

TIWB Programme N° L2016-0001

Host Administration:
Uganda Revenue Authority (URA)

Expert Sources:
**Organisation for Economic Co-operation and Development (OECD) /
African Tax Administration Forum (ATAF)**

Programme Dates:
March 2016 – March 2018

In 2014, Uganda saw the consolidation of macroeconomic stability and a gradual recovery of economic activity. The government was determined to improve its fiscal space through domestic revenue mobilisation (DRM) efforts, scaled-up public investment and a recovery in private demand, as households and corporations began accessing bank credit. The URA considered fair taxation of its multinational enterprises (MNE) a very important DRM issue which needed significant improvement, with a tax-to-GDP ratio of 14% in 2015.

Uganda indicated their need for assistance on general MNE audit issues in March 2016. TIWB assistance was provided through four onsite missions, as well as ad-hoc remote assistance from March 2016 to March 2018 by experts from ATAF, the OECD and World Bank Group. Main tax issues covered included transfer pricing (TP) issues related to intangibles, intra-group financing and intra-group services.

Impact of the practical audit assistance programme

This TP programme helped Uganda achieve the following results:

- **Human Resource Development - Skill and Knowledge Transfer:** 25 trained tax officials from the Host Administration expressed the usefulness of working on case studies and actual audit cases. The Host Administration officials gained deep insights into TP issues, such as intra-group services and intangibles.
- **Institutional Development – Legislative changes, tools, processes, and procedures:** The TIWB Experts provided recommendations for the Ugandan TP legislation.
- **Other Impacts:** This TIWB programme provided a strong foundation for the initiation of a full TIWB programme with URA.