

VOTE: 141 Uganda Revenue Authority (URA)

I. VOTE MISSION STATEMENT

Mobilise Revenue for National Development in a Transparent and Efficient Manner

II. STRATEGIC OBJECTIVE

A Transformational Revenue Service for Ugandas Economic Independence

III. MAJOR ACHIEVEMENTS IN 2022/23

Net revenue collections for half year were UGX 11,670.03Bn, posting a performance of 99.19 percent and a growth in revenue of UGX 1,506.83 billion representing a 14.83 percent growth.

Net domestic revenue was UGX 7,225.19Bn while net customs revenue was UGX 4,444.84Bn.

A total of 449,975 new taxpayers were added onto the register representing a growth of 17.17 percent against target of 8.5 percent. The total number of taxpayers as at 31st December 2022 were 3,067,983. Of these 180,486 were non-individuals and 2,887,497 were individual taxpayers

The average on-time filing ratios for the period was 82.0 percent for PAYE against a target of 84.0 percent and 86.06 percent or VAT against a target of 84.0 percent

Customs country wide enforcement operations led to a recovery of UGX 57.21Bn because of 5,734 seizures.

Total arrears recovered were UGX 561.95 Bn

A total of UGX 59.79 billion were collected in debt against a target of UGX 40.00

Tax investigation efforts resulted in the completion of Eighty cases with identified recoverable revenue worth UGX 98.84 billion

As of 31st December 2022, the total EFRIS register stood at 57,588 taxpayers. EFRIS usage is at 93 percent

Overall 957 sites have been registered for DTS, representing 751 manufacturers and 206 importers. DTS usage by taxpayers has increased to 91 percent

Raised LED and VAT assessments amounting to UGX 7.59 billion and UGX 5.79 billion respectively during the first half of the financial year 2022 2023

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IV. MEDIUM TERM BUDGET ALLOCATIONS

Table 4.1: Overview of Vote Expenditure (Ushs Billion)

	2022/23		2023/24	MTEF Budget Projections				
	Approved Budget	Spent by End Dec	Budget Estimates	2024/25	2025/26	2026/27	2027/28	
Recurrent	Wage	205.495	91.357	253.495	266.170	292.787	322.066	354.272
	Non-Wage	290.276	144.432	321.175	337.234	404.680	485.616	577.883
Devt.	GoU	44.063	15.767	45.320	45.320	54.384	62.542	68.796
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GoU Total		539.834	251.556	619.990	648.723	751.851	870.223	1,000.951
Total GoU+Ext Fin (MTEF)		539.834	251.556	619.990	648.723	751.851	870.223	1,000.951
Arrears		0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Budget		539.834	251.556	619.990	648.723	751.851	870.223	1,000.951
Total Vote Budget Excluding Arrears		539.834	251.556	619.990	648.723	751.851	870.223	1,000.951

VOTE: 141 Uganda Revenue Authority (URA)**Table 4.2: Budget Allocation by Department for Recurrent and Development (Ushs Billion)**

<i>Billion Uganda Shillings</i>	Draft Budget Estimates FY 2023/24	
	Recurrent	Development
Programme:18 Development Plan Implementation	574.670	45.320
SubProgramme:01 Development Planning, Research, Evaluation and Statistics	81.768	0.000
Sub SubProgramme:01 Administration and Support Services	81.768	0.000
002 Internal Audit	9.111	0.000
005 Information Technology & Innovation	72.657	0.000
SubProgramme:02 Resource Mobilization and Budgeting	492.902	45.320
Sub SubProgramme:01 Administration and Support Services	153.374	45.320
001 Corporate Services	113.671	45.320
003 Legal Services & Board Affairs	12.333	0.000
004 Governance and Leadership	27.370	0.000
Sub SubProgramme:02 Revenue Collection & Administration	339.528	0.000
001 Customs	165.905	0.000
002 Domestic Taxes	154.296	0.000
003 Tax Investigations	19.327	0.000
Total for the Vote	574.670	45.320

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V. PERFORMANCE INDICATORS AND PLANNED OUTPUTS

Table 5.1: Performance Indicators

Programme: 18 Development Plan Implementation

SubProgramme: 01 Development Planning, Research, Evaluation and Statistics

Sub SubProgramme: 01 Administration and Support Services

Department: 002 Internal Audit

Budget Output: 000001 Audit and Risk Management

PIAP Output: Big data analysis techniques incorporated in Audit and Investigations promoted

Programme Intervention: 180606 Promote the use of big data analysis techniques in Audit and Investigations;

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Number of audits undertaken using big data analytics	Number	2017-18		25	50	52
Number of OAG staff trained in big data analysis	Number	2017-18		11	0	0
Number of URA staff trained in big data analysis	Number	2017-18		25	30	50

Department: 005 Information Technology & Innovation

Budget Output: 560053 Research and Information Technology

PIAP Output: Research and Evaluation Capacity built

Programme Intervention: 180204 Strengthen the planning and development function at the parish level to bring delivery of services closer to the people;

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Number of staff trained in Research and Evaluation	Number	2017-18	0	20	10	10

SubProgramme: 02 Resource Mobilization and Budgeting

Sub SubProgramme: 01 Administration and Support Services

Department: 001 Corporate Services

Budget Output: 000004 Finance and Accounting

PIAP Output: Tax compliance improved through increased efficiency in revenue administration

Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.

VOTE: 141 Uganda Revenue Authority (URA)**Sub SubProgramme: 01 Administration and Support Services****Department: 001 Corporate Services****Budget Output: 000004 Finance and Accounting****PIAP Output: Tax compliance improved through increased efficiency in revenue administration**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		report done	Report done	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number			1	6	0
Risk management strategy disseminated	Number	2017-18		Yes	1	1
Tax Payer education strategy	Number	2017-18		Yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		Yes	1	0

Budget Output: 000013 HIV/AIDS Mainstreaming**PIAP Output: Tax compliance improved through increased efficiency in revenue administration****Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
No of integrity promotional campaigns conducted	Number					0

Budget Output: 000089 Climate Change Mitigation**PIAP Output: Tax Payer engagements and consultations with private sector associations undertaken for improved compliance****Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
No of tax payer engagements undertaken	Number					200

Budget Output: 000090 Climate Change Adaptation**PIAP Output: Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps****Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.**

VOTE: 141 Uganda Revenue Authority (URA)**Sub SubProgramme: 01 Administration and Support Services****Department: 001 Corporate Services****Budget Output: 000090 Climate Change Adaptation****PIAP Output: Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% of LGs with e-tax system (Interface with e-logrev)	Percentage					90%

Department: 003 Legal Services & Board Affairs**Budget Output: 000012 Legal advisory services****PIAP Output: Tax compliance improved through increased efficiency in revenue administration****Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18				0
Functional Data Analysis function/unit within URA	Number	2017-18				0
No of integrity promotional campaigns conducted	Number	2017-18	0	2	6	0
Risk management strategy disseminated	Number	2017-18				0
Tax Payer education strategy	Number	2017-18	0			0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18	0			0

Department: 004 Governance and Leadership**Budget Output: 560056 Taxpayer Education and Stakeholder Relations****PIAP Output: Tax Payer engagements and consultations with private sector associations undertaken for improved compliance****Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
No of tax payer engagements undertaken	Number	2017-18		20	90	200

VOTE: 141 Uganda Revenue Authority (URA)**Sub SubProgramme: 02 Revenue Collection & Administration****Department: 001 Customs****Budget Output: 560054 Trade Facilitation****PIAP Output: Tax compliance improved through increased efficiency in revenue administration****Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18		yes	Yes	0
Functional Data Analysis function/unit within URA	Number	2017-18		yes	1	0
No of integrity promotional campaigns conducted	Number	2017-18		8	6	0
Risk management strategy disseminated	Number	2017-18		yes	1	0
Tax Payer education strategy	Number	2017-18		yes	1	0
Timely assessment report on efficacy and integration of IT systems	Number	2017-18		yes	1	0

Department: 002 Domestic Taxes**Budget Output: 560055 Tax Compliance & Revenue****PIAP Output: Tax compliance improved through increased efficiency in revenue administration****Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Assessment report on cost benefit analysis on possibility of outsourcing some compliance	Text	2017-18				n/a
Functional Data Analysis function/unit within URA	Number	2017-18				0
No of integrity promotional campaigns conducted	Number	2017-18				0
Risk management strategy disseminated	Number	2017-18				0
Tax Payer education strategy	Number	2017-18				1
Timely assessment report on efficacy and integration of IT systems	Number	2017-18				0

PIAP Output: Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps**Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.**

VOTE: 141 Uganda Revenue Authority (URA)**Sub SubProgramme: 02 Revenue Collection & Administration****Department: 002 Domestic Taxes****Budget Output: 560055 Tax Compliance & Revenue****PIAP Output: Electronic tax systems at National and LG levels. i.e. E-invoicing ,e- logrev and Digital stamps**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
% of LGs with e-tax system (Interface with e-logrev)	Percentage	2017-18		80%	25%	0%
% of LGs with e-tax system (Interface with e-logrev)	Percentage	2017-18		80%	25%	90%
A functional & integrated e-tax system at the National and LG level	Percentage	2017-18		1%	100%	50%
A functional & integrated e-tax system at the National and LG level	Status	2017-18		Yes	Yes	on going
Proportion of assessments are automated (human interface)	Percentage	2017-18		50%	100%	80%
Proportion of assessments are automated (human interface)	Proportion	2017-18		50	100%	80%

PIAP Output: Revenue collection enhanced**Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Amount of revenue collected (Billions Ushs)	Number	2017-18		161886000000	7470025665.75	16485000000

Department: 003 Tax Investigations**Budget Output: 560055 Tax Compliance & Revenue****PIAP Output: Tax compliance improved through increased efficiency in revenue administration****Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.**

Indicator Name	Indicator Measure	Base Year	Base Level	2022/23		Performance Targets
				Target	Q2 Performance	2023/24
Functional Data Analysis function/unit within URA	Number			yes	1	1

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VI. VOTE NARRATIVE

Vote Challenges

Tax expenditures in the form of exemptions, allowances rate reliefs, credits and deferrals has overtime led to increased revenue being foregone. Potential revenue to be foregone for this FY 2022/23 UGX. 2.881 Tn.

Lack of data standards across MDAs which affects the desired integration and exchange of information.

Low levels of automation in some MDAs affecting efficient data exchange for revenue mobilisation.

Low staff salaries which partly contributes to increased staff attrition. It takes long to build capacity to replace the lost staff thus destabilizing revenue mobilization efforts.

Current structure and staff numbers hinders effective implementation of the Domestic Revenue Mobilization Strategy (DRMS) objective to lift the capacity of the revenue administration in order to raise revenue in an economically efficient way.

Plans to improve Vote Performance

Automation of business processes

Increase activities in the oil and gas sector

Management of staff productivity

Expand the tax register

Expand stakeholder engagements

Use of diverse payment channels

Use of 3rd party data from Ministries Departments and Agencies

Enhancement of URA communication channels

Management of court cases and Alternative Dispute Resolution

VII. Off Budget Support and NTR Projections

Table 7.1: Off Budget Support by Project and Department

N/A

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Table 7.2: NTR Collections (Uganda Shillings Billions)

N / A

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VIII. VOTE CROSS CUTTING POLICY AND OTHER BUDGETARY ISSUES

Table 8.1: Cross- Cutting Policy Issues

i) Gender and Equity

OBJECTIVE	Reduce Gap in Gender sensitivity in Tax Education, Promote Gender responsiveness, Promote Gender Sensitivity
Issue of Concern	Gap in Gender sensitivity in tax education Gap on Gender responsiveness
Planned Interventions	Carry out region-based consultations with trade communities on tax reforms, Conduct Tax education targeting women in Business Carry out tax education for special interest groups (youth, women, disabled) Conduct sensitizations on Sexual harassment
Budget Allocation (Billion)	0.200
Performance Indicators	100% Gender sensitivity and responsiveness interventions executed

ii) HIV/AIDS

OBJECTIVE	Improve support to staff and their family members affected with HIV/AIDS
Issue of Concern	Requirement for extra financial support over and above the general medical insurance to cater for staff and their family members affected by HIV/AIDS to cover unforeseen infection effects.
Planned Interventions	Provide a special fund to cater for staff and their family members affected with HIV/AIDS.
Budget Allocation (Billion)	0.560
Performance Indicators	100% HIV/AIDS support interventions executed

iii) Environment

OBJECTIVE	Improve staff knowledge on preserving the environment, climate change mitigation and adaptation
Issue of Concern	Some staff do not appreciate the importance of preserving the environment, climate change and climate mitigation
Planned Interventions	<ul style="list-style-type: none"> • Conduct 4 sensitizations to staff on environmental protection. • Procure sanitary and disposal services. • Carryout 4 climate change and climate change adaptation campaigns.
Budget Allocation (Billion)	1.000
Performance Indicators	100% environmental protection and climate change interventions executed

iv) Covid

OBJECTIVE	Increase URA's preparedness and response to COVID-19, Reduce the spread of Corona Virus, Observe SOPs and Presidential directives on COVID-19
Issue of Concern	Requirement for extra financial support over and above the general medical Insurance to cater for staff costs associated with COVID 19 protection and treatment.
Planned Interventions	Procurement of COVID 19 response items like Sanitizers, Soap, Personal Protective Gear, Water containers etc. Testing staff of COVID 19 Treating staff of COVID 19

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Budget Allocation (Billion)	0.500
Performance Indicators	100% COVID-19 interventions executed

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IX. PERSONNEL INFORMATION

Table 9.1: Staff Establishment Analysis

Title	Salary Scale	Number of Approved Positions	Number of filled Positions
Assistant Commissioner Trade	RO3	1	0
Assistant Commissioner Administration	RO3	1	1
Assistant Commissioner Board Affairs, Policy & Rulings	RO3	1	1
Assistant Commissioner Business Policy	RO3	1	0
Assistant Commissioner Compliance & Business Analysis	RO3	1	1
Assistant Commissioner Compliance Management	RO3	1	1
Assistant Commissioner Corporate Performance Planning & Reporting	RO3	1	1
Assistant Commissioner Customs Audit	RO3	1	1
Assistant Commissioner Enforcement	RO3	1	1
Assistant Commissioner Enterprise Architecture	RO3	1	1
Assistant Commissioner External Operations	RO3	1	1
Assistant Commissioner Field Services	RO3	1	1
Assistant Commissioner Finance	RO3	1	1
Assistant Commissioner Human Resource	RO3	1	1
Assistant Commissioner Intelligence	RO3	1	1
Assistant Commissioner Internal Audit	RO3	1	1
Assistant Commissioner IT Infrastructure & Operations	RO3	1	0
Assistant Commissioner Large Tax Payers Organization	RO3	1	1
Assistant Commissioner Learning & Development	RO3	1	1
Assistant Commissioner Litigation	RO3	1	1
Assistant Commissioner Petroleum Management	RO3	1	1
Assistant Commissioner Research & Innovation	RO3	1	1
Assistant Commissioner Service Management	RO3	1	0

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Title	Salary Scale	Number of Approved Positions	Number of filled Positions
Assistant Commissioner Tax Investigations	RO3	1	1
Commissioner General	RO1	1	1
Commissioner Corporate Services	RO2	1	1
Commissioner Customs	RO2	1	1
Commissioner Domestic Taxes	RO2	1	1
Commissioner Information Technology & Innovation	RO2	1	1
Commissioner Internal Audit	RO2	1	1
Commissioner Legal Services & Board Affairs	RO2	1	1
Commissioner Tax Investigations	RO2	1	1
Executive Assistant to Commissioner General	RO3	3	2
Fleet Assistant	RO7	216	206
Manager	R04	114	82
Office Assistant	RO7	138	136
Officer 1	RO6	2,558	2,486
Supervisor	RO5	381	308

VOTE: 141 Uganda Revenue Authority (URA)**Table 9.2: Staff Recruitment Plan**

Post Title	Salary Scale	No. Of Approved Posts	No. Of Filled Posts	No. Of Vacant Posts	No. Of Posts Cleared for Filling FY2023/24	Gross Salary Per Month (UGX)	Total Annual Salary (UGX)
Assistant Commissioner Trade	RO3	1	0	1	1	14,398,082	172,776,984
Assistant Commissioner Business Policy	RO3	1	0	1	1	14,398,082	172,776,984
Assistant Commissioner IT Infrastructure & Operations	RO3	1	0	1	1	14,398,082	172,776,984
Assistant Commissioner Service Management	RO3	1	0	1	1	14,398,082	172,776,984
Executive Assistant to Commissioner General	RO3	3	2	1	1	14,398,082	172,776,984
Fleet Assistant	RO7	106	96	10	10	5,392,800	215,712,000
Manager	R04	114	82	32	32	71,012,120	3,408,581,760
Office Assistant	RO7	6	4	2	2	3,595,200	43,142,400
Officer 1	RO6	2,444	2,372	72	72	27,387,906	3,380,450,112
Supervisor	RO5	381	308	73	73	46,966,544	5,142,836,568
Total					194	226,344,980	13,054,607,760

