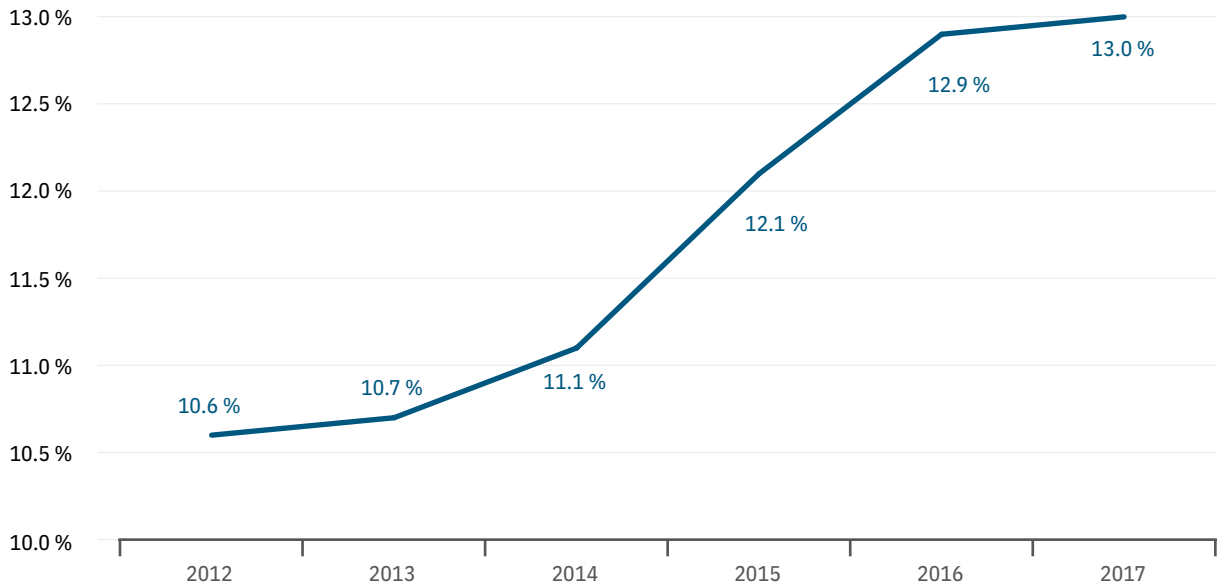




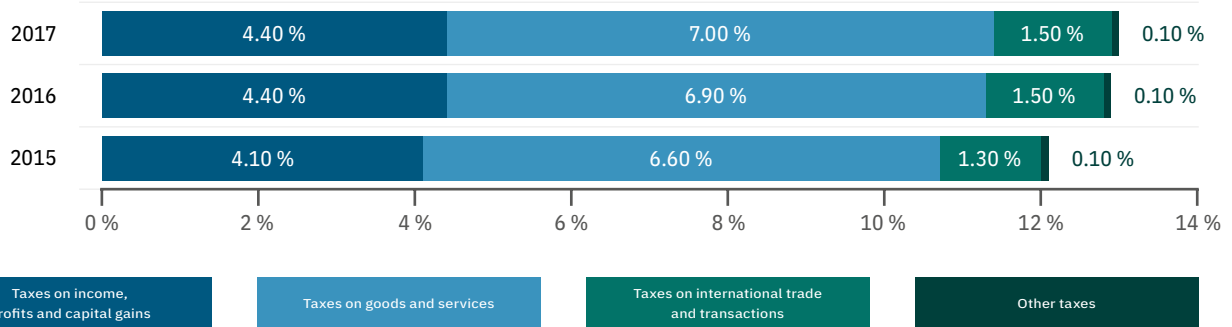
## Uganda

### Stepping up domestic revenue mobilisation



**Tax revenues (% of GDP) (2012-2017)**

Source: Government Finance Statistics (2019)



**Tax revenues, by sources (% of GDP) (2015, 2016 & 2017)**

**Public Expenditure and Financial Accounting (PEFA)**

**2017** (2016 framework)

**B** Revenue administration

**D+** Accounting for revenue

**2012** (2011 framework)

**A** Transparency of taxpayer obligations and liabilities

**B** Effectiveness of measures for taxpayer registration and tax assessment

**C+** Effectiveness in collection of tax payments

*A = internationally-recognised level of good performance  
D = performance is below the basic level*

**Doing Business, Ease of Paying Taxes 2017 (DB 2018), values from 2016 (DB 2017) in parentheses**

Payments (number per year)	Time (hours per year)	Total tax rate (% of profit)	Postfiling Index (0-100)
31 (31)	195 (195)	33.7 (33.5)	72.28 (78.4)

**Overall ranking**  
84 / 190 (75 / 190)

**Global Competitiveness Report (2017-2018), values from 2016-2017 in parentheses**

Effect of taxation on incentive to work  
**3.6/7; Rank 91/137** (3.7/7; Rank 94/138)

Effect of taxation on incentive to invest  
**2.8/7; Rank 122/137** (3/7; Rank 114/138)