



Powering Uganda through Revenue Collection

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FOREWORD FROM THE COMMISSIONER GENERAL

Fellow Countrymen,

Allow me to extend my heartfelt appreciation to every Ugandan who fulfilled their civic duty by filing tax returns and paying the right taxes and in the right amount. Your continued commitment to tax compliance is a demonstration of patriotism and investment in Uganda's future. Our nation is proud of you.

Every tax contributed makes a difference. It finances the roads we travel on, the schools that educate our children, the hospitals that provide healthcare, the security that safeguards our communities, and the public services that improve the quality of life for all Ugandans. By honoring your tax obligations, you are helping build a stronger and self-reliant Uganda.

Last Financial Year 2025/2026 was one of resilience, innovation, and stronger collaboration with the taxpayers and the stakeholders we serve. Across the URA, we continued to strengthen tax administration by improving operational efficiency, enhancing service delivery, embracing digital transformation, and promoting voluntary compliance. These efforts are part of our unwavering commitment to mobilizing domestic revenue to support Uganda's socio-economic transformation.

At URA, we recognize that effective tax administration is built on trust and partnership. Our relationship with taxpayers is founded on a social contract: we are committed to mobilising revenue for national development in a transparent, fair, and efficient manner while providing services that are accessible, responsive and delivered at the lowest possible cost to taxpayers. In return, we encourage every eligible Ugandan to pay their fair share of taxes accurately and on time.

Throughout the year, we strengthened taxpayer education and public engagement to ensure that individuals and businesses had access to the information and support they need to comply confidently with their tax obligations. Through nationwide outreach programmes, digital platforms, and community edu-

cation initiatives, we continued to bring tax services closer to the people thus promoting a culture of voluntary compliance.

The Tax Waiver Campaign was another important milestone during the year, offering taxpayers an opportunity to regularise their tax affairs and recommit to voluntary compliance. We are grateful to all those who embraced this initiative and demonstrated their commitment to fulfilling their civic responsibility.

As we embark on the Financial Year 2026/2027, we remain focused on supporting the Government's domestic revenue mobilisation agenda, including the ambitious target of collecting UGX 40 trillion. Achieving this goal will require continued partnership and shared commitment from every taxpayer. We are confident that, working together, we can mobilise the resources needed to finance Uganda's development priorities while reducing dependence on external borrowing.

My appeal to every Ugandan is simple: continue to invest your time and personal effort in paying taxes. Every tax payment strengthens our country's capacity to invest in infrastructure, improve public services, create opportunities for future generations, and build a resilient economy.

As an institution, URA remains committed to equipping taxpayers with the knowledge, information, services, and technical support they need to comply. We will continue to innovate, improve service delivery, strengthen stakeholder engagement, and uphold the values of integrity, professionalism, transparency, and accountability in everything we do.

I wish you a fruitful and successful year ahead. May your efforts be rewarded and your businesses continue grow.

John Rujoki Musinguzi,
Commissioner General





Editor's Note

ROBERT KALUMBA

ASSISTANT COMMISSIONER,
PUBLIC & CORPORATE AFFAIRS, URA

Dear Taxpayers,

Now that Financial Year 2025/2026 has come to an end, I would like to extend my sincere gratitude to all Ugandans for your continued commitment to fulfilling your tax obligations and supporting national development. Your willingness to comply with tax laws, engage with us, and contribute to domestic revenue mobilisation remains the cornerstone of Uganda's economic transformation.

This financial year has been one of growth, innovation, and deeper engagement with the taxpayers we serve. Across URA, we have continued to strengthen our service delivery, improve operational efficiency, and embrace digital solutions aimed at making tax administration more accessible, transparent, and responsive to the needs of Ugandans.

As the Public and Corporate Affairs Department, our focus has remained on fostering meaningful engagement with taxpayers and stakeholders through timely, accurate, and accessible communication. We recognize that effective communication is essential in building trust, enhancing voluntary compliance, and strengthening the relationship between the Authority and the public.

Throughout the year, we intensified taxpayer education and outreach initiatives to ensure that every Ugandan has access to the information needed to meet their tax obligations with confidence. Through our taxpayer education programmes, media engagements, community outreach activities, and digital platforms, we have continued to bring tax services and information closer to the people.

One of the notable milestones has been the expansion of our digital engagement channels. In our commitment to meeting taxpayers where they are, we launched Buuz URA on TikTok, an innovative platform designed to provide quick, direct and convenient responses to taxpayers' concerns. Through this platform, Ugandans can easily raise issues and receive guidance on a wide range of matters, including tax compliance, recruitment inquiries, delays in cargo clearance and service delivery concerns. This initiative also reflects our commitment to transparency, accountability, and responsive customer service in an increasingly digital world.

In addition, platforms such as Buuz Kamisona have continued to provide valuable opportunities for taxpayers to engage directly with the Authority, seek clarification on tax matters, and receive timely support from our experts. These engagements have strengthened public awareness and contributed significantly to improved voluntary compliance.

The Tax Waiver Campaign also stood out as a key initiative during the year, providing taxpayers with an opportunity to regularize their tax affairs and recommit to compliance.

As we reflect on the achievements of the past year, we also look ahead with renewed determination to enhance service delivery, strengthen public engagement, and provide even more innovative platforms that make it easier for every Ugandan to interact with the Authority.

Thank you for your partnership and continued support.

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Uganda's Economy Poised for Double-Digit Growth as FY 2026/2027 Budget Unlocks Investment Opportunities

By Priscilla Maloba



Hannington Ashaba, Director Budget Ministry of Finance during the 2026-2027 Budget Dialogue

Uganda's economic transformation is gaining momentum, with the FY 2026/2027 budget projecting the country's first double-digit growth since the 1990s, Director Budget at the Ministry of Finance Hannington Ashaba said during the Post-Budget Dialogue held at Hotel Africana recently.

Ashaba told dignitaries, civil society, and private sector players that the budget theme "Budgeting for Investment and Economic Opportunities" directly aligns with government's drive to monetize Uganda's economy through commercial agriculture, industrialization, services, digital transformation, and market access.

"This will mark Uganda's first record double-digit growth since the reforms of the 1990s. Most importantly, a large economy will create more jobs, raise household incomes, expand opportunities for business, and generate the resources required to invest in quality education, healthcare infrastructure, security, among others," Ashaba said.

He added: "This budget marks the second year of implementing the fourth National Development Plan, DP4, which is the first plan to operationalize the growth strategy agenda. That strategy aims at expanding Uganda's economy to a \$500 billion economy by 2040. The FY 2026/2027 budget has been prepared at a time when Uganda is moving towards that direction," Ashaba said.

Ashaba highlighted that Uganda has sustained economic growth above 5% despite global shocks. Gross National Income per capita has now reached \$1,420, surpassing the lower middle-income threshold of \$1,136.

He also revealed that Uganda has now surpassed the lower middle-income threshold of United States dollars \$1,136, because our gross national income per capita now has reached USD\$1,420.

On trade, exports of goods and services have jumped to 204% over the last five years. Total export earnings hit \$18.04 billion in

“Wealth creators need to position themselves to tap into opportunities presented by the budget. This budget should not be in vain.... Hannington Ashaba



Panel discussion dissecting the budget to the participants

the 12 months to March 2026, up from \$5.9 billion in the same period previously.

Looking ahead, Ashaba projected growth will accelerate to 10.2% next financial year, up from 6.4%, pushing GDP to over \$75 billion. "That's a big jump. Most importantly, a larger economy will create more jobs, raise household incomes, expand opportunities for business, and generate resources for education, healthcare, infrastructure, and security," he said.

The budget, he noted, is bigger by design and by goal. About 60% will be spent through public procurement, creating direct government business opportunities for the private sector. Massive investments are planned for enablers that is Shs 8.7 trillion for transport infrastructure and Shs 3.7 trillion for energy. The Standard Gauge Railway is set to commence, cutting transport costs from Mombasa to Kampala from \$3,500 to \$1,600 and transit time from 5 days to less than 1 day.

Government is also prioritizing Agro-industrialization, Tourism, industrialization including oil and gas, and science and technology

including ICT - plus infrastructure enablers. Tax incentives like income tax exemption for Uganda Energy Ltd and new investment tax incentives for hospitality were highlighted as game changers.

"Wealth creators need to position themselves to tap into opportunities presented by the budget. This budget should not be in vain."



URA Tax Education and stakeholder Team offering tax advisory services during the budget dialogue



Participants from different MDA's and civil society

How tax education is translating to revenue collection

By Mercy Okorom

If there is any department that has reached its self-actualization stage, as Maslow's hierarchy of needs would say, Tax education (TE) may just be the one. A department that started as a unit with just four staff members has grown and morphed from creating awareness on one of the most complex sectors, taxation; into realization of revenue.



Tax education's ability to progressively transform from just growing the tax register, to awareness, to tax segmentation and revenue mobilization clearly portrays not just how progressive tax education is, but has developed a strong foundation for sustainable tax practices for Uganda.

The Tax education Assistant Commissioner, Myra Ochwo best described Tax Education (TE) as a farmer who prepares the land ready for planting and harvesting.

"As tax education, we look at ourselves as the people who prepare the ground. **We are the farmers. If it was in the garden, we are the ones who go and remove the weeds and make sure there's fertilizer, such that when the planting happens, the beans will sprout.**" Ochwo explained.

Let's have a look at how Tax edu-

cation Strategies have been able to satisfy tax payers needs and translate into revenue, moving them up URA's hierarchy of needs to self-actualization, revenue.

1. Widen the tax register – physiological needs

While Maslow equates this to basic needs of food, clothing, shelter, URA equates this to the tax payers on the register. This is because the register is the beginning of anything that the authority can execute. A tax Identification number is a basic need for any and every business out there. It is as basic for a business, same as a National Identification card is for a Ugandan Citizen.

"We had a tax register of only about one million taxpayers. But the register has since grown, and that can be attributed partly because we have reached out to people," Ochwo explained.

Having a tax payer register is the basic need of URA, as without it, there are no clients that we would be serving. Widening of the tax register has been one of the strategies being pushed to help realize a revenue growth and lighten the tax burden of the few Ugandans, making it still a relevant strategy, to date.

“
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Ochwo, Assistant
Commissioner Tax
Education



2. Sector engagements - Safety and security

Ochwo explained that they cater for all tax payers needs by reaching them at their place of need. This ranges from the door to door tujenge campaign for small business owners, to manufacturers engagements, to zoom meetings online for the extremely busy tax payers.

"When you are on my register, we do what we call sector-based. We know it's never a one-size-fits-all in tax education. So we **segment our taxpayers**, not only per sector, but also according to the different bands."

These engagements have seen tax payers not only feel seen and heard, but been able to gain trust in URA and slowly change their perceptions of fear of the authority to partners. These are all grounds for

revenue as registered in Kayunga District recently with school teachers and administrators.

3. TE for women and PWDs- Love and belonging

Tax education has realized love and belonging through their inclusivity initiatives. TE does not only engage students in sub urban and rural schools, but they have gone as far as producing content for and engaging the disabled. These include handouts and guides in different languages, and brails for the blind.

URA also has engagements for women in business that has seen the partnership and stakeholders increase with a reach of more than 10,000 participants in the past 2 years.

4. Self-assessment regime- self-esteem

The promotion of the self-assessment regime by URA that is promoted by TE helps to build the self esteem of the tax payers. This is because a tax payer is seen to be trustworthy with the information and declarations that they make to URA.

Ochwo explained that in order to implement the self-assessment regime, taxpayers need to be equipped with knowledge, which is a role that TE plays.

"It is fundamental that as an organization entrusted with collecting revenue, the clients from whom we collect the revenue understand what they need to do so that they can comply, this is why we operate what we call a self-assessment regime,"

The continuous ability of a tax payer to file their own returns, pay their taxes in time without the help

of a tax officer helps to build their self-esteem and also reduce on the cost of operations from the side of the authority.

5. Self-actualization- collaboration with DT collections.

Before tax education sets out to go preach the tax gospel, they engage station heads of the various locations and understand where the station is at and what value they can add to the station.

"Now, in tax education, we adopted value for money. Before you go out for any excursion, you're supposed to ascertain where is the station standing, what is the problem, what do we intend to see."

The team additionally adopted a value for money analysis worksheet, which is completed with data picked from E-hub and the teams must reconcile with the station.

The success of presumptive tax can be largely attributed to TE through the tujenge door to door campaign that has not only brought on board hundreds of thousands of businesses but collected revenue.

Tax education employed a number of strategies, that are diverse and cater for all categories of tax payers, listened and addressed tax payers needs, leaving no stone unturned in the mission of revenue mobilization towards national development.

In summary, Ochwo summarized TE work in three words: awareness, empowerment and nurture.

Risk Management, a silent guardian powering revenue in Uganda

By Akullu Gloria



Every day, goods cross Uganda's borders, businesses clear cargo, taxpayers meet obligations, and trade keeps the economy moving. To many, these processes appear routine. Yet behind every successful customs clearance, every compliant transaction, and every shilling collected lies an invisible but powerful force; risk management.

Though rarely seen, risk management is one of the most critical pillars of modern revenue administration. It is the intelligence that helps institutions know where to focus, when to intervene, and how to protect national revenue while facilitating legitimate trade.

In today's rapidly changing economy, customs and tax administrations can no longer rely solely on manual checks or physical inspections. Trade volumes are increasing, supply chains are becoming more complex, and taxpayer expectations for faster service continue to rise. Resources must therefore be deployed smarter, faster, and more strategically.

At URA, risk management enables this transformation. Through data analytics, profiling, intelligence gathering, and modern enforcement systems, high-risk transactions can be identified while compliant taxpayers are facilitated with minimal disruption. This creates a balance every progressive institution strives for strong enforcement with efficient service delivery.



“URA's continued investment in smart systems and capable people demonstrates a clear commitment to modern administration, sustainable revenue mobilisation, and national progress.”

One of the most visible examples of this progress is the use of Non-Intrusive Inspection (NII) technology. Through cargo scanning, officers are able to assess consignments without unnecessary physical examination. Dangerous goods, concealed items, misdeclarations and irregular cargo patterns can be detected early, strengthening Uganda's borders while ensuring the smooth flow of trade.

The impact of such systems extends far beyond ports and border posts. Every act of revenue protection contributes to better roads, stronger healthcare systems, improved education, and national

development. Every fraudulent scheme prevented protects honest businesses. Every compliant taxpayer facilitated strengthens trust in public institutions.

Yet technology alone cannot deliver these outcomes. Behind every successful system are skilled and dedicated officers who interpret information accurately, apply intelligence professionally, and make fair decisions based on evidence. Their discipline, integrity, teamwork, and commitment are what transform tools into results.

As global commerce becomes more sophisticated, revenue administrations must evolve with it. The future belongs to institutions that anticipate risk rather than merely react to it, institutions that combine innovation with professionalism, technology with human expertise, and enforcement with service.

URA's continued investment in smart systems and capable people demonstrates a clear commitment to modern administration, sustainable revenue mobilisation, and national progress. It reflects an institution that understands that excellence is not accidental—it is designed, built, and sustained.

When taxpayers experience fairness, faster service, and confidence in compliance systems, voluntary compliance grows. And when voluntary compliance grows, the nation grows with it.

Risk management may not always make headlines, but its impact is felt in every shilling protected, every compliant trader supported, every border secured, and every opportunity created for Uganda's future.

NON-INTRUSIVE INSPECTION (NII)

Key Benefits of NII

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





From Rental Tax to Real Estate Strategy: How URA's Real Estate Office Is Redefining Compliance

By Asingura Lydia



In the world of tax administration, evolution is not optional it is essential. Since its establishment in 2022, the Uganda Revenue Authority's Real Estate Office has undergone a remarkable transformation: from a unit narrowly focused on rental tax collection to a dynamic, strategic powerhouse driving comprehensive compliance across Uganda's fast-growing property sector. This is that story.

A Humble Beginning, a Defining Evolution

When the office was first established, it operated under the banner of the Rental Office, a name that defined both its scope and its ambition. Its mandate was straightforward: ensure that landlords across Uganda's central and upcountry stations met their rental tax obligations. The work was important, but the vision, as it turned out, was just the beginning.

What changed was not just a name. The transformation into the Real Estate Office represented a fundamental shift in philosophy. Tax collection, the team recognised, could no longer be a one-dimensional exercise. Property owners are not simply landlords; they have business entities with layered financial obligations VAT, PAYE, and Electronic Fiscal Receipting and Invoicing System (EFRIS) requirements among them. Treating each obligation in isolation was leaving critical compliance gaps open.

“The goal was never simply to collect more tax. It was to understand the taxpayer fully and to create a system where nothing falls through the cracks.”

The 360-Degree Compliance Model: Our 'Special Work'

The cornerstone of the Real Estate Office's new approach is what the team calls the 360-degree taxpayer review. Rather than auditing a single tax head in isolation, the office now conducts deep-dive reconciliations that cut across the full spectrum of a property owner's tax obligations.

This integrated approach has delivered results on multiple fronts:

- Rental Tax remains the cornerstone, contributing approximately 80% of the office's total performance a testament to the foundational work that preceded this expansion.
- Cross-tax reconciliations now link rental income declarations with VAT filings and PAYE returns,

ensuring that the wealth generated in real estate is fully and accurately reflected in national revenue.

- EFRIS compliance verification has been woven into property sector audits, closing a loophole that previously allowed income to go unreported at the point of transaction.

The impact of this model has been measurable. By viewing each taxpayer as a whole entity rather than a collection of disconnected obligations, the Real Estate Office has significantly narrowed the compliance gap in one of Uganda's most economically active sectors.

Visionary Leadership: The Engine Behind the Transformation

Transformations of this scale do not happen by accident. They are built on vision, sustained by culture, and driven by the right people at every level. The Real Estate Office is fortunate to benefit from a chain of leadership and teamwork that stretches from the very top of the organisation down to each officer on the ground.

We extend our sincere gratitude to the Commissioner General, Commissioners, Assistant Commissioner, Managers whose strategic oversight and unwavering support have provided the Real Estate Office with the direction and resources needed to pursue this ambitious transformation.

Our supervisors and fellow officers have championed a culture of excellence that permeates every level of the team.

Our leadership has ensured that each officer is equipped with the technical knowledge to navigate

complex real estate tax scenarios and empowered to exercise professional judgement in the field.

“The strength of an office is often found in the vision of its leadership — and in the willingness of a team to rise to meet that vision.”

Finally, and most personally, I wish to acknowledge our taxpayers and stakeholders. Every milestone celebrated in this article is attributed to them because we serve them and URA is in partnership with them to develop Uganda together.

Looking Ahead: A Pillar of Uganda's Revenue Future

Uganda's real estate sector is growing. Urban expansion, a rising middle class, and increased foreign investment in property are all driving a market that will only become more significant to the national revenue base in the years ahead. The Real Estate Office is positioned not merely to keep pace with this growth, but to help shape how it is taxed equitably and efficiently.

The foundation has been laid. The model works. And with continued investment in people, technology, and cross-functional collaboration, the Real Estate Office is ready to deliver even greater returns for URA, and for Uganda.



The step by step process on URA's Electronic Auctioning System

By Kamugisha Kabahweza Allan

URA, like any other Ministry, Department and Government Agency, strictly follows the Public Procurement and Disposal of Assets Act – PPDA (CAP 205) whenever it wants to dispose off its assets once their life cycle has come to an end.

In a bid to make the auctioning transparent and efficient, URA has automated the process in order to avoid human interaction and allow persons to compete on equal terms.

URA auctions its assets through the Procurement and Disposal Division under the Corporate Services Department. In recent years, URA has

been on the journey to automate all the processes to remove human interference and curtail possible corruption, and ensure URA staff serve with integrity and professionalism.

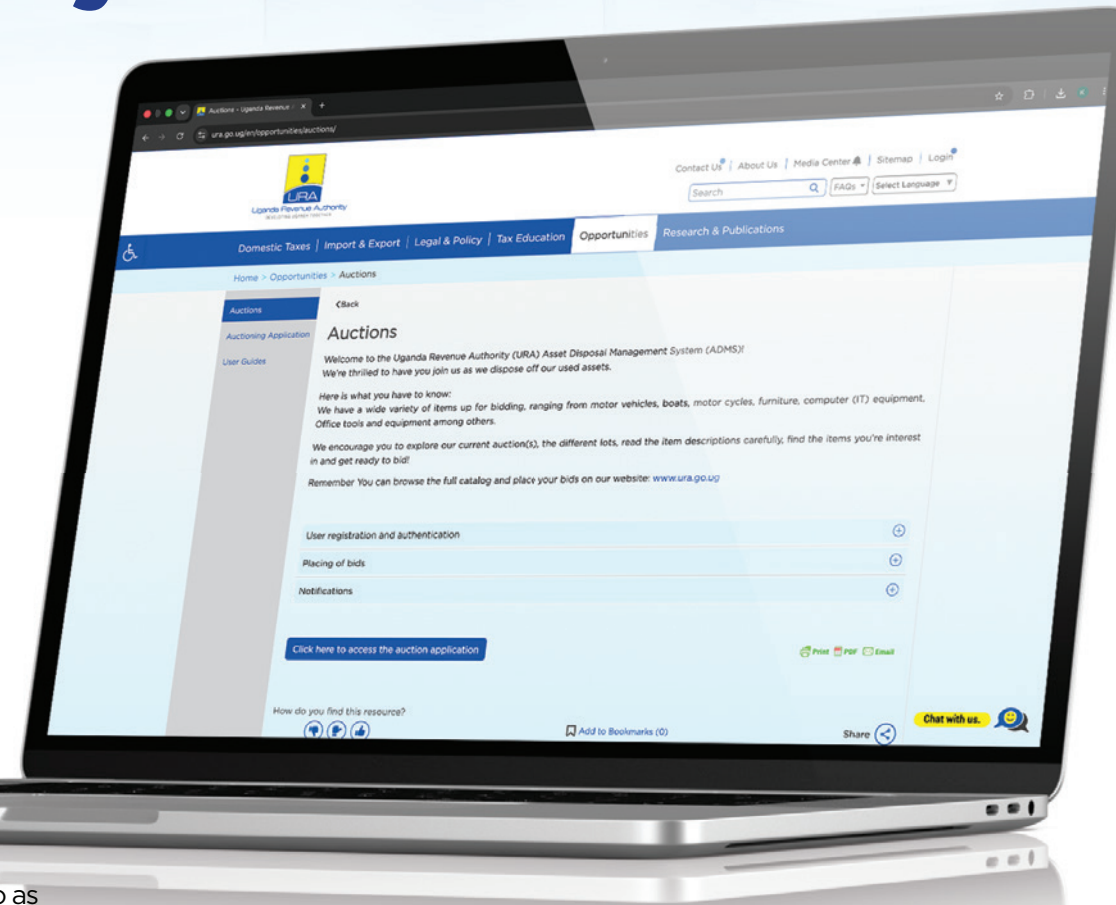
The automation journey of URA assets disposal process commenced in November 2024 and the system was internally developed.

To participate in the URA online auction, one has to have internet access and a Tax Identification Number so as to place their bids in the system, and below is the detailed process.

To participate in the URA online auction, one has to have internet access and a Tax Identification Number so as to place their bids in the system, and here below is **the detailed process**.

1. Creation of assets in Fixed Assets registry and monitor their useful life
2. The Board of Survey inspects and identifies assets due for disposal
3. The assets are evaluated
4. A disposal planning meeting is held
5. The contracts committee approves the disposal plan and the method to use, that's electronic method
6. Photographing of assets takes place
7. Roles are assigned in the system (Handling officer, Auction manager & System administrator)
8. Asset management (Importation of assets from Enterprise Resource Planning (ERP) - FA Module)
9. Review and validation of assets data versus the disposal plan
10. Advertising of the auction
11. Lotting of assets: (Creation of Auction plan and adding of asset records with photos)
12. Bidding and auction monitoring process
13. Asset handover

Also important to note is that once bidders have placed their bids, they get notifications every now and then, when other persons have placed other bids, and the system automatically shows the highest bid offered.



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Once bidders have placed their bids, they get notifications every now and then of other persons that have placed other bids, and the system automatically shows the highest bid offered.

Benefits of Electronic Auctioning

- The auction system is fully automated, no human interference
- There is a reduction in operation costs for auctioning
- The assets are disposed of in a time
- The electronic auctioning is efficient, transparent and accountable
- Bidders are able to place their bids from anywhere across the globe so long as they have internet and a Uganda TIN

However, there are Terms and Conditions when par-

ticipating in the URA electronic auctioning process.

- One should have a valid TIN and email address
- The bidding is only electronic
- A bidder shall not place a bid higher than 3 times the reserve price
- Multiple lot bidding is allowed
- Full payment for the disposal item, within 24hrs from the date of public auction closes
- Auto re-assign to 2nd Bidder on failure to pay 100% of contract price within allowed time
- To claim items, the successful buyer shall, in person, present a valid copy of paid assessment and bank receipt (optional in case of e-payment)

How URA is helping PWDs bridge the compliance gap

By Mercy Okorom

Persons With Disabilities (PWDs) are priority stakeholders of Uganda Revenue Authority because just like any other sector, they are employers, employees and business owners who have tax obligations to meet, hence needing awareness, knowledge and support in meeting their tax obligations.



Persons With Disabilities (PWDs) are priority stakeholders of Uganda Revenue Authority because just like any other sector, they are employers, employees and business owners who have tax obligations to meet hence needing awareness, knowledge and support in meeting their tax obligations.

PWDs however, do not consume the same messages like other taxpayers without a disability because of various limitations that they may have. These include blindness, dwarfism, deafness and immobility. This therefore requires for their messages and assistance to be specifically developed and crafted to suit and meet them at their various capacities of consumption.

Peninah Nakandi, a person with disability who suffers from dwarfism, and a director and co-founder of, Persons with Disabilities in Business in Uganda (PW Uganda) stated that they had over 50 persons with disabilities registered with different kinds of businesses in their organization.

"I have a total of 50 youth with disabilities. Some of them are still in universities, but they are doing businesses. we have got what we call craft making, restaurants businesses and tailoring," Nakandi explained.

Other businesses that they are involved include activities like soap making, wood curving, and sports business. These are just a small part of the businesses that PWDs are involved in.

Despite owning and running these businesses, Nakandi explained that for the longest time, they had not acquired knowledge on tax because of their various inabilities.

This narrative however, changed with various interventions that has seen tax education messages, campaigns and activities include



PWDs.

URA recently held a 2-day training for persons with disabilities teaching them the different services in URA and answering all their questions in relation with their rights and obligations in taxation for them to benefit from the law.

Nakandi, who was one of the participants states that the training enhanced her knowledge on EFRIS, tax exemptions for PWDs and overall business management. "We had just started our business with zero tax knowledge. However much we are already in business, we didn't know how these things do operate," Nakandi explained.

Nakandi notes that the training enhanced her knowledge on EFRIS,

business registration, record keeping, tax exemptions for PWDs among other things.

She continues to note that they did not have access to that knowledge before tax education came in, and as a leader, she would always disseminate it to her team so that everyone benefits accordingly.

Nakandi thanks URA for the initiative and calls for more engagements to enhance their knowledge and understanding of tax that has since been unlocked.

What Tax Education has done?

Myra Ochwo, the Assistant Commissioner Tax Education explains that in line with the National Development Plan, special interest

groups are prioritized in all activities, messages, campaigns and more so service delivery.

Ochwo states that URA is intensifying their collaboration with the various PWDs bodies such as National Union of Disabled Persons in Uganda, (NUDIPU), to further understand their needs and continue to provide to these needs.

Tax education has a series of engagements in their annual calendar that support PWDs including sector engagements, workshops, cross border traders' engagements, and content materials for PWDs. These include publication of brails for the blind, inclusion of sign language interpretation in content videos and facilitation of assistants of PWDS to help them attend trainings.

"Every year we have a PWD-focused calendar and the needs are obtained from their associations. We intend to intensify because the cooperation between us and their umbrella bodies is getting stronger. They tell us what the needs are and we plan and meet them" says Ochwo.

The Rise of skin bleaching and BBLs: Beauty or Risk

By Priscilla Maloba

Uganda's beauty industry is thriving, but the growth is being driven by products and procedures that carry serious health and social costs.

Skin lightening creams and Brazilian Butt Lifts (BBLs), have moved from the Western World and been normalised in Uganda.

These are now marketed on social media, Televisions and normal-

ized in music, nightlife, and everyday conversations. The result is a market that profits from insecurity while downplaying risk.

The bleaching boom

According to Dr John B Niwagaba the URA doctor, skin lightening creams that contain hydroquinone, mercury, and high-dose steroids are widely available in Kampala's physical and digital markets.

Despite regulations banning many of these ingredients, enforcement is weak. Vendors sell products openly, often without ingredient lists or usage

instructions.

The sellers, market these products by linking lighter skin to beauty, success, and desirability even though the reality is different.

Dr Niwagaba says skin bleaching reduces the concentration or production of melanin in the skin. Melanin is a pigment produced by cells called melanocytes. The amount of melanin in your skin is

“Uganda's beauty economy is growing, but the growth is built on products and procedures that prioritize profit over health and aesthetics over evidence.

“These products are smuggled into the country and once our officers land on them, they are confiscated and destroyed.



mostly determined by genetics.

He says it causes side effects such as permanent skin discoloration, skin cancer among other side effects.

Despite skin bleaching creams being contraband, they are still flooding the market.

According to data from Grace Musooko, the URA Customs planning officer, in the financial year 2025/2026, URA carried out 97 seizures of these products that were estimated to be worth 16000 USD.

“These products are smuggled into the country and once our officers are land on them, they are confiscated and destroyed,” Mr Musooko said.

Once the skin is damaged, the effects are difficult and expensive to reverse. Yet the demand persists, fueled by a cycle where darker skin

is treated as a problem to be fixed.

BBL

Body enhancements, particularly BBLs, have followed a similar trajectory. What was once a procedure limited to celebrities is now advertised locally by clinics and agents who arrange trips to Turkey, Kenya, and Dubai. Social media influencers display before-and-after photos, often without mentioning complications or the cost of corrective surgery.

Dr Niwagaba says BBLs carry one of the highest mortality rates of any cosmetic procedure. In Uganda, the absence of standardized post-operative care and the practice of going abroad without follow-up increases the danger. Several local clinics now offer cheaper, non-surgical alternatives using fillers and unregulated substances. These shortcuts cut costs but raise the likelihood of lumps, deformities, and long-term health issues.

Profit over safety

The common thread is an industry that profits from aspiration and fear. Influencers and clinics promote a narrow standard of beauty: lighter skin, larger buttocks, smaller waist. The messaging rarely includes medical consultation, realistic outcomes, or disclosure of complications. Instead, testimonials, discounts, and installment payment plans lower the barrier to entry.

Regulators have been slow to respond. URA collects tax on imported cosmetics and medical equipment, treating these goods like any other consumer product. The Ministry of Health has issued warnings and banned certain creams, but street sales continue because demand outpaces enforcement. Without consistent monitoring of online advertising and cross-border medical tourism, the market regulates itself.

Cost

The financial cost is immediate. A course of bleaching creams can consume a significant portion of a low-income earner's monthly budget. A BBL package abroad often costs the equivalent of several years' salary, pushing people into debt. The health costs are longer term, scarred skin, chronic illness, and in the worst cases, death.

Uganda's beauty economy is growing, but the growth is built on products and procedures that prioritize profit over health and aesthetics over evidence. Until regulation, public education, and honest conversation catch up with the marketing, the market will continue to expand at the expense of the people fueling it.

Why Customs Valuation Remains Uganda's Silent Revenue Challenge

By Isaac Winyi

Uganda's ambition to grow its economy and increase domestic revenue depends heavily on effective tax collection. Yet one of the country's biggest challenges lies at its borders: customs valuation. Every year, government loses billions of shillings through the undervaluation of imported goods, undermining revenue collection and creating an uneven playing field for honest businesses.

The World Trade Organization (WTO) Customs Valuation Agreement (CVA) was designed to promote fairness and transparency in international trade. Instead of allowing customs authorities to assign arbitrary values to imports, the Agreement requires them to use the transaction value; the actual price paid or payable for imported goods. This approach facilitates trade and gives importers greater certainty.

However, implementing this principle is far from straightforward in developing countries such as Uganda.

A major challenge is deliberate undervaluation. Some importers understate the value of their goods or submit false invoices to reduce the customs duties and taxes they are required to pay. While the WTO rules allow customs authorities to question suspicious declarations, the burden rests on the authorities to prove that the declared value is inaccurate. Doing so requires access to reliable trade information, skilled personnel, and sophisticated audit systems.

For Uganda, where customs duties contribute significantly to government revenue, the stakes are particularly high. Every successful case of undervaluation translates into lost funds that could otherwise finance roads, schools, hospitals, and other essential public services.

Although the URA has made notable progress in modernising customs administration, several challeng-



es remain. Manual procedures still exist in some areas, increasing the risk of delays, human error, and opportunities for corruption. In addition, customs valuation requires highly specialised knowledge, yet continuous professional training remains a challenge in the face of evolving international trade practices and increasingly sophisticated fraud schemes.

The growth of informal cross-border trade further complicates customs enforcement. Under-invoicing, false declarations, and other forms of customs fraud continue to erode the integrity of the valuation system, making revenue protection increasingly difficult. Fortunately, technology offers practical solutions.

Modern customs administrations around the world are increasingly relying on artificial intelligence and data analytics to identify suspicious transactions before revenue is lost. Uganda can build on existing digital systems such as ASYCUDA by incorporating machine learning tools capable of analysing historical import data, identifying unusual pricing patterns, and flagging high-risk consignments for further investigation. Technology is not enough.

Strengthening Post-Clearance Audit (PCA) should

become a national priority. Rather than focusing exclusively on inspections at the border, post-clearance audits allow customs officers to verify the accuracy of declarations after goods have been released. This approach supports legitimate trade while improving compliance and protecting government revenue.

Equally important is investing in people. Continuous specialised training in customs valuation, risk management, forensic auditing, and international trade practices would equip customs officers with the skills needed to detect increasingly sophisticated forms of commercial fraud.

As Uganda pursues economic transformation and seeks to reduce dependence on external financing, strengthening customs valuation should be viewed not merely as a technical customs issue but as a stra-

tegic component of national development.

The WTO Customs Valuation Agreement provides the framework, but successful implementation depends on strong institutions, modern technology, skilled personnel, and a sustained commitment to integrity and transparency. By investing in these areas, Uganda can improve revenue collection, facilitate legitimate trade, and build greater confidence in its customs administration.

The country's borders are not just gateways for trade, they are also gateways to national prosperity. Ensuring that imported goods are fairly and accurately valued is one of the most effective ways of safeguarding Uganda's revenue base and supporting sustainable economic growth.

“
As Uganda pursues economic transformation and seeks to reduce dependence on external financing, strengthening customs valuation should be viewed not merely as a technical customs issue but as a strategic component of national development - Isaac Winyi, Supervisor Customs Valuation



Why URA is making its organizational culture non-negotiable

By Ssenyimba Kizito

When I joined the URA, I expected to learn about tax systems, compliance requirements, performance targets, and institutional processes. However, working in Quality Management naturally places one at the centre of operational excellence and continuous improvement. What I did not anticipate, was the deliberate effort the organization was making to shape something less visible but equally important, its culture.

Many organizations speak about culture. At URA, culture is treated as a strategic asset. It is not confined to motivational slogans on office walls or annual staff retreats. Instead, it is intentionally woven into the way people are recruited, on boarded, managed, developed and held accountable. The message is unmistakable: how we work is just as important as what we achieve.

This deliberate approach reflects an important reality. Every high performing institution needs a strong organizational identity. Without a shared culture, departments often drift towards individual preferences rather than institutional values. Accountability becomes inconsistent, service delivery varies across teams, and performance standards gradually weaken. Over time, this can erode both public confidence and organizational effectiveness.

For an institution like URA, whose mandate directly supports national development through domestic revenue mobilization, culture cannot be left to chance. Public trust depends not only on the Authority's ability to collect taxes but also on how it conducts itself. Values such as integrity, professionalism, accountability, teamwork, and service excellence must be demonstrated consistently by every employee, every day.

From my experience in Quality Management, I have seen how organizational culture directly influences performance. Employees who understand the institution's values are more likely to make sound decisions, collaborate effectively, and take ownership of their responsibilities. Compliance with procedures

becomes easier because people appreciate the principles behind them rather than merely following rules.

Equally important, a strong culture creates an environment where continuous improvement becomes everyone's responsibility rather than the preserve of a single department. Technical systems and policy reforms certainly matter, but sustainable institutional transformation depends on people who share a common purpose and are committed to working in the same direction.

The signs of this deliberate cultural transformation are visible across the organization. URA continues to strengthen its Quality Management System, reinforce ethical conduct and integrity, improve business processes, enhance accountability mechanisms, and invest in employee learning and development. While these initiatives may not always attract public attention, together they are shaping an institution that is more resilient, responsive, and performance driven.

Perhaps the most important lesson is that organizational culture does not develop by accident. It is intentionally cultivated through consistent leadership, clear expectations, and everyday behaviours that reinforce shared values. Institutions that overlook culture often find themselves struggling with disengaged employees, inconsistent service delivery, and declining public confidence. Those that invest in culture build a stronger foundation for long-term success.

By making culture non-negotiable, URA is doing more than strengthening its internal operations. It is defining the kind of public institution it seeks to become; one that delivers results while remaining anchored in integrity, accountability, professionalism, and service excellence.

As Uganda continues to modernize public service, other government institutions may find an important lesson in URA's experience.



WHO WE ARE

The **Client Experience Section** is the primary interface between URA and its clients, delivering seamless, responsive, and customer-centric support across multiple channels ensuring that every taxpayer interaction reflects **efficiency, professionalism, and care.**

Operating Hours Availability 7:00 AM – 11:00 PM Daily (including weekends and public holidays)

OUR PLACE IN URA



OUR FOUR OPERATIONAL UNITS

CONTACT CENTER Channel-
Toll-Free: 0800117000
0800217000
Non-Toll Free: 0323444603
0323444602

SERVICE DELIVERY Channel-
(External User):
<https://touchpoint.ura.go.ug>
(Internal user):
<https://mytouchpoint.ura.go.ug>
Email: services@ura.go.ug,
info@ura.go.ug

HYBRID CHAT Channel-
WhatsApp: [0772140000](https://wa.me/0772140000)
X (formerly Twitter):
<https://x.com/URAuganda>
URA Web Chat: www.ura.go.ug

QAMR
Quality Monitoring and Reporting

OUR PROMISE

We deliver **simplified, timely, reliable,** and convenient revenue services **everywhere,** at a **minimum cost.**

OUR IMPACT AT A GLANCE

- Contact Center Services**
 - ✓ Inbound/outbound calls
 - ✓ Outbound Campaigns
 - ✓ Complaints handling
 - ✓ Systems Navigation
 - ✓ Escalations to Business Units
- Hybrid Chat Services**
 - ✓ Digital support –WhatsApp, X.
 - ✓ Web Chat including Chatbot
 - ✓ Escalation to live agents
- Service Delivery Services**
 - ✓ Reception services at the Tower
 - ✓ Touchpoint ticket management
 - ✓ Touchpoint Training
 - ✓ Mail merge services
 - ✓ Email handling
- QAMR Services**
 - ✓ Quality monitoring
 - ✓ Performance reporting
 - ✓ SLA tracking
 - ✓ Improvement initiatives
 - ✓ Client satisfaction surveys
 - ✓ Coaching and feedback to agents



The URA - ADR Process in Focus

ADR focuses on dialogue, allowing both parties to explore resolution in a structured but flexible manner. The outline below serves as a practical guide, walking taxpayers and practitioners through what to expect once a dispute enters ADR, from engagement to possible settlement.

Methods of Alternative Dispute Resolution Procedure

The following methods of alternative dispute resolution procedures may be applied for a tax dispute;

1. Conciliation

Conciliation is a process where a neutral third party, agreed on by both the Commissioner and the taxpayer, helps them communicate and work toward a settlement. The conciliator does not take sides or judge the merits of either party's case.



2. Negotiation

Negotiation is a process where the Commissioner and the taxpayer engage in discussions and exchange information to resolve a tax dispute and reach a mutually acceptable settlement. It is based on the taxpayer providing supporting information and reconciliation of the findings. This is the current method adopted by URA.

The Step-by-Step Process

Step 1 — Receiving the Objection Decision

The ADR process at the Uganda Revenue Authority begins after a taxpayer has received an objection decision. Where a taxpayer has objected to a tax assessment and is dissatisfied with the decision made by the Commissioner, they may choose to apply for ADR. This marks the point at which a dispute may move from objection handling into engagement under the ADR framework.



Step 2 — Applying for ADR

A taxpayer who wishes to pursue ADR must submit an application **within seven (7) days** of receiving the objection decision. The application is made in writing using the prescribed ADR form.

The ADR application form allows the taxpayer to indicate the amount in dispute, specify the period in dispute, identify the relevant tax head, and clearly

set out the grounds of dispute. Providing this information at the outset helps to clearly define the issues and supports focused and meaningful engagement during the ADR process.

The ADR application form is readily available through the Uganda Revenue Authority online portal and may be submitted to the taxpayer's nearest URA office.



Step 3 — Eligibility Assessment for ADR

Once the ADR application is submitted, the Commissioner assesses whether the matter meets the eligibility criteria for ADR as set out in the ADR Regulations. This assessment is limited to eligibility only and does not involve consideration of the merits of the tax dispute.

Where the application meets the eligibility criteria, the taxpayer is invited to participate in the ADR process. Where the application does not meet the eligibility criteria, the taxpayer is informed in writing of the decision and the reasons for it, within **fifteen (15) working days** of filing the application.



Step 4 — PreADR Meeting

Where an application is accepted, the taxpayer is invited to a preADR meeting. This meeting provides an opportunity for both parties to agree on the issues to be discussed during ADR and to clarify how the ADR proceedings will be conducted. It sets the groundwork for meaningful engagement by establishing a shared understanding of the scope of the discussions and the terms that will guide the process.





Step 5 — The ADR Discussions

ADR discussions provide an opportunity for open and structured engagement between the taxpayer and the Authority. Each party is given a fair opportunity to present their case, explain their position, and, where necessary, call witnesses to support the issues under discussion. Taxpayers may participate directly or be represented by an advocate,

tax agent, or an employee.

Where complex technical matters arise, the parties may jointly agree to involve a subjectmatter expert to assist with clarification. All ADR discussions are conducted in line with the principles of confidentiality, full disclosure, and fair participation, creating a safe and balanced environment for constructive dialogue.

Step 6 — The Settlement Agreement

Where the parties reach agreement through ADR discussions, the outcome is recorded in a formal Settlement Agreement. The agreement sets out the background to the dispute, the actions taken during the ADR process, the issues agreed and not agreed, and the taxes payable or not payable. It also specifies the agreed mode

of payment and provides for the withdrawal of any related proceedings before a tribunal or court, where applicable.

The Settlement Agreement is signed by both the Commissioner and the taxpayer and, once executed, becomes binding and enforceable, bringing the ADR process to a clear and definitive conclusion.



Step 7 — Implementing the Agreement

Where the settlement agreement provides for an adjustment of the disputed tax, the agreed changes are implemented to reflect the outcome of ADR. The relevant tax assessments are amended in line with the terms set out in the signed settlement agreement, giving effect to what has been agreed by both parties.

Step 8 — Confirmation and Closure

Once the agreement has been implemented, a management letter is issued to the taxpayer formally communicating the outcome of the ADR process. This marks the conclusion of the ADR engagement and provides the taxpayer with clear confirmation of the resolution reached.



Accessing the ADR Application Form

Taxpayers may access the ADR form online by following these steps:

- ✓ Visit the official URA website at www.ura.go.ug
- ✓ Navigate to **Domestic Taxes** on the main menu
- ✓ Select **Objections and Appeals**
- ✓ Click on **Alternative Dispute Resolution (ADR) Form**
- ✓ Complete the form and submit it to the nearest URA office
- ✓ Taxpayers can also submit an application via the URA TouchPoint platform or via email to services@ura.go.ug



Report any URA Staff, Taxpayer or Agent: Offering, Soliciting or Accepting a bribe.

Reporting Lines +256-772141075/323442055

Or email: cim@ura.go.ug

A Caravan of Hope in the Fight Against Cancer

By Itabaza Sabiti Nsiimenta

Cancer remains one of the biggest health threats globally and in Uganda. According to the World Health Organization (WHO), cancer is the second leading cause of death worldwide, accounting for nearly 10 million deaths in 2020 alone. In Uganda, the disease was also the country's second leading cause of death after cardiovascular diseases, with more than 35,968 new cases and over 24,629 in 2022, the International Agency for Research on Cancer highlights.

Health pundits warn that these numbers could more than double by 2040 if stronger prevention and early detection measures are not put in place.

It is against this background that the Uganda Revenue Authority

(URA), in partnership with the Uganda Cancer Institute (UCI), conducted a two-week cancer screening caravan aimed at increasing awareness, promoting prevention and encouraging early diagnosis.

The medical outreach, held from April 15th to 30th, 2026, started in Kampala before extending to several parts of the country including Malaba, Tororo, Mbale, Mutukula, Mbarara, Masaka and Gulu.

The caravan brought cancer screening services closer to staff through the UCI mammography bus, which was first stationed at URA Headquarters in Nakawa, and later moved to other stations. The initiative focused on some of the most common cancers affecting Ugandans, particu-

larly breast, cervical and prostate cancers.

According to the URA Doctor, Dr. John B. Niwagaba, the outreach targeted cancers that can be successfully treated when detected early.

"For breast cancer, 207 women were screened using both the mammography and breast ultrasound. For prostate cancer, we screened 226 men using the Prostate Specific Antigen (PSA) test and the prostate ultrasound, especially for men above the age of 40 who are considered the high-risk group," he explained.

128 women were also screened for cervical cancer through examinations and pap smear testing. In addition to cancer screening, the caravan also provided

HIV testing services because of the close link between HIV and certain cancers.

The outreach comes at a time when cancer cases are increasingly affecting families, workplaces and communities across Uganda.

Medical experts say one of the biggest challenges in Uganda remains late diagnosis, where many patients seek medical attention when the disease has already advanced.

"Screening helps us to pick disease early in order to treat it early and prevent escalation," Dr. Niwagaba said.

The exercise also identified several individuals who required additional medical attention which they didn't know earlier.

"Those that had abnormal results were flagged for further management at the Uganda Cancer Institute to monitor the abnormal changes and ensure that they are not cancerous. This allowed us to provide a holistic approach to the screening process," he noted.

According to the Uganda National Cancer Control Plan (UNCCP) 2025/26 - 2029/30, many of the common cancers affecting Ugandans are preventable. The report identifies cervical cancer, breast cancer, prostate cancer, Kaposi sarcoma and colorectal cancer among the most common forms of cancer in the country.

The report further highlights that lifestyle and environmental factors are driving the increase in cancer cases. Tobacco use, harmful alcohol consumption, unhealthy diets, obesity, physical inactivity and infections such as Human Papilloma Virus (HPV), Hepatitis B and HIV are among the major risk factors.

WHO estimates that between 30 and 50 percent of cancers can be prevented through healthier living, vaccination and reducing exposure to risk factors. As part of prevention efforts, Dr. Niwagaba encouraged vaccination for young girls against HPV, one of the leading causes of cervical cancer.

"Vaccination is important for younger girls, as it greatly decreases

the risk of contracting the virus" he advised.

The UNCCP also emphasizes the importance of promoting healthy lifestyles, regular physical activity, healthy eating and routine screening as key interventions in reducing cancer-related deaths.

For many people who attended the caravan, the outreach provided rare access to specialized cancer screening services that are often difficult to reach, especially outside major urban centers.

As cancer cases continue to rise across the country, health experts encourage individuals and communities to take advantage of screening opportunities whenever they are brought closer to them. Early detection remains one of the most effective ways to prevent severe illness and save lives. Initiatives such as the URA-UCI medical caravan not only increase awareness but also give people a chance to know their health status early enough to seek treatment and make healthier lifestyle choices.



CANCER STATISTICS: KEY DATA POINTS



Global cancer deaths:
10 Million+
Annually



New cases:
35,968
24,629 in 2022



207
Women screened
for Breast Cancer



128
Women screened
for Cervical Cancer



266
Men screened
for Prostate Cancer

Building Wealth Beyond the Paycheck

For many salaried workers and business owners, earning extra income often sounds like taking on a second full-time job. Between demanding schedules, family responsibilities, and the need for rest, not everyone has the time or motivation to run a “side hustle” after work. But financial experts say there are practical ways to grow wealth steadily without constantly trading time for money.

By Itabaza Sabiti Nsiimenta

According to business journalist and investor Paul Busharizi, passive investing can become a powerful tool for building long-term financial security, especially for professionals planning for retirement.

Busharizi, who has invested in Uganda's capital markets since 2004, says stock market investing works well for people with full-time jobs because it can be done remotely and does not require daily supervision.

“Investing on the stock exchange is favorable for professionals with full-time jobs who do not have time for a ‘side hustle’. It is a practical and involving journey that can help build generational wealth,” he explained.

Over the years, Busharizi has developed what he calls the “4M Model” for evaluating investments.

The first “M” stands for Meaning or Understanding. Before buying shares in a company, investors should understand how the business makes money, its costs, and whether its products or services make sense to them. They should also think about the company's long-term future.

The second is Moat or Competitive Advantage. This looks at what makes a company stand out from competitors. It could be strong branding, market dominance, loyal customers, or barriers that make it difficult for others to enter the market.

The third factor is Management. Busharizi advises investors to pay attention to whether company leaders know what they are doing and whether they make wise financial decisions.

Finally, Margin of Safety focuses on whether a company's shares are fairly priced or undervalued. Buying shares at a discount can help reduce financial risk if market conditions change.

Financial coach James Bob Barungi says passive income is becoming increasingly important because relying on one salary alone can be risky in today's economy.

“Employees with full-time jobs need passive income streams because they create additional financial security and help build long-term wealth,” he noted.

Barungi points to government bonds and treasury bills as some of the most practical options for beginners. These investments allow individuals to lend money to govern-

ment and earn interest over time.

He also recommends unit trusts, where professional fund managers invest money on behalf of clients. Many of these services are now linked to mobile money platforms, making investing faster and more convenient.

“People should understand what they are investing in,” Barungi advised. “They should look at the reputation of the fund managers, whether they are regulated by the Capital Markets Authority, their historical performance, fees, and how quickly they can access their money.”

Dividend-paying stocks are another growing option. Investors buy shares in companies and earn a portion of profits whenever dividends are declared. Through the right brokers, some Ugandans are also gaining

exposure to major international companies, including firms listed among the Fortune 500 in the United States.

However, experts caution that stock investing should be viewed as a long-term commitment rather than a quick way to make money.

Beyond traditional investments, technology is opening up new income opportunities. Barungi says people can create online products such as digital courses or automated solutions that continue generating income long after the initial work is done.

“Online products can keep bringing in profits over time with little maintenance,” he explained.

Content creation has also become a modern source of passive income, especially through platforms that reward creators for videos, podcasts, blogs, or educational material.

Real estate remains another popular option, though it requires larger starting capital. Rental properties

can provide steady income, but Barungi warns that investors must consider risks such as land disputes, construction costs, marketing expenses, and ongoing maintenance.

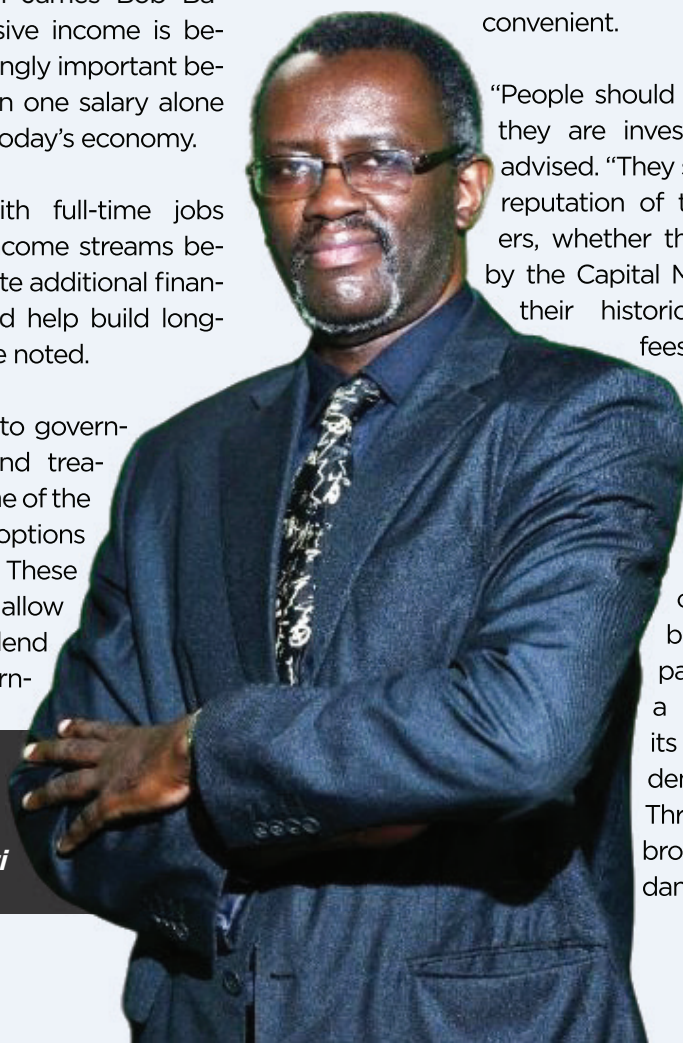
Despite the many opportunities available, both experts agree that successful investing requires patience, research, and discipline.

Before committing money, they encourage people to study the underlying assets, review customer experiences over several years, examine leadership credibility, and carefully understand the terms and conditions attached to any investment.

For professionals looking to build wealth while keeping their day jobs, passive income may not offer overnight riches, but with consistency and informed decisions, it can create lasting financial stability for future generations.



“Employees with full-time jobs need passive income streams because they create additional financial security and help build long-term wealth. - James Bob Barungi



“Investing on the stock exchange is favorable for professionals with full-time jobs who do not have time for a ‘side hustle’. It is a practical and involving journey that can help build generational wealth. - Paul Busharizi



ISO certification: The role of officers towards smooth ISO certification.

By Mercy Okorom

Did you know that poor time management can cost an organization an ISO certificate?

A few weeks ago, the Uganda Revenue Authority was puzzled when the Commissioner General called upon officers to always respect and clock in to work on time. Poor time management is one of the numerous gaps that was identified by the quality management team that impedes organizations from quality service deliver and could in turn affect acquisition of quality management certification if not addressed.

Five years ago, URA made the deliberate effort to acquire ISO 9001 certificate, a recognized international standard for Quality Management systems, QMS. As a government entity that strives for continuous improvement in her services and processes towards its clients, acquisition of this certificate is of value.

It goes without saying that it takes effort from each and every individual in an organization right from management to the employees to take part to be able to achieve this certificate.

QMS involves changes in systems, operations and procedures that are directly carried out by the employees, and employers. What role therefore do officers have

to play to help in the effectiveness of achieving the ISO 9001 certificate.

Kizito Ssenyimba, Acting manager in the Enterprise Risk Management Division of the Strategy and Risk Management department explained that management has already shown its full support through the leadership commitment.

“During the restructure in 2024, the Quality Management section was created. And given a mandate of ensuring that in the entire URA, there is quality management at all levels.” Ssenyimba said.

This restructure was pioneered by the Commissioner General who endorsed it and called upon all departments to step up and support in the implementation of the Quality Management system. This step set the ball rolling for the process to start being implemented. Ssenyimba explained that URA had covered about 50% of the processes towards the certification and if everything is on track, URA can achieve the certification by June, 2027.

What role therefore should officers play?

Ssenyimba stated that among other things, officers

must know their procedures, adopt a culture of keeping accurate records and comply to other non-conformities such as clocking in on time, integrity drives, wearing their Identity cards, uniforms, participate in the social groups and a safe working environment for all.

“All staff are encouraged to *familiarize themselves with, ensure daily adherence to the documented processes and utilize them in the execution of their duties.*”

This was a message from Mathew Mugabi, Assistant Commissioner, Enterprise Risk Management, who recently shared the Revised URA Business Process compendium, a crucial procedures document that states the desk instructions required of every officer.

The review of the business process compendium was one of the crucial steps that had to be taken as part of the eight stages that need to be fulfilled in order to meet all the requirements for the certification.

For each officer who does not meet their obligation, the chances of the authority failing the external audit go higher.

Why then is URA pushing for this certification?

The ISO certificate adds value to every entity one way

or another, and for URA, it is more than just a national benefit, but will open doors internationally.

Ssenyimba stated that while other benefits such as standardization of processes have already been realized, there are still much more to come.

“I want to mention, DT had 77 processes, but after the process reviews, I think they remained with around 45 processes.”

This he said, has addressed issues of stations operating in silos, improving efficiency, consistency and easing the standardization of the authority’s operations.

Other benefits that will come with the certification include earning trust of the tax payers, URA striving to be a service- centered entity, business continuity, international recognition and documentation compliance.

ISO Certification goes beyond looking out for just the organization, but each and every individual involved including our stakeholders. This is because, it being an international standard not only puts you on an equal scale internationally, but opens doors of international collaboration worldwide. These are the benefits that URA strives to achieve.



URA urges traders to use licensed Clearing Agents to ease compliance

By Douglas Olum



At Uganda's busy border posts and customs warehouses, every truck cleared and every container released contributes directly to government revenue collection. But behind the complex customs processes that facilitate international trade is a group of professionals whose work often goes unnoticed "the clearing agents".

These play a central role in ensuring that imported and exported goods are accurately declared, properly assessed, and cleared in compliance with customs laws and procedures.

According to the Fiona Nyamuragira Tubeine, a Manager in URA Customs noted that clearing agents are an essential link between traders and customs administration.

"In the day-to-day import and export business, clearing agents act as a link between importers or exporters and URA Customs," Tubeine said.

According to her, Clearing Agents

play a critical role in ensuring that goods are accurately declared and cleared in accordance with customs laws and regulations.

Under the East African Community Customs Management Act (EAC-CMA), the Commissioner Customs licenses qualified persons to transact customs business on behalf of traders. The law recognises that customs procedures are highly technical and require specialised knowledge in areas such as tariff classification, valuation, and customs documentation.

Tubeine says this professional expertise is one reason why many importers rely on licensed clearing agents to process their goods.

"Customs procedures are technical, especially aspects of goods classification and understanding of the nomenclature, which require professional knowledge. Agents undergo training and are licensed to handle declarations on behalf of importers," she says.

As Uganda continues to modernise customs operations through

systems such as ASYCUDA World, the Uganda Electronic Single Window, and the Regional Electronic Cargo Tracking System (RECTS), the role of clearing agents has become even more important.

They prepare and submit customs declarations electronically, correctly classify goods using the East African Community Common External Tariff (EAC-CET), assist traders to calculate taxes, and support verification exercises at border points and bonded warehouses.

According to Tubeine, these functions directly support government revenue mobilisation efforts.

"Clearing agents play a crucial role in supporting URA in revenue collection by ensuring that imported and exported goods are accurately declared and assessed for customs duties and taxes," she notes.

She adds that clearing agents also help traders comply with customs laws and procedures, reducing errors that could otherwise result in revenue losses to government.

Without clearing agents, Uganda's import and export sector would likely face serious operational challenges. Delays in customs clearance, increased declaration errors, congestion at border points, and rising cases of smuggling and tax evasion could become more common.

"Without the services of clearing agents, importers and exporters would struggle to understand and follow customs procedures, leading to delays at borders, ports, and inland clearance points," Tubeine explains.

She further notes that incorrect tax calculations arising from limited understanding of customs laws could increase tax evasion and reduce revenue collection.

Despite their importance, the pro-

fession has occasionally come under scrutiny following isolated cases of fraud and attempts to manipulate customs processes.

A recent incident involving the discovery of 10.2 million US dollars reportedly involved attempts by a clearing agent to compromise a customs officer during the clearance process. Such cases have sparked debate about integrity and compliance within sections of the trade facilitation chain.

However, URA maintains that misconduct cases are addressed within the provisions of the law.

According to Tubeine, Section 145(3) of EACCMA empowers the Commissioner Customs to suspend, revoke, or refuse to renew licences of clearing agents found guilty of customs offences, fraud,

dishonesty, or misconduct.

"Fraud cases are handled on a case-by-case basis as the law permits," she says.

Tubeine insists that despite isolated incidents, clearing agents remain indispensable partners in facilitating legitimate trade and supporting customs administration.

She urges taxpayers to remain vigilant against fraudsters posing as licensed clearing agents.

The authority advises importers and exporters to always ask a clearing agent to present a valid customs agent's licence for the current licensing year before engaging their services.

Taxpayers are also encouraged to always verify the status of clearing firms by obtaining the official list of licensed customs agents from the URA portal.

URA further noted that under the current customs clearance process, taxpayers are required to appoint their clearing agent electronically before any customs declarations can be processed. Only licensed clearing firms can be appointed through the system, a safeguard intended to protect taxpayers from fraudulent operators and strengthen compliance in customs operations.

“Taxpayers are also encouraged to always verify the status of clearing firms by obtaining the official list of licensed customs agents from the URA portal.”

How Trade Order is Reshaping Uganda's Revenue Landscape Amid Mixed Reactions from Traders

By Olum Douglas

When Kampala Capital City Authority (KCCA) launched the implementation of the trade order on February 20th, 2026, many people thought it was “just a Kampala thing”.

The implementation had followed a February 5 directive by the Minister for Kampala Capital City and Metropolitan Affairs, Hajjat Minsa Kabanda, that gave a two-week ultimatum for traders operating on the streets and in kiosks to move to the authorised markets around Kampala.

According to Kabanda, the trade order aimed at restoring order in Uganda's cities and municipalities.

But as days turned in to weeks, and weeks to months, the trade order began to reshape conversations around business formalisation, tax compliance and revenue mobilisation.

While tax administrators view the move as a long-term breakthrough for widening the tax base, some traders say the policy has disrupted small business

ecosystems that sustained daily commerce in towns across the country.

According to Uganda Revenue Authority (URA) Tax Education Supervisor for Central Region, Hafsa Seguya, the clearance of roadside vendors, temporary structures and veranda businesses is expected to improve tax administration by helping authorities identify, register and monitor traders more effectively.

According to Seguya, many roadside traders operated in a “nomadic” manner, frequently changing locations and making it difficult for URA to track their businesses, register them for Tax Identification Numbers (TINs), or conduct compliance follow-ups.

She says the order is gradually creating a more organised trading environment where businesses can be

“Once businesses occupy recognised premises, they become easier to include on the tax register and may eventually contribute through multiple tax streams such as income tax, trading licences and Pay As You Earn (PAYE) for employees.” *Hafsa Seguya, URA Tax Education Supervisor, Central Region*

linked to specific buildings, streets and shop numbers.

The new arrangement, she explains, also strengthens collaboration between URA, local governments, the Uganda National Bureau of Standards (UNBS) and the Uganda Registration Services Bureau (URSB) by ensuring businesses operate from identifiable premises.

This, in turn, improves the administration of trading licences, rental income tax and presumptive taxes collected from small enterprises.

“For us as URA, it is a plus,” Seguya says in an interview, noting that organised business spaces make it easier for tax officers to conduct advisory visits, monitor record keeping and support taxpayers struggling with compliance obligations.

URA also believes the trade order could increase revenue collection over time by encouraging traders to formalise their operations as time goes by.

“Once businesses occupy recognised premises, they become easier to include on the tax register and may eventually contribute through multiple tax streams such as income tax, trading licences and Pay As You Earn (PAYE) for employees,” Seguya notes.

However, the transition has generated anxiety among sections of the business community, particularly in upcountry towns where informal trade networks play a central role in sustaining local economies.

In Gulu City, trader David Labongo says the removal of roadside vendors and small informal operators has negatively affected established businesses that depended on them as daily customers.

According to Labongo, many small traders who prepared tea, snacks and quick meals would routinely buy sugar, cooking oil and other supplies from larger shops nearby.

“The people who were removed were our customers too,” Labongo explains. “A woman selling tea by the roadside would buy sugar every day, and another one would buy cooking oil or flour. When they were chased away, business reduced because those daily purchases disappeared.”

Labongo fears that declining customer traffic may eventually reduce the ability of some traders to meet their tax obligations, especially in smaller urban centres where informal trade dominates commercial activity.

His concerns are shared by Aziz Saula, a trader in Kumi, who says the trade order has made doing business increasingly difficult for small operators.

Saula argues that many presumptive taxpayers — small-scale traders who previously contributed modest taxes to government have effectively been pushed out of the market.

“The order has made business extremely hard for many of us,” Saula says. “Us who deal in designer clothes rely on proper display to attract our customers, but we were told to stop displaying clothes outside on grounds that we obstruct walkways.”

Despite these concerns, Seguya maintains that the policy should be viewed from a long-term urban planning and revenue perspective rather than through immediate disruptions.

She argues that consumers will continue purchasing goods and services regardless of where traders are located, provided businesses adapt to organised markets, arcades and formal trading spaces.

She further notes that cleaner and more organised business environments reduce sanitation costs for local authorities and create healthier urban centres, while also simplifying the assessment of rental income earned by property owners.



CG meets the Executive Secretary of the African Tax Administration Forum, Mary Baine, to assess ahead of ATAF Council meeting hosted by URA Uganda



CG addresses members of KACITA at URA Nakawa on matters of bond lincensing, cargo consolidation, cargo safety, storage fees, and inconsistencies in operations across some bonded warehouses.



CG at the East African Revenue Authorities Chief Audit Executive Forum



East African Revenue Authorities Technical Committee EARATC hosted by URA for regional policy harmonization and regional knowledge exchange



The Commissioner General with the incoming Board Chairman Emmanuel Katogole and outgoing Board chairman Juma Kisaame



The incoming Board Chairman discussing with the new board chairman



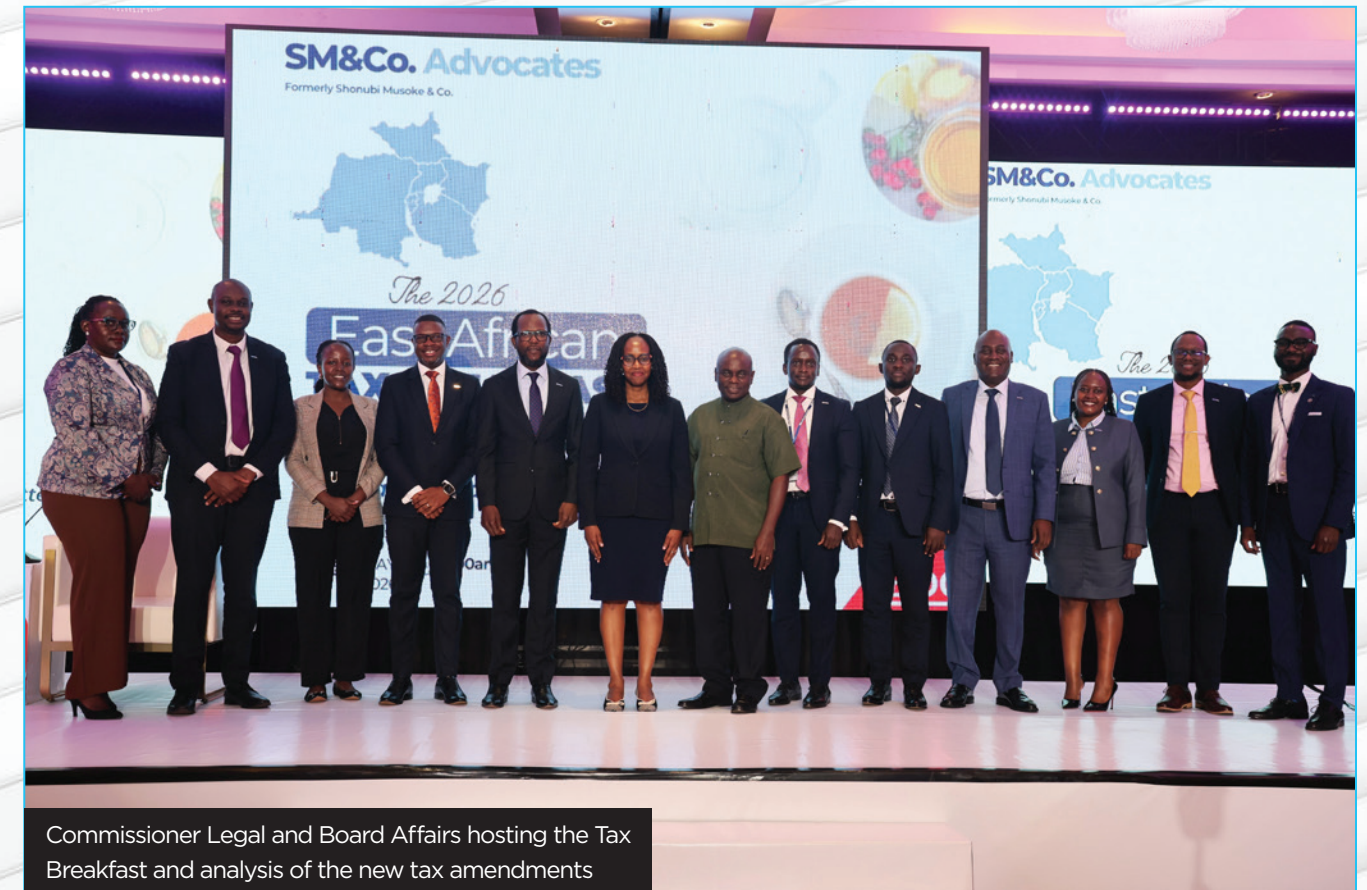
A group picture of Regional Commissioner Generals during the African Tax Administration Forum meeting hosted by URA Uganda



CG appreciates Banks that have continued to support Revenue collection and administration in Uganda. The banks were recognised in categories of most innovative bank, most revenue collected



The Commissioner General meets Mbarara City Trader Association to educate them on tax administration



Commissioner Legal and Board Affairs hosting the Tax Breakfast and analysis of the new tax amendments



Symbolic tree planting exercise, reinforcing the commitment to sustainable growth and shared responsibility in national development.

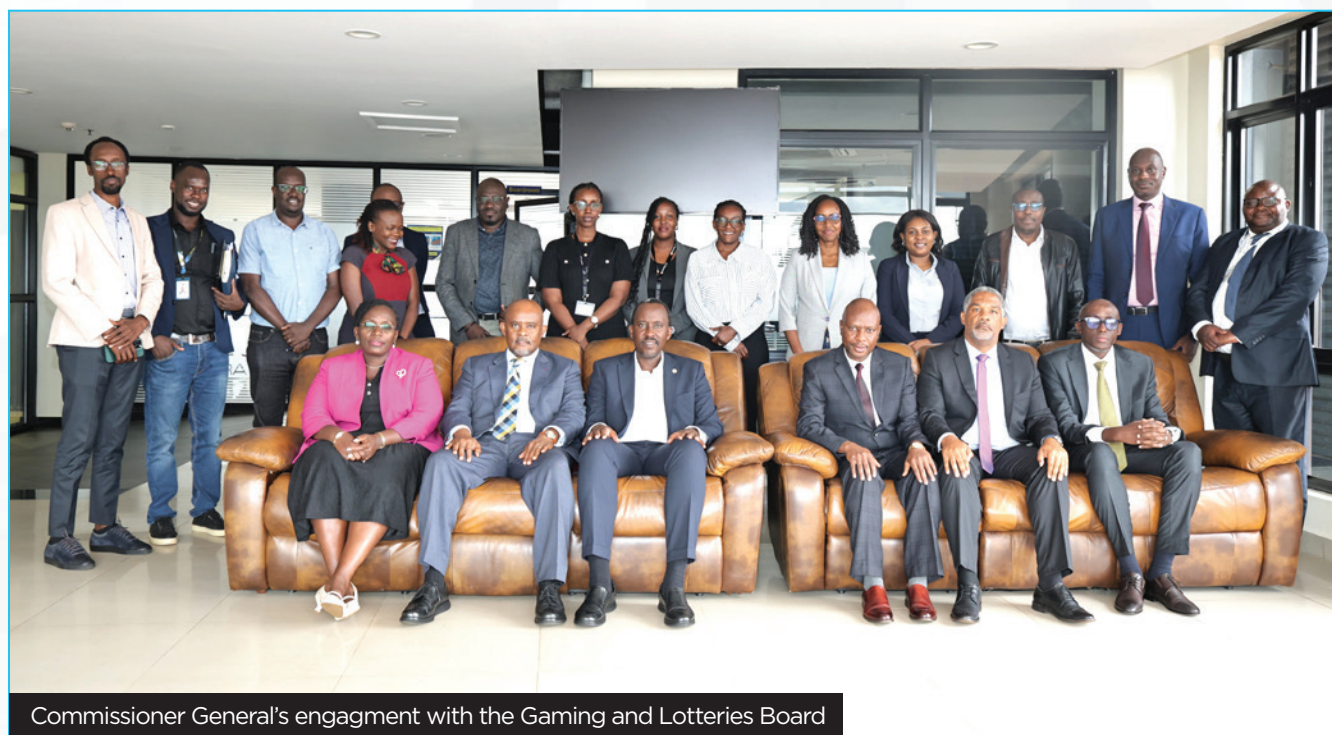
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Commissioner General Meeting with NSSF



Commissioner General meeting with Tembo Steels

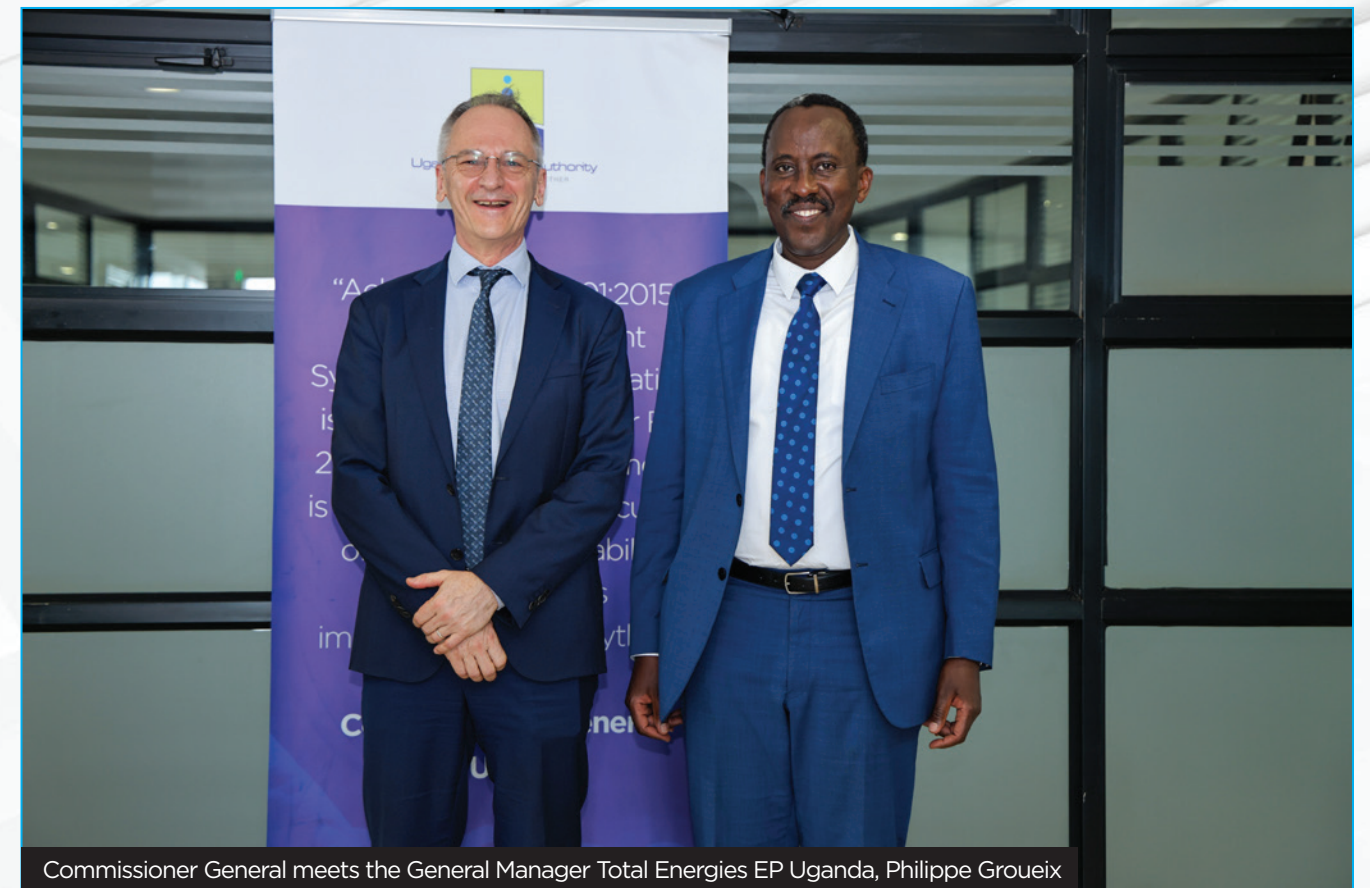


Commissioner General's engagement with the Gaming and Lotteries Board

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Commissioner General Uganda and Commissioner General of Namibia Sam Shivute during a benchmark meeting on Uganda's oil and gas journey



Commissioner General meets the General Manager Total Energies EP Uganda, Philippe Groueix

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Manjasi High School in Tororo receiving trees for planting



Kasese station staff receiving 1000 trees which were planted around Kasese Municipality

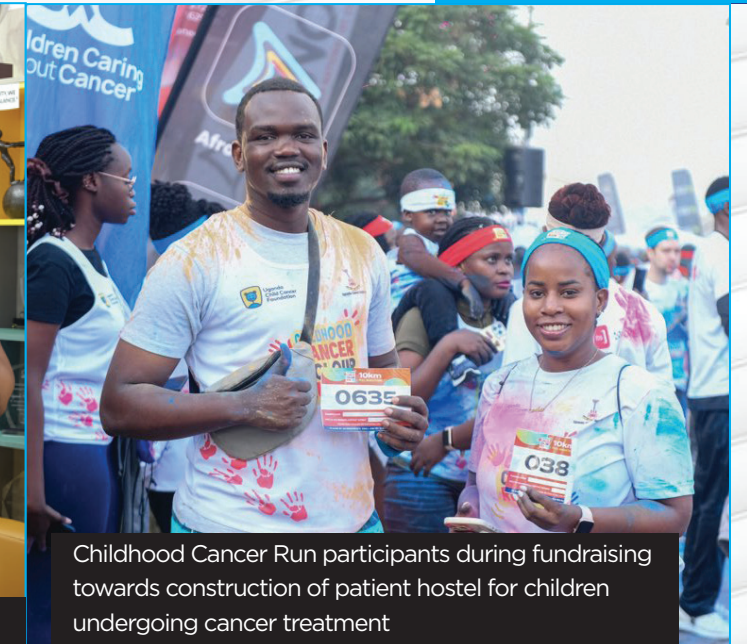


Mubende URA Staff planting a nursing school

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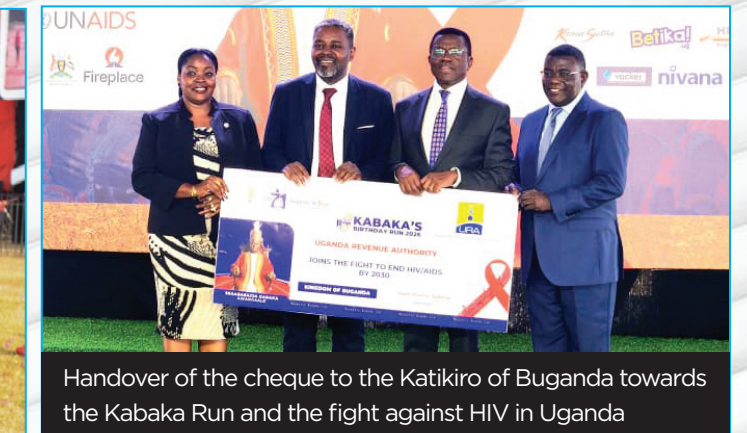
Receiving of the kits for the Childhood Cancer Run



Childhood Cancer Run participants during fundraising towards construction of patient hostel for children undergoing cancer treatment



7 Hills ABSA Run to support girl child education



Handover of the cheque to the Katikro of Buganda towards the Kabaka Run and the fight against HIV in Uganda



Katikro with the URA team at the Kabaka Run

CSR | MOSLEM COMMUNITY RAMADHAN GIVE AWAY

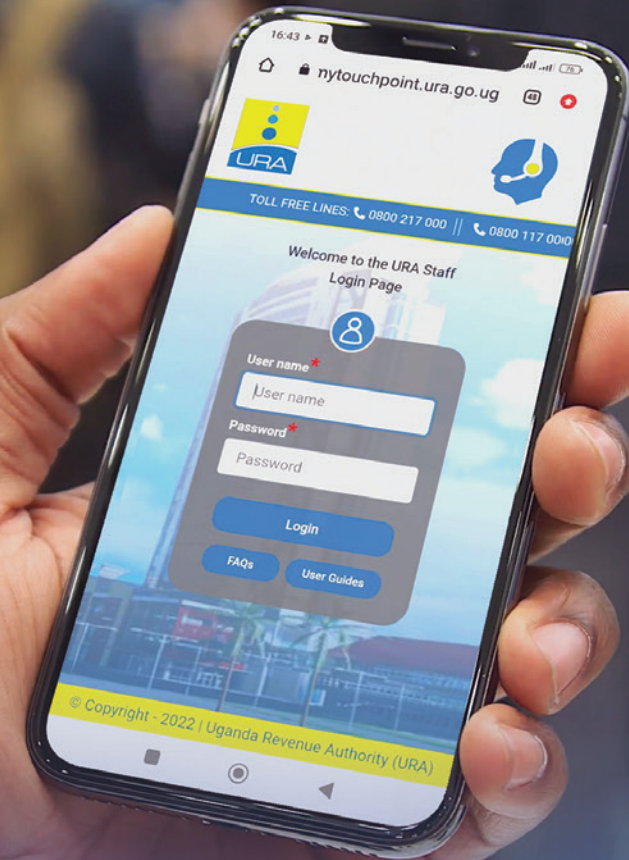


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