The secure research lab under the Research and Innovation division is located at the Uganda Revenue Authority (URA) Headquarters, on the 6th floor of the parking tower, plot M193/4 Nakawa Industrial Area, Kampala.

Before a researcher's first visit to the research lab, an oath of secrecy ought to have been sworn before a commissioner of oaths. The URA Research lab team will send a researcher a blank PDF version of the oath of secrecy which must be completed. Failure to complete this oath of secrecy will result in access to the lab being denied.

Bookings for the Secure Research lab
Access to the secure research lab is through an online booking system that can be found click here or enter the following URL in the browser https://research.ura.go.ug. After making your booking on the online system, space is determined on a first-come-first-serve basis. You may thereafter proceed with your travel arrangements after confirmation of the booking.

Please contact the URA Research lab team through email; (research@ura.go.ug) to enquire about lab frequency access. Should you be unable to visit the research lab on the dates booked please cancel the booking on the online booking system yourself (and if you don't have access to the system yet, please inform the URA Research lab team at least 2 working days before).

The Secure Research Lab hours
The research lab can only be accessed between 8 am and 5 pm including lunch hours on weekdays, excluding declared Ugandan public holidays. From time to time, the lab will need to be shut for lab maintenance. Researchers will be notified as early as possible to minimize disruptions.

Visiting the Uganda Revenue Authority Research lab
Please bring along any identification document (National ID, Driver's License, Passport) to present at the entrance to get a visitor's pass at the URA main Reception. Researchers will need to register at security and inform the security that they will be visiting the 6th floor of the URA parking tower. Once you have arrived, please call your URA research lab contact person who will come to meet you at the reception and escort you to the lab. Contact details are listed at the end of this document. Phone numbers can be provided by email when you first contact the research lab assistants.

If you bring along your laptop, please sign it in at the security desk when entering and sign it out when leaving the research lab.

Parking at the Uganda Revenue Authority
Researchers are allowed to park within the Visitor's parking situated opposite the URA reception.

First visit
1. On arrival at Uganda Revenue Authority, the researcher will be expected to sign an oath of secrecy. A Research lab team member will escort the researcher to the legal department on the 17th floor. The oath of secrecy must be signed before the commissioner of oaths prior to accessing the Research Lab. The cost of stamping the oath of secrecy at Uganda Revenue Authority's legal department shall be covered by Uganda Revenue Authority.
2. Please bring along any identification document (National ID or Driver's License/passport) to present at the entrance.
3. Once you arrive at Uganda Revenue Authority, contact a URA research lab team member to escort you to the 6th floor of the parking tower.
4. A visitor's pass will be issued to the researcher at the entrance of the URA every time they enter the URA. This means that researchers must sign in to receive the visitor's pass and sign out after the visit every day when they come to the research lab.
5. The research lab team will do a short introduction to the terminals (including passwords, file structure, etc) once the researcher has presented a signed and stamped oath of secrecy. Should the terminal prompt you for a new password please ask any of the data research assistants for help.

Security in the lab
➢ Please note that we have the following security measures applicable to the lab:
➢ We do not allow for the identification of individual persons or firms. We will check all outputs to ensure anonymity (more information regarding this in the 'Uploading do files and Output retrieval' section).
➢ There is no USB access.
➢ There is no internet access on the data terminals.
➢ There is 24/7 camera surveillance.

Folder structure and set up
The Researchers folder includes 4 sections:
Documentation: Documentation related to the data for researchers' use.

Master Data: This folder contains the cleaned datasets including intermediary datasets used in generating various panels. Please do not alter the master data, data can be saved in each researchers' workbench.

Publications: All published research related to the Uganda Revenue Authority tax administrative data.

Workbenches: each researcher has a named folder here for their data, code, and results. It is the only folder used to input files as well as place the results for output extraction.
There are 4 main folders: in files, out_files, data, do_files. The Research lab team will upload all relevant files to the in_files folder. Researchers requesting output should put these outputs in the out files folder.

Uploading do files and Output retrieval
Should researchers require do files to be uploaded to the server, or request files to be sent to them; an email needs to be sent to research@ura.go.ug with the necessary files. Please note, it takes some time to do this, and it is preferred if the files are sent in advance of the researchers' arrival at URA.

In-file requests: researchers will need to send an email to research@ura.go.ug with the files they would like to place under their in-files folder. Most in-file requests consist of do files.

Out-file requests: researchers will need to request outputs. The process is as follows:
- ➢ Researchers should send an email to research@ura.go.ug requesting their outputs.
- ➢ In the email, researchers need to state the precise file directory of their output request. It is recommended that output is placed in a folder labelled by the current date in their 'out-files' under a researcher's workbench.
- ➢ The email request should also include a brief explanation of the output (for example, regression results or summary statistics by current sector main activity).

It is the researcher's responsibility to make sure that the requested output does not contravene the research lab's data policy. Requested output will also be checked by our team for confidentiality.

Please note that our data policy includes:
Researchers will not take data away with them, nor may researchers take any results that could potentially lead to the identification of firms or individuals within the data that would contravene the oath of secrecy signed to gain access to the data (anonymity of firms and individuals is of the utmost importance).

We do not allow output that identifies individual persons or firms or could allow anyone else to identify them. Output cannot be based on less than 10 observations as this might reidentify the data.
Please do not export Stata graphs (. gph format) as these graphs include the underlying data which is a security risk and are very large to transfer.

Generally, the output cannot be identified to individual taxpayers.
We aim to send the output for out-file requests within 24 hours. Any out-file requests received over weekends will be attended to in the following week.

The Research lab team may query the results if they are unsure of what the results mean, or if they are unsure if they would reidentify the data. Researchers must not attempt to extract any files themselves that have not been pre-checked by a staff member as this violates the oath of secrecy.

WIFI Access
URA WIFI will not be accessible by the researchers.

Software
The data terminals have the same software installed and these include Standard Microsoft Office software and data analysis software (R and Stata). All terminals have Stata 17 and R installed. Should researchers require additional Stata or R packages please speak to a research lab team member in the lab to install the required packages.

List of datasets available
The anonymized tax data available at the Uganda Revenue Authority Research lab includes the Corporate Income Tax (CIT), Pay-As-Your-Earn (PAYE), Customs, Presumptive and Value Added Tax (VAT) dataset. Below are the latest versions of the datasets at the Uganda Revenue Authority Research lab. These datasets contain information from the various forms. Please visit the website https://www.ura.go.ug/ to view and or download the forms.

Corporate Income Tax (CIT)
(Latest version: v2, Financial years: 2013/2014 to 2021/2022)

This panel contains information from the Income Tax Return Form for Non-Individual forms.

Pay-As-Your-Earn (PAYE)
(Latest version: v1; Financial years: 2013/2014 to 2021/2022)

This panel contains information from the PAYE Return Form.

Value-Added Tax (VAT)
(Latest version: v1; Financial years: 2013/2014 to 2021/2022)

This panel contains information from the Monthly VAT Return Form

Customs data
(Latest version: v1; Financial years: 2013/2014 to 2021/2022)

This panel contains information captured from the Single Administrative Document (SAD)

Presumptive Panel
(Latest version: v1; Financial years: 2015/2016 to 2021/2022)

This panel contains information from the Income Tax Return for Presumptive Taxpayer (Small Business Enterprises)

Data guides
Currently, there is metadata available for the Corporate Income Tax (CIT), Pay-As-Your-Earn (PAYE), Customs, Presumptive and Value Added Tax (VAT) dataset tax administrative data. We are looking into producing the metadata for other tax handles and making it available in the future.
For now, these are the various sources of information to guide researchers through the data:
https://www.wider.unu.edu/publication/uganda-revenue-authority-firm-panel
At the following link, researchers can find several working papers that use the tax data and will give researchers a sense of the variables available and how they have previously been used:
https://www.wider.unu.edu/publications?f[]=biblio_type:Working+Paper&f[]=field_bib_project_n ame:236947&order=desc&sort=string_date

Tips for working with large data files

The data files are large and can be difficult to work with. There are several ways in which researchers can speed up the time to run data queries. Some recommendations below:

➢ Reduce the main dataset to the exact variables required for the research
➢ Test code on a smaller sample dataset and run the full dataset overnight.
➢ Drop variables not used.
➢ Use the compress command to optimize variable formats

Data error reporting

Should researchers find any issues in the data please do record it in the following manner: In the Z drive under the Data error reporting folder (**Z:\DataErrorReporting**), there is an excel file '**Data Problem Sheet.xlsx**'. Please include the name of the researcher, date noticed, a description of the problem as well as the dataset being referred to.

Please leave a log file in this folder using the error ID as the name of the log file. This will make the troubleshooting easier. Send an error alert email to the research lab team (research@ura.go.ug) for the error to be checked. Errors are attended to and when substantial, a new version of the data set is released. Please ensure you are working with the most recent version of the data.

Known Data anomalies

The data has been cleaned to some extent, but many issues exist. Some of these issues have been mentioned in previous working papers referred to above and will be documented in the working paper that accompanies the new panel.

Citing Data Sources

When the results are published, the publication should cite the data in an advised way. The citation for the data:
Uganda Revenue Authority (2022). The Uganda Revenue Authority Firm Panel data. Kampala: Uganda Revenue Authority.

Researchers are required to acknowledge the URA and UNU-WIDER partnership in the Acknowledgement section of the publication. The recommended sentence to be added: *This study uses the Uganda Revenue Authority Firm Panel data developed in collaboration with the Uganda Revenue Authority (URA) and UNU-WIDER. We thank the URA and UNU-WIDER for providing the opportunity to access the data.*

Contact persons

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