

# **VOTE: 141 Uganda Revenue Authority (URA)**

## **I. VOTE MISSION STATEMENT**

Mobilise Revenue for National Development in a Transparent and Efficient Manner

## **II. STRATEGIC OBJECTIVE**

Maximise Revenue - Strengthen capacity for effective revenue mobilization and administration

## **III. MAJOR ACHIEVEMENTS IN 2025/26**

A total revenue collection was UGX 16,843.22 Bn against a target of UGX 17,978.17 Bn, registering a performance of 93.69%, and a revenue growth of 8.00% compared to FY 2024-25.

Domestic Tax revenue collections were UGX 10,926.18 Bn against a target of UGX 11,721.73 Bn, registering a performance of 93.21%, and a growth of UGX 767.22Bn (7.55%) compared to FY 2024-25.

International Trade revenue collections were UGX 5,917.04 Bn against a target of UGX 6,256.43 Bn registering a performance of 94.58% and a growth of UGX 480.63 Bn (8.84%) compared to FY 2024-25.

A total of 236,673 new taxpayers were registered, representing a growth of 4.51% against a targeted growth of 8.5%.

The average on-time filing ratios were 86.46 % for PAYE against a target of 90.00 % and 87.74% for VAT against a target of 90.00%.

Legal Services efforts contributed to recovery of UGX 186.45 Bn was recovered from tax arrears management. Alternative Dispute Resolution cases resulted in the realization of UGX 274.13 Bn. A total of UGX 123.47 Bn was collected through litigation during the first half from concluded matters. Customs country-wide enforcement operations during the first half of FY 2025/26 led to a recovery of UGX 41.39 Bn against a target of UGX 61.52 Bn.

Compliance enhancement initiatives resulted into one hundred fifty-eight (158) Investigations and identified revenue amounting to UGX 144.31 Bn.

Alternative Dispute Resolution cases resulted in the realization of UGX 274.13 Bn against a target of UGX 210.00 Bn

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## IV. MEDIUM TERM BUDGET ALLOCATIONS

Table 4.1: Overview of Vote Expenditure (Ushs Billion)

	2025/26		2026/27	MTEF Budget Projections				
	Approved Budget	Spent by End Dec	Budget Estimates	2027/28	2028/29	2029/30	2030/31	
<b>Recurrent</b>	Wage	400.258	175.376	400.258	420.271	441.285	463.349	486.517
	Non-Wage	412.250	219.130	452.350	520.202	624.243	749.091	898.909
<b>Devt.</b>	GoU	64.788	16.538	64.788	71.267	85.520	102.624	123.149
	Ext Fin.	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>GoU Total</b>	<b>877.296</b>	<b>411.044</b>	<b>917.396</b>	<b>1,011.740</b>	<b>1,151.048</b>	<b>1,315.064</b>	<b>1,508.575</b>	
<b>Total GoU+Ext Fin (MTEF)</b>	<b>877.296</b>	<b>411.044</b>	<b>917.396</b>	<b>1,011.740</b>	<b>1,151.048</b>	<b>1,315.064</b>	<b>1,508.575</b>	
<b>Arrears</b>	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>Total Budget</b>	<b>877.296</b>	<b>411.044</b>	<b>917.396</b>	<b>1,011.740</b>	<b>1,151.048</b>	<b>1,315.064</b>	<b>1,508.575</b>	
<b>Total Vote Budget Excluding Arrears</b>	<b>877.296</b>	<b>411.044</b>	<b>917.396</b>	<b>1,011.740</b>	<b>1,151.048</b>	<b>1,315.064</b>	<b>1,508.575</b>	

**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 2026/27	
	Recurrent	Development
<b>Programme:18 Development Plan Implementation</b>	<b>852.608</b>	<b>64.788</b>
<b>Vote Function:01 Administration and Support Services</b>	<b>392.255</b>	<b>64.788</b>
001 Corporate Services	181.433	64.788
002 Internal Audit	9.928	0.000
003 Legal Services & Board Affairs	23.072	0.000
004 Governance and Leadership	36.606	0.000
005 Information Technology & Innovation	103.264	0.000
006 Strategy and Risk Management	21.521	0.000
007 Tax Academy	16.431	0.000
<b>Vote Function:02 Revenue Collection &amp; Administration</b>	<b>460.353</b>	<b>0.000</b>
001 Customs	164.472	0.000
002 Domestic Taxes	261.546	0.000
003 Tax Investigations	34.335	0.000
<b>Total for the Vote</b>	<b>852.608</b>	<b>64.788</b>

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## V. PERFORMANCE INDICATORS AND PLANNED OUTPUTS

**Table 5.1: Performance Indicators**

**Programme: 18 Development Plan Implementation**

**Vote Function: 01 Administration and Support Services**

**Department: 001 Corporate Services**

**Key Service Area: 000004 Finance and Accounting**

**PIAP Output: Institutional coordination, management and reporting**

**Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Key Service Area: 000013 HIV/AIDS Mainstreaming**

**PIAP Output: Institutional coordination, management and reporting**

**Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Key Service Area: 000089 Climate Change Mitigation**

**PIAP Output: Institutional coordination, management and reporting**

**Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Key Service Area: 000090 Climate Change Adaptation**

**PIAP Output: Institutional coordination, management and reporting**

**Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

**VOTE: 141 Uganda Revenue Authority (URA)****Vote Function: 01 Administration and Support Services****Department: 001 Corporate Services****Key Service Area: 000090 Climate Change Adaptation****PIAP Output: Institutional coordination, management and reporting**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Department: 002 Internal Audit****Key Service Area: 000001 Audit and Risk Management****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Department: 003 Legal Services & Board Affairs****Key Service Area: 000012 Legal advisory services****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Department: 004 Governance and Leadership****Key Service Area: 000058 Stakeholder Management****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

**VOTE: 141 Uganda Revenue Authority (URA)****Vote Function: 01 Administration and Support Services****Department: 004 Governance and Leadership****Key Service Area: 000058 Stakeholder Management****PIAP Output: Institutional coordination, management and reporting**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Department: 005 Information Technology & Innovation****Key Service Area: 000019 ICT Services****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Department: 006 Strategy and Risk Management****Key Service Area: 000022 Research and Development****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Department: 007 Tax Academy****Key Service Area: 000029 Capacity Building****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

**VOTE: 141 Uganda Revenue Authority (URA)****Vote Function: 01 Administration and Support Services****Department: 007 Tax Academy****Key Service Area: 000029 Capacity Building****PIAP Output: Institutional coordination, management and reporting**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Project: 1904 Institutional Development of Uganda Revenue Authority****Key Service Area: 000003 Facilities and Equipment Management****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**Project: 1918 Construction of Office Accommodation for URA Stations****Key Service Area: 000017 Infrastructure Development and Management****PIAP Output: Institutional coordination, management and reporting****Programme Intervention: 185111 Strengthen the programme institutions for effective and efficient service delivery**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Proportion of Vote DPI indicators on reported on	Percentage	2023/24	62%	80%
Proportion of Vote DPI indicators on target	Percentage	2023/24	25%	80%

**VOTE: 141 Uganda Revenue Authority (URA)****Vote Function: 02 Revenue Collection & Administration****Department: 001 Customs****Key Service Area: 560054 Trade Facilitation****PIAP Output: Increased Domestic revenue****Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Amount of Domestic Revenue Collected	Value	2023/24	27726	40,090

**Department: 002 Domestic Taxes****Key Service Area: 560055 Tax Compliance & Revenue****PIAP Output: Increased Domestic revenue****Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Amount of Domestic Revenue Collected	Value	2023/24	27726	40,090

**Department: 003 Tax Investigations****Key Service Area: 560055 Tax Compliance & Revenue****PIAP Output: Increased Domestic revenue****Programme Intervention: 182111 Enhance domestic revenue mobilisation through sustainable tax revenue policy and administration**

Indicator Name	Indicator Measure	Base Year	Base Level	Performance Targets
				2026/27
Amount of Domestic Revenue Collected	Value	2023/24	27726	40,090

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## **VI. VOTE NARRATIVE**

### **Vote Challenges**

Lack of data standards which affects integration and exchange of information as well as inadequate levels of automation across MDAs.  
Increased smuggling of goods due to variances in the tax rates in the region.  
Growing informal sector with hard to reach and non-registered players

### **Plans to improve Vote Performance**

Implement tax education & awareness interventions across regions, sectors & gender.  
Carry out extensive internal audits and assurance reforms  
Implement the data lake to facilitate big data analytics for compliance support in audits and investigations.  
Implement Sector based Compliance and Enforcement Actions (Audits & Inspections compliance visits advisories, rental tax compliance improvement etc)  
Review and implement the Tax Register Expansion Programme (TREP) collaboration interventions  
Carryout Customs compliance enhancement interventions (Post Clearance Audits, Register new Authorized Economic Operators (AEOs), Valuation control Seizures.  
Intensify surveillance of wider coverage of porous borders to curb smuggling (Intelligence Focused operations)  
Implement Alternative Dispute Resolution (ADR) Mechanisms for fast recovery of Taxes Prosecution and Litigation interventions  
Implement Science forensics & Exchange of Information support requests for compliance enhancement  
Implement continuous Systems upgrade, support and maintenance for efficient service delivery and revenue mobilization efforts.

## **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 Projections(Uganda Shillings Billions)**

N/A

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**VIII. PERSONNEL INFORMATION**

**Table 8.1: Staff Establishment Analysis**

N / A

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**Table 8.2: Staff Recruitment Plan**

N/A