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URA NewsLetter

URA
Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER

TAXES AND SOCIAL SERVICES, BRIDGING THE PERCEPTION GAP

FOREWORD FROM THE COMMISSIONER GENERAL

Fellow Countrymen,

As we mark the end of the financial year, I would like to thank everyone who has filed and paid their taxes on time and in the right amount—your country is proud of you. When you perform your civic duty each year, you help fund critical aspects of Uganda's social amenities ranging from schools, roads, hospitals, and the nation's military. Therefore, it is incumbent upon all of us to be compliant with our tax obligations for this to happen.

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

As URA, we also have a social contract with the people of Uganda, premised on our vision of mobilizing revenue for our nation's development in a transparent and efficient manner. This includes offering delightful service and facilitating tax payment at the lowest cost possible to the taxpayer. In the same regard, our taxpayers are expected to pay their fair share of tax. And in order to ease their tax payment, we have introduced a number of systems in place.
We have continued to use of mobile tax offices (the Tujenge Bus) to increase accessibility of our services in areas where we do not have a permanent office. In addition to the bus, we have developed and published tax content; conducted stakeholder engagements; delivered radio and television awareness, tax clinics, all aimed at bridging the tax knowledge gap. We have created more tax offices in major towns to take our services closer to the people we serve.

Through technology, we have intensified intelligence-guided operations leveraging Non-Intrusive Inspection technology at border points and field intelligence enforcement operations to improve business efficiency and combat revenue leakage in international trade.

With increased automation, we have further enhanced the capacity of our staff through continuous skilling in systems effectiveness and customer care to ensure they serve taxpayers better.

As an institution, we have rolled out a needs-based taxpayer education strategy to equip taxpayers with relevant knowledge on their responsibilities, rights, and obligations, as well as the importance of business formalization. In many of our engagements, we have realized that most taxpayers are willing to comply but lack basic tax knowledge.

We are focused on closing revenue leakages through advanced technologies, intelligence-driven operations, and an expanded presence across the country. Most importantly, we are committed to empowering taxpayers with the information they need to ensure voluntary compliance.

That is precisely why we are doubling down on tax education efforts all over the country. We are running a targeted and consistent sector-based education effort that addresses the context and characteristics of taxpayers across the country, especially those in the informal sector. With this, we are reducing hostility toward tax payment as citizens better understand responsible nation-building—thereby improving voluntary compliance and expanding the tax bracket.

In addition to these innovations, we remain committed to a zero-tolerance policy toward corruption and encourage everyone to report unethical practices. It is crucial that, as a nation, we stand united against

corruption and foster a culture of transparency and integrity.

I encourage all of us to fulfil our responsibilities as citizens. Together, we can ensure the prosperity and economic independence of our beloved nation. Currently, we have more than 5 million taxpayers on the register, within a population of 43 million Ugandans. The more people who participate, the lighter the burden becomes for everyone, and the faster our economy will grow. Let us partner together as we continue advocating for a manageable tax regime

As we strive toward greater achievements, let us be reminded of this verse from the Bible:

"Commit to the Lord whatever you do, and he will establish your plans." — Proverbs 16:3
Thank you for your continued support to our great nation. We are very proud of your role in keeping Uganda moving and running forward. May the peace of the birth of Christ be with you and your families, and may you have a new year of prosperity.

For God and My Country

John Rujoki Musinguzi,
Commissioner General

Editor's Note

ROBERT KALUMBA

**ASSISTANT COMMISSIONER,
PUBLIC & CORPORATE AFFAIRS, URA**

Dear Taxpayers

I am pleased to welcome you to yet another edition of the URA Taxman Newsletter. This quarter has been characterised by renewed energy, stronger collaboration with our stakeholders, and a reaffirmation of our commitment to serving the people of Uganda with empathy, patriotism, integrity and above all professionalism.

Over the past months, URA has undertaken several strategic initiatives aimed at simplifying tax processes, strengthening compliance, and creating a more supportive environment for taxpayers. From continued digitalisation of services, to extensive stakeholder engagements across sectors, our focus has remained on making tax administration more transparent, accessible and responsive. These efforts reflect our belief that taxation is not merely a legal obligation but a shared responsibility that drives national progress.

As an institution, we recognise the resilience and determination of Ugandan taxpayers who, despite economic pressures, continue to meet their obligations. Your contributions are the backbone of our nation's development, funding essential infrastructure such as roads, social services including health and education. We do not take this sacrifice for granted.

In response, URA is committed to ensuring that every shilling collected is accounted for, and that our systems remain efficient and user-friendly.

In this quarter, we intensified taxpayer education, expanded our service touchpoints, and deepened collaboration with private sector players to jointly identify barriers to compliance. We strengthened our integrity frameworks to preserve trust between our officers and the public. We also empowered our intelligence networks and marine enforcement to curb smuggling in order to protect Ugandan consumers from products that could endanger their health, and local industries from illegal import goods that create unfair competition.

Also from our in-house initiative, URA staff generously contributed UGX 120 million to support the construction of five classroom blocks at Bulubandi Primary School in Iganga District. These efforts were part of our broader pledge to create rapport and pave way for compliance within the taxpaying community.

As we close the year, we remain committed to walking this journey together. Uganda's development story is one we all write, and your continued trust and partnership fuels our progress. On behalf of URA, I convey our heartfelt Christmas greetings. May the peace of Christ's birth rest upon you and your families, and may the coming year be one of renewed hope and prosperity.

Thank you for your continued support and cooperation.
Developing Uganda Together.

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TAXES AND SOCIAL SERVICES, BRIDGING THE PERCEPTION GAP

"Don't talk to me about government services. Just collect your taxes and go because I don't see what our taxes are used for. Look at the roads, is that the service you are saying our taxes go to?"

By Mercy Okorom

These were the words of Kibuule Abbe, a taxpayer from Kiyunga Town Council in Kamuli, expressing his frustration during a tax education and assessment visit to his drug shop.

Abbe's sentiments are not unique. They reflect a perception held by many Ugandans who often hold the URA directly accountable for the availability or lack of social services. This perception gap took centre stage during the URA Tax Symposium with Vice Chancellors, where Professor Mohammed Ngoma, Vice Chancellor of Kampala International University (KIU). These challenged URA to showcase more how taxes translate into tangible social services.

He noted that many citizens are unaware of the value of their taxes and do not clearly understand their role in Uganda's development. He nevertheless commended URA for initiatives such as Buuza Kamisona, a public engagement platform that helps answer citizens questions and demystify tax matters.

The Link Between Taxes and Social Services

There is an undeniable relationship between taxation and social service delivery. A government's ability to provide quality services such as healthcare, education, and social protection is largely dictated by the amount of revenue it collects. This revenue, in turn, depends on the strength of the economy and the level

of voluntary tax compliance.

Globally, the quality of social services remains one of the key measures of government performance.

URA's current five-year strategic mission aims to raise Uganda's tax-to-GDP ratio to 20 percent. Achieving this target would significantly reduce the country's reliance on loans and grants, support economic development, and boost annual revenue collection to over UGX 70 trillion.

How Taxes Fund Social Services

Revenue collected by government is channeled through Ministries, Departments, and Agencies responsible for delivering social services particularly the Ministries of Health, Education, Gender, and Social Development.

In this financial year (2025/26), URA has been tasked to collect UGX 37 trillion against a national budget of UGX 72.4 trillion, contributing about 40 percent of total government financing. Of this budget, UGX 11.44 trillion (26.1 percent) is allocated to social services.

Health Sector Impact

For FY 2025/26, the Ministry of Health has been allocated UGX 5.87 trillion.

According to Emmanuel Ainebyoona, the Ministry's spokesperson, tax revenue has

Many citizens are unaware of the value of their taxes and do not clearly understand their role in Uganda's development.

been instrumental in paying health workers' salaries, financing recent salary enhancements, procuring medical equipment, and expanding health infrastructure.

"The revenues collected are what pay salaries, purchase new equipment, and have enabled government to cater for the recent salary increase of medical personnel," Ainebyoona explained.

The 2025 Ministry of Health Performance Report shows significant infrastructure growth over the last five years, including:

- Upgrading 414 Health Centre IIs to IIIs
- Upgrading 18 Health Centre IIIs to IVs
- Elevating 4 Health Centre IVs to General Hospitals

In his budget speech, Minister of Finance Matia Kasaija highlighted that 91 percent of Ugandans now live within a 5-kilometre radius of a health facility, up from about 80 percent in FY 2010/11. Additionally, 81 percent of parishes now have government-aided schools.

Education Sector Advancements
The education sector has also benefited significantly from tax revenue. The Ministry of Education successfully rolled out new curricula at both O-Level and A-Level, supported by government funding.

The transition to the new A-Level curriculum was facilitated by an additional UGX 7 billion from the Ministry of Finance, following the successful implementation of the competence-based O-Level curriculum the previous year. These reforms, funded by taxpayers' money, are central to improving education quality and strengthening Uganda's human capital. The Ministry of Education was allocated UGX 5.04 trillion in FY 2025/26.

Government Wealth Creation Programmes

Beyond health and education, government has invested over UGX 9 trillion in wealth creation initiatives over the past decade, including:

- Parish Development Model (UGX 3.3 trillion)
- Emyooga (UGX 553 billion)
- Youth Livelihood Programme (UGX 207.95 billion)
- Small Business Recovery Fund (UGX 100 billion)
- Uganda Women Entrepreneurship Programme (UGX 168 billion)
- GROW Project (UGX 824 billion)

These programmes aim to uplift households, support small businesses, and strengthen livelihoods direct outcomes of domestic revenue mobilisation.

Why Tax Compliance Matters

Taxes therefore directly determine the quality, reach, and sustainability of social services. When revenue collection grows, social services expand. When it falls short, the consequences are felt through delayed salary payments, stalled infrastructure development, and limited service coverage for a growing population.

As Uganda pursues the FY 2025/26 theme ***"Full Monetisation of Uganda's Economy through Commercial Agriculture, Industrialisation, Expanding and Broadening Services, Digital Transformation and Market Access",*** URA's mandate to collect UGX 37 trillion remains the backbone of this national ambition.

Achieving this goal requires collaboration. Every Ugandan's willingness to meet their tax obligations is essential to strengthening social services and driving sustainable national development.

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Uganda Revenue Authority

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BETTER CLIENT EXPERIENCE

SERVING GOD, SAVING LIVES, BUILDING UGANDA

In the heart of Nebbi District stands Angal St. Luke Hospital, a quiet force for good and a symbol of duty, compassion and patriotism.

By Rytter Muzira

Founded by the Catholic Church, the hospital has served the people of West Nile for decades with humility and devotion. The hospital 's wards tell countless stories of mothers saved in childbirth, children cured of malariali and lives restored. With a 220-bed capacity and over 30,000 patients treated each year, Angal St. Luke stands as a beacon of hope for communities in and beyond Nebbi, proving that integrity in service and commitment to national duty can build a stronger Uganda.

The hospital's contribution goes beyond medical care. It is a model of integrity, fully compliant with its tax obligations and regulations. Although a private, faith-based institution, the Government of Uganda contributes about fifteen percent of its funding, recognizing the essential role it plays in public health. What makes Angal St. Luke remarkable is how it stretches every shilling to serve even the poorest patients. Its treatment rates remain modest, keeping healthcare within reach for ordinary Ugandans. This balance between compassion and compliance reflects the spirit of service our country needs; selfless yet accountable, charitable yet law-abiding. During our recent regional engagement in West Nile under the Taxpayers Appreciation Season, the Uganda Revenue Authority witnessed this ethos firsthand. The hospital's Executive Director, Dr. Bernard Tugume, explained that their guiding principle is to save life before seeking money, a philosophy rooted in their mission to offer quality and sustainable health services in line with both national and Catholic health policies. That conviction captures the philosophy that binds their work to Uganda's broader vision of shared responsibility and progress.

At a time when trust in public institutions is often tested, Angal St. Luke offers a lesson in integrity. It remits its Pay As

> **They may not seek the spotlight, but their actions build the foundation of our national progress.**

URA staff pose in a group picture with some of the taxpayers after an engagement in Arua.

You Earn and Withholding Tax faithfully and on time. Every payment reinforces the idea that taxes are not a burden but a contribution to the common good. Their compliance strengthens the national effort to improve essential services and create an environment where institutions like Angal St. Luke can continue serving communities with dignity and hope.

Across Uganda, there are thousands of others like them: schools, clinics, factories, shops, and transport companies that quietly comply, choosing transparency over shortcuts. Together, these citizens and institutions helped Uganda mobilize over 31 trillion shillings in the last financial year, surpassing the national revenue target. Behind those figures lies a simple truth: our people believe in building their country through honest contribution.

This year's Taxpayers Appreciation Season, themed Together Building Uganda, celebrates that belief. What began in 2005 as a small gathering has grown into a nationwide movement of gratitude and partnership. Through regional visits, integrity forums, and stakeholder engagements, URA is reaching taxpayers where they live and work, affirming that compliance is not only a legal obligation but a patriotic choice.
URA's mission today goes beyond collection. We are building collaboration and trust. Through digital innovations, taxpayer education, and regional service centers, we are making compliance simpler and more transparent. Our goal is a society where paying tax is seen as participation in building a better Uganda.

Angal St. Luke Hospital stands as proof that compliance and compassion can coexist. Its model of shared responsibility, supported by both the Church and the State, demonstrates how Uganda's development depends on partnership and integrity. Every compliant institution strengthens our independence, reduces the need for borrowing, and ensures that social services reach the people who need them most.

As URA , we honor these quiet patriots. They may not seek the spotlight, but their actions build the foundation of our national progress. Angal St. Luke's story reminds us that service to humanity is service to country and that love for Uganda is best expressed through responsibility and fairness.

Together, as citizens, faith-based institutions, businesses, and government, we are building Uganda stronger, fairer, and self-sustaining, one act of compliance at a time.


URA's Assistant Commissioner Public and Corporate Affairs Robert Kalumba (C) takes a tour around with Angal Hospital together with the hospital staff

HOW TAX EDUCATION IS HELPING UGANDAN BUSINESSES CELEBRATE MORE BIRTHDAYS

When Richard Alworonga embarked on his business journey in the late 1990s, his dream was to escape a hand-to-mouth existence. Coming from a poverty stricken background where even a decent daily meal was a luxury, Alworonga knew he had to work exceptionally hard to change his life and that of his family.

By Olum Douglas

Tax Educator, Muzamil Aluma, takes a taxpayer through the various tax rates during a door-to-door tax education drive in Alangi, Zombo District.

He was always the first to open his shop and the last to close. Nearly two decades later, his business had grown from a small mud walled structure into a double door enterprise housed in a permanent building, offering both wholesale and retail services to customers across Parombo town council and neighboring areas.

As the business expanded, Alworonga needed additional staff to operate efficiently. He hired two young men to assist him. However, the employees soon discovered a major weakness: Alworonga was not keeping proper business records to track daily sales and expenses. They exploited this gap, stealing money from the business including both profits and part of the capital.

By the time Alworonga realised the losses, his stores were almost empty, with only a few items left on the

Ag. Supervisor Tax Education, Vicky Felina Lodia addresses school directors and administrators during a sector-focused stakeholder engagement in Arua.

Nebbi DT Officer, Michael Byansi explains explains the importance of paying taxes to a businmessman during a door-to-door tax education drive in Panyimur, Pakwach District.

A 2013 World Bank report, Doing Business in the East African Community, notes that many businesses in the region fail due to lack of access to critical information necessary for efficient operations.

shelves. He laid off the workers and merged the two shops into one.

Despite the downturn, his tax obligation remained unchanged. Because he was on the presumptive tax system, URA officers based his tax assessment on his previous year's figures rather than his current business performance.

Like Alworonga, thousands of Ugandan businesses operate informally, fail to keep proper records, and suffer as a result due to limited access to tax related information that could otherwise support their growth.

A 2013 World Bank report, ***Doing Business in the East African Community,*** notes that many businesses in the region fail due to lack of access to critical information necessary for efficient operations.

It is these knowledge gaps that the URA Tax Education Division is working tirelessly to close, helping local businesses live longer, grow and prosper.

According to Myra Ochwo, the Assistant Commissioner for Tax Education, URA recognizes that taxpayers need guidance across the entire compliance

cycle; from record-keeping, registration to return filing, payment procedures, objections and audits.

In order to deliver this information, the division uses multiple channels, including radio talk shows, community barazas, workshops, and door-to-door engagements with business owners and operators.

On a weekly basis, tax education teams travel to different parts of Uganda, taking tax information closer to both current and potential taxpayers.

Ochwo explains that most outreach programmes are informed by real life challenges raised by taxpayers through local URA stations.

“As tax education, we believe in listening before providing solutions. By the time we go into the field, we are focused on addressing the specific needs that have been expressed,” Ochwo emphasized.

Beyond compliance, the division also educates taxpayers about their rights and obligations, as well as incentives such as the ongoing penalty and interest waivers, and the three-year tax exemption for newly registered businesses that started July 1, 2025.

Ochwo notes that informed taxpayers are better positioned to comply with policies, avoid penalties and interest, and stay resilient during difficult business periods.

Unlike Alworonga, Benson Kakembo, a hardware dealer in Nansana, says his business has grown due to the knowledge he gained from URA tax education sessions.

“I used to fear URA and thought they would take my money and make my business collapse. But after attending their training, I learned that registering my business allows me to supply bigger companies and even claim some of the taxes I pay,” Kakembo says.

He adds that his business losses have significantly reduced since adopting proper record-keeping practices encouraged by URA.

“My workers used to steal money from sales without me knowing. But now that we record every sale and purchase, theft has reduced because they know I can trace everything,” he explains.

Similarly, Emmanuel Odong, an electronics dealer in Gulu, says tax education helped him lower his tax burden.

“I used to pay Shs 200,000 in taxes every year because I had no records. After URA taught me about record-keeping, I started documenting my transactions and my tax payments reduced,” Odong says.

Speaking at a recent research presentation at Protea Hotel in Kampala, Florence Kabagumya, an International Tax and Transfer Pricing Advisor, observed that while Uganda has adequate tax laws, many taxpayers still lack sufficient information.

Through its consistent commitment to educating taxpayers across the country, the URA Tax Education Division continues to close this information gap helping business owners like Alworonga turn their fortunes around and stay on a sustainable path to success.

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DON'T GET PENALIZED: FILE YOUR RETURNS ON TIME

By Priscilla Maloba,

File, confirm, and relax!

This is what taxpayers should do to avoid last minute rush or face penalties according to Deogratias Katerega, a supervisor in Domestic Taxes in Uganda Revenue Authority (URA).

Filing a return means submitting a statement of your income, expenses, deductions and taxes to URA.

URA is urging all taxpayers, including individuals and businesses to take advantage of the easy return filing options and submit their returns before the deadlines to avoid facing penalties.

The authority in recent times is encouraging taxpayers to do self-assessments/voluntary compliance which means that the taxpayer is responsible for calculating and paying their correct taxes before filing their returns and do not wait for the tax authority to do it for them, something that increases tax compliance.

In a bid to make the filing process smooth for taxpayers, the authority has put in place various support channels such as a call center, online channels, offices across the country that work six days a week to offer additional services to the public.

> **When one files returns late, they have broken the law and will face consequences**

"URA always encourages taxpayers that filing returns is not just a legal requirement but also a civic duty that contributes to the development of the country. By paying taxes, individuals and businesses are contributing to the funding of public services and infrastructure," Katerega said.

He added that taxpayers should take advantage of the tax education programs and workshops being conducted across the country to improve their understanding of tax obligations and benefits that come with being tax compliant."

Filing dates

A filing date means a deadline for filing returns and it is provided for in the law.

For example, for Pay As You Earn (PAYE), Value Added Tax (VAT), Withholding Tax (WHT), Excise Duty, they should be remitted by the 15th of every month.

For taxpayers with annual returns, they should file returns within six months from the end of the financial period

For example if your accounting date is 30th June, your deadline to file returns is 31st December.

"URA comes in to issue tax assessments if a taxpayer fails to file returns by the due date, but also if a taxpayer files wrong information, the tax authority will give him/her additional assessment," Katerega said.

Benefits of filing returns early

Katerega said that when you file your returns early or before the deadline, you have complied with the law and this comes with benefits such as being able to get tax clearance, being able to get a loan from the bank, being able to get business deals with the government, you can be able to get tax exemptions, your business will grow because you do not have penalties to pay, you get incentives such as carried forward losses, avoid penalties, you are able to apply for government tenders among other benefits

Consequences of filing returns late

Katerega emphasized that when one file returns late, they have broken the law and will face consequences including VAT attracts UGX 200,000 for late filing, late filing attracts interest, among others

Challenges taxpayers face while filing

Katerega named some of the challenges taxpayers face while filing returns and they include; lack of awareness and understanding of how to file returns, use of wrong information, lack of documents because they don't do book keeping, technical glitches such as lack of network on the portal, returns are complex to calculate, tax laws frequently change and taxpayers may not be updated all the time, digital illiteracy, last minute rush, taxpayers depending on tax agents which may make filing returns expensive.

URA is committed to making tax compliance easy and convenient for all taxpayers. Do not miss the deadline, file your returns today.

THE HIGH COST OF FALSE DECLARATION MAKES ACCURACY IN EXPORT RECORDS UNAVOIDABLE

When James, a fast growing Ugandan coffee exporter, received a call from the URA asking him to clarify inconsistencies in his export documents, he brushed it off as a routine query. After all, his business was booming, and his shipments were heading to Europe without any problem.

By Irene Kabakama and Ahimbisibwe Ezira

What he didn't know was that a single under-declared consignment filed by a clearing agent he barely knew nor supervised would cause a tax audit that nearly crippled his company.

James 's story is not unique. As Uganda's export sector expands from gold, fish and coffee to an increasingly diverse basket of goods, new opportunities have emerged for businesses eager to tap into global markets.

Supported by deliberate government policies to boost production and promote export-led growth, Ugandan products are reaching destinations that were unimaginable a decade ago.

Yet, beneath this progress lies a growing challenge, the silent but costly problem of inaccurate export declarations.

The East African Community Customs Management Act (EACCMA) defines an export as the act of taking goods out of the Partner States. While this definition seems obvious, the associated paperwork can be complex and may significantly impact the business's success.

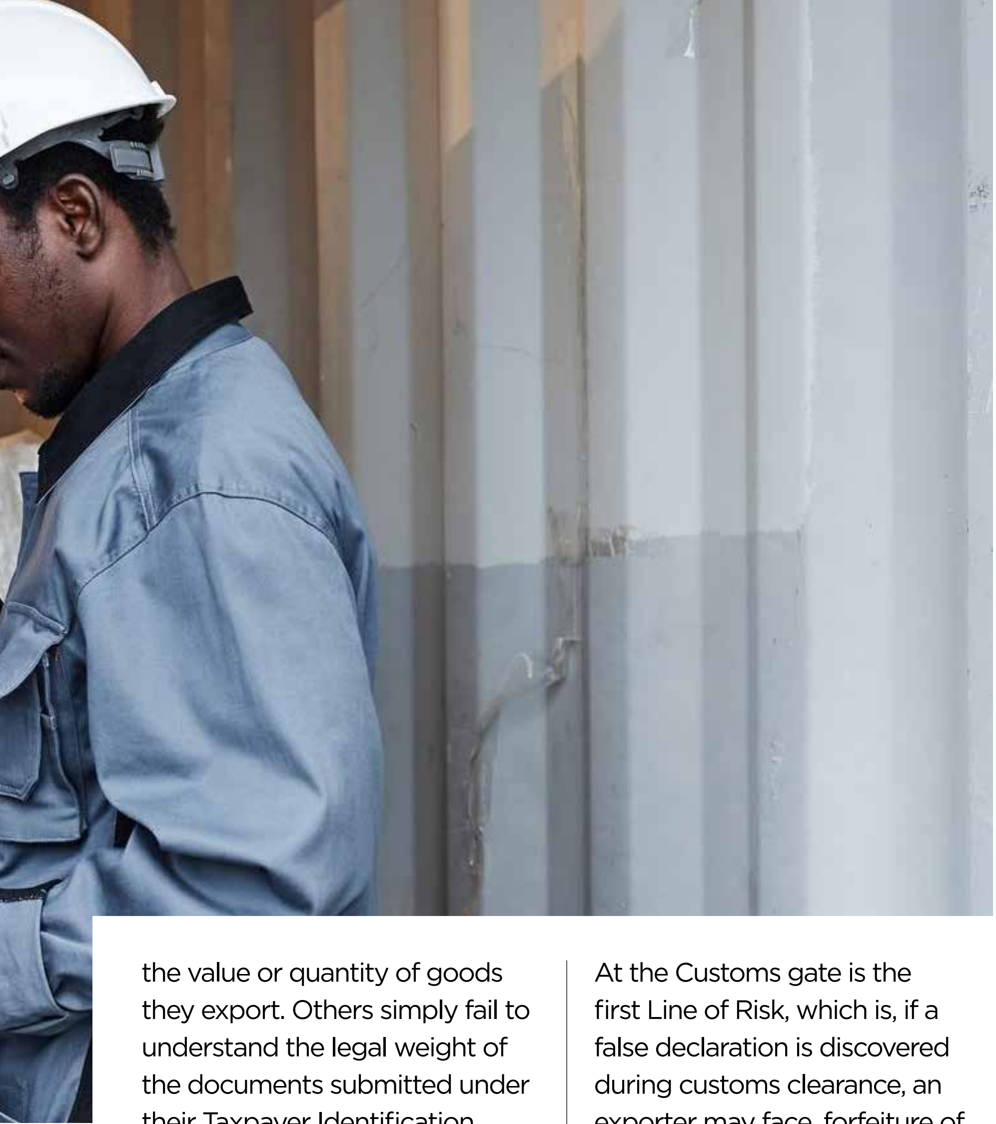
Accurate declarations are crucial not just a bureaucratic formality. They help determine whether an exporter qualifies for tax exemptions, whether VAT refunds will be approved for eligible exporters, and ensure that the exporter remains compliant with URA regulations.

Proper documentation also allows goods to legally leave the country without facing unnecessary scrutiny.

To enhance the competitiveness of Ugandan exports, the government offers tax exemptions, such as relief from Excise Duty and VAT. Additionally, VAT incurred during production is refundable, serving as an incentive that helps exporters stay viable, particularly in competitive global markets.

But this incentive system depends entirely on trust. And that's where things can go wrong.

Some exporters, driven by the pressure to cut costs or even misled by unscrupulous clearing agents, under declare



the value or quantity of goods they export. Others simply fail to understand the legal weight of the documents submitted under their Taxpayer Identification Number (TIN).

URA's compliance teams repeatedly crack down on such exporters, many of whom, feign ignorance, and the consequences of their actions are far more devastating than any short term gain.

In today's digitized environment, the belief that one can "slip through the cracks" is outdated. Customs checks, cross border data systems, surveillance, and regular domestic audits create a tight loop that quickly identifies irregularities and these affect the timing.

At the Customs gate is the first Line of Risk, which is, if a false declaration is discovered during customs clearance, an exporter may face, forfeiture of the goods, seizure of the vehicle transporting them, among others.
For many small and medium exporters, losing a truckload of goods can be equivalent to losing a year's profit.

If inconsistencies emerge later during a domestic audit, the repercussions cut deeper; under-declared exports can be treated as local sales, exporters may be reassessed for Excise Duty, VAT, and Income Tax, Penalties apply for goods requiring tax stamps, and senior management may face prosecution.

Under the Tax Procedures Code Act, Section 67, an exporter risks Fines of up to UGX 110 million,10 years in prison, or both for each false return.

For many small and medium exporters, losing a truckload of goods can be equivalent to losing a year's profit.

And here's the twist: many don't realize that company directors can be held personally liable, even if the error was made by a subordinate or clearing agent. A simple signature on a form can become a legal burden.

The rise of Uganda's export economy is a national success story but it depends on the integrity of every declaration made at every border point.

For exporters, navigating this environment safely requires accurate declarations under their TIN, proper record-keeping of export transactions, strong internal controls, routine reviews of export documentation and engagement with reputable customs and tax professionals.

In other words, compliance is not an administrative chore. It is business protection. It is a leadership responsibility. It is the difference between expansion and financial ruin.

Uganda's export future is bright. With growing markets, improved production capacity, and supportive government policy, businesses have unprecedented opportunities to thrive internationally.

But as James learned the hard way, success in global trade is built not only on quality products but also on accurate paperwork, exporters' trustworthy systems, and a commitment to compliance.

UNPACKING GROUPAGE CARGO, WHY URA IS INTERESTED

In the past months, groupage was a common jargon among Ugandan traders and other key business stakeholders in the importation business. But one would wonder what groupage is? In this article, our writer, **Olum Douglas**, interviewed **Nicholas Aruho**, a Customs Supervisor in charge of Warehousing, to give a deeper understanding of the subject.

What is groupage cargo?

This is an import business practice where several small-scale importers who may not be able to buy enough goods to fill containers individually, buy and hand their goods to a single person or company, technically called a consolidator, to import them on their behalf. The practice is also called Consolidated Cargo or Group Pay in other countries.

How does groupage happen?

When the small-scale traders travel to China, Dubai or whichever foreign country they import their goods from, they buy and package the goods, then hand them to a consolidator. The consolidator then gathers (consolidates) these goods until they fill a container, and then ships/imports them as a single unit.

Must the goods be of the same kind?

Not at all. It is not a requirement that the goods should be of the same kind. In most cases, the goods are of various types, depending on the kind of goods each of the importers is bringing.

Why has Groupage cargo attracted a lot of public attention?

Groupage has for all those years been happening largely unofficially, where individual importers give their goods to other individuals who import the goods in their names. These are the people called Container Leaders. They are not consolidators. When they bring these goods here, they clear them in their names and not in the names of the actual importers.
The reason why groupage is attracting debate now is because URA is trying to regulate and streamline the process.

How is URA streamlining groupage Cargo?

URA is simply saying, when the container reaches Uganda, the cargo should be transferred in the names of their respective owners so that they clear their goods individually.

Why is URA concerned about streamlining when the traders are not complaining?

It is because the container leaders are doing groupage unofficially, and they are also exploiting the unsuspecting importers. What happens is: when a container leader brings goods in his name and clears them, he goes out there and fabricates costs that do not exist and collects very high amounts of money from the unsuspecting traders because they don't know how much he has paid. The unfortunate bit is that such a person will tell the owners of the goods that URA has increased taxes, when in actual sense he is the one illegally taxing them. The traders, in turn, blame URA for the exploitation by the container leaders.

How does this reduce cost and save time?

When goods are imported, they come with a document called bill of lading. Those who may not have all the money to clear their goods at once can also clear them in installments and pick the quantity they have cleared, go and sell, and come back to clear the rest. For instance, in a situation where 30 traders have their goods consolidated in one container, once the goods reach Uganda, those who want to rush can clear and take their goods. While those who may not have the money for clearing or have other challenges, can wait.

But it looks like the URA's good intentions have met more negative responses from the traders. Haven't they?

The outcry you hear out there are majorly from the container leaders and the traders who don't want to be identified.
The reason why you hear them crying about the changes in the requirements for groupage now is because URA is streamlining to make sure that when a consolidator brings goods into the country, they must transfer them to the names of the different owners. But the container leaders do not want that because they feel like we are reducing their profits. Besides, some traders do not also want to be identified. So, they are fighting alongside the container leaders.

Some of the traders have said that sidelining the container leaders increases their costs of business, especially because they have to individually appoint their clearing agent. What is your take on that?

There are many claims that have come as a result of the streamlining. We have had engagements with the traders and listened to their issues. Some of them say that the container leaders have been helping them because they would clear the goods and give them to first sell and pay later. Others argue that removing the container leaders who clear their goods in bulk will increase their costs. But the truth is: when the goods are cleared by a container leader, it doesn't mean that you are not paying the cost of clearing. The container leader gives you a bill that includes taxes, the cost of clearing, any penalties, other fees, plus his profit. This makes the cost of clearance higher for the trader.

After listening to the pains and outcries, what interventions has URA come up with to help the traders?

To facilitate trade, we have offered our taxpayers the option of clearing their goods in installment. If a trader imports, says 20 packages, but you don't have enough money to clear them at once, you can pay for the number you can afford, take them and sell then you come for the rest. There is even an option of paying taxes in instalments. You can write to the Commissioner Customs and he

gives you the goods and you pay taxes in instalments.

How easy is it to secure this permission?

It is easy because you write to the Commissioner, stating your challenges and reasons why you want to pay in instalments. Once the commissioner has allowed, the MOU with URA is done and you pay the initial amount which may be 50% of the total amount of tax, and then the rest you pay in instalments. When the MOU is signed, the goods are released to you. However, this attracts some interest that is charged on the balance at 2% per month, but it is better than goods staying in the bond.

How long can this take?

Once the Commissioner receives your letter, he will give you a decision that may take probably two days, given that he may be busy. So, within two days, probably, the commissioner will have looked at your letter and given a decision.

I'm imagining some traders may not be able to read and write.

What option does URA have for that category of people?

As part of the clearing process, a trader appoints a clearing agent to help them in to help them clear their goods. Those clearing agents can always help such a person with some of these things because the clearing agents are trained and they understand the customs procedures.

If you met the aggrieved traders today, what would be your message to them?

I would tell them to work with URA directly. When a trader comes, we have solutions for any challenge they may have. But when they don't come to us, we never get to know their challenges and worst of all, they pay expensively even for services they could get free of charge from URA.

Most times, container leaders who are reaping big from the traders, try their best to block them from reaching URA directly. They tell them that, "I'm the one who knows how to deal with URA." They even scare them that when you go directly to URA, you will end up paying more or they can even arrest you. So, you find the trader is actually kept somewhere very far away from our offices. But that is a myth we want to correct.

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INSIDE URA'S BATTLE AGAINST ILLICIT TRADE

On a weekly basis, the headlines seem familiar with "URA impounds illicit goods," "Truckload of contraband seized," "Smugglers arrested along border route."

By Irene Kabakama

However, beneath the surface, the picture is more complex and reveals more about the evolution of enforcement than most readers realize.

From impounded trucks along the Elegu border to confiscated cosmetics in Mpondwe and electronics in Kampala's downtown arcades, the surge in enforcement stories paints a landscape where illicit trade remains deeply rooted.

The goods range widely from fuel, sugar, textiles, cigarettes, spirits, and even pharmaceuticals.
For some critics, this weekly parade of contraband is evidence that the enforcement net is too porous.
"If smugglers are being caught every week, imagine how many slip through," says a Kampala trader who asked not to be named.

To them, the regularity of arrests signals a persistent challenge URA has yet to fully tame
Yet inside URA's enforcement corridors, the same stories are read differently.
Officials argue that frequent seizures show not weakness, but increased vigilance.
URA has invested in intelligence led operations, electronic cargo tracking, Non intrusive scanners and joint security deployments.
As a result, more smugglers are being intercepted not necessarily because there are more of them, but because they are harder to hide.

Assistant commissioner Enforcement stated it bluntly that "You hear about the cases we stop. You never hear about the ones we prevent before smugglers even load their trucks."

The weekly impounded headlines, in this view, are the visible tip of a much larger enforcement effort and part of

Some of the impounded rice

A suspect caught with concealed phones in the corset

a deliberate strategy to push smugglers into the open.

Uganda's geography makes the enforcement war particularly complex.

With long, porous borders touching five countries, and vibrant informal trade networks, the incentives to smuggle remain high. Economic pressures, including rising taxes, rising cost of living, and inconsistent regional prices, create an environment where illicit trade thrives.

Even with aggressive enforcement, URA faces well-organized smuggling networks, Corruption risks along regional transport corridors, Resource constraints in patrol and surveillance capacity and an increasingly innovative black market. Smuggling is not simply a policing issue; it's a symptom of deeper economic behaviour.

For the public, frequent impound stories can be draining. They create a sense of endless law breaking ,a feeling that enforcement is reactive, not preventive however these stories also serve as deterrence. Every truck displayed on TV, every warehouse shuttered, reinforces that smuggling is a high-risk game.

The challenge for URA, then, is balancing enforcement visibility with public confidence. Too few impounded stories may suggest compliancy too many may suggest a losing battle. However the measure of URA's enforcement success cannot rest on seizure numbers alone. A better indicator is whether Revenue collection continues to rise,Smuggling routes are disrupted, not just monitored,Compliance improves voluntarily and Prevention becomes more effective than reaction.

The weekly impounded stories tell only one part of a much larger narrative of one of using limited resources to fight increasingly sophisticated economic crimes.

Mwesigye added that Smuggling will not disappear overnight. It is tied to livelihoods, regional economics, and human ingenuity. But URA's consistent visibility in enforcement is a reminder that the fight continues and that the Authority is refusing to look away.

As long as illicit trade remains an attractive shortcut, the headlines will keep coming.

The question is not whether URA is doing enough, but whether all players that is traders, communities, regional partners, and government are fighting the same battle.

Until then, the weekly parade of impounded goods will remain a reflection not of failure, but of the ongoing contest between law and opportunity.

Some of the impounded items

URA CUSTOMS DEBUNKS FEAR, CALLS FOR COMPLIANCE

Every day when you step out onto the road, it is almost a norm to see vehicles on the road with biblical and Quran inscriptions.

By Mercy Okorom

It is however close to impossible to see a customs-motivated quote like "**Avoid section 200 and section 203, please pay your taxes**," as a choice of a motivational quote on a vehicle.

This inscription could only have been motivated by a client who has interfaced with and appreciated these sections, so much to the point of being converted to preach the gospel of compliance to fellow Ugandans.

This is one of the spirits that the enforcement wants our clients to embrace and collaborate with them in the sensitization and enforcement of compliance to the customs laws which is one of the core roles of the Uganda Revenue Authority Customs Enforcement department.

Arthur Muhanguzi, supervisor, Enforcement for South Western Uganda called upon the general public to not fear and engage with them freely as they are ready and open to work with and facilitate them.

"I want to say that the enforcement of today listens to the clients and does not act on arbitrarily. When your goods are intercepted, you are given an opportunity to present your documents if any, and if its tallying with what is required, goods are released without any penny," he explained.

Muhanguzi made these remarks in a sit down interview while explaining the enforcement processes on what happens to goods when impounded.

Some of the goods URA has impounded over time

Why are goods impounded?

Goods impoundment is one

A suspect caught with assorted smuggled goods in a Super Custom

of the steps taken in the management process of enforcement for clients whose goods are seized and are undergoing investigations.

Clients' goods are only impounded when they commit an offense, breaking the customs law. The common offenses include miss-declarations, miss-classifications, under declarations, smuggling concealment, importation of harmful products or contraband and document fraud.

Recent reports for the months of September and October showed the riskiest items to be assorted items, vehicles, phones, rice, motorcycles, wheat flour, textiles, cosmetics and used clothes.

Muhanguzi stated that once goods have been intercepted, the owner of the goods is issued with a deposit note. This is a document issued to the owner of the goods and it acts as proof of ownership of goods when the client comes to clear them.

Seized goods are then taken to the nearest customs stores for investigations.

The enforcement team follows the **enforcement management process** once the goods reach the stores.

The steps taken include offense confirmation, preparation of case files, settlement of the offense, payment of fines and conclusion of the case.

For the cases whose offenders are not willing to settle, the litigation process is taken up, meanwhile for those that the client is not willing to pay the penalty, they have the option to appeal.

"After offence procedure is complete, the tax payer is sensitized on the right customs clearance procedures," Muhanguzi explained.

With cooperation from the client, this process can take between 1-5 business days only. The goods are then returned to the clients for business continuity.

Destruction of contraband.

Contraband or illegal items are the only category of goods that are not returned to the owners because of the harm they pose to both the consumers and the environment. Contraband undergo a safe destruction process done by a contracted company, with the supervision of enforcement, field services, compliance and the army. The destruction takes place in the custodial barracks, Nakasongola

where it safe and harmless. Muhanguzi reiterated that this process undergoes strict safety precautions to ensure that no harm is caused.

Performance.

Enforcement reports of September and October captured a total of 1,676 and 1,929 seizures with recoveries of UGX 4.6BN, and UGX4.8BN respectively. The department registered an improvement of 6% in performance between September and October.

The stations with the highest numbers of seizures and recovery levels included Malaba, Busia and the Team one enforcement unit averaging about 50% of the total recoveries made.

The commonest offenses that contributed the highest revenue recovery were under-declaration, outright smuggling and false declarations.

> **When your goods are intercepted, you are given a chance to present your documents. If the documents tally, goods are released without paying a single penny." - Arthur Muhanguzi**

According to the enforcement report for September, 2025, Under-declaration contributed the highest revenue recovered at 39.4%, followed by Other Offences at 23.9%, Outright smuggling at by at 18.1%, false declaration at 17.6%, under valuation at 0.1%, Miss-classification at 1%, and concealment at 0.1%.

The enforcement division is the backbone of trade facilitation and through their mandate of enforcing tax compliance, work tirelessly to weed out illegitimate traders and protect the community from harm and unfair trade. This is done by detecting and deterring smuggling and other forms of illicit trade; protection of the society by curbing drug trafficking, commercial fraud and environmental crimes. These efforts contribute towards the achievement of the revenue collection, the UGX40trillion target and overall goal of the URA of economic independence.

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CUSTOMS DEPLOYMENT: HITTING THE LAST NAIL ON MARINE SMUGGLING

In late September, 2025, the URA Jinja Enforcement team caught wind of a discreet transfer of goods from a boat to a van in the wee hours of the morning at a remote site, north of Kiyindi landing site in Buikwe district.

By Olum Douglas

The team quickly mobilised and intercepted the vehicle a few kilometres to the Jinja-Katosi road.

That single operation led to the seizure of mobile phones, phone accessories, and other electronics valued at the tune of USD 42,000 (about UGX 146 million).

The Kiyindi area on Lake Victoria, which spans from Kiyindi Landing Site, to Mayuge district, Jinja, Buvuma, Buikwe, Mukono Katosi, Entebbe, and Nkose Island, is one of the most notorious smuggling hotspots in Uganda, known for the illegal importation of mobile phones, fishing nets, spaghetti, rice, energy drinks, garments, and textiles.

According to the Manager Customs Enforcement in the Central Region, Moses Kyomuhendo, the URA Jinja Enforcement team has in the recent years, impounded mobile phones worth UGX 2.5 billion as smugglers attempt to sneak them into the Ugandan market from Kenya, through the Kiyindi Landing Site.

But Kiyindi is not the only area used by smugglers. Other notorious areas include Kansensero in the Masaka area, where goods such as cooking oil, soap, sugar, and used clothes are smuggled from Tanzania.

On the River Nile, the stretch from Panyimur, Nebi, Pakwach, Adjumani, Laropi up to the Liri Landing Site near the border with South Sudan, also became a hotspot

The Commissioner Customs Department, Hajji Asadu Kigozi Kisito hands over the speedboat keys to the Manager Customs Enforcement in charge of Central Region, Moses Kyomuhendo during the official handover of the boats at the URA headquarters in October, 2025.

> **As smuggling moved to our waters, we strengthened marine enforcement with speed boats to protect revenue and officer safety.—** *Moses Kyomuhendo, Manager Customs Enforcement, Central Region*

Commissioner Customs Department, Hajji Asadu Kigozi Kisito (Extreme Right) addresses Customs and Corporate Services staff shortly after the official handover of the Tujenge speed boats by Corporate Services Department to Customs Department in October, 2025.

for smuggling Super Match cigarettes and fuel, while Songa and Butiaba on the Albert Nile, have also been used by smugglers to illegally bring into Uganda contrabands such as skin-lightening creams and Super Match cigarettes.

This is the reason Uganda Revenue Authority recently procured four new speed boats to be deployed on the waters of Lake Victoria, Lake Albert and the Rive Nile.

Kyomuhendo says the acquisition of the boats was necessary for curbing maritime smuggling that was negatively impacting both revenue collection and the health of Ugandans.

"When we realized that smuggling was increasing in the water bodies, especially Lake Victoria and Lake Albert, we considered strengthening the marine units. And we opened up a number of stations along these lakes," Kyomuhendo says.
The new stations include Kiyindi, Sigulu and Hama Island on Lake Victoria, Panjala on Albert Nile, and the River Nile/Lake Albert.

Geographically, Uganda is a country with many borders covered by water bodies; talk about the Uganda-Kenya or Uganda-Tanzania borders to the South; most of which are in Lake Victoria, the Uganda-DR Congo border on the West which is on Lake Albert, or even that portion of the same border that is in the River Nile.

"Due to the high levels of unchecked smuggling especially in Adjumani and Moyo, through the River Nile, genuine trade is being suffocated. Fuel stations and distributors of Ugandan manufactured goods have been affected terribly and majority are at the point of shutting down," a recent Customs memo on the deployment of boats, reads in part.

According to Kyomuhendo, the new speed boats have been deployed at the Kiyindi Landing site, on River Nile/ Albert Nile in Northern Uganda, Butiaba on Lake Albert, and Hama on Lake Victoria.

In the recent past, URA Marine Enforcement team were incapacitated from conducting their much-needed operations due to the obsolete nature of the available boats at the time, which, according to the Kyomuhendo, was putting the lives of the team at risk.

"We resorted to using wooden boats where we would put engines. At some of the stations we would even hire [boats] from the local fishermen around those communities," Kyomuhendo says.
These could not withstand the waves in the deep waters, especially on the Lake Victoria, and incomparable to the more sophisticated and extremely fast vessels that smugglers use.

But with the acquisition and deployment of the new speed boats, smugglers have only one option; to become compliant and legally import their good or they face the wrath of the law.

John Sejjemba, a supervisor in the URA Science Lab explains the role of Science in Tax collection

SCIENCE AND TAXES, WHERE IS THE CORRELATION?

URA has had disputes with business people when it came to mis-declarations of goods that are traded. There was no objective system in place to help guarantee what the clients and officers stated. One had to rely on visual observations which was not always accurate.

By Mercy Okorom

John Sejjemba, the supervisor for the science laboratory stated that the science laboratory provides an objective platform that settles these disputes. The laboratory results are credible and indisputable making it crucial in the operations of the authority.

Sejjemba stated that 90% of their work comes from customs department. This is in supporting the team in testing and validating composition of materials in clients' products.
"So most of our samples from trade include tiles, textiles, cosmetics. Of course the interest in cosmetics is now consumer protection, which engages with such items. Vegetable oils," He said.

BACKGROUND

URA began the journey of using science in tax administration as far back as 2000. Scientists however did not have tools of use and used mostly accumulated experience. This method was however subjective yet the demand for a proper facility was growing.

URA employed the use of other facilities like Uganda National Bureau of Standards (UNBS), but since we are not their primary clients, it was not efficient and time consuming making it frustrating for the clients.
In 2010, URA managed to secure a 40feet container to function as an in-house laboratory and started doing very simple tests with very small instruments.

In 2015, the laboratory was upgraded to a 40 square meter rented space that enabled the scientists acquire more machines and start carrying out more complex tests.

The establishment and completion of the URA tower then presented a better opportunity for the science lab, when space was availed at the foot of the tower, about 400 square meters, 10 times

bigger than the previous one. This development allowed for acquisition of better and more equipment and increase in the capacity and human resource of the lab.

The science laboratory now handles over 130 cases annually, and carries out over 1000 samples annually.

What the science lab does and what items are tested?

Sejjemba stated that any item which is tradable, has a tax-related issue or an aspect related to enforcement or restricted substances, or environmental protection are liable to use their services.

Examples of items tested from imports include items like cosmetics, fabric, tiles, drinks with alcoholic compositions like kombucha, food supplements. Domestically, the lab works on requests from clients who want to know the composition of the products and the tax implication thereof before engaging in the business.

For the exports mainly includes gold whose composition must be 100%. The science lab team is at the airport every single day to ensure this.

"If that gold is less than 100%, it's not permitted to be exported. So our team goes every day to the airport to test gold exports.

Some of the guests URA hosted in the Science Lab

> **The URA Science Laboratory provides an objective and credible platform for resolving tax-related disputes. By scientifically testing and validating the composition of products, the lab delivers results that are indisputable, making it a critical pillar in the Authority's operations.**

Now, for domestic taxes, it's mostly in the area of determining the composition of these items so that we find their actual tax treatment, especially in the area of excise duty," Sejjemba stated. Other domestic items that are tested include lubricants and goods with excise duty implications on them.

The role of the science laboratory in revenue mobilization.

The science laboratory works closely with the customs and domestic taxes departments to prevent tax leakages. The customs department had a loophole of validation of various items that were being imported and lacked the means to prove the claims of the importers. This was causing revenue leakage for the government with the non-compliant importers declaring materials that had lower tax rates in place of the ones with higher rates.

"When we look at this lab, we look at it from the viewpoint of the greater mandate of the tax administration. So the greater mandate is not limited to revenue mobilization, but also other things like protection of society, fair taxation, protection of the environment and public health and the like," he said.

The science laboratory has therefore helped streamline the operations of customs and domestic taxes to minimize revenue leakages.

What's cooking?

The current priority of the laboratory leadership is to get the International Organization for Standardization accreditation for competence of testing and calibration laboratories, **ISO IEC 7025** to solidify the credibility of the lab further and set it up to an international standard.

Collaborations

The URA science lab team went to the Dutch Customs Lab and then the Kenya Revenue Authority Lab to draw lessons and exchange information on how to better their services.

Sejjemba said from them, they picked lessons on matters of procedure, knowledge on equipping, which tools should be put in place, which equipment you need in place, the general design and the general layout of the infrastructure you need to put in place.

The URA laboratory actively partners with other institutions like UNBS, Silicon Metamorphic Lab, Makerere University, Uganda Industrial Research Institute. Every year, the staff are trained by the Organization for protection against chemical Weapons.

In the next 5 years, the lab team is looking forward to establishing regional centers and mobile laboratory set ups in strategic areas such as industrial areas, to better analyze risks and improve on their reach.

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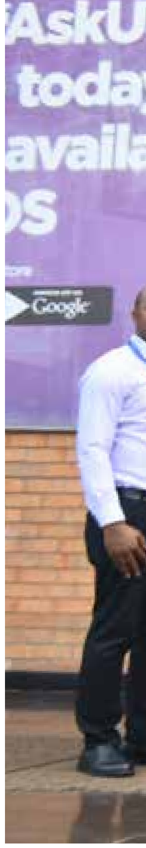
AUTHORISED ECONOMIC OPERATOR (AEO):

Facilitating Voluntary Compliance.

Key Benefits of the AEO Programme

- Pre-arrival clearance of cargo.
- Priority treatment at all times while dealing with Customs.
- Extended license validity period of 3 years.
- Choice of place of physical examination in case there is need to perform it on cargo.



HOW BENCHMARKING IS REDEFINING URA'S LEGACY

On an ordinary day at the URA Headquarters, the lobby is anything but ordinary. A delegation from West Africa steps in, clipboards in hand, cameras ready, and eyes bright with curiosity. They have journeyed across borders not to teach, but to learn. Their destination is URA's systems, its people, its innovations, and the quiet engine behind them all, a culture of excellence that has turned Uganda's tax administration into a regional benchmark.

By Irene Kabakama

This scene, once rare, is now becoming a regular part of URA's rhythm. Through a process known as inward benchmarking, URA opens its doors to revenue administrations and government agencies from across Africa and beyond, each eager to study the Authority's reforms, technologies, and transformation journey.

The institution that once sought external guidance has evolved into one that shapes the learning curve of others. For years, URA sought insights from other tax administrations to strengthen its systems, laying important foundations through those outward benchmarking missions. However, the traffic has now reversed.

URA's digital transformation, processes, systems, and operational models have matured into models worth emulating. As delegations walk its corridors, guided by the URA Tax Academy and the PCA – International Relations Division, it is clear that URA has confidently stepped into a new role as an emerging center of excellence in revenue administration.

This shift is not merely symbolic; it is evident in institutional growth, continental relevance, and professional credibility. The reputation polished by performance means that inward benchmarking is, above all, an endorsement. Hosting delegations signals that URA's reforms are not only effective but are also drawing global interest. From digital innovations to new compliance models, the Authority's successes are increasingly shaping conversations beyond Uganda's borders.

Each visit creates new bridges of influence across the region. URA's collaborations with ATAF, EAC, TADAT, and sister revenue agencies are deepening, positioning the Authority as a thought leader in regional tax harmonization and modernization.

What surprises many is that inward benchmarking benefits URA staff as much as it does visitors. Preparing for these engagements compels departments to revisit their processes, evaluate performance, and articulate lessons learned. This process sharpens staff expertise and boosts their pride

Public Procurement and Disposal of Public Assets Authority (PPDA) benchmark on URA's Human Resource Processes

HMRC delegates Build capacity of some of the URA staff on AEOI.

in their work.

Each engagement generates new knowledge, case studies, facilitation materials, and best-practice documents that enrich URA's institutional memory. These resources become part of a growing library that supports future learning and innovation.

John Tinka Katungwesi, the Commissioner of the Tax Academy, stated that there is a quiet transformation happening behind the podium. Officers presenting to delegations gain confidence, communication skills, and subject-matter mastery. They are becoming ambassadors of URA's excellence, one presentation at a time.

He added that many of these visits have opened doors to new partnerships, including joint training programs, technical assistance, research collaborations, and even potential donor partnerships. Inward benchmarking has become a gateway to opportunities that extend URA's impact far beyond national borders.

A seamless benchmarking experience does not happen by accident. The URA Tax Academy and the PCA International Relations Division work with precision, orchestrating every detail planning logistics, crafting immersive learning itineraries, coordinating facilitators, managing registrations, moderating sessions, and solving on-the-spot challenges. From the reception desk to the training rooms, they curate experiences that are not only informative but also inspiring.

When visitors request it, they even plan social outings that showcase Uganda's warmth and heritage. Tinka highlighted that in just one year, URA has welcomed delegations from South Sudan, Zimbabwe, Nigeria, Ghana, Malawi, Guinea, Rwanda, Senegal, HMRC, Angola, and other revenue authorities, as well as government institutions from PPDA to UPDF. Each visit adds a new chapter to URA's growing narrative of influence.

He also noted that inward benchmarking is shaping URA into something larger than a revenue collector, it is becoming a house of knowledge, a regional reference point, and a catalyst for modern tax administration in Africa.

Through open doors and shared expertise, URA is building not just relationships but also a legacy rooted in learning, innovation, and leadership.

As the delegations keep coming, one thing becomes clear that is the world is watching URA, learning from URA, and partnering with URA. In doing so, they are helping to shape a future where African revenue administrations rise together stronger, smarter, and more connected than ever before.

Some of the Award winners share a light moment with the Ministry of Finance officials.

REFLECTING ON THE 2025 TAXPAYER APPRECIATION SEASON

This month, **Priscilla Maloba** sat down with the Manager Public Relations and Communications **Rytter Muzira** to unpack the highlights, purpose and strategic direction of the recently concluded Taxpayer Appreciation Season (TPAS), which culminated in November. Below is an excerpt of that conversation.

1. Why does URA recognize compliant taxpayers?

Recognizing taxpayers is more than a ceremonial gesture; it is part of URA's service culture. Compliant taxpayers are the backbone of our country's development. Their contributions finance services that all Ugandans depend on. When we appreciate them, especially as we did last November, we send a clear message that URA values ethical business, patriotism and national partnership. It strengthens voluntary compliance and builds mutual trust.

2. What was the theme for this year's Taxpayer Appreciation Season?

The theme was "Together Building Uganda."
It speaks to the reality that government cannot drive development alone. The private sector, individuals and communities all play a critical role. Throughout the season, this theme guided our engagements and the spirit of collaboration that defined the activities leading up to the November climax.

3. What categories of awards were given out this year?

The URA Management Executive Committee developed this year's recognition framework to ensure our appreciation captures the full spectrum of taxpayers contributing to Uganda's growth. At the November ceremony, we presented awards across five categories, each serving a distinct purpose.

Vantage Awards celebrated top performing taxpayers across all regions in Uganda. This category recognized both individual and non-individual taxpayers, allowing us to highlight exceptional contributions from entrepreneurs, professionals, SMEs and larger businesses driving regional economic activity.

Excel Awards honored the most compliant taxpayers


URA's commissioner General award UCU during TPAD

Nile Breweries Representative receive their Award from URA

Representatives from NBL receive their Award from URA


TOTAL energies Ltd representatives receive their award from URA


MTN receives their Award from URA.


Representatives from Tororo receive their Award.

of the financial year. These organizations demonstrated consistency, discipline and a strong commitment to fulfilling their obligations, which strengthens Uganda's tax culture.

Platinum Awards recognized leading performers in strategic economic sectors. These are entities whose operations significantly influence national priorities such as manufacturing, agriculture, telecoms, finance and energy.

Commissioner General's Awards were reserved for partners who support URA's mandate beyond tax payment. Their advocacy, collaboration and institutional leadership help advance transparency and innovation in revenue administration.

Highest Revenue Contributor Award, newly introduced this year, recognized taxpayers with the largest direct contribution to the national treasury. It highlights scale, consistency and the role of major economic players in supporting Uganda's fiscal stability.

Together, these categories tell a story of national development, highlighting regional growth, sector transformation, responsible citizenship and the significant contributions that keep our country moving forward.

4. Who was the overall winner of last year's Taxpayer Appreciation Season?

Last year, the overall Excel Award was won by UMEME. Its strong revenue contribution, consistent compliance record and its role in powering Uganda's economic activity positioned it as a standout partner in national development. UMEME's performance demonstrated how essential service providers can strengthen the country's revenue effort while enabling growth

TPAD overall winners cut cake during the Taxpayers Appreciation Day that was held in November

across multiple sectors.

5. What made taxpayers feel that TPAS was coming this year? What was done differently?

Taxpayers begin to feel the Taxpayer Appreciation Season long before the grand ceremony. This year, several elements made it particularly visible:

We held regional stakeholder engagements across the five major regions of the country: West Nile, Northern, Eastern, Western and South Western. These engagements were more than courtesy visits. They created space for dialogue between URA leadership, taxpayers and local business communities. We listened to concerns, clarified policy issues, strengthened relationships and recognized top performers in their regions. They also helped us reinforce integrity and transparency while reminding the country that TPAS is a national effort and every region plays a key role in building our revenue base.

Our internal staff campaign for Bulubandi Primary School also added a unique spirit to the season. URA staff came together and mobilized personal resources to support more than 800 learners. It was a reminder that our commitment to nation building is not limited to revenue work alone. The energy and generosity shown by staff strengthened the unity of the URA family and demonstrated the values we expect to reflect in our service to taxpayers.

We enhanced our communication, ensuring taxpayers followed each milestone of the season. These made TPAS more engaging and meaningful to the public.

6. Where did the practice of recognizing taxpayers come from?

It began almost two decades ago as a deliberate effort to promote voluntary compliance. URA understood early that taxpayers respond better to partnership than to enforcement alone. Over the years, the initiative has grown from a modest gathering to a national

season of celebration and engagement. The November ceremony sits within this long-standing tradition.

7. What impact does TPAS have on URA's broader strategy?

TPAS reinforces URA's transition from a collector mindset to a collaborator mindset. Every engagement during the season aligns with our strategic goal to modernize service delivery, build trust and improve compliance support. The season is a public demonstration of URA's shift toward a more people-centered approach to revenue mobilization.

8. How did the CSR campaign shape the spirit of this year's season?

The Bulubandi Primary School campaign became a symbol of the theme "Together Building Uganda." URA staff mobilized personal resources to support over 800 pupils. It reminded the public that URA is not only collecting revenue but also contributing to the nation's social fabric. The handover during the season created a powerful moment of solidarity.

9. What key message should taxpayers take from this year's TPAS?

The key message is simple: compliance builds a stronger country. Every taxpayer, whether recognized or not, plays a significant role. TPAS is not about a select few; it is about celebrating the culture we want to build across the nation.

10. Any final thoughts you would like to share?

TPAS 2025 showed how far we have come as a country in embracing shared responsibility. The partnerships we celebrated in November are the fuel for Uganda's economic transformation. As URA, we remain committed to serving with integrity, improving our systems and making compliance easier. Together, we can build a Uganda that stands on its own strength.

URA JOINS BURUNDI'S TAXPAYER'S DAY

By our Taxman Reporter

Uganda Revenue Authority joined regional tax leaders in Gitega, Burundi on 5 December 2025 for the 10th edition of Taxpayer's Day hosted by the Office Burundais des Recettes. The URA was represented by Ms. Rytter Muzira, who was the Ag. Assistant Commissioner Public and Corporate Affairs at the time.

The ceremony was held at Ingoma Stadium and led by Burundi's Prime Minister, Nestor Ntahontuye. This year's theme focused on how modern technology can support better tax compliance and contribute to the country's long-term development goals. The message aligns with ongoing efforts across the region to make tax administration more accessible, transparent and efficient through digital tools.

URA's participation fits into a long period of cooperation with OBR. Over the years, Burundi has visited URA several times to learn from our digital systems, from online services and streamlined payment channels to risk-based compliance tools and the growing use of data to guide decisions. These exchanges continue to strengthen the relationship between the two tax authorities.

While in Gitega, Ms. Muzira met with Commissioner General Emmanuel Mbonihankuye and passed on greetings from URA's Commissioner General, John R. Musinguzi. Their discussion focused on shared priorities and the value of continued collaboration as both administrations push forward with technology-driven reforms.

Technology remains central to URA's work. Most core services are now digital, making processes simpler for taxpayers and giving the Authority better insight into trends and compliance needs. These improvements support national development by improving efficiency and widening access to tax services.

URA congratulates OBR on a successful Taxpayer's Day and looks forward to continued cooperation that supports modern and effective revenue administration in the region.

Ms. Rytter Muzira meets the OBR Commissioner General, Emmanuel Mbonihankuye (left), and Romeo Nkoulou Ella, ATAF's Head of Stakeholder Management and External Relations, during a courtesy visit at the CG's office following the 2025 Taxpayer's Day celebrations.

OBR's leadership hosts the 10th edition of Taxpayer's Day

Regional leaders gather in Gitega for Burundi's Taxpayer's Day


The Prime Minister of Burundi greets Ms. Rytter Muzira during the 2025 Taxpayer's Day ceremony in Gitega.

URA CG handsover a checque to pupils of Bulubandi primary school.

URA COMMISSIONS THE CSR FUNDED 5 CLASSROOM BLOCK IN BULUBANDI

The days of this makeshift, tattered old tent, with big gaping holes on the sides and on the roof, that has served the primary four pupils at Bulubandi primary school for years, are over.

By Dismas Nuwaine

In its place, a new modern classroom block with five fully equipped classrooms has now been commissioned. Each classroom will hold 70 pupils, meaning 350 learners will, for the first time, study under a proper roof by 5th February 2026, just in time for the new school year.

Speaking at the groundbreaking event, the Chief Guest, Abel Kagumire, the Ag Commissioner General, said this project — funded by URA staff through their annual Corporate Social Responsibility (CSR) drive, which raised over UGX 120 million this year —directly responds to the challenges faced by the school, where high enrollment has put pressure on its limited facilities.

"This has been made possible by the generous contributions from URA staff, who are happily associated with a cause that provides hope to hundreds of children in their bid to chase their dreams," said Abel, who emphasized that URA does not operate in a vacuum, but for and on behalf of the community. Naigaga Madina, the school headteacher thanked URA staff for their kind hearts and generosity, saying that this gesture touches the very foundation of society through education.

"This donation demonstrates an understanding that investing in a child's learning environment is an investment in Uganda's future," she said, emphasizing that the new classroom blocks will reduce severe overcrowding that is chronic in the school.

Back in 2018, when Madina first joined as Headteacher, the School had only 798 pupils enrolled. Today, the number has grown to 2,343. That means in just eight years, enrollment has shot up by nearly 194 % - almost tripling the original number.

"Inside the classrooms, on a desk that should have a modest 4 pupils, we have 8 or 9 sharing it and others, we just bring mats and they sit in front of the class," she said as she walked with us through the few classroom blocks, many, if not all have been donated to the school by well-wishers and Non-Governmental Organization (NGO's).

Agnes Kadama Kalibbala, the Chairperson Busoga Education Initiative (BEI), a key partner that lobbied URA on the school's behalf, also thanked URA for choosing Bulibandi over all other would-be beneficiaries of this CSR.

"The new classrooms will reduce the pupil-to-classroom ratio, allowing teachers to give more attention to each learner, and shelter the learners from the sun and rain, ensuring that learning is not interrupted by the weather."

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URA INTEGRITY FORUMS BOOST TRANSPARENCY AND PUBLIC TRUST

Every year, URA holds integrity forums across different regions of the country to engage stakeholders and share ideas on how to mobilise and collect revenue for national development.

By Kamugisha Kabahweza Allan

Integrity refers to positive attitudes that encourage honesty and ethical behaviour, including doing the right thing when no one is watching. Accountability is the obligation to take ownership of one's actions, decisions, and results, ensuring work aligns with expectations and standards that build trust.

Integrity drives accountability by creating a foundation of honesty and ethical behaviour. When integrity is upheld, individuals and institutions willingly own their actions, admit mistakes, and act transparently. Without integrity, accountability weakens, leading to mistrust, leakages and ethical breakdowns.

It is against this background that URA organizes annual integrity forums to reinforce its mandate of mobilizing and collecting revenue through transparent and ethical means. The forums are held under the theme "Building a Culture of Integrity for Sustainable Revenue Mobilization."

These engagements provide a strategic platform to deepen public understanding of URA's integrity initiatives, strengthen collaboration with stakeholders and promote ethical tax compliance. They emphasize that sustainable revenue collection depends on public trust, collaboration, and consistent ethical conduct.

URA Commissioner General John R. Musinguzi says that the integrity forums reinforce Uganda's shared commitment to building a nation where integrity fuels accountability and prosperity. He notes that URA's mandate is threatened by leakages caused by corruption, inefficiencies and weak collaborations often rooted in

lack of integrity among both taxpayers and tax officers.

Musinguzi highlighted initiatives aimed at closing these gaps and improving transparency.
“These include clear and simple ways of working together to limit discretion and close loopholes, strong checks and follow up systems such as joint monitoring, feedback channels and whistle-blower protection,” he said.

He added that when integrity becomes the foundation of partnerships, the Authority not only protects revenue but also unlocks opportunities for business growth and public trust. This requires shaping partnerships around transparency, accountability and shared responsibility.
During the November 2025 integrity forum, James Abola, URA Assistant Commissioner for Integrity, Compliance and Ethics described corruption as one of the worst outcomes of lack of integrity.

“Corruption is a two sided coin involving taxpayers and staff, and we are working tirelessly to stamp it out,” he said.

URA Management has pledged continued support to taxpayers by offering guidance and tools needed to achieve shared success through enhanced administrative efficiency, innovative solutions and unwavering commitment to professionalism.

URA also continues to strengthen its integrity systems to enhance accountability and calls on government to embed integrity in the national education curriculum, nurturing ethical values early for future generations.

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