



UGETI
Uganda Extractive Industries Transparency Initiative

SEATINI and TJAU Retreat on Analysis of Tax Bills FY
2026/2027 Held on 2nd April 2026



April 2026

Introduction

I attended a retreat organized SEATINI and the Tax Justice Alliance Uganda aimed at analysing the proposed Tax Bills for Financial Year 2026/27 and developing a Civil Society Organisation (CSO) position paper. The retreat took place from 31st March to 2nd April 2026 at Sir Jose Hotel.

The engagement brought together various CSOs, policy analysts, and sector experts to critically review the tax proposals and harmonize positions for presentation to the Parliamentary Committee on Finance, Planning and Economic Development.

Objectives of the Retreat

The key objectives of the retreat were:

- To critically analyse the proposed Tax Bills for FY 2026/27.
- To identify key issues, gaps, and potential impacts of the proposed tax measures.
- To develop a consolidated CSO position paper.
- To prepare for engagement with Parliament during the review of the Tax Bills.

Key Discussions and Observations

Overview of Tax Bills FY 2026/27

Participants reviewed proposed amendments across various tax laws, inter alia; Income Tax, Value Added Tax (VAT) and Excise Duty.

The discussions highlighted government's continued focus on domestic revenue mobilisation, with emphasis on broadening the tax base and enhancing compliance.

Key Issues observed

- Equity Concerns: Several proposals were noted to have disproportionate effects on low-income earners and small businesses.
- Tax Incentives: Concerns were raised about the continued use of tax exemptions without clear cost-benefit analysis.

- Informal Sector Taxation: Debate focused on the feasibility and fairness of expanding taxation within the informal sector.
- Digital Economy Taxation: The need for clearer frameworks to effectively tax digital transactions was emphasized.

Extractives Sector Considerations

- The importance of maintaining transparency and accountability in taxation of the extractives sector was emphasized.
- I underscored the need to align tax policies with principles of the Extractive Industries Transparency Initiative (EITI).
- Concerns were raised regarding potential revenue leakages and big incentives given to extractive companies.

Development of CSO Position Paper

Participants worked in thematic groups to draft sections of the CSO position paper. Key recommendations included:

- Rationalization of tax exemptions and incentives.
- Strengthening tax administration and enforcement mechanisms.
- Enhancing transparency in revenue collection, especially in high-value sectors such as extractives.
- Protecting vulnerable populations from regressive tax measures.

The draft position paper will be consolidated and presented to the Parliamentary Committee on Finance, Planning and Economic Development later in April 2026.

Relevance to UGEITI

The retreat discussions were highly relevant to the mandate of UGEITI, particularly in:

- Promoting transparency and accountability in extractives revenue.
- Informing policy dialogue on taxation within the extractives sector.

- Strengthening collaboration with CSOs on governance and fiscal issues.

UGEITI's participation provided an opportunity to highlight EITI standards and advocate for improved disclosure and reporting practices in tax administration.

Recommendations

Based on the discussions, the following actions are recommended for UGEITI:

- Strengthen collaboration with TJAU and other CSOs on fiscal transparency initiatives.
- Monitor proposed tax amendments for their implications on extractives revenue reporting and compliance.

Conclusion

The retreat was productive and provided a valuable platform for collaborative analysis of the FY 2026/27 Tax Bills. It also strengthened coordination among CSOs and enhanced preparedness for engagement with Parliament.

UGEITI stands to benefit from continued participation in such multi-stakeholder platforms to advance transparency and accountability in Uganda's extractive sector.