Uganda transitions to a new taxpayer identification framework

What taxpayers need to know



The tax authority's transition from TINs to NINs and BRNs

Key considerations for employers, foreign nationals and businesses

Background

The Uganda Revenue Authority (URA) has commenced the implementation of a new taxpayer identification framework following the amendments to Section 4 of the Tax Procedures Code Act (TPCA) Cap 343. Under the new framework, National Identification Numbers (NINs), Business Registration Numbers (BRNs) and, in certain instances, foreign tax identification numbers (TINs) will replace the TINs used for tax administration purposes in Uganda.

While the change may appear administrative, it raises important practical considerations for employers, multinational groups, expatriate employees and foreign investors who currently rely on Ugandan TINs to fulfil their tax obligations.

Why does this matter?

For many years, a TIN has been the primary identifier used by taxpayers when interacting with the URA. However, following the amendment to the TPCA, taxpayers will now be identified using NINs and BRNs as identifiers rather than the issued TINs.

On 21 May 2026, the URA issued a public notice requiring taxpayers to update their registration details on the URA portal so as to reflect the applicable identifier. Taxpayers whose registration information is incomplete or outdated may be required to update their records before accessing services on the URA portal.



The new tax identifiers

Under Section 4 of the TPCA as amended, the following identifiers will apply:

Taxpayer category	Applicable identifier
Individuals	National Identification Number (NIN)
Non-individuals	Business Registration Number (BRN)
Foreign taxpayers from qualifying jurisdictions	Foreign Tax Identification Number (Foreign TIN)

The amendments do not expressly address the identifier that will apply to foreign taxpayers from non-qualifying jurisdictions. Further guidance from the URA may therefore be required on the treatment of such taxpayers.

It is important to note that the reform is part of the Government's broader objective of harmonising taxpayer information across government agencies and improving the integrity of taxpayer records.

The unanswered question: What happens to foreign nationals?

One of the most significant practical issues arising from the reforms concerns foreign individuals working and investing in Uganda.

Unlike Ugandan citizens, foreign nationals are not eligible to obtain Ugandan NINs yet many foreign nationals require registration with URA to meet their obligations relating to employment income, investment income, rental income, and other taxable activities.

The revised legislation recognises this position by permitting the use of a TIN issued by a foreign tax authority where Uganda maintains a tax treaty or an agreement for the exchange of tax information with that jurisdiction.

However, this raises important compliance considerations for employers with expatriate employees. Businesses may need to assess whether foreign employees possess the necessary foreign TINs and whether existing URA registration records accurately reflect the information that may be required going forward.

Implications for employers

The amendment requires employers to revisit their employee tax compliance processes. Employers should consider:

- Confirming that employee records maintained for payroll purposes are accurate and consistent with the information reflected in the URA portal;
- Monitoring future guidance to be issued by URA regarding transitional arrangements particularly for foreign employees; and
- Assessing whether any internal onboarding procedures require amendment

For multinational employers, the reforms may also create a closer connection between employee registrations in Uganda and tax records maintained in other jurisdictions.

Implications for businesses

The transition to the new taxpayer identification framework underscores the importance of maintaining accurate taxpayer registration details. Businesses should therefore take proactive steps to review their registration records and ensure that the BRNs reflected on the URA portal are current and consistent with their official registration details.

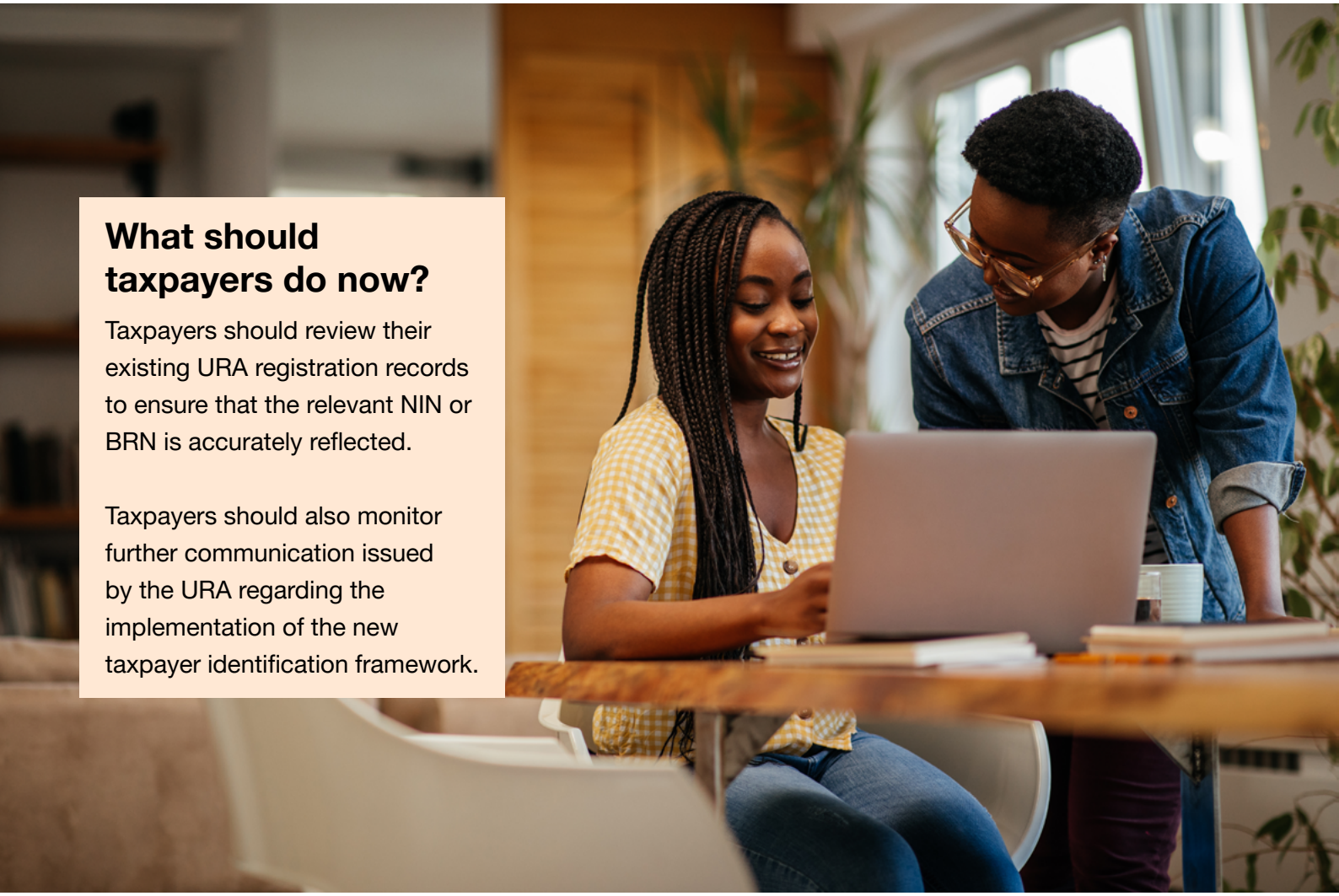
Our observations

While the amendments are intended to streamline taxpayer identification and improve data integrity across government systems, several practical aspects remain unclear.

This particularly relates to:

- The treatment of foreign nationals from non-qualifying jurisdictions;
- Transitional arrangements for existing foreign taxpayers holding Ugandan TINs; and
- The process for updating records where the taxpayer's information varies across government databases.

Given the increasingly digital nature of tax administration, taxpayers should expect the accuracy of registration data to play an increasingly important role in tax compliance and access to government services.



What should taxpayers do now?

Taxpayers should review their existing URA registration records to ensure that the relevant NIN or BRN is accurately reflected.

Taxpayers should also monitor further communication issued by the URA regarding the implementation of the new taxpayer identification framework.

Get in touch with us

Plaxeda Namirimu
Associate Director, Tax
plaxeda.namirimu@pwc.com

Hilda Kamugisha
Senior Manager, Tax and Legal Business Solutions
hilda.kamugisha@pwc.com

Patricia Kiggundu
Manager, Tax
patricia.kiggundu@pwc.com

Lorna Atim
Associate, Tax and Legal Business Solutions
lorna.atim@pwc.com

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