isuzu Elf truck Reg. No. UAZ 779R that was loaded with textiles and rice valued at over UGX 87 millions. The truck was trailed through the porous border in Nangwe and connected to Majanji road. In Bulegeyi Trading centre, the team waylaid the truck and recovered 22,596.84 SQM of Anningtex cotton kitenge fabric and 4,035.15 SQM of Safitex polyester printed kitenge. The rice totalled 1,350kgs of Sana basmati rice and 240kgs of Mahmood basmati rice.



Textile fabric featured again in Malaba where an Ipsom was intercepted with fabric material smuggled from Kenya through Busia headed to Mbale city. The suspected vehicle was trailed from Busia through Tiira connecting to the Tororo -Jinja highway. The surveillance team laid an ambush at Iyolwa village where the vehicle was held down to discover 341 pieces and rolls of material hidden in the car.

A chase with a Mark X number UBP628S in the dusty roads of Iganga nearly turned fatal as the driver attempted take his loot to the market without interception from URA or Police force. After several minutes of running after the saloon car, the Police eventually out-manoeuvred the car and found 8,820 yards of Deera material.

Cigarettes and banned cosmetics

At the onset of the new year, Pakwach Enforcement tightened its grip on checkpoint activities and also increased its operations around the region. The team was pointed to a consolidation centre with 1,680 litres of cooking oil. These intensified operations netted a YY passenger bus registration number UBG028T with 900 bombas of Supermatch cigarettes and 14 cartons of prohibited cosmetics.

While teams in the East intercept a number of textile, rice and wheat

smugglers, in Mpondwe contraband cosmetics frequently feature on the smuggling radar. At Kinyamaseke, the enforcement team nabbed a smuggler in a Toyota Corona number UAG164Z in the wee morning hours with 2,072 pieces of contraband cosmetics and 168 pieces of non-restricted but smuggled creams.

Still in Mpondwe, Another vehicle, a Toyota Hiace number UBD 503U, was caught in Bunyaruguru town enroute to Mpigi. The car had 5 sacks containing 3,985 pieces of bleaching contraband cosmetics concealed in matooke, banana fibres and bean husks. In Kyeshero, Kanungu district, 78 bombas of supermatch cigarettes were intercepted on a motorcycle reg no. UDT 270G.

In March the Pakwach enforcement team encountered a Toyota Premio Reg.UAU327F that was loaded with 3,450 packets of Supermatch cigarettes made in Uganda for South Sudan, that were being redirected to Mbale.

It is noteworthy that some traders are deliberate in harming Ugandans. This applies to the owner of the Toyota Wish vehicle Reg No UBM 547N that was nabbed along Adjumani Road in Elegu. This car was stocked with 1,750 packets of khaleej shisha flavors and 1,750 packets of rechargeable (Elec-

tronic) E-liquid shisha. Similarly, Oraba enforcement team nabbed 470 bombas of Supermatch cigarettes, 400 litres of cooking oil, and 100kgs of sugar.

Phones

The phone smugglers had a dramatic show of antics at Entebbe international airport. Towards the renown Valentine's Day, many lovers were scrambling to find the perfect gift—most often, a smartphone. To meet demand while maximizing profits, some phone dealers resorted to sneaky tactics to evade taxes entirely. Some tricks so clever, even Houdini would break a sweat!

The scenes at the airport were nothing short of bizarre as a seemingly heavily pregnant woman was “induced” prematurely by customs officers—only to deliver 76 un-bouncing smartphones! Another bad case of Elephantiasis turned out to be a desperate smuggler who had strapped phones to her legs using airline baggage tags.

Sharias and tunics increasingly became the garment of choice to conceal phones in undergarments and on bodies. Factory packed and sealed tablets that seemed brand new and untampered as well as household items like vacuum cleaners proved to be good concealments for phones

When the pressure got worse, one notorious lady decided to dump her loot in the dustbin hoping to retrieve them later. All together 807pcs of assorted smart phones worth an estimated USD 42,626 were intercepted in the Operation code named “Big Eye”.

The 40 days of the smuggler in Iganga came to an end in Musita. The Toyota Noah number UBR557T was chased down, over powered and the driver fled leaving behind 1,300 pieces of smuggled button phones.

Cement and building material

While many hardware stores aim to trade legally, some unscrupulous elements were tracked down in Eastern Uganda smuggling tiles and grout. A box body registration number UAR 028R was found abandoned along Mbale-Kumi road. It was loaded with 3,150 pieces of tiles, 2,500kgs of granite bonding, 235kgs of grout, a carton of unassembled non-LED pendant light, a carton of unassembled bathroom vanity with inset ceramic sink basin and a carton of S - trap ceramic clockroom toilet seat. Another consolidation cen-

tre was discovered by the Lwakhakha enforcement team with 85 bags of cement smuggled from Kenya.

With offence management underway, URA continues to engage taxpayers and the business community to educate them about the right processes and procedures to follow while doing business in Uganda. However, where a taxpayer has intentions of breaking the law, enforcement comes into play, which explains the growth in interceptions.



Uncovering common motor vehicle fraud schemes in Uganda

By Annet Nantongo

Motor vehicle fraud is an increasing concern in Uganda accelerated by the emergence of various fraudulent schemes that are designed to evade taxes, circumvent regulations, and exploit existing loopholes within the system.

According to our anonymous sources at URA, the following tax evasion schemes were discovered as commonly used in the business of importing and registering motor vehicles.

Fraudulent acquisition of duplicate number plates that involves the illegal acquisition of duplicate number plates by criminals with intent to either impersonate vehicles registered under different owners or to evade traffic law enforcement. In some cases, individuals obtain these plates to bypass tolls, inspections, or other regulatory controls, effectively evading taxes that are tied to the vehicle's official registration.

Fraudulent alteration of chassis numbers. Here, the vehicle's original chas-

sis number is tampered with or altered to conceal the vehicle's actual origin, age and/or ownership. By doing so, fraudsters attempt to reduce the taxes payable on the vehicle or avoid the payment altogether. This activity is particularly dangerous as it contributes to the illicit trade of stolen or unregistered vehicles.

Another operation used in motor vehicle fraud is under-declaration of the motor vehicle value that is widely practiced to evade taxes. In this case, a vehicle is valued at a significantly lower price than its actual worth during the registration process. The under-declaration is done to reduce the tax liabilities associated with the vehicle's registration. Such fraudulent declarations deprive the government of crucial tax revenue and undermine fair trade practices within Uganda's motor vehicle market.

Additionally, there have been cases of forgery of Payment Registration Numbers (PRNs) where fraudsters make it appear as though they have paid the necessary taxes and fees for vehicle registration when they have not. The

fake PRNs allow them to bypass official checks and operate vehicles without paying taxes.

Another form of motor vehicle fraud involves possession of a vehicle that has not paid taxes. This could be either because the previous owner failed to complete the necessary registration or because the vehicle is deliberately kept off the records. Such vehicles often circulate in the market, contributing to the informal and unregulated motor vehicle trade, which undermines government efforts to regulate the industry.

These criminal activities not only hurt the country's economy but also undermine the integrity of Uganda's motor vehicle registration and taxation system. On several occasions, motor vehicle fraud often takes place in Uganda due to lack of vigilance from the public which would otherwise be helpful in minimizing revenue leakage.

From past scenarios, individuals caught engaging in such schemes face severe legal consequences, including imprisonment, fines, and confiscation of their

vehicles.

The public is also urged to take precaution and avoid purchasing vehicles without proper documentation or those that have questionable documentation.

"Every buyer should ensure that the vehicle they are buying or operating is properly registered and has paid all necessary taxes" noted Denis Kugonza Kateeba, the URA Commissioner of Tax Investigations.

The legal framework defines that an importer or customs agent commits an offence under Section 203(b) of the East African Customs Community Management Act 2024 if he or she makes or causes to be made any declaration, certificate, application or document which is false or incorrect in any particular.

That person also commits an offence if he or she is knowingly involved in any fraudulent evasion of payment of duty according to Section 203(e) of the EACCMA 2024. It is important to note that any person who makes or uses false customs documents upon conviction is liable to imprisonment for a term

Tampering with a vehicle's chassis number is a one-way ticket to prison. Avoid illegal shortcuts!

not exceeding 3 years or to a fine not exceeding USD 10,000.

Recently concluded investigations resulted in significant convictions for motor vehicle fraud and thus set important legal precedents.

Edward Ssejemba is a businessman that was convicted in 2019 for fraudulently altering the chassis numbers of several vehicles. In this high-profile case, Ssejemba used this tactic to evade taxes, and the court handed him a fine

and a jail sentence.

In the case of duplicate number plates, Irene Nabatanzi was found guilty in 2021 of fraudulent acquisition of duplicate number plates and using them to impersonate a vehicle registered under a different owner. She was convicted and sentenced to imprisonment, with her vehicle impounded and the fraudulent registration cancelled.

Another ruling in 2022 saw court order the confiscation of Julius Kagoda's car along with the payment of taxes and also imposed a heavy fine on him. Kagoda was involved in the under-declaration of motor vehicle values in order to reduce his tax liabilities.

URA urges the public to remain vigilant and cooperate with officials so that we combat motor vehicle fraud. In this case, a person can report any suspicious activities related to motor vehicle registration or taxation using the service centre numbers of 0800-117000 or 0800-217000 and choose option 5, the whistle-blower line.

Shall Weighbridge Usage Streamline DTS/VAT Compliance Among Manufacturers?

By Joshua Niyonshima

In a bid to combat tax evasion and promote transparency in the sugar manufacturing sector, the Uganda Revenue Authority (URA) is seeking to leverage weighbridges to enhance compliance with Digital Tax Stamps (DTS) and Value Added Tax (VAT) regulations.

This initiative was discussed at a key meeting held at Mestil Hotel in Kampala, where URA Commissioner General John Musinguzi met with sugar manufacturers and distillers to address growing concerns around tax compliance and how the sector can better align with national revenue targets.

Musinguzi's remarks underscored the sugar industry's vital role in Uganda's economy, contributing significantly to employment, production, and revenue generation. He emphasized that enhanced compliance not only supports the broader economy but also ensures fair play within the sector, helping to curb unfair practices that undermine the entire production chain.

"We truly appreciate the vital role you play in our economy. Your compliance drives the success of the sectors that you supply. When you operate transparently, it allows us to achieve our revenue targets while ensuring fairness in tax collection," Musinguzi stated.

But how exactly will the use of weighbridges help streamline compliance, particularly in relation to DTS and VAT?

According to Musinguzi, weighbridges typically used to monitor the movement of goods will now be incorporated into URA's systems to track sugarcane procurement in real-time. This will ensure accurate reporting of raw materials, helping to eliminate discrepancies that could lead to tax evasion or unfair competition.

"The connection between factory weigh-

bridges and our system will allow us to monitor the quantities of sugarcane being procured and ensure that all transactions are captured," Musinguzi explained.

He also highlighted the need to limit cash transactions in favor of digital payments, encouraging the use of mobile money and bank transfers for greater transparency.

A focal point of the discussions was the 100% adoption of the Digital Tax Stamps (DTS) system. Musinguzi reiterated URA's commitment to improving the efficiency of DTS, which helps track the movement of products and ensures VAT compliance by marking items with digital stamps that validate their tax status.

However, he also acknowledged concerns from manufacturers about the cost of the stamps, vowing that negotiations for a reduction would be explored.

"The enforcement will also be stepped up to combat the illicit trade of unregistered products," Musinguzi warned, stressing that any attempts to manipulate data, including discrepancies at weighbridges, would not be tolerated.

Manufacturers Speak out.

Manufacturers, while generally supportive of URA's push for increased tax compliance, raised some concerns during the meeting.

Satish Sawhney, CFO of Kakira Sugar, commended the innovations such as the Electronic Fiscal Receipting and Invoicing System (EFRIS) and DTS but suggested that improvements could be made to better integrate the DTS system with their operation-

al systems. This integration could make it easier for manufacturers to track and report their compliance, avoiding unnecessary delays and frustrations.

Sheila Sabune, Corporate Relations Director at Uganda Breweries Limited (UBL), also called for a more flexible approach to the usage of tax stamps. She proposed that manufacturers should be allowed to use their stamps fully and then account for them later, addressing the mismatch between the supply and usage of stamps.

Meanwhile, Prudence Kasibante Ukkonika of Bella Wine encouraged the government to offer more incentives to manufacturers using locally sourced raw materials, which could stimulate job creation and further boost business growth.

The conversation also touched on the broader issues of VAT and PAYE compliance. Sarah Chelangat, Commissioner for Domestic Taxes, emphasized the importance of collaboration between URA and manufacturers, as well as the need for continuous information sharing. She also highlighted the potential for new technologies to make revenue compliance more efficient and streamlined.

As for the future of the sugar industry, Innocent Ngaruye, Acting Assistant Commissioner of the Large Taxpayers Office, painted an optimistic picture, projecting that sugar consumption in Uganda would grow from 10kg to 15kg per person in the coming years. Ngaruye affirmed that URA would continue to support the industry's expansion, ensuring that the tax base grows alongside production.

Reflecting on the sector's achievements, Musinguzi expressed pride in the strides the industry has made.

"A few years ago, Uganda was facing a sugar shortage. Now, we are a net exporter of sugar," he remarked, lauding the efforts of manufacturers in transforming the country from a deficit producer to a regional supplier.

The use of weighbridges once adopted, combined with the growing adoption of digital tax solutions like DTS and EFRIS, marks a significant step toward more transparent and efficient tax compliance in Uganda.



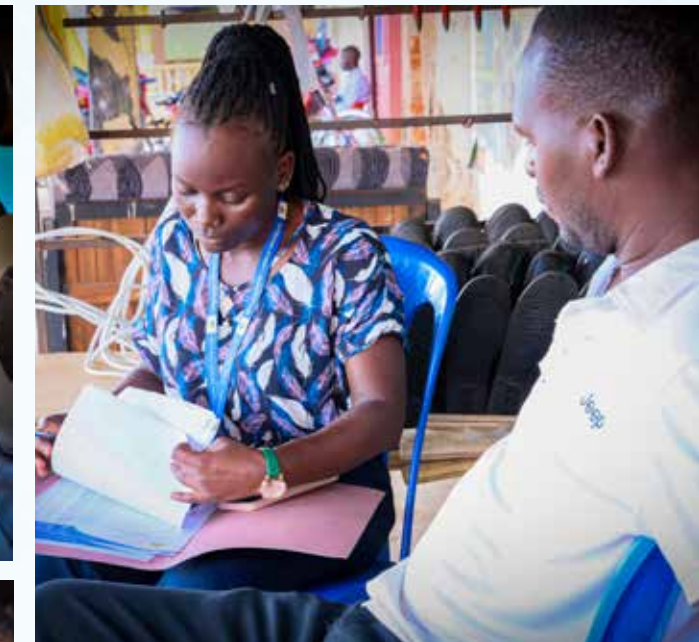
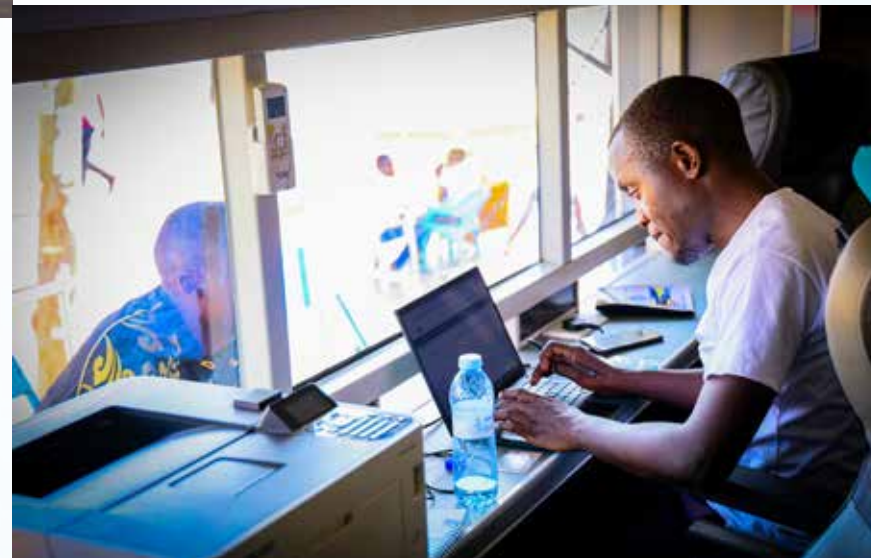
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Should Tujenge Bus be extended to Regional Offices - Kitayimbwa's Perspective

By Joshua Niyonshima

Javious Kitayimbwa, the team lead, Iganga Domestic Taxes (DT) station, in February 2025 called for the regional operationalization of the Uganda Revenue Authority's (URA) mobile outreach program, the Tujenge Bus. This call was made after a successful four-day mobile outreach initiative that helped the Iganga DT station meet and surpass its presumptive tax target while enrolling new taxpayers.

The Tujenge Bus, which functions as a mobile tax office, has already proven to be a game-changer in driving voluntary compliance, bringing tax services directly to underserved and remote districts. Kitayimbwa's team saw a remarkable increase in tax revenue, with collections jumping from a mere UGX 5 million to an impressive UGX 25 million in just four days.

"Before the bus arrived, our performance in terms of registration and revenue was far below target. But after just four days with the bus, our numbers have surged. It's been an excellent demonstration of how mobile outreach can make a tangible difference," Kitayimbwa said.

The mobile tax office has been particularly effective in reaching areas that would otherwise be difficult to serve due to geographical challenges, and limited staff in DT offices.

Kitayimbwa praised the bus for expanding the reach of tax services into remote regions, noting, "The bus has allowed us to expand our reach to remote areas, something we couldn't have done efficiently otherwise."

One of the most notable successes of the mobile outreach was in Namutumba District, where the Tujenge Bus helped complete 163 new taxpayer registrations in just one day. This achievement illustrates the bus' potential to boost both the number of registered taxpayers and the overall revenue intake in areas that have historically been underserved by traditional tax offices.

Beyond increasing registration numbers and revenue, the Tujenge Bus initiative has played a crucial role in fostering stronger relationships between URA and local taxpayers.

Kitayimbwa highlighted that the bus' presence created a lasting impression in the areas it visited, leading to greater compliance even after the outreach period ended.

"In areas where the bus has been stationed, we've made a strong impression. We believe that this will lead to continued compliance, even after the bus leaves," he said.

Kitayimbwa noted that the success of the Tujenge Bus outreach demonstrated its potential to reach even more underserved regions.

"We shouldn't let this initiative stop here. The mobile outreach is effective, but to truly make an impact, we need to consider regional buses as part of a long-term strategy," he emphasized.

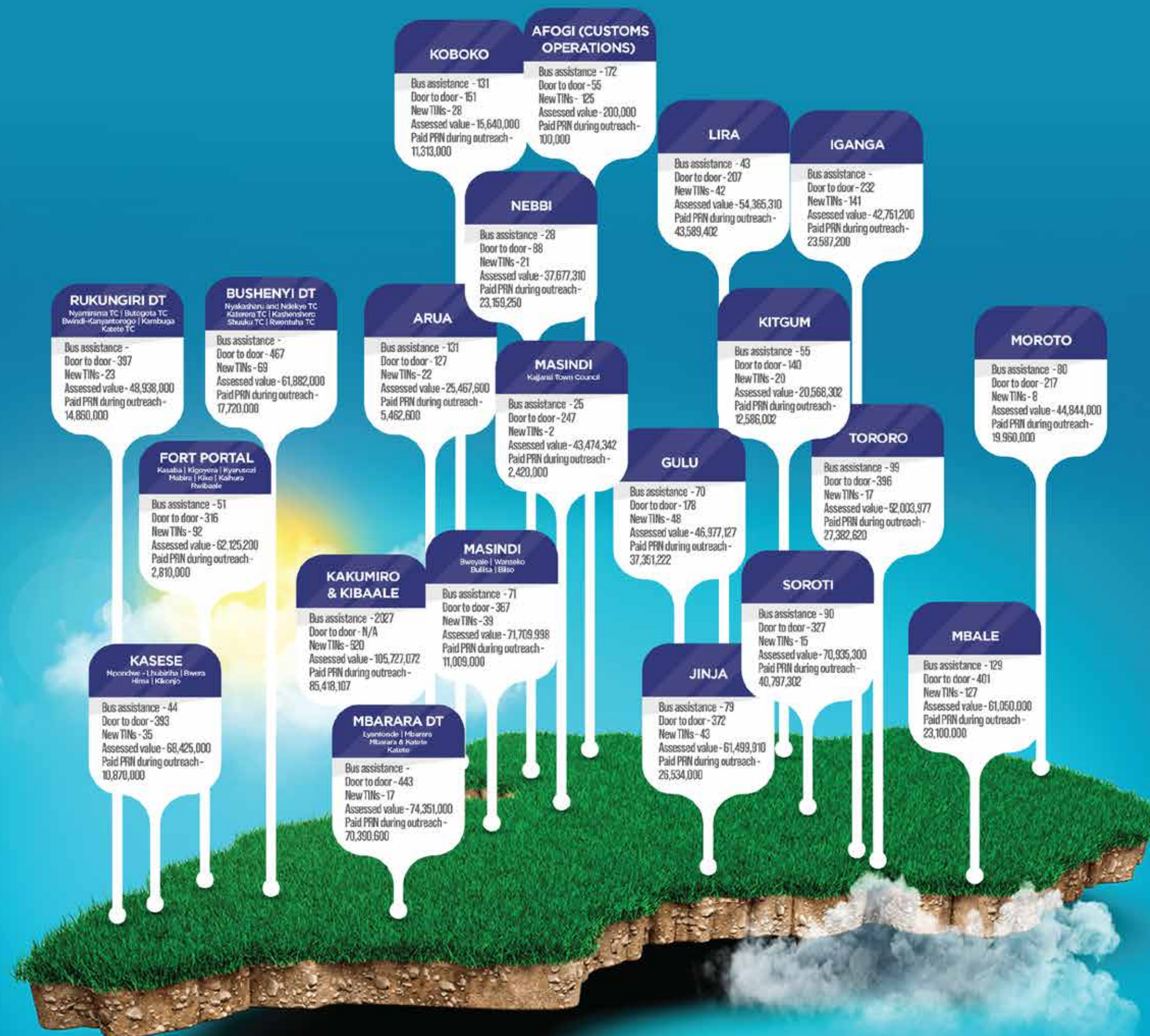
Indeed, Iganga is not an isolated case. Across the country, similar Tujenge Bus initiatives have been implemented, consistently meeting presumptive tax targets and significantly increasing the taxpayer register. By reaching new taxpayers, the initiative spreads the tax burden more evenly across the population, which in turn increases national revenue while lowering the individual contribution to the national tax basket.

The success of the mobile outreach office underlines the importance of operationalizing regional Tujenge Buses as part of URA's long-term strategy to increase tax compliance and broaden the taxpayer base. Kitayimbwa's call for regional buses reflects a growing recognition of the program's potential to transform tax collection practices and strengthen the relationship between URA and Uganda's taxpayers, particularly in rural and remote areas.

As Kitayimbwa put it, "The success we've seen is proof that with the right tools, we can increase compliance and help the country reach its tax targets—let's make the Tujenge Bus a permanent fixture at the regional level."

Averaging 5 days per district, the tax Education team has been traversing the country adding a brick to the efforts of bringing tax information closer to the people. With the Tujenge Uganda bus, focus shifts to hard-to-reach areas at grassroots to ensure that they get revenue services from URA.

This quarter of January to March, we present a graphic illustration that summarises the efforts and results earned so far.



URA Tax Education Accelerating Equality For Women In Business

By Mercy Okori

Women constitute 51% of Uganda's population, with an estimated 24.5 million of the total 46.5 million, according to the Uganda Bureau of Statistics (2024). This representation is slowly shifting to the business sphere.

The UBOS reports indicate that the proportion of businesses owned by females increased from 37% in 2001/02 to 44% in 2010/11.

Women play a pivotal role in Uganda's tax base, contributing 34.98% of the total revenue collected by URA. As of September 2024, there were 1,370,188 registered female taxpayers, actively engaged in various economic activities, including retail, agriculture, trade, and services.

Since FY 2022/2023, Uganda Revenue Authority (URA) has deliberately fronted activities for advancing gender equality and ensuring inclusive access to tax education and information.

Gender equality and empowerment of women in business is now a priority that URA has emphasized in order to ensure equal opportunities considerations are adhered to as recommended by the Equal Opportunities Commission and international frameworks.

"Tax education for women in business workshops aim at enhancing the skills and navigating challenges that hinder business operations of women, such as poor business planning, poor record keeping, failure to plan for taxes and fear of the tax body," said Michael Masembe the Ag. Manager Tax Education - Outreach during the Uganda Women's Network (UWONET) workshop with women in business in the central business district recently.

This initiative reflects URA's commitment to supporting business owners, including women entrepreneurs, youths and PWDs in strengthening their businesses and ensuring sustainability.

URA leverages stakeholder engagements and strategic partnerships with organisations such as Institute for social transformation (IST), Uganda Women's Network (UWONET), Uganda Women Entrepreneurs Association Limited (UWEAL), Malaba Women Cross border Association, among others to reach these special groups. Currently, there is noticeable progress in tax education for women in business and women in cross border trade.

In the Financial Year 2023/2024, URA conducted 25 workshops and engagements with women in business and trade from various regions of Uganda reaching 1,444 business women.

By press time, in the current Financial year 2024/2025, the tax education division in the strategy and risk management department has so far conducted 22 tax education workshops and 1 tax baraza for women in business reaching 1,212 women in business.

So far areas reached include Tororo, Malaba, Soroti, Iganga and Jinja in the eastern region; Fortportal, Mubende, Mityana, Masindi and Hoima in the Mid-western; Mbarara, Kyotera, Mutukula and Ibanda in the south western; and Lira and Arua in the northern region

Nakafero Sauda, the chairperson of the Mityana Business Women Association, lauded URA for providing a platform for women to discuss the challenges they face in business.

She advised URA and the government

to share success stories and best practices from other women entrepreneurs in order to inspire and improve local business operations.

At a workshop with women in cross border trade in Malaba OSBP, Dinnah Amwanga, chairperson of the Malaba Cross-border Women Association underscored the critical importance of tax compliance and formal processes to mitigate the high costs associated with smuggling. She also called upon the traders to utilize gazette routes for safer entry and exit.

After attending a URA women's workshop in Tororo in October 2024, Ngombwe Oliver, a taxpayer from Busolwe, Tororo District, was all praises for URA in January 2025 when she met her tax - teacher (URA staff) during the Tujenge excursions in Busolwe. She appreciated the valuable knowledge gained from the training, which she is already applying to her mini supermarket in Busolwe. Prior to the workshop, she had no business records or plans for tax payments, but the empowerment from the training inspired her to take these important steps for her business's growth and compliance. She made her first tax payment under the presumptive tax.

URA stands out as an institution breaking the societal norms that normalize illiteracy and economic inequality for women by conducting a nationwide campaign and education of women in business with the aim of eradicating tax illiteracy among women entrepreneurs while increasing tax compliance and facilitating their business operations.

The writer works with the Tax Education division in the Strategy and Risk Management department.





URA and KRA join Forces to combat Cross-Border Tax Evasion

By Dismas Nuwaine

Uganda Revenue Authority (URA) and the Kenya Revenue Authority (KRA) have committed to an inter-agency collaboration and formalized a strategic partnership framework in a step to curb cross-border illicit trade and any related kind of tax evasion.

URA's Commissioner for Tax Investigations, Denis Kugonza, and KRA's Commissioner for Investigations and Enforcement, David Yego, signed this ground-breaking Joint Collaboration Framework in mid-February 2025.

This shared commitment, amongst many things, charges both agencies to a unified approach in tackling trade-related risks, such as smuggling, illicit financial flows and other conspicuous revenue leakages, through intelligence sharing, joint investigations and coordinated cross-border interventions between the two bodies.

This framework was born out of a high-level meeting between the two commissioners on November 5th, 2024, in Nairobi, Kenya. During the discussions, they agreed on the need for a unified strategy to address cross-border trade challenges.

As a result, a joint task force, comprising experts from both agencies, was formed to develop clear guidelines to realise this objective for its implementation.

Kugonza hailed the new framework as a landmark commitment of "great proportions" between two "brotherly neighbours," calling it a bold step in the fight against tax evasion, an issue he described as an "existential threat" to their nations' economic growth.

"We lose a significant amount of much-needed revenue due to fraudulent activities like smuggling and illicit financial flows," Kugonza revealed, adding that, "As a result, trade takes a hit and our macroeconomic conditions are stifled, forcing us to rely on borrowing again and again just to cover government expenses."

The URA Commissioner could not be more right going by a 2023 report from the Daily Monitor which shows that Uganda loses between UGX 2 trillion to UGX 6 trillion in illicit flows per year, an amount that could either clear all domestic debt in one go, or fund the Ministry of Trade's budget for about 10 years.

According to the enforcement performance report, in the first half of FY 2024/25, country-wide operations led to a recovery of UGX 48.19 billion as a consequence of 10,809 seizures of which, 10,030 were for dutiable goods and 779 seizures for non-dutiable goods. 10.60% of this was from outright smuggling.

Kugonza revealed that once stricter measures are in place, the two tax bod-

ies will unlock their full potential, generating the revenue needed to boost tax-to-GDP ratios to at least 20%, as the regional benchmark. Achieving this, he noted, would provide a solid financial foundation to drive national development.

KRA's Commissioner Yego revealed that he had been pushing for this arrangement since 2017. He admitted that for years, smugglers and tax evaders have taken advantage of the border, slipping between the two countries to avoid prosecution and investigation.

"With our combined efforts," he declared, "We will close the remaining loopholes these criminals exploit, ensuring they face justice with nowhere left to run."

Yego said that the success of this arrangement will bring back much needed fairness and confidence into the taxation system where every individual contributes their fair share of taxes to the national coffers, ensuring also that trade is balanced.

Julius Nkwasure, the Assistant Commissioner Intelligence also stressed that the swift exchange of intelligence is key to the framework's effectiveness. "Investigations are like perishable goods," he explained. "If you delay, you lose your chance, rendering all efforts useless. That's why we must act swiftly and decisively."



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Why Paying Stamp Duty is Essential for Land Owners

By Joshua Niyonshima

In Uganda, payment of Stamp Duty is a critical step for landowners and individuals involved in legal transactions to ensure the legitimacy and enforceability of their documents.

This was underscored by Paddy Ochieng, the Manager of Stamp Duty at Uganda Revenue Authority (URA), during his appearance on the URA TV Tax Mchuzi Show. Ochieng highlighted that Stamp Duty is not just a bureaucratic formality but a legal requirement that guarantees documents are recognized by Ugandan courts.

Ochieng further explained that various legal instruments, including acknowledgment of debt exceeding 100,000 shillings, lease agreements, power of attorney, and even bank guarantees, require Stamp Duty to be legally valid.

"Stamp Duty ensures that these documents are recognized by the courts and can be used in legal proceedings. Without it, these documents might not hold up in court, which could create significant complications for individuals or businesses," Ochieng warned.

The importance of Stamp Duty cannot be overstated for landowners. Without this payment, any documents related to land transactions such as agreements,

transfers, or leases may not be enforceable in a court of law. This means that in case of a dispute, the landowner could face serious legal challenges.

In essence, the payment of Stamp Duty acts as a safeguard against such issues, ensuring that all legal dealings are protected and recognized by the legal system.

Stamp Duty, as outlined in the Stamp Duty Act, Cap. 339, is a non-tax revenue imposed on legal instruments. It applies to documents that create, transfer, or modify rights and obligations.

In a separate interview with BBS Terefaina, Officer of Domestic Taxes (DT) Viola Nandawula further educated viewers about the concept of an "instrument."

She clarified that an instrument refers to any document that formalizes a right or obligation such as contracts, legal declarations, and agreements highlighting that both individuals and businesses entering into these documents may be required to pay Stamp Duty.

The responsibility for paying Stamp Duty typically falls on the person who drafts, makes, or executes the document.

"For example, if a business or individual is signing a contract or executing a power

of attorney, they are responsible for paying Stamp Duty," Nandawula explained.

The timing of Stamp Duty payments is also essential. It must be paid within 45 days for documents executed in Uganda and within 30 days for documents received from abroad. Missing these deadlines can result in penalties and legal complications.

Failure to pay Stamp Duty doesn't nullify the document itself, but it does render it unacceptable in court.

"If you don't pay Stamp Duty, your document might not stand up in court, which could cause serious problems when trying to enforce the agreement," warned Ochieng.

While certain exemptions exist for agreements made by the government or international organizations, most land transactions and agreements will require Stamp Duty payment to be legally recognized.

For anyone involved in legal transactions in Uganda, paying Stamp Duty is not just a legal formality. It's an essential step that protects the enforceability of documents and ensures they are upheld in court. Ignoring this requirement could lead to significant legal challenges, making it crucial for all individuals to adhere to this important tax obligation.

Land transactions such as agreements, transfers, or leases may be unenforceable in court if Stamp Duty is not paid.



It's not legally your estate until you pay Stamp Duty and seal it in ink.

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URA In Communities

By Abdullah Rabiiba

Uganda Revenue Authority donated food items to Persons Living with Disabilities under 'Agali Awamu' in Kawempe.

The items including wheat flour, rice and sugar were handed over by Hajj Asadu Kigozi Kisitu the Ag. Commissioner for Customs and Head of the URA Muslim Community.

Asadu emphasized the importance of supporting vulnerable communities, especially during Ramadan a time for unity, charity, and reflection.

"It is our duty as URA to not only focus on our work but also to uplift those who need it most," said Asadu. 'Akatonokalya ne muno'-loosely translated as 'sharing the little you have with your neighbour' is a principle we hold dear."

He added that through the initiative, URA wanted to make a tangible impact on the lives of people living with disabilities, allowing them to experience the joy of Ramadan.

He also commended them for their commitment to learning vocational skills, which will empower them in their daily lives.

Kamya Steven, the Director of Agali Awamu, expressed gratitude on behalf of the beneficiaries, noting that the support not only provided nourishment but also fostered a sense of inclusion and belonging.

"Thank you URA staff for providing our Muslim brothers and sisters with Iftar. Most of us here face significant

challenges, but this gesture reassured us that we are not forgotten," he said. In the same vein, URA gave 60 cartons of wheat flour to the Muslim community in Nakawa Division, an initiative to assist fasting Muslims throughout the holy month and celebrating Eid el-Fitr.

Held at the UMA Show Grounds, the event gathered representatives from 32 mosques across Nakawa.

Speaking for URA Commissioner General John Musinguzi, Robert Kalumba, the Acting Assistant Commissioner for Public and Corporate Affairs, highlighted URA's commitment to community engagement beyond tax collection.

"At URA, we believe in giving back to the community," he said. "Our giving mantra reflects our belief that there is good in the world. Ramadan is a time for compassion, generosity, and kindness, and we are here to share these values with you."

Kalumba recognized that Ramadan can be a tough time for some families, noting that URA's donation was meant to bring relief and joy to those in need. "We hope this small gesture will provide comfort to the families who receive it," he added.

The event was also attended by Nakawa Mayor Paul Mugambe, who commended URA's consistent commitment to community welfare.

"URA has always been a generous organization," Mugambe remarked. "This donation is a testament to its dedication to the people's well-being. Just last December, they supported our Nakawa sweepers with Christmas packages, and now they are here again, providing the Muslim community with flour and rice for iftar."

The beneficiaries expressed gratitude for URA's timely support, describing it as a thoughtful and much-needed gesture.

"We thank URA for providing us with this package. As you know, we Muslims cherish anything made from flour, especially chapatis and mandazi. This will significantly help us observe Ramadan and celebrate Eid el-Fitr with ease," said Nakiya Sarah, woman councillor of Naguru Biina.

These donations are part of URA's Corporate Social Responsibility effort, which have seen the taxman impact lives in the communities it serves.



All URA offices do not accept cash payments of any kind.

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URA management led by COEE Abel Kagumire and CDT Sarah Chelangat held an engagement with the Indian Community at Golf Course Hotel Kampala.



URA was well represented at Ekisakaate by AC/Executive Assistant to CG Victoria Nabitaka, AC PCA Robert Kalumba and Tax Expert Hafsah Seguya at Janan School, Bombo





Commissioner General John R. Musinguzi met the leaders of landlords in the Central Business District at the URA Headquarters.



URA Senior Management led by CG Musinguzi engaged manufacturers of Mattresses in a meeting held at URA Headquarters.

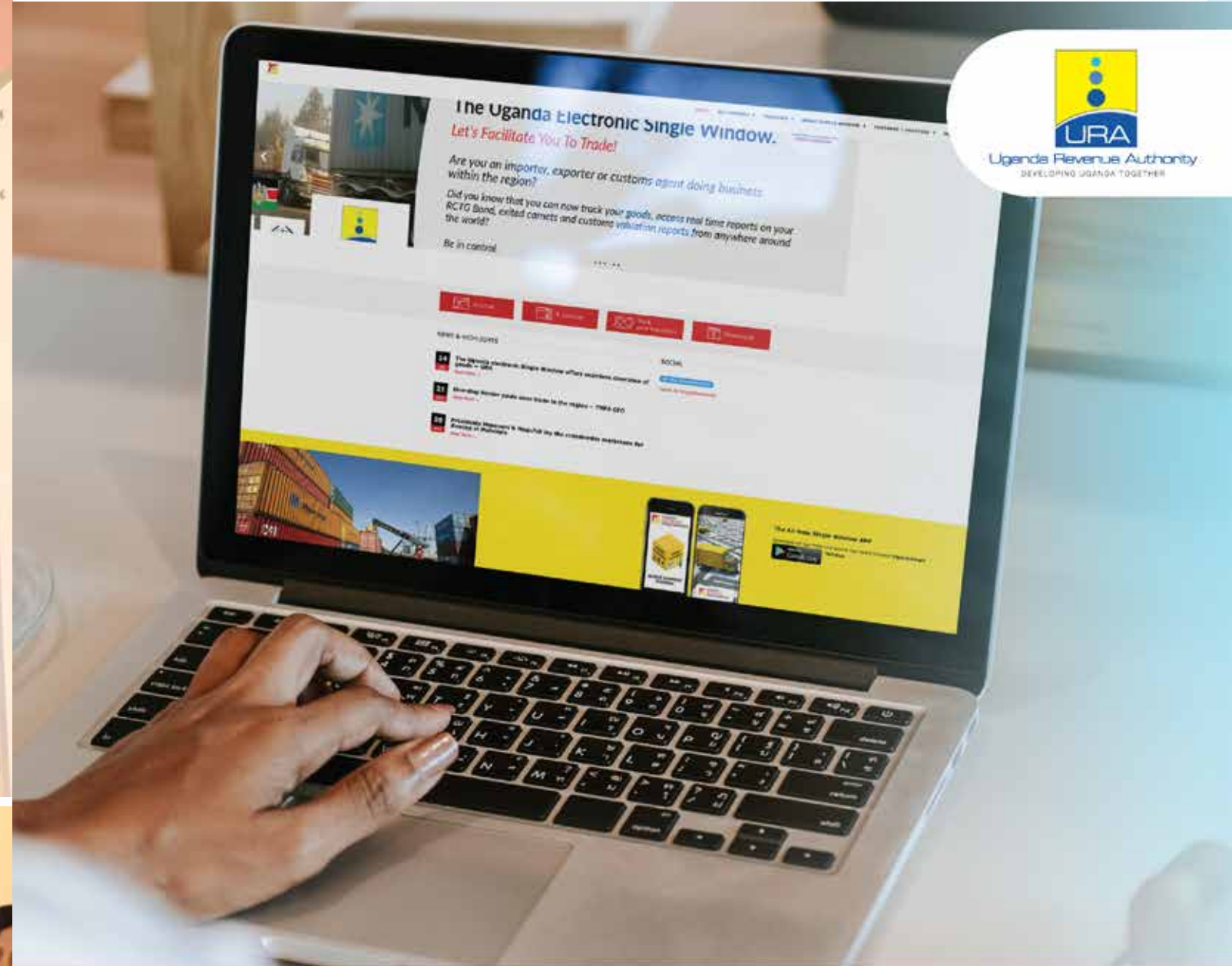




Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER



URA Senior Management led by CG Musinguzi engaged manufacturers of Sugar in a meeting held at Mestil Hotel, Kampala.



UGANDA ELECTRONIC SINGLE WINDOW

The Uganda Electronic Single Window (UeSW) helps in facilitating traders to electronically submit all the required regulatory documents like permits, Customs declarations and all regulatory documents using a single access point.

UeSW links Governments Ministries, Departments and Agencies (MDAs) thereby reducing transaction costs and time associated with processing select imports and exports documentation.

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