



TAX JUSTICE
ALLIANCE
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A JOINT PRESS STATEMENT

BY

**THE TAX JUSTICE ALLIANCE UGANDA (TJAU): ANALYSIS ON TAX
AMENDMENT BILLS FOR THE FINANCIAL YEAR (FY) 2025/26**

**THEME: “ADVOCATING FOR A FAIR AND ACCOUNTABLE TAX
SYSTEM IN UGANDA”**

SUNDAY 6TH APRIL 2025 | SEATINI-UGANDA, KAMPALA

Handwritten signatures in blue ink, including names like Mwambi and Aubasobere.



Introduction

We, the Civil Society Organisation (CSOs) under the auspices of the Tax Justice Alliance Uganda, alongside representatives from the Private Sector, have come together today to present our in-depth analysis of the proposed Tax Bills (Amendment) for the fiscal year 2025/26.

Recalling that on 27th March 2025, the Ministry of State for General Duties at the Ministry of Finance, Planning and Economic Development, Hon. Henry Musasizi tabled before Parliament of Uganda the Tax Bills 2025 including: Excise Duty Amendment) (No.2) Bill, External Trade (Amendment) Bill, Hides & Skins (Export Duty) (Amendment) Bill, Income Tax (Amendment) (No.2) Bill, Stamp Duty (Amendment) Bill, Value Added Tax (Amendment) Bill, and Tax Procedure Code (Amendment) Bill.

As the Tax Justice Alliance Uganda, we recognise the efforts of the Government of Uganda towards aligning tax policies with the National Development Plan IV, Vision 2040, and the Domestic Revenue Mobilisation Strategy (DRMS).

We commend the Government for the deliberate efforts in engaging and consulting various stakeholders including the Tax Justice Alliance Uganda (TJAU) on fiscal related issues. Subsequently, four (4) CSO Alternative Tax Proposals submitted by the Tax Justice Alliance Uganda (TJAU) on 15th September 2024 to the Ministry of Finance, Planning and Economic Development were considered. These include:

1) Stamp Duty Act:

Remove Stamp Duty from Loan Instruments to Reduce the stamp duty chargeable on Mortgage Deeds (Paragraph 42 of the Second Schedule to the Stamp Duty Act) to NIL. The proposal seeks to eliminate Stamp Duty of 0.5% of the value of the mortgage thus facilitating access to credit

2) Value Added Tax (VAT) Act

Zero rate innovations like the improved cook stoves (such as Ecoca) and other alternative equipment. In line with our proposals, under the VAT (Amendment) Bill 2025, the Government proposed to exempt the supply of biomass pellets” which intends to promote use of renewable energy which is cleaner and more environmentally friendly. For instance, the biomass pellets at airports used to power boilers that generate heat and electricity.

3). Tax Procedure Code Act

Review the Penalties Regime under the various tax heads to harmonize the penal tax regime with Section 95 (2)(b) of the Tax Procedure Code Act (TPCA).

This Amendment proposes to amend Section 93 of the principal Act, by substituting for the words “tax due on the goods or services, or four hundred currency points, whichever is higher.”, the



words "double the tax due on the goods or services."; and in subsection (2), by substituting for the words "tax due on the goods or services or three hundred currency points, whichever is higher." the words "double the tax due on the goods or services." This intends to solve the issue of payment of a fixed amount despite the value of Good (e.g. a good whose value was below the penalty).

Furthermore, we are cognizant of taxation as the most sustainable source of funding for Government programmes.

According to the recently released Second Budget call Circular estimates for the Financial Year 2025/26, Uganda's resource envelope stands at **UGX 66. 086 trillion** setting the domestic revenue target at **UGX. 36.71 trillion** in form of Tax and Non- Tax Revenues. This is more likely to exert additional pressure on the government to double its efforts to meet the set revenue targets. On one hand, it is an opportunity for the Government to enact progressive tax policies and improve efficiency in tax administration. However, on the other hand, it could compel Government to over rely on indirect taxes and other regressive tax measures which may disproportionately affect the poor and most vulnerable categories of people.

We reaffirm our call to the Government to enact tax policies that promote progressivity, equity, fairness, inclusivity and an even distribution of the tax burden and value for money.

POSITIVE TAX PROPOSALS

We welcome the tax provisions that among others, aim to clarify the interpretation of the Uganda's Tax Code, easing the cost of doing business, easing tax administration, and bringing groups that were not originally taxed into the taxable bracket. These include inter alia:

The Tax Procedure Code (Amendment) Bill

- "47B. Waiver of Interest and Penalty on payment of Principle tax: Any interest and penalty outstanding as of 30th June 2024, shall be waived where the taxpayer pays the principal tax by 30th June 2026.
- Amendment of Section 93 of the principal Act in subsection (1) by substituting for the word "Tax due on the goods or service, or four hundred currency points, whichever is higher", the words "double the tax due on the goods or service, and in section (2) respectively.

Income Tax Act (Amendment) Bill

- The income derived from a business established by a citizen after 1st July 2025, for a period of three years where the; business is registered with an investment capital not exceeding five hundred million shillings. This is to support Small and Medium Enterprises



(SMEs). However, clarification is needed on the definition of a “business”, for instance, should business inclusive of construction of rentals and apartments among others.

CSO CONCERNS

We, however, have some concerns on the following proposals tabled by the Ministry of Finance, Planning and Economic Development for the FY 2025/26 upon which we make the following observations and recommendations:

VALUE ADDED TAX (AMENDMENT) BILL

The object of this Bill is to amend the Value Added Tax Act, Cap. 344, to provide for the anti-fragmentation rule for imported goods; to exempt biomass pellets and solar lanterns from Value Added Tax; to zero rate the supply of aircraft; to prescribe the United Nations related Agencies and specialised Agencies as listed institutions and for related matters.

1). Anti-fragmentation rule for imported goods:

This amendment aims to eliminate cartels by importers who enter schemes by deliberately splitting their shipments into multiple consignments thus stay below the VAT bracket. The amendments also intend to minimise the exploitation of groupage cargo importation by importers and ensure that importers who meet the VAT registration threshold are duly registered.

Observation

- a. The amendment may not fix the issue of multiple consignments but instead stifle small importers who import in small consignments due to less capital.
- b. It is more likely to create a risk of registering small traders who make multiple importations but do not meet the VAT threshold thus blotting the VAT register.

Recommendation.

We recommend the proposal to be rejected because what the amend intend cure can be addressed administratively using customs data with the ability to analyse the network, for instance, the Automated System for Customs Data (ASCUDA)

THE INCOME TAX (AMENDMENT) BILL, 2025



The object of this Bill is to amend the Income Tax Act, Cap. 338 to provide for the exemption of startup businesses established by a citizen for a period of three years from tax; to extend the tax exemption of Bujagali hydro power project up to 30th June, 2032; to amend Schedule 2 to the Act to prescribe the International Atomic Energy Agency as a listed institution and for related matters.

1). To extend the exemption of Bujagali Hydro Power Project up to 30th June 2032.

Amendment of the Income Tax Act by exempting the Income of Bujagaliu Hydro Power Project, up to 30th June 2032; The exempting of the income of Bujagali Energy Limited (BEL) intends to ensure that the company recovers its investment costs and begins to earn a profit that would be taxable. It would also ensure that electricity generation and supply remain affordable, thus reducing operational costs (tariff) of consumers and businesses.

The government contends that failure to extend the exemption would result in Bujagali's power generation tariff increase by 15.5% from 8.31US cents per unit to 9.60 US-Cents thus pushing the end-user tariff from UGX. 45.8 per Unit to UGX. 881.7 per Unit.

Our concern

- a. The company has been benefiting from the exemption for quite some time, according to the Ad hoc Committee of Parliament report, the company by 2022 had already recouped its investment of US\$176,929,922 million and had been paid by government an excess amount of US\$671,539,470 instead of US\$329,341,281 in 2022.
- b. The report further shows that as of June 2022, BEL had distributed USD 475,740,964 to its shareholders since 2013 which means the company is making profit.
- c. Uganda is projected to lose UGX.115.47bn or US\$31.55 million annually, if the income tax exemption is awarded according to the certificate of financial implication issued by the Ministry of Finance.
- d. The waiver guarantees financial benefits to the company in excess of profits but does little or nothing to lower the tariff and benefit the citizens who are the taxpayers.

Recommendations:

- a) We call upon Parliament of Uganda to reject the proposal and consider or apply alternative funding mechanism, for instance, lowering of tariff e.g. a tariff subsidy.
- b) The government should comply with the recommendations of the Ad-hoc Committee of Parliament on Bujagali in respect to renegotiating the terms in the Public Private Partnership (PPP), before deciding to extend the tax waiver.
- c) The government should recover all excess payments made to Bujagali Energy Limited (BEL)

- d) The Government should apply accurate figures in the calculation of capacity payments going forward.
- e) The government needs to improve on access to information on contracts, and agreement signed for improved transparency, accountability, and good governance in Uganda's public and private sectors.
- f)

2. To provide for the exemption of startup business established by a citizen for a period of three years from tax.

The Income Tax Act amended to provide a three (3) year exemption on the income derived from a business established by a citizen after 1st July 2025, where the.

- (i) business is registered with an investment capital not exceeding five hundred million shillings;
- (ii) citizen or their associate has not previously benefited from the exemption; and
- (iii) citizen files a tax return including business information return referred to in section 147 of this Act in the format prescribed by the Commissioner General."

Observation.

- a) We observed that the amendment intends to give room for the small and medium sized start-ups to establish themselves and remain in existence.
- b) It intends to formalise small and medium size businesses
- c) Widen the tax base as Uganda Revenue Authority (URA) will be having their (beneficiaries) information
- d) The Amend will also help startups to keep records thus easing taxation and the idea of filing returns by the beneficiaries would help Uganda Revenue Authority to track the performance of the startups over three years.

Our Concerns:

While we acknowledge the proposed exemption of up to three years, we question its rationale. Based on market experience, startups typically reach a break-even point after approximately five years, depending on the nature of the business. Given this, we believe that a five-year period would be a more appropriate timeline to consider the introduction of taxation for startups.

Recommendations.

- a) This tax proposal needs to be revisited or reviewed to go for 5 years because according to the available information, the time frame for break-even for a business is normally 5 years.

- b) The government should come up with clear policy guidelines detailing who should qualify for tax incentives.
- c) Uganda revenue Authority should consider citizen filing a tax return alone than including business information return referred to in section 147 of this Act in the format prescribed by the Commissioner General.” this is because, such information can be obtained from filling the tax return.
- d) Section 147 (2) provides that a business information return shall be in the form specified by the Commissioner General and shall state the information required. First of all, the form does not exist, filling the business return will require several startups to incur cost of hiring experts to file their returns. This will make the cost of doing business difficult for small businesses or startups.

Therefore, we propose to government to review the provision to avoid the associated risks.

TAX PROCEDURES CODE (AMENDMENT) BILL 2025.

The Act is amended to provide for the use of the national identification number and the registration number as tax identification numbers; to provide for a gaming and betting centralised payment getaway system; to provide for a penal tax for failure to use or integrate with the gaming and betting centralised payment gateway system and for related matters.

1). Tax Identification Number: Purposes, the following shall be used as Tax Identification number:

- (a) a national identification number issues by the National Identification Registration Authority under the Registration of Persons Act, in the case of an individual:
- (b) a registration number issued by the Uganda Registration Services Bureau, in case of a person who is a non – individual; and
- (c) a tax identification number issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information.

Observation

- a. The overall rationale of this is to increase the tax register and in turn tax collection as well as tax compliance, and it is anticipated that the use of NIN will expand the tax register and could bring about an increase in revenue collections, however, not everyone with a NIN is legible to pay tax.
- b. If passed into law, it means that the current Tax Identification Number (TIN) will be scrapped and replaced with the NIN



- c. If passed into law, it lessens the burden of a taxpayer from running from place-to-place while registering a business

Our Concerns.

- a. The Government of Uganda should be cognizant of the challenges like late issuance of National Identification Numbers by NIRA.
- b. The government should be cognizant of the infrastructure challenges, especially the ability of Uganda Revenue Authority (URA) systems to handle this large volume of data.
- c. What happens to the people or potential taxpayers who are from jurisdictions where Uganda has no Double Taxation Treaties/Agreements (DTA). The fact that currently Uganda has 9 DTAs with Denmark, India, Italy, Mauritius, Netherlands, Norway, South Africa, United Kingdom and Zambia.

Recommendations:

- a. Upgrade URA data systems to handle large data volumes
- b. Enhance NIN issuance to ensure effectiveness in service delivery.

Therefore, the fact that the Act shall come into force on 1st July 2025 except for section 2 which shall come into force on a date appointed by the Minister by statutory instrument, more time is required for scrutiny and transition

Amendment of Section 2 (4) of the Tax Procedure Code Act

2). A local authority, Government institution or regulatory body shall not issue a licence or any form of authorisation necessary for purposes of conducting any business in Uganda to any person who does not have a national identification number, in the case of an individual, or a registration number in the case of a non-individual, or a tax identification number issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information.

Observation

- a. This is meant to continue with compliance and needs an individual to provide both the TIN and the NIN. For a non-individual, one should provide the Taxpayer Identification Number (TIN) for the company and the registration number from URSB.
- b. The amendment if passed is likely to solve the issue of revenue loss due to multiple and redundant Taxpayers Identification Numbers (TINs)

Our concern:



- a. This may cause corruption tendencies (extortion) as the proposal lacks a penalty clause for extortion.
- b.

Recommendations.

- a. If passed into law URA should write off all TINs that are not linked to the NINs.
- b. A penalty for extortion is required
- c. Uganda Revenue Authority will need to work with National Identification and Registration Authority to expedite the issuance of NIN and recognition should also be paid on National Identification Number (NIN) not the card Government should also be cognizant of the fact that several Ugandan in businesses uses their business premises as their residence, therefore, all challenges associated with attainment of NIN should be addressed prior..
- d. Local government with the mandate to issue licence or any form of authorisation should be equipped with the necessary technology to identify the NIN.

3. "47B. Waiver of interest and penalty on payment of principal tax

(1) Any interest and penalty outstanding as of 30th June 2024, shall be waived where the taxpayer pays the principal tax by 30th June 2026.

(2) Where the taxpayer pays part of the principal tax outstanding as of 30th June 2024 by 30th June 2026, the payment of interest and penalty shall be waived on a pro-rata basis."

Observation:

- a. This is meant to increase compliance of taxpayers through the waiver and continue supporting businesses as they recover from the effects of COVID 19.
- b. Taxpayers took advantage of the system when it was quite late thus the need for extension.
- c. If it is passed into law, the provision extends to the entire Financial Year (30th June 2025 to 30th June 2026 rather than half year (June to December) as it used to be.

Recommendation.

- a) We welcome this amendment but also propose to Government to write off arrears that were accrued because of administrative assessment or system generated liabilities.

4). Amendment of section 93 of principal Act

Section 93 of the principal Act is amended in subsection (1), by substituting for the words "tax due on the goods or services, or four hundred currency points, whichever is higher.", the words "double the tax due on the goods or services."; and in subsection (2), by substituting for the words "tax due on the goods or services or three hundred currency points, whichever is higher." the words "double the tax due on the goods or services. "

Observation

The amendment intends to solve the issue of payment of a fixed amount (penalty) despite the value of Good (e.g. a good whose value was below the penalty). **Recommendation:**

- a) As a result of the presidential waiver in 2024, the URA should remove all tax from all ledgers without making the Taxpayers visiting URA physically.
- b) The government should ensure that even other issues that forced the traders to demonstrate in 2024 due to the Electronic Receipting and Invoicing Solution (EFRIS) for instance, inadequate awareness, increase in cost of doing business by hiring tax consultants and accountants to run the software are put into consideration.

93C. Failure to comply with requirements for tax exemption

93C (1) A taxpayer exempted from tax under a tax law shall at all times maintain the requirements required for the taxpayer to be granted an exemption under the tax law.

(2) A taxpayer that fails to comply with subsection (1) shall be liable to pay the tax due for the period for which the taxpayer fails to maintain the requirements required for the taxpayer to be granted an exemption under the tax law.

(3) For the purposes of subsection (2), the tax due shall be paid personally by the taxpayer who failed to maintain the exemption requirements."

Observation

- a) The overall objective is to ensure total compliance and commitment to terms of exemptions to avoid misuse and abuse by investors.
- b) To also enable to taxpayer to meet their tax obligations at the due time.
- c) OAG currently reviews the exemptions but for selected taxpayers.

Recommendation

- a) Annual scrutiny of exemption should be comprehensively undertaken by OAG
- b) Government should regular checks and implement the Auditor General recommendations
- c) Government should publicize the list of taxpayers with exemptions and provide assessments on the compliance regularly.



- d) Checks should be made regularly to ensure compliance

EXCISE DUTY ACT (AMENDMENT) BILL 2025

The object of this Bill is to amend the Excise Duty Act, Cap. 336 to provide for the remission of excise duty paid on damaged, expired or obsolete goods; to revise the rate of excise duty on certain excisable goods and services under Schedule 2 to the Act and for related matters

Under this amendment we agree with all the proposed amendment as they intend to increase revenue and regulate the so call *“Sin goods and service”*, except the Amendment of Section 2 (e) which propose substituting for items 8 (a) and (b) which are Motor spirits (gasoline) at Ushs. .1650 per liter and (b) Gas oil (automotive, light, amber for high-speed engines) at Ushs.1380 per litre”

Observation:

Although, increasing tax on fuel is a cash cow and a soft point for revenue collection, an increase in fuel 2025 following an increase in 2024 is unfair as it will make fuel expensive to the fuel users, cost of production among others. We are cognizant of the need to be in line with the Domestic Revenue Mobilisation strategy of increase the prices of fuel every two year but also, we need to ensure that tax is used as a tool for development not for revenue collection alone. Furthermore, government needs to be cognizant of the fact that even citizens were affected by the impact of COVID-19, and they are just recovering.

Recommendation.

Parliament of Uganda should reject the proposal.

ALTERNATIVE TAX PROPOSALS

In addition to the tax proposals, Civil Society Organizations propose the following measures for Government consideration to enhance revenue mobilization and streamline tax administration:

Effective Management of Tax Exemptions and Incentives

Rationalization of Tax Expenditures: Expedite the implementation of the Tax Expenditure Governance Framework and Tax Expenditure Rationalization Plan and make it available in the public domain for transparency and scrutiny. We observe that there are several unjustified tax exemptions that are denying the country the necessary revenue. The tax incentives have outlived



their usefulness and have not been able to achieve their intended purpose. According to the UNWIDER research study on the impact of corporate tax incentives in Uganda, the cost of the five studied tax incentives is as high as USD 42 million annually, nearly one-fifth of Uganda's annual CIT receipts. Therefore, we call upon the policymakers to reconsider or refine tax incentives to increase Uganda's CIT revenue and benefits from the trade-offs. Therefore, urge government to take bold steps to improve the governance of the tax incentives, to reduce revenue loss in all sectors of the economy.

Management of the Revenue Cycle:

We urge the government to allocate more funds to productive sectors such as trade, tourism, manufacturing, and agro-processing to support the expansion of the tax base. Additionally, increased investment in key economic drivers like trade, agriculture, tourism, innovation, mining, science, and technology is essential for Uganda's economic development and achievement of the Tenfold programme of ATMS. These will lead to increase in production and productivity thus an increase in Revenue Mobilisation in the short, medium and long term, especially in this era with dwindling Official | Development Assistance and Multiple Crisis.

Government should track all gold exports to ensure accuracy of the records to facilitate tax assessment and collection.

According to the Auditor General's report December 2024, Gold exports valued at USD 3.014 billion (approximately UGX.11Tn) were made without obtaining the necessary export permits from the Minister of Energy as required by Section 149 of the Mining and Minerals Act Cap. 159. The practice undermines the regulatory framework and leads to loss of government revenue. For example, the unpaid export levies have accumulated to UGX.68.842Bn. Furthermore, the mineral rent fees of UGX.439Bn, which were due from exploration and mining companies, remained outstanding as of 30th June 2024, contrary to Section 50(1.b) of the Mining and Minerals Act Cap.159. In FY 2023/24, USD 3.01Bn in gold exports occurred without permits, preventing origin and purity verification, potentially breaching the 2011 presidential moratorium on export of unprocessed minerals. Therefore, the Directorate of Geological Surveys and Mines should put in place a mechanism for reconciling the minerals produced and the exports registered by the Uganda Revenue Authority and confirm their source to help in ascertaining royalty, and lastly the government should recover all the losses that have been incurred from untaxed gold exports.

Absence of Tax Assessment and Payment on Exportation of Certain Minerals.

According to the Auditor General's report December 2024, A review of URA systems (ASYCUDA) revealed that 22 mineral categories exported other than Gold, in 6,469 instances worth UGX.72.490Bn were exported without any tax assessment and payment of the resultant taxes.



The Commissioner General attributed the occurrence to lack of enabling Law to facilitate the collection of export levies for the listed minerals. Therefore, we recommend the government to expedite enhancement of the existing laws and policies, to facilitate collection of revenue from all minerals exported.

Curbing Illicit Financial Flows (IFFs):

We call upon the government and the relevant Agencies to undertake deliberate measures to curb revenue leakages attributed to Illicit Financial Flows (IFFs). Measures should address IFFs like smuggling, unorthodox trade practices, and corruption. This can be achieved through implementations and enforcement of the Anti-Money Laundering regulations, enhance the capacity of URA and other MDAs to curb financial crimes, renegotiate double taxation treaties signed between Uganda and treaty partners, and strengthen collaborations to foster exchange of information at national, regional, and global levels. Furthermore, following the exit of Uganda (February 2024) from the FATF grey list the country should ensure not to return on the list to attract Foreign Direct Investment and business in the country for increased foreign currency flow into the country.

Government should expedite the formalisation of the artisanal miners:

We observe that, while the Mining and Minerals Act, 2022 provides for the registration and formalisation of artisanal miners, more than two years following the enactment of the mining law, the formalisation of artisanal miners has not gathered pace and yet their formalisation is critical for the development of the mining sub sector, which in turn has the potential to contribute increased domestic revenue mobilisation for the country and improved livelihoods of the miners. Informality in the mining sub sector provides a fertile ground for illicit financial flows, leading to revenue losses for the county. Therefore, government should take gradual steps to understand the artisanal miners, appreciate the environment they are operating in. Through that, the government get know the reasons behind them remaining informal

Enhancing and Deepening URA's Tax Education and Awareness Efforts:

URA should invest in innovative ways to engage the business community, helping them understand their tax obligation. The need to provide tax-related information with the citizens who are the Taxpayers cannot be overstated. Furthermore, the amendment of the Tax laws every financial year necessitates the need for the taxpayers to understand and appreciate the new amendments. This is more likely to lead to an increase in tax compliance, however, the government needs to ensure that the linkage between tax and service

Cross cutting issues



CONCLUSION

In a bid to mobilize additional tax revenue, broaden the tax base, increase clarity and certainty, enhance tax compliance, support government policy development priorities, promote saving and investment and encourage desired behavioral change as well as closing the loopholes in the tax measures that facilitate tax revenue leakages, it is paramount to embrace the principle of equity/fairness, and certainty. Crucially, the government should ensure effective taxpayers' consultation in the review and analysis of the tax amendment tax measures as well as boost taxpayer education and awareness of their tax obligation. This will address the growing tax apathy among taxpayers.

As Civil Society Organizations under the Tax Justice Alliance Uganda, we call upon Government and other stakeholders to put into consideration our observations and recommendations to ensure an improved tax regime, gender responsive and equitable national development. We call upon government to ensure efficient utilization of resources to meet citizens' needs and service delivery especially among the marginalized groups.

Together, for a fair, progressive, and accountable tax system in Uganda

We the undersigned

Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI)| Oxfam in Uganda| Civil Society Budget Advocacy Group (CSBAG) | Uganda Debt Network (UDN) | Water Governance Institute(WGI) | ActionAid International Uganda (AAIU) | Youth For Tax Justice Network (YTJN) | Citizens Watch Uganda(CEW-IT) | Eastern African Sub-regional Support Initiative for the Advancement of Women (EASSI) | Uganda Youth Network (UYONET) | Africa Freedom for Information Center (AFIC) | The Open Forum Initiative (TOFI) | Cyber Law Initiative (Cyber-Line) | Food Rights Alliance (FRA) | Uganda National Health Consumers Organization (UNHCO) |Rwenzori Anti-Corruption Coalition (RAC) | Transparency International Uganda (TIU)



| Twaweza Uganda | Equality Now Uganda | Initiative for Social and Economic Rights (ISER) | Kick Corruption Out of Uganda (KICK) | Kanungu Community Efforts for Rural Transformation (KACOERT) | Gulu NGO Forum | Kalangala NGO Forum (KADINGO) | CEED | Forum For Rights Awareness and Monitoring-Uganda (FORAMO) | Mukono NGO Forum, Kitgum Women Peace Initiative (KIWEPI) | Yumbe NGO Forum | Nebbi NGO Forum | Arua NGO Forum | Mukono NGO Forum | Public Affairs Center of Uganda (PAC-Uganda) | South Buganda Anti-corruption Organization | Community Empowerment for Rural Development (CEFORD) | West Nile Youth Empowerment Center | Koboko Civil Society Network (KOSCINET) | Advocates in Research and Development (ARID) | Forum for Women in Democracy (FOWODE) | Women & Girl Child Development Association (WEGCDA) | Agri Point | Resource Rights Africa (RRA) | African Center for Trade and Development (ACTADE) | Publish What You Pay | Institute for Social Transformation (IST) | Federation for Small and Medium Enterprises (FSME) | The Populace Foundation International (TPFI) | Climate Action Network – Uganda Environmental Management for Livelihood Improvement (EMLI Bwaise Facility) | Akina Mama wa Afrika (AMWA) | Touch a Heart | Jay mallow Foundation | Uganda Parliamentary Network on Illicit Financial Flows and Tax Justice (UPNIFFT)

Notes to Editors:

The Tax Justice Alliance Uganda is a loose coalition of Civil Society Organizations (CSOs), advocacy groups, and other stakeholders committed to promoting fair and transparent tax policies, ensuring accountability in tax systems, and advocating for the equitable distribution of tax resources in Uganda.

SEATINI Uganda serves as the secretariat of the Tax Justice Alliance Uganda, coordinating efforts among member organizations, facilitating advocacy efforts, and supporting the development of alternatives policy proposals aimed at achieving a Fair and Accountable tax system in Uganda.

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