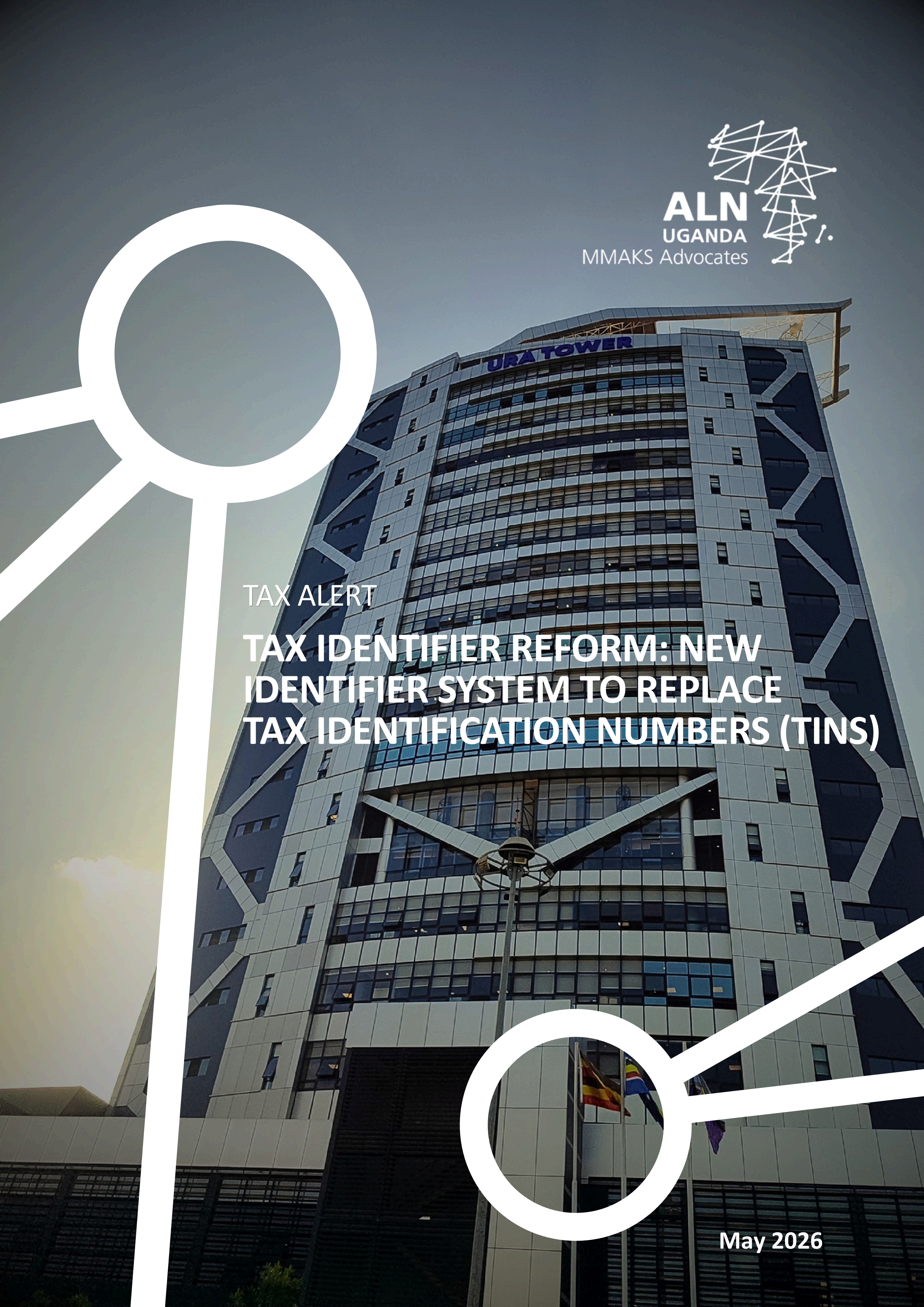

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TAX ALERT

TAX IDENTIFIER REFORM: NEW IDENTIFIER SYSTEM TO REPLACE TAX IDENTIFICATION NUMBERS (TINS)

May 2026

Introduction

On 21 May 2026, the Uganda Revenue Authority (URA) issued a Public Notice on the rolling out of the new tax identifier reforms. The current Tax Identification Number (TIN) system is set to be replaced by the National Identification Number (NIN) for individuals, and the Business Registration Number (BRN) for non-individuals. In the Public Notice, both individuals and non – individuals are required to update their tax registration details to reflect their NIN, BRN, or foreign TIN, as applicable.

The Notice is premised on the amendment to the Tax Procedures Code Act made in 2025, which introduced this change. The same law highlighted that the new changes would commence at a future date to be appointed by the Minister. The Minister is also mandated to formulate and issue detailed regulations on the procedure and requirements for registering and issuing registration numbers to non – individuals.

The Tax Identifier changes:

The following would be used as the New Tax Identification Numbers for the different categories of taxpayers –

1. National Identification Number (NIN) issued by the National Identification Registration Authority (NIRA) of Uganda, for Individual taxpayers.

This NIN requirement extends the influence of the Uganda NIN as the harmonized single unique identifier for Uganda citizens used to access public goods and services like tax services.

However, it is not clear on the tax identifier that should be used by individuals who are foreigners and have no NINs issued by NIRA. In certain circumstances, such individual foreigners may also require tax registration in Uganda. The provision for using a foreign TIN appears to have been reserved for citizens of a country that does have a tax treaty or agreement for exchange of information.

2. A (Business) Registration Number (BRN) issued by the Uganda Registration Services Bureau (URSB), for non – individual taxpayers.

The BRN requirement appears to envisage that all non – individual taxpayers should be duly formalized and registered with the URSB. These include partnerships and companies. However, it is not clear on the tax identifier that should be used by non – individuals like Trusts which may not have been issued BRNs from URSB but by other government Authorities. It is this category of non – individuals where the Minister has been mandated to formulate regulations on the procedure and requirements for registration and issuing BRNs to non – individuals.

2. A Tax Identification Number (foreign TIN) issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information.

This category of tax registration using foreign TINs will capture the necessary details for both individual and non – individual foreigners from countries with mutual administrative cooperation arrangements with Uganda and align it to their respective foreign TINs. This helps to facilitate the exchange of information mandates – either automatic or exchange on request, of tax relevant information.

Implications

Some notable implications will include:

- The New Tax Indentifiers are what will be used on any return returns, notices, communications, and any other document lodged for tax purposes.
- The Local authorities, government institutions, and regulatory bodies (such as URSB, Uganda Investment Authority, among others) will not issue business, trading or any other kind of licences to persons who do not have a NIN in the case of individuals, a BRN in the case of non-individuals, or a TIN issued by a foreign tax authority, where applicable.

Way forward

As required by the Public Notice, registered Taxpayers with NINs or BRNs or foreign TINs, as is applicable, should access their TIN accounts and update their details. New tax registrations for individuals and non – individuals will also soon be made based on the new registration identifiers.

Conclusion

The change will enable individual and non – individual taxpayers in Uganda to use their pre – existing single identification numbers for tax purposes. It is NINs, BRNs or foreign TINs that will be used to complete registrations,make tax payments and apply for licenses, among others. Separate TINs for only tax purposes will be phased out.

However, it is expected that the Minister's commencement date as well as the regulations on the procedures and requirements for registration and the issuance of numbers to non-individuals will be issued before the changes are fully rolled out for universal application and compliance.

If you have any queries, our Tax Team remains available to support you.

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