URA/UNU-WIDER RESEARCH COLLABORATION

By

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Profile: Nalukwago Milly Isingoma

Assistant Commissioner
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- 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.
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.

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
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
  o Research teams have been trained in the above courses
  o Joint execution of the projects has also helped equip staff with hands on skills

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

✓ The research projects;

  o All the studies have beenscoped
  o Most of the data to achieve the objectives in the 3 studies has been extracted.
  o 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!