



Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER

URA/UNU-WIDER RESEARCH COLLABORATION

By

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Profile: Nalukwago Milly Isingoma



Assistant Commissioner
Research Planning and
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Uganda Revenue Authority

- A bachelor of Statistics , Masters in Quantitative Economics holder . Pursuing Masters in Institutional Management and Leadership.
- 23 years experience in tax administration in Uganda.
- Chairperson and Head of Uganda Delegation to the East Africa Revenue Authorities Technical Forum.
- Chief editor of the EAC regional comparative report.
- Advisor at the Africa Tax Administration Forum on Africa Tax Outlook.
- Member of Board and researcher at the ICTD. Researcher with UNUWider.
- TADAT Assessor and Short term expert with the IMF on TADAT.

WHY THE COLLABORATION?



- ✓ A lot of internal URA datasets that are still under utilized
- ✓ The need to generate policy-relevant research that is useful in designing better tax policies and tax administrative measures, which is crucial for a successful development strategy.
- ✓ The need to build capacity at the URA to conduct modern tax analyses, and research.
- ✓ Synergy that international researchers find it essential to work with local experts that know all institutional details .

COLLABORATION STEPS

- ✓ Follow rules of engagement principles for researchers with African Revenue Administrations. <https://www.slideshare.net/ICTDTax/rules-of-engagement-african-tax-administrations-researchers>
- ✓ MOU signed between the two agencies in December 2017.
- ✓ Joint teams formed (consisting URA staff and UNU-WIDER/SASPRI Personnel)
- ✓ UNU-wider provided the tools (2 high speed computers, STATA Software Licenses, internet Mifi)
- ✓ URA provided tax related data on CIT, PIT, Presumptive, Taxpayer registers, tax payments etc and the working space

ACTIVITIES ON GOING



a) Capacity Building

- i. STATA Course
- ii. Impact evaluations course
- iii. Tax benefit micro simulation modelling

b) Tax Benefit Model (UGAMOD) development

- i. Combines household-level data on incomes & expenditures obtained from UBOS
- ii. Involves detailed coding of tax and benefit legislation.

c) Three (3) Research studies

- i. The impacts of changing the tax burden of small and medium sized enterprises
- ii. The impacts of a reform in personal income tax on revenue and inequality
- iii. Tax payments by multinational enterprises



THE PROGRESS

- ✓ **Capacity Building**
 - Research teams have been trained in the above courses
 - Joint execution of the projects has also helped equip staff with hands on skills

- ✓ **The UGAMOD**
 - The model has been coded.
 - All the tax rules are now complete.
 - Model awaits the completion of the household data preparation for it to be tested.
 - We expect to have the model completed by October 2018



THE PROGRESS....

- ✓ **The research projects;**
 - **All the studies have been scoped**
 - **Most of the data to achieve the objectives in the 3 studies has been extracted.**
 - **The analysis is on going**
- ✓ **A workshop to discuss preliminary findings is scheduled for 17-18 October 2018 in Uganda**



OUR FUTURE PLANS

We desire to have a URA-UNUWIDER research agenda in Uganda where;

- a) All data in the URA is extracted, anonymised and placed in one location-RPD
- b) This will be made available to researchers
- c) This process has already started. Additional datasets have been extracted such as VAT, Imports and Exports, Local Excise, etc.



Special Appreciation
to UNUWider

Thank you!