

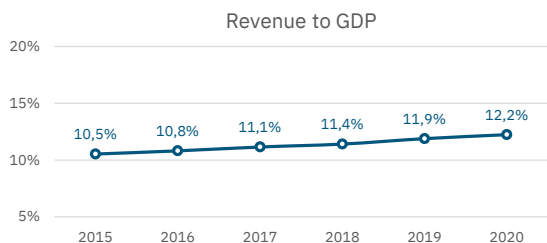


Tax systems' at a glance: Recent progress and reforms in Uganda

In 2020, the tax-to-GDP ratio in Uganda was 12,2 percent, 0,35 percentage points more than in 2019.

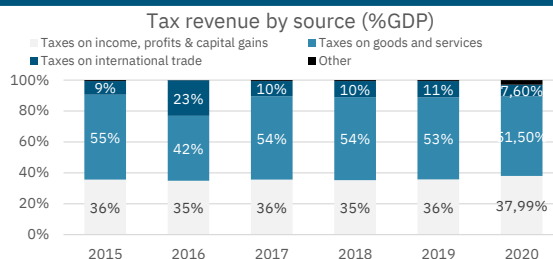
From 2020, the Ugandan Revenue Authority (URA) instituted many reforms aimed at improving DRM. These reforms include those geared towards improving their human resource capacity through professional development, operational development and leadership development initiatives; reforms to improve the information, communication and technology infrastructure, such as the creation of the Information Technology and Innovation department; as well as reforms aimed at improving tax compliance, such as acquiring a new e-tax system and adopting a fully online registration system, devising a Tax Education Strategy to provide clear tax guides for taxpayers, and creating a department to manage High Net Worth Individuals and address incidences of tax evasion.

Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

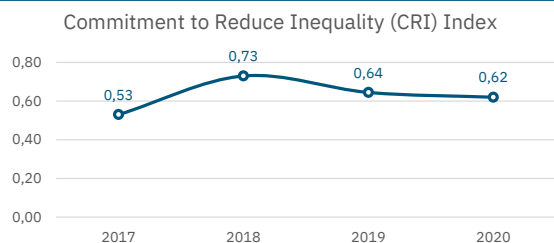
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

Equitable tax systems

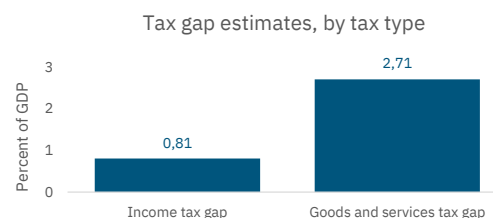


The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

Efficient revenue administration

- Uganda does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes



Source: Global Tax Expenditure Database (GTED).

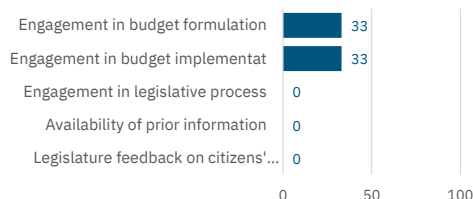
Coherent and coordinated policies

The data reported by Uganda regarding tax expenditures is:	Provision level
The regularity of data reporting regarding tax expenditures in Uganda is:	NA - only one TE published

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	Yes, the core information is presented for all tax expenditures.
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	N/A

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

Combat tax-related illicit financial flows

- Uganda is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Uganda has put in force and is largely compliant with the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EOIR."