



African Tax Administration Paper 12

How Clean is our Taxpayer Register?

Data Management in the Uganda

Revenue Authority

Jova Mayega, Robert Ssuuna, Muhammad Mubajje,
Milly I. Nalukwago and Lawrence Muwonge

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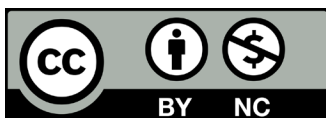
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The ICTD's African Tax Administration Papers (ATAPs) are research papers that will be of specific interest to people working in tax administration in Africa. The purpose is to encourage and support useful, policy-oriented research by African professionals directly involved in tax administration.

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Jova Mayega, Robert Ssuuna, Muhammad Mubajje, Milly I. Nalukwago and Lawrence Muwonge

Summary

Revenue administrations collect large amounts of data on individuals and firms in the course of their work. Increasingly, this data is digitised. The use of digital technologies has the potential to greatly improve the efficiency and effectiveness of tax administration, by:

- Reducing the cost of routine operations for both taxpayer and tax collector.
- Reducing the need for face-to-face interactions between taxpayers and tax collectors, thereby shrinking opportunities and incentives for collusion and corruption.
- Making it possible to select taxpayers for audit easily and cheaply on the basis of risk analysis.
- Opening up new opportunities to undertake statistical analysis to assess the effectiveness of existing operational procedures, and to design improvements.

The Uganda Revenue Authority (URA) uses automated digital processes to a higher degree than most tax administrations in Africa. These processes nevertheless suffer from a range of problems. We report here on an assessment that the URA undertook of one important aspect of its own data management practices: the management and accuracy of one of its most important data bases, the taxpayer register. We discovered considerable problems of inaccurate data and, primarily as a result of the activities of tax agents, a high level of duplication of the same telephone numbers and email addresses, and possession of multiple taxpayer identification numbers. These inaccuracies reflect a number of factors, including inadequate design of registration forms and procedures, and the low priority given to verification and the accuracy of the register.

Keywords: automation, tax register, e-tax, tax compliance and taxpayer identification number.

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The contents of this document are the sole responsibility of the authors and can under no circumstances be regarded as reflecting the position of the URA or ICTD.

Acronyms

| | |
|---------|---|
| ASYCUDA | Automated system for customs data |
| CSO | Civil society organisation |
| E-hub | Localised name for URA data warehouse |
| ERP | Enterprise resource planning |
| E-tax | Domestic taxpayer management system used by the URA |
| ICTD | International Centre for Tax and Development |
| ISIC | International Standard Industrial Classification of All Economic Activities |
| IT | Information technology |
| ITAS | Integrated tax administrative system |
| KCCA | Kampala Capital City Authority |
| NGO | Non-governmental organisation |
| NIRA | National Identification and Registration Authority |
| TIN | Taxpayer identification number |
| TREP | Taxpayer Register Expansion Programme |
| URA | Uganda Revenue Authority |
| URSB | Uganda Registration Services Bureau |
| VAT | Value added tax |

Introduction

Revenue administrations collect large amounts of data on individuals and firms in the course of their work. Increasingly, this data is digitised. The use of digital technologies has the potential to greatly improve the efficiency and effectiveness of tax administration, by:

- Reducing the cost of routine operations for both taxpayer and tax collector.
- Reducing the need for face-to-face interactions between taxpayers and tax collectors, thereby shrinking opportunities and incentives for collusion and corruption.
- Making it possible to select taxpayers for audit easily and cheaply on the basis of risk analysis.
- Opening up new opportunities to undertake statistical analysis to assess the effectiveness of existing operational procedures, and to design improvements.

In tax collection, as in so many other areas of activity, the realisation of the potential benefits of digital technologies can be a challenging and drawn-out process. It is not simply a matter of purchasing hardware, designing software and training staff. Systems may appear to function well, at least for some purposes, but significantly underperform in terms of accuracy, efficiency or effectiveness. Tax administrations have access to large amounts of data, but they do not always manage that data effectively. There are many anecdotes about such problems in Africa. More consistent information is coming to light through the processes of peer review of the quality of national tax administrations conducted under the auspices of TADAT – the Tax Administration Diagnostic Assessment Tool (<http://www.tadat.org/>).

The Uganda Revenue Authority (URA) uses automated digital processes to a higher degree than most tax administrations in Africa (IMF 2015b). Those processes nevertheless suffer from a range of problems. We report here on an assessment that the URA undertook of one important aspect of its own data management practices: the management and accuracy of one of its most important databases, the taxpayer register. We discovered considerable problems of inaccurate data and, primarily as a result of the activities of tax agents, a high level of duplication of the same telephone numbers and email addresses, and possession of multiple TINs (taxpayer identification numbers). These inaccuracies reflect a number of factors, including inadequate design of registration forms and procedures, and the low priority given to verification and the accuracy of the register (URA 2017). Starting where we are today, it will not be easy to produce a clean, accurate taxpayer register for Uganda.

1 Context

Prior to the formation of the Uganda Revenue Authority in 1991, tax collection processes in Uganda were almost entirely manual. In the early phases of automation, the URA prioritised customs administration, initially for compiling trade statistics. In 1994 this system was augmented by a transactions processing module developed in-house in the main customs processing centre. That system in turn was replaced in 1996 with the United Nations Conference on Trade and Development's (UNCTAD) widely used Automated System for Customs Data (ASYCUDA): the most up-to-date version is ASYCUDA World. These developments greatly facilitated the clearance of goods and the compilation of trade statistics, and increased revenue. Initially, these new customs data management systems were deployed only at the main customs stations that jointly contributed about 85 per cent of total customs revenue: Kampala Long Room, Kampala Railway Goods Shed, Entebbe Cargo, Entebbe Passenger Terminal, Jinja, Busia, Malaba, Tororo, Mbarara, and Mutukula (Waiswa, Nalukwago and Rukundo forthcoming).

Progress in automating domestic tax administration processes was much slower. This was due principally to the lack of standard, recognised and tested integrated tax administration software systems suitable for developing countries. In response, the URA developed several in-house transactions processing solutions for income tax accounting and for motor vehicle and driver licensing. The introduction of value added tax (VAT) in 1996 was accompanied by the implementation of the Crown Agents' VAT Information Processing System, the first major domestic tax management application used in the country. This application was later supplemented with an in-house solution to address the millennium changeover issues and additional requirements for electronic data interchange, VAT offsets, penalties, report printing, and implementation of direct banking arrangements for large taxpayers. Implementation of the VAT system underlined the importance of using IT tools in tax administration, especially to keep track of compliance in the face of an expanding taxpayer population.

In 1999, an external evaluation financed by the Swiss government found that the level of automation and the national communication infrastructure within the URA were inadequate. Recommendations to address these issues were made (URA 2010). In September 2009, the URA introduced an integrated tax administrative system (ITAS) to replace the existing tax assessment and payment procedure system that depended heavily on manual input and had obvious shortcomings. ITAS, which later was rebranded e-tax, made possible the automation of various domestic tax processes, including registration, filing, and payment. The intentions were to make it easier for taxpayers to comply, to increase revenue collection, to improve staff integrity, and to strengthen information management (URA 2010). Since e-tax and ASYCUDA World were introduced, other new information management systems have been developed. They include the E-hub data warehouse that serves as a storage facility for all data in e-tax and ASYCUDA World as well as a decision support system through automated data analysis dashboards that are easily accessible by senior management; TEVIES, a system which manages temporary road user licences for both motor vehicles and motorcycles entering Uganda from neighbouring countries; e-proc, the system for procurement procedures; a fleet management system that monitors movements of the organisation's vehicles; and enterprise resource planning (ERP) that captures staff information, financial transactions and other routine internal activities. Today, URA is one of the most automated tax administrations in Africa (IMF 2015a).¹

While no firm evidence is available, it is generally perceived that automation brought efficiency and effectiveness in the day-to-day operational business of the URA. Specifically, with regard to the tax register, before IT systems were implemented, the register contained inaccurate information. Duplicate TINs were rife and no meaningful clean-up of the taxpayer register could be undertaken. Taxpayers possessed multiple identifiers (TINs), making it difficult to link taxpayers' transactions across different tax types. Similarly, the URA could not know the actual number of taxpayers in each tax category because of the lack of an effective unique identifier. Amendments to the taxpayer details were allowed in the case of errors, but there was no guarantee that information would actually be updated. There was no way to verify whether a TIN was genuine. People could undertake transactions using wrong TINs (Waiswa *et al.* forthcoming).

Have these data challenges reduced since the introduction of the most recent generations of IT systems? The TADAT assessment made of the URA in 2015 indicated that the answer was negative: the taxpayer registration database was still inaccurate, and it was difficult to ascertain the number of active taxpayers. Accordingly, the URA received 'C' scores in this

1 See the TADAT assessment made of the URA's operations against international good practice in October 2015. See the TADAT Field Guide, November 2015, http://www.tadat.org/files/IMF_TADAT-FieldGuide_web.pdf. The Tax Administration Diagnostic Assessment Tool provides a standardised means of assessing the health of key components of a country's tax system and its level of maturity in the context of international good practice.

assessment in respect of both the accuracy and reliability of taxpayer information and its knowledge of the potential taxpayers (IMF 2015b).

While large amounts of data are available within the URA's systems, its quality may not be good enough to support effective decision making. Yet information quality is considered one of the key determinants of the quality of an organisation's decisions and actions (Stvilia, Gasser, Twidale and Smith 2007).

2 The research

Against this background, our study investigated data quality issues within the URA, with a focus on the taxpayer register. We focus on the taxpayer register for two main reasons. First, registration of a taxpayer is the building block of tax administration on which hinges the effectiveness of other processes and procedures such as filing, payment, assessment, collection, auditing, reporting (ATAF 2017). Second, the integrity of the taxpayer register is fundamental to effective tax administration. It facilitates compliance monitoring (IMF 2015a). Specifically, the study addresses the following questions:

- a) What are the data gaps in the taxpayer register? What are the root causes of these gaps?
- b) What challenges does the URA face in maintaining a clean tax register?
- c) What can the URA do to ensure and maintain a clean tax register?

To answer the questions, we employed two main research methods: analysis of the taxpayer register, and staff interviews. We accessed the detailed taxpayer register and analysed the data that had been entered on all the variables in the TIN application form. Our interest was to check the correctness of this information and identify gaps. To identify the root causes as well as the challenges that the URA faces in maintaining a clean tax register, we held interviews and focus group discussions with staff involved in the data management process as well as the data users. Those involved in the data management process included staff in the database management unit of the IT division, the domestic tax process management division, the data warehouse, and the service management division that is responsible for taxpayer registration. Data users included staff from the research and planning divisions and compliance officers in the different tax offices around the country.

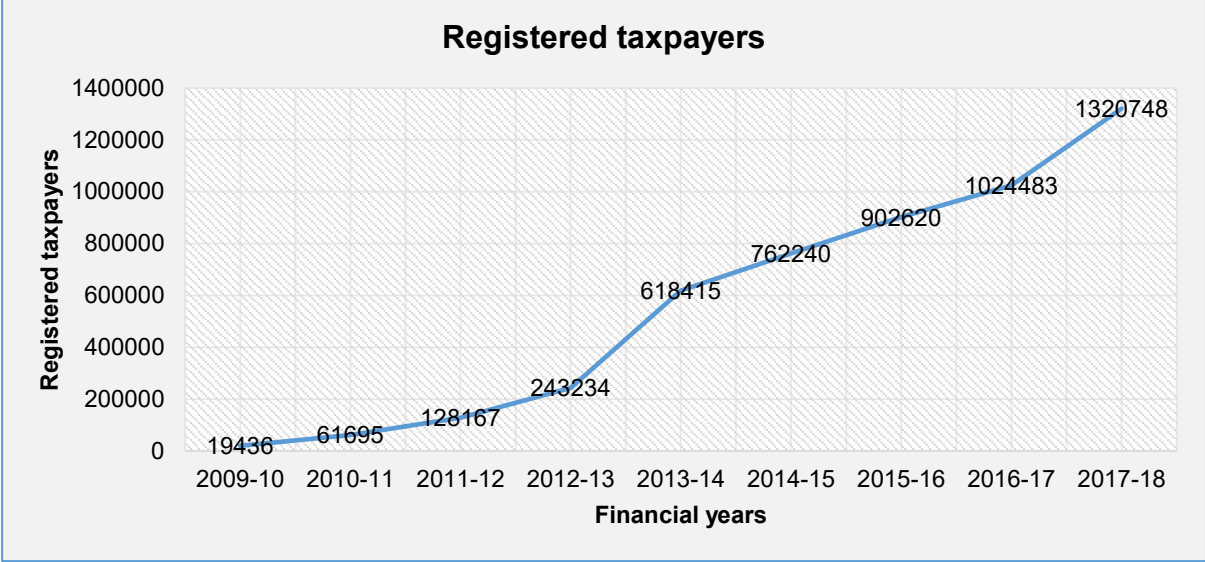
3 The taxpayer register

The URA is charged with registration of all entities for tax purposes, including individuals, companies, trusts, partnerships, government, political sub-divisions of government and listed institutions that (a) have chargeable income; or (b) are potentially liable to non-tax charges such as motor vehicle registrations, transfers and stamp duty. As at August 2018, a total of 1,320,748 taxpayers were on the tax register; of them, 71,066 (5 per cent) were registered for non-tax purposes.

Between 2009-10 and 2017-18, the number of registered taxpayers has increased 70 times, from less than 20,000 to 1.3 million (see Figure 1). This is largely because new IT systems have made it easier and cheaper for the URA to identify and register taxpayers: (a) e-tax, that was rolled out in September 2009; (b) the implementation in 2015-16 of the Taxpayer Register Expansion Programme (TREP), that involves collaboration between the URA, local governments, and the Uganda Registration Services Bureau (URSB) in the registration of

informal businesses; (c) a project for registering landlords' rental incomes; and (d) the introduction of a block management system in Kampala. However, this rapid increase in the number of registrations seems in part to explain the inaccuracy of the taxpayer register. The number of inaccuracies has increased in recent years, as the total number of registrations has become larger. For example, 80 per cent of the duplicate TINs that we identified were issued between 2014 and 2018.

Figure 1 Trend of registered taxpayers



Of the 1,320,748 taxpayers registered as at the end of June 2018, 1,218,316 (92 per cent) were individuals and 102,432 (8 per cent) were non-individuals (companies, non-governmental organisations (NGOs), civil society organisations (CSOs) etc.). Among the individual taxpayers, 64 per cent were registered as employees and 27 per cent as business operators (Table 1). The sector distribution of non-individual taxpayers is given in Table 2.

Table 1 Sub-categories of registered individual taxpayers

| Source of income | Frequency | % share |
|---------------------------|------------------|-------------|
| Employment | 775,631 | 64% |
| Business | 323,534 | 27% |
| Rental | 16,631 | 1% |
| Property | 31,454 | 3% |
| No income source declared | 71,066 | 5% |
| Total | 1,218,316 | 100% |

Table 2 Sector distribution of non-individual taxpayers

| Sector description | Number of taxpayers | |
|--|---------------------|-------------|
| | | % |
| G - Wholesale and retail trade; repair of motor vehicles and motorcycles | 23,932 | 23% |
| F - Construction | 11,977 | 12% |
| K - Financial and insurance activities | 9,842 | 10% |
| S - Other service activities | 8,537 | 8% |
| P - Education | 6,947 | 7% |
| A - Agriculture, forestry and fishing | 5,814 | 6% |
| M - Professional, scientific and technical activities | 5,168 | 5% |
| H - Transportation and storage | 4,317 | 4% |
| Q - Human health and social work activities | 4,231 | 4% |
| N - Administrative and support service activities | 3,903 | 4% |
| C - Manufacturing | 3,840 | 4% |
| J - Information and communication | 3,514 | 3% |
| I - Accommodation and food service activities | 3,026 | 3% |
| L - Real estate activities | 2,330 | 2% |
| O - Public administration and defence; compulsory social security | 1,774 | 2% |
| R - Arts, entertainment and recreation | 1,251 | 1% |
| D - Electricity, gas, steam and air conditioning supply | 654 | 1% |
| B - Mining and quarrying | 539 | 1% |
| E - Water supply; sewerage, waste management and remediation activities | 337 | negligible |
| U - Activities of extraterritorial organisations and bodies | 243 | negligible |
| T - Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use | 225 | negligible |
| Unknown | 31 | negligible |
| Total | 102,432 | 100% |

According to the taxpayer classifications used by the URA, the current tax register is composed almost entirely (99.7 per cent) of small taxpayers (Table 3).

Table 3 Size categories of taxpayers

| Taxpayer category | Frequency | % |
|-------------------|------------------|-------------|
| Large taxpayers | 720 | 0.1% |
| Medium taxpayers | 1,647 | 0.1% |
| Public sector | 981 | 0.1% |
| Small taxpayers | 1,317,400 | 99.7% |
| Total | 1,320,748 | 100% |

4 The taxpayer registration process

Taxpayers are identified by a unique ten-digit taxpayer identification number (TIN). The TIN is a legal requirement and it applies to all tax transactions. Taxpayer registration is entirely through e-tax. For remote areas with poor IT infrastructure, registration is done manually and the information is recorded on the system later. The registration application forms, which are

different for each category of taxpayers, are downloaded from the URA web portal. Completed forms are validated against errors using Excel macros and then uploaded to the system. The system runs a *duplicity check* based on a number of variables on the form. The form is then sent to a verification officer for further verification. This involves checking the information for consistency and truthfulness. For example, if the TIN applicant is an employee, the officer has to check the employers' return details to check if he/she appears on their payroll. For business enterprises, the registration number has to be checked for authenticity at the URSB. Applicants are required to submit supporting documents before a TIN is approved (Table 4).

Table 4 Registration requirements

| No. | Registration type | Required by the URA |
|-----|--------------------------|---|
| 1 | Individual registration | National ID for Ugandans; passport and work permit for non-Ugandans |
| 2 | Limited company | Duly filled and signed application form |
| | | Signed copy of the terms and conditions |
| | | Copy of the Certificate of Incorporation |
| | | Copy of the Company Form 20 |
| | | Copy of the Company Form 19 (Submitted when there are changes in the company particulars) |
| | | The applicant should indicate the industry sector to which the business belongs to enable proper classification |
| 3 | Partnership registration | Company directors must submit their TINs |
| | | Duly filled and signed application form |
| | | Certificate of Registration |
| | | Statement of particulars |
| | | Partnership deed |
| 4 | NGOs/CSOs | Memorandum and Articles of Association by a limited liability partnership |
| | | Duly filled and signed application form |
| | | Signed copy of the terms and conditions |
| | | NGO/CSO certificate and constitution (if registered by NGO board) |
| 5 | Club/society | Certificate of Incorporation |
| | | Duly filled and signed application form |
| | | Signed copy of the terms and conditions |
| | | Certificate of registration |
| | | Club constitution |

5 The gaps in the taxpayer register

Despite the use of computer technology and the verification process summarised above, the tax register still suffers from inaccuracies.

- a) **Taxpayers supply the URA with wrong information.** The process of applying for a TIN follows self-service principles. The URA largely depends on the information that taxpayers declare. Our analysis showed that vital information, such as address, contact details and bank account details, is often wrong. For example, 147 TIN holders had bank account numbers recorded as '0'. For another 110 they were '0000000000'. The home address given for 64 TINs was a building in Kampala called *Crested Towers* that is in reality unoccupied.
- b) **Taxpayers have the same contact information.** A total of 581,574 individual taxpayers – 44 per cent of the total number registered – have contact details, especially telephone numbers and email addresses, that are identical to those of at least one other registered taxpayer. The level of duplication is sometimes high. We found that 16,017 individual taxpayers had recorded the same national identification number; 6,173 had the same passport number; 3,360 shared a single email address; and 1,742 had given the same phone number.

- c) **Possession of multiple TINs.** We were able to identify 29,511 individual taxpayers (2.4 per cent of the total) and 27 companies (0.02 per cent of the total number of non-individual taxpayers) who possessed more than one TIN.
- d) **Outdated TINs.** These are TINs given to taxpayers before the implementation of e-tax in 2009. They are no longer applicable. However, we identified in the taxpayer register, as of the end of June 2018, 185,705 of these outdated TINs belonging to company directors or partners in business partnerships.
- e) **Inactive taxpayers.** A predictable result of the big increase in the numbers of registered taxpayers is an increase in the proportion who are inactive, defined as those who have not engaged in any transaction with the URA over the previous two years. As the figures in Table 5 demonstrate, this increase in inactivity is confined almost entirely to individual taxpayers. The rate of inactivity for companies and other corporate bodies has barely changed.

Table 5 Active and inactive taxpayers, as a proportion of the total number of registered taxpayers

| Financial year | Active taxpayers % | Individual active taxpayers % | Non-individual active taxpayers % |
|----------------|--------------------|-------------------------------|-----------------------------------|
| 2015-16 | 71 | 70 | 82 |
| 2016-17 | 69 | 68 | 83 |
| 2017-18 | 46 | 43 | 78 |
| 2018-19 | 49 | 47 | 79 |

6 Causes and challenges

There are broadly three immediate causes of the problems we list above with the accuracy of the taxpayer register. Starting with the most specific – and the most easily-remediable – they are located in (a) the design of the taxpayer registration form; (b) the design of the IT system used for registration; and (c) the behaviour of various categories of people who use the system. We discuss each of these below.

6.1 The taxpayer registration form

The TIN application form can accept any information entered. Some fields are mandatory, but taxpayers can fill in anything to bypass system requirements. For example:

- A phone number is required, but if an applicant enters ‘00000000000’ it is accepted. There are no mechanisms to verify phone numbers with telecom companies.
- Companies are required to give details of their certificate of registration when applying for a TIN. This number is to be captured in two separate fields on the application form. But the system does not automatically verify these two numbers with the responsible institutions for consistency.
- When an applicant selects ‘rental income’ as the source of income, the system automatically asks for the ISIC (International Standard Industry Classification of All Economic Activities) code for the business, and not the rental locations. This confuses applicants. In Table 6 we present a list of the industry sectors under which we found classified taxpayers who should be recorded simply as having rental income.

Table 6 Registration of recipients of rental incomes in the wrong industrial sectors

| Sector | Number of taxpayers with rental incomes wrongly registered in that sector |
|--|---|
| I - Accommodation and food service activities | 898 |
| S - Other service activities | 271 |
| A - Agriculture, forestry and fishing | 254 |
| G - Wholesale and retail trade; repair of motor vehicles and motorcycles | 128 |
| H - Transportation and storage | 97 |
| N - Administrative and support service activities | 79 |
| F - Construction | 43 |
| J - Information and communication | 22 |
| K - Financial and insurance activities | 22 |

6.2 The IT system

At the point of taxpayer registration, the e-tax system does not validate some of the newly declared information against information that might already be in URA databases. For example, when applicants give details of their employer, the system only checks whether the TIN of the declared employer exists in the URA database. It does not check whether that TIN actually belongs to the employer named by the applicant. We found cases where applicants who are not employed by the URA successfully registered by declaring the URA TIN as belonging to their employer. Concerning NGOs, at the point of registration with the URA, they declare dates on which their service contracts will expire and thereafter decide to either renew or close. However, as at the end of FY2017/18, we found that about 22.5 per cent of NGOs had lapsed expiry dates but were still existing on the tax register.

Further, the e-tax system does not have the capacity to validate applicant information by using third party sources. The current system was designed in 2006. At that point, a number of proposals were made for interfacing with other government data sources, such as the URSB (for company registrations) and the National Identification and Registration Authority – NIRA (for personal identity information). These proposals were not implemented because these other agencies did not at that time have adequate IT capacity. This has changed. But taking advantage of their improved IT capacity to improve the accuracy of taxpayer registration remains challenging for the URA. Different government agencies use different IT systems. Some cannot be interfaced with the URA’s system. The most striking such case concerns the Kampala Capital City Authority (KCCA), which is emerging as a significant collector of revenue from property and other local taxes. The e-tax (URA) and e-CITIE (KCCA) systems are not interfaced. Further, the URA has been unable to establish a good working relationship with some government agencies such as the Ministry of Lands, NIRA, and the Bank of Uganda. The latter sometimes intervenes to make it more difficult for the URA to obtain information from commercial banks to verify bank account details submitted by TIN applicants due to confidentiality reasons (Kangave, Nakato, Waiswa and Lumala 2016).

6.3 The behaviour of system users

We found that three categories of people contribute to the errors found in the taxpayer register: taxpayers themselves, URA staff, and tax agents.

Some TIN applicants are simply not honest with the information they provide to the URA. This could be for a number of reasons. First, to avoid being tracked by the URA for tax compliance purposes. Second, applicants sometimes apply for a TIN for a one-off purpose other than paying taxes, such as being able to transfer their properties, like vehicles and land, or to win tenders for government contracts, among others. Third, many taxpayers are

reluctant to amend and or update their registration details with the URA in case of changes, such as change of business address or company directors, among others.

Some URA staff are negligent. For instance, the system sends a warning to the TIN-approving officer if someone tries to register for a TIN which is already in use. The officer has the power to reject or approve the duplicate TIN. Our research indicates that 49 per cent of the duplicate TINs failed the system duplicity check, but staff went ahead and approved them. This could be for two reasons. First, URA staff tend to view service management placements, such as in taxpayer registration and call centre management, as inferior and not commensurate with their educational qualifications and professional standing and, as such, they give it less care (source: response from URA senior management). Second, TIN-approving officers are appraised on the basis of the number of TINs approved, and not on the quality of their work.

There are also many unregistered tax agents/brokers offering tax services as a business. They assist TIN applicants in the TIN application process. The system was designed to automatically notify the TIN applicant on the status of their application, such as when the TIN has been approved or rejected. To have full control over their clients, the agents put in their own contact details, so that these notifications are sent to them in order to be able to demand payment from the TIN applicants. Similarly, because some TIN applicants do not have some of the contact information requested on the TIN application form, such as their own email address or phone number, among other things, yet these are mandatory fields, tax agents are only left with the option of using their own details.

7 Conclusion and way forward

The URA collects a lot of information from taxpayers in the process of administering tax. This information is very useful in guiding decision making, enforcing compliance and also for research purposes. The current databases, however, have a number of data gaps, especially in regard to data quality. The URA thus needs to invest significant resources both in the short and the long term to ensure that the already available data is usable and that the new data is of sufficient quality. Specifically, we suggest the following measures.

- The URA needs to hire staff to deal solely with the registration process and tax register maintenance. The verification process for new registrations needs to be tightened. The existing register needs to be thoroughly cleaned. Staff need to contact existing taxpayers to verify the information on the register. If registered taxpayers cannot be traced, their TINs should be deactivated.
- Registered taxpayers should be required to confirm or amend their details regularly, possibly every two years.
- Integrating URA IT systems with those of other government and/or private agencies should be taken up by central government as a whole. When URA systems are integrated with external systems such as the National Identification Registration Authority and Uganda Registration Services Bureau databases, among others, verification of taxpayer details will be easy. For instance, when someone is registering for a national identification number, there is no incentive to lie than when registering for tax purposes.
- The URA management needs to address the issue of negligent behaviour of staff responsible for new taxpayer registrations. It would be helpful if their performance targets could focus more on the quality of their work and less on the number of TINs that they issue.
- Taxpayers need to be continuously sensitised on how to register for a TIN and how to amend their registration details in case of any changes.

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