

EDITOR: As the curtain falls on December 31, 2025, Uganda's taxpayers, both corporate entities and individual filers, face what many accountants call the closing bell moment: A final reckoning of books, returns, reconciliations and compliance obligations.

Today, Uganda's tax register stands at close to five million Tax Identification Numbers (TINs). Of these, over 4.6 million belong to individuals, while more than 220,000 are corporate and non-individual entities, companies, partnerships, trusts and institutions operating across the economy. This expanded tax base reflects Uganda Revenue Authority's

# Crucial tax checks taxpayers must clear before 2026

**JOSHUA  
KATO, CA.**

(URA) aggressive formalisation drive, powered by digital systems, third-party data, EFRIS and deeper inter-agency information sharing. In simple terms, more people are visible, more



transactions are traceable and fewer errors go unnoticed.

That rapid expansion in the tax base reflects a concerted push by URA to broaden coverage and bring more Ugandans into the formal fold. Yet the sheer size of the register masks deeper challenges: Many taxpayers struggle to match system records with reality, others underestimate their liabilities and a significant proportion of business owners simply don't know what filings are due by year-end.

For many, this season will be defined

less by holiday cheer and more by tax compliance urgency. There are strong checkpoints every taxpayer must clear before the year closes, so you don't wake up on January 1, 2026, with arrears, penalties, or a surprise URA audit letter. "In a tax landscape rapidly tightening around digital footprints, bank disclosures and third-party data, ignorance is no longer a defence, it is a liability. As we approach December 31, compliance isn't just paperwork, it's survival."

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