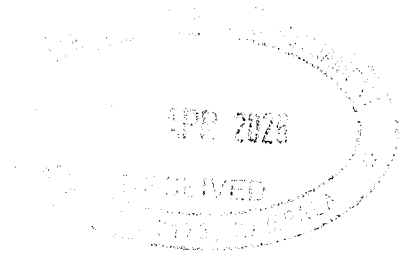


**PARLIAMENT OF UGANDA**



**REPORT OF THE COMMITTEE ON FINANCE, PLANNING  
AND ECONOMIC DEVELOPMENT ON THE VALUE  
ADDED TAX (AMENDMENT) BILL, 2026**

Office of the Clerk to Parliament  
11<sup>th</sup> Parliament  
April, 2026

## 1.0 INTRODUCTION

The Value Added Tax (Amendment) Bill, 2026 was read for the first time on Wednesday 1<sup>st</sup> April 2026 by the State Minister for Finance, Planning and Economic Development (General Duties). The Minister also laid a certificate of financial implications indicating that the expected revenue gain is UGX 353 billion annually.

The Committee scrutinised the Bill in accordance with Rule 135 (2), (3) and (4) of the Rules of Procedure and now begs to report.

## 2.0 OBJECT OF THE BILL

The object of the Bill is to amend the Value Added Tax Act, Cap. 344 to:

- i. exempt the application of VAT withholding to a designated person who pays for taxable supplies and is issued with an e-invoice or e-receipt;
- ii. increase the VAT registration threshold from one hundred fifty million shillings to two hundred fifty million shillings;
- iii. amend Schedule 2 to provide for the Arab Bank for Economic Development in Africa (BADEA) as a Public International Organisation;
- iv. amend Schedule 3 to exempt the supply of goods or services to contractors and sub-contractors of nuclear energy projects.

## 3.0 METHODOLOGY

While considering the Value Added Tax (Amendment) Bill, 2026, the Committee utilised the following methods:

### 3.1 Meetings

The Committee held meetings and received written memoranda from the following entities:

- i. Ministry of Finance, Planning and Economic Development (MoFPED);
- ii. Uganda Revenue Authority (URA);
- iii. Private Sector Foundation Uganda;

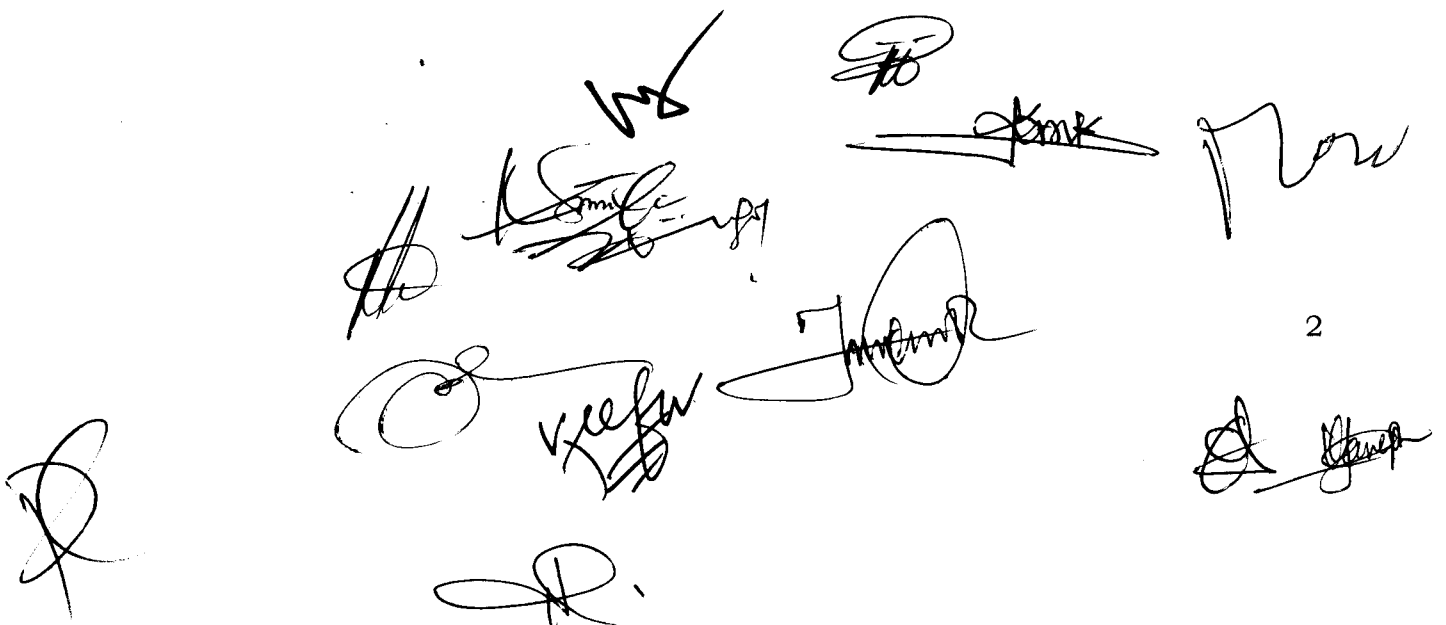
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- iv. PricewaterhouseCoopers;
- v. Uganda Bankers' Association;
- vi. Tax Justice Alliance Uganda;
- vii. Uganda National Traders Alliance;
- viii. Uganda Manufacturers Association;
- ix. Uganda Hotel Owners' Association;
- x. Institute of Certified Public Accountants of Uganda;
- xi. Kampala City Traders Association;
- xii. Civil Society Budget Advocacy Group;
- xiii. Uganda Insurers Association;
- xiv. Uganda Alcohol Policy Alliance;
- xv. Uganda Advertising Association, National Association of Broadcasters & Uganda Media Owners Association;
- xvi. Federation of Small & Medium-sized Enterprises; and
- xvii. MTN Uganda Limited.

### 3.2 Document review

The Committee reviewed and made reference to the following documents:

- i. The Value Added Tax (Amendment) Bill, 2026 - Explanatory Notes from MoFPED; and
- ii. The Value Added Tax Act, Cap. 344.



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#### 4.0 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

##### 4.1 Disapplication of VAT where a designated person is issued an e-invoice or e-receipt

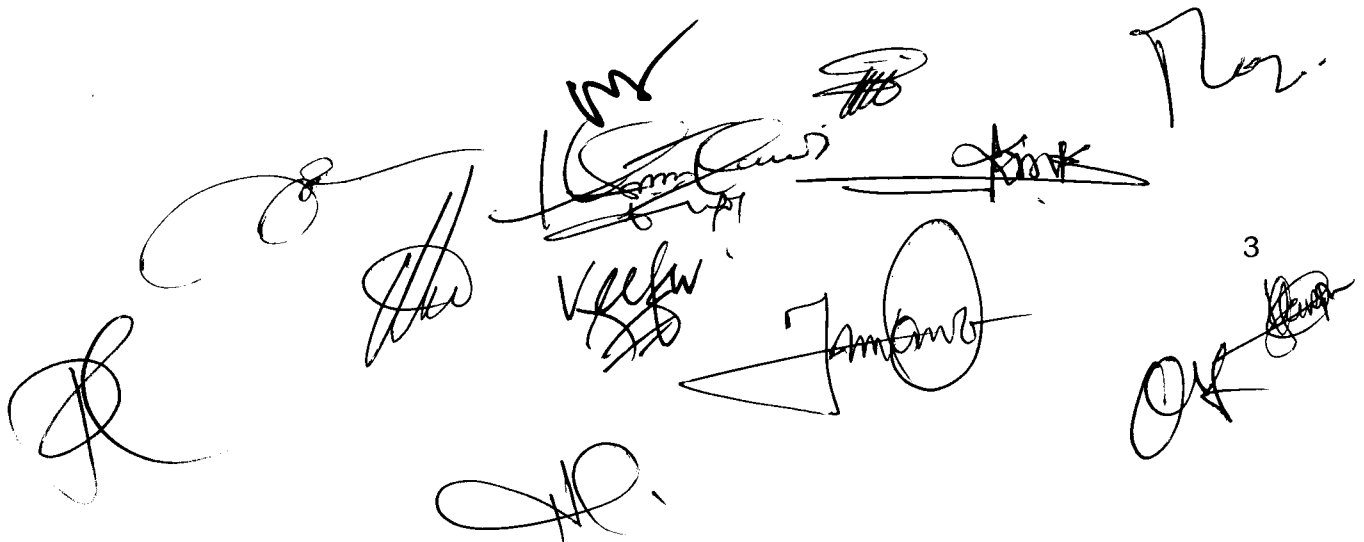
Clause 2 of the Value Added Tax (Amendment) Bill, 2026 seeks to insert a new sub-section after Section 5 (6) to disapply this section from a designated person where the designated person pays for taxable supplies and is issued with an e-invoice or e-receipt in accordance with Section 92 of the Tax Procedures Code Act. Section 92 of the Tax Procedures Code Act provides for electronic receipting and electronic invoicing.

The Ministry indicated that currently, certain taxpayers (typically large businesses) are appointed as withholding agents. Whenever they pay for goods or services, they must withhold 6% out of the 18% VAT and send it directly to URA. This applies even where the supplier has issued a valid electronic invoice. As a result, the supplier only receives 12% VAT instead of the full 18%, which creates cash flow challenges. In such cases, the supplier will receive the full VAT amount because URA can already track the transaction electronically.

*The Committee observed that;*

- i. *the amendment promotes the use of Electronic Fiscal Receipting and Invoice System (EFRIS); and*
- ii. *with the proposed amendment, a supplier will now have the full 18% VAT, thereby addressing the prevailing cash flow challenges.*

**The Committee recommends that Clause 2 of the Bill be adopted.**



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#### **4.2 Increase in annual VAT Registration threshold**

Clause 3 of the Bill seeks to amend Section 7 (2) of the principal Act which provides that the annual VAT registration threshold is one hundred fifty million shillings. The proposed amendment seeks to increase the threshold to two hundred fifty million shillings.

The Ministry informed the Committee that the current threshold has not changed since 2015, despite escalation of prices and growth of business activity. As a result, many small businesses are required to register for VAT, file monthly returns, and often hire accountants, which is costly and time consuming. In practice, most businesses earning between UGX 150 million and UGX 250 million contribute only about 3% of the total VAT collected. Many of these businesses report no VAT payable or claim refunds, which requires URA to carry out time consuming audits.

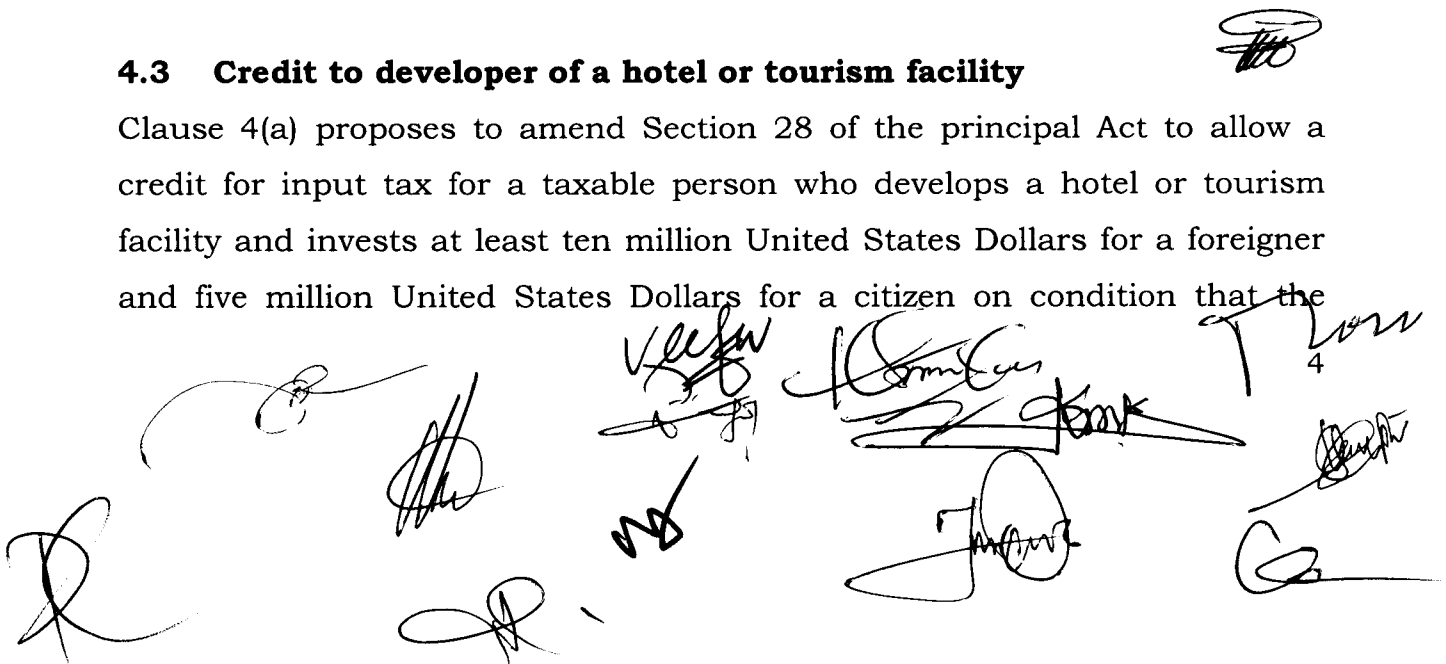
*The Committee observed that:*

- i. the increase in the VAT threshold will shift focus of tax administration to businesses earning 250 million making it easier for URA to administer VAT;*
- ii. this proposal aligns with the Government policy of easing compliance costs and pressures on small and medium sized (SMEs); and*
- iii. the amendment allows URA to focus on high yielding tax payers thus improving its efficiency.*

***The Committee recommends that Clause 3 of the Bill be adopted.***

#### **4.3 Credit to developer of a hotel or tourism facility**

Clause 4(a) proposes to amend Section 28 of the principal Act to allow a credit for input tax for a taxable person who develops a hotel or tourism facility and invests at least ten million United States Dollars for a foreigner and five million United States Dollars for a citizen on condition that the



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supply occurred not more than two years prior to date of commissioning the hotel or tourism facility.

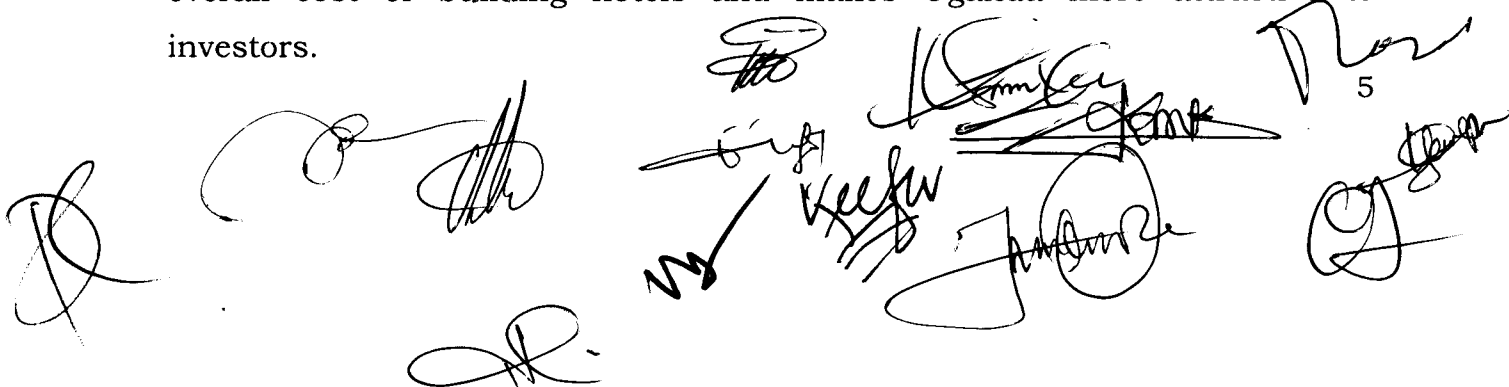
The proposed amendment to insert section (3b) will only apply in respect of civil works, services to conduct a feasibility study, design, construction services or locally produced materials for construction of premises, infrastructure, machinery and equipment or furnishings and fittings which are not available on the local market. The proposed insertion of section (3c) clarifies that developing a hotel or tourism facility applies only to that specific hotel or tourism facility and does not apply to other developments or businesses of the taxable person.

Clause 4(b) proposes to amend subsection (4) to provide that an input tax credit under subsection (3a) arises on the date of commissioning the hotel or tourism facility.

According to the Finance Ministry, developers will be able to recover more of the VAT they pay, making it easier and cheaper to invest in large tourism projects and improving the quality of tourism facilities in Uganda. Currently, a hotel developer can only claim VAT on construction costs incurred within six months before the hotel opens.

The Ministry further indicated that large hotels often take about two years to build therefore any VAT paid before the six-months period cannot be claimed and becomes a cost to the developer, making projects more expensive. For example, if a developer spends UGX 10 billion on construction over two years and pays VAT along the way, they can only claim VAT from the last six months. The rest is lost as a cost.

This change ensures that VAT does not become an extra cost to a VAT registered business, which is the basic principle of VAT. It reduces the overall cost of building hotels and makes Uganda more attractive to investors.



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Clause 4(c) of the Bill intends to amend Section 28 (6) to provide that a taxable person under this section shall not qualify for input tax credit in respect of a taxable supply for import of software.

Clause 4(d) proposes to insert a new subsection indicating that Section 28(6)(f) on software shall only apply to imported software.

In regard to software, the Finance Ministry explained that the amendment makes it clear that software, no matter how it is delivered, should be treated as a service. As a result, if VAT is charged at customs on the physical device carrying the software, that VAT cannot be claimed as a credit. For example, if a company imports software on a flash disk and pays VAT at the border, it will no longer be allowed to claim that VAT as input tax. This change provides clarity, ensures that software is taxed correctly as a service, and prevents businesses from claiming VAT credits that were not intended under the law.

*The Committee observes that:*

- i. the amendment aligns with the Government ten-fold growth strategy to promote agro-industrialisation, tourism, mineral development and investment in science and technology(ATMS);*
- ii. the requirements under the proposed amendment for the developer to use locally produced raw materials promotes local content; and*
- iii. ideally, both software and the devices on which the software is installed are expected to be charged VAT. However, in practice, tax payers declare a device and not the software hence paying VAT for only the device. Consequently, there is a loss of VAT chargeable on the software. The amendment seeks to address this gap.*

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**The Committee recommends that;**

- i. Clause 4(a) of the Bill be adopted with an amendment to reduce the threshold for a citizen from US\$5 million to US\$ 1.5 million.**
- ii. Clause 4(b), (c) and (d) of the Bill be adopted.**

#### **4.4 Due Date for payment of tax**

Clause 5 of the Bill seeks to substitute section 32(7) of the principal Act by including the terms and conditions for inputs for the mining sector as part of the items to be prescribed by the Minister, by regulations. Section 32(1) provides for when the tax payable under this Act is due and payable.

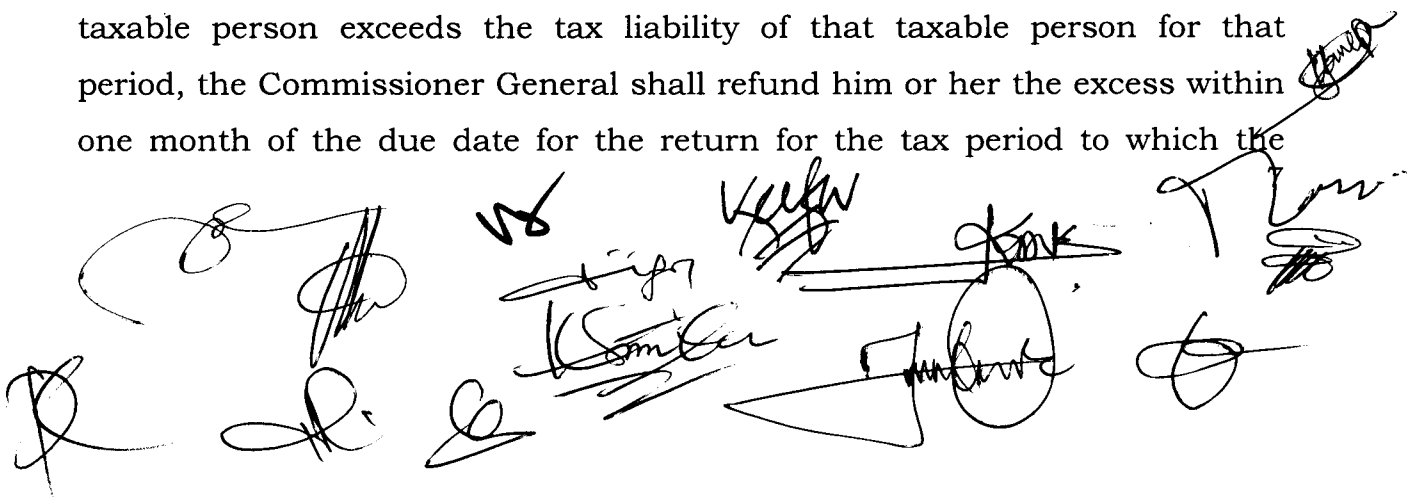
*The Committee observed that the amendment seeks to give power to the Minister to prescribe by regulations, when tax shall be due and payable for inputs for the mining sector.*

**The Committee recommends that Clause 5 be adopted.**

#### **4.5 Interest on overpayments and late refunds**

Clause 6 of the Bill intends to amend the threshold to allow a tax payer earn interest on a delayed VAT refund. Section 36(3) of the principal Act provides that where the Commissioner General, after conducting an investigation of any amount shown as an excess in terms of section 34(1), finds that the excess amount of input tax credit is greater than the true amount due in excess of not less than **fifty thousand shillings**, no interest shall be payable under subsection (2) where there has been a delay in making the refund. Section 34 provides for refund of overpaid tax.

Section 34 (1) provides that if, for any tax period, the input tax credit of a taxable person exceeds the tax liability of that taxable person for that period, the Commissioner General shall refund him or her the excess within one month of the due date for the return for the tax period to which the

A collection of handwritten signatures and initials in black ink, scattered across the bottom of the page. Some are large and stylized, while others are smaller and more scribbled. They appear to be signatures of various individuals, possibly members of the committee or officials involved in the document's preparation.

excess relates, or within one month of the date when the return was made if the return was not made by the due date.

The Finance Ministry explained that this provision has not changed since 1996. The fixed amount is now proposed to be replaced by a percentage. The amendment proposes to change when a taxpayer can earn interest on a delayed VAT refund. It increases the threshold of the acceptable variance between the claimed amount and the final verified payable amount from a fixed UGX 50,000 to 5% of the refund amount. Currently, if a taxpayer applies for a VAT refund and URA approves a slightly lower amount, the taxpayer may lose the right to interest if the difference between what they claimed and what is approved is more than UGX 50,000. Under the current law, the taxpayer would not receive interest, even if the refund delays and the delay was not their fault.

*The Committee observed that the amendment intends to ensure that there is fair application of the interest on overpayments and late refunds by URA.*

***The Committee recommends that Clause 6 of the Bill be adopted.***

#### **4.6 Refund of tax for use of electronic receipt or invoice**

Clause 7 of the Bill proposes that where a person other than a taxable person purchases goods or services from a taxable person and is issued with an electronic receipt or invoice or several electronic receipts or invoices worth two million shillings within a period of thirty consecutive days, the person shall be entitled to a refund of five percent of the tax. The threshold is proposed for reduction from five million shillings in the current law to two million shillings.



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The Ministry indicated that currently, a person who is not registered for VAT can only qualify for a refund if they spend at least UGX 5 million on taxable goods or services within 30 days and receive EFRIS invoices. They can then claim back 5% of the VAT paid. This rule is meant to encourage customers to ask for electronic receipts so that URA can track transactions. However, the UGX 5 million threshold is too high for many people, so only a few benefit from this incentive. The proposed change lowers the threshold to UGX 2 million, making it easier for more people to qualify. This change will encourage more people to demand e-receipts, improve tax compliance, and increase transparency in the system.

*The Committee observes that this amendment intends to encourage the use of EFRIS and thus ease the collection of taxes by URA.*

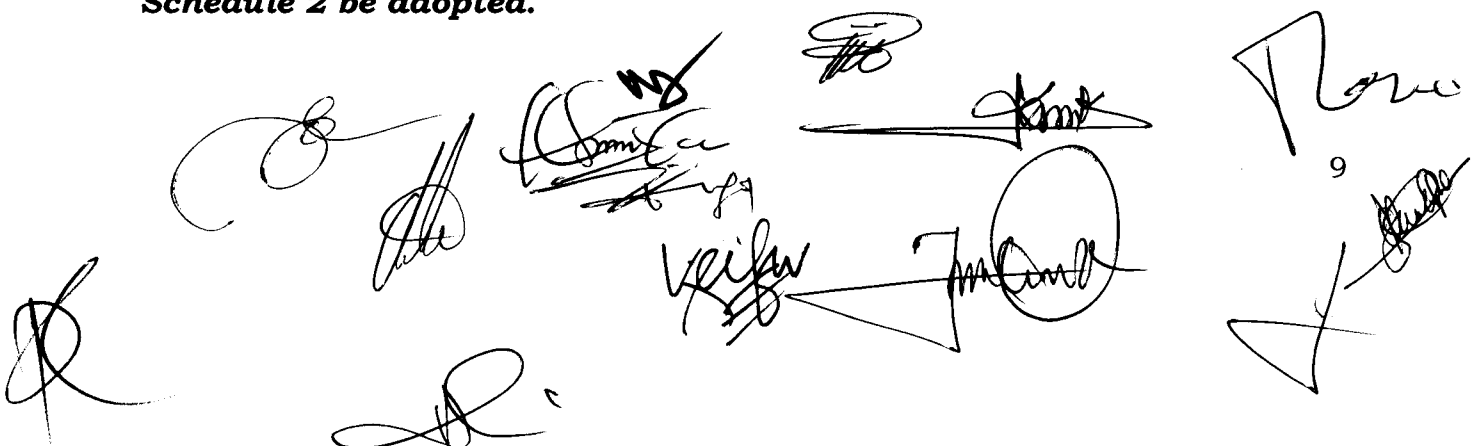
**The Committee recommends that Clause 7 of the Bill be adopted.**

#### **4.7 Exemption of United Nations related agencies and specialised agencies from tax**

Clause 8 of the Bill seeks to amend Schedule 2 to the VAT Act to exempt Arab Bank for Economic Development in Africa (BADEA) from payment of VAT and seeks to rename the “Medical Research Council” as the “Medical Research Council or Uganda Virus Research Institute and London School of Hygiene and Tropical Medicine (MRC/UVRI and LSHTM) Uganda Research Unit.”

*The Committee observed that this will comply with Government of Uganda’s agreements with BADEA. The nomenclature for the Medical Research Council is also widened under this provision.*

**The Committee recommends that the proposed amendment to Schedule 2 be adopted.**



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#### 4.8 Exemption of tax for items under Schedule 3

The proposed amendment intends to include nuclear energy as one of the exempt supplies under this Act.

*The Committee observed that the amendment will promote Government policy on the development of nuclear energy.*

**The Committee recommends that the proposed amendment be adopted.**

#### 5.0 CONCLUSION

The Committee recommends that the Value Added Tax (Amendment) Bill, 2026 be passed subject to the proposed amendments.

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**PROPOSED AMENDMENTS TO THE VALUE ADDED TAX (AMENDMENT) BILL, 2026**

**CLAUSE 4. AMENDMENT OF SECTION 28 OF PRINCIPAL ACT**

Clause 4 is amended in paragraph (a) by substituting for the words “five million United States Dollars” the words, “one million five hundred thousand United States Dollars”.

**Justification**

To reduce the threshold for a citizen from five million United States Dollars to one million five hundred thousand United States Dollars.

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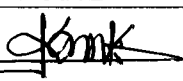
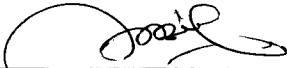


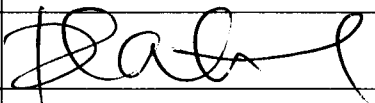
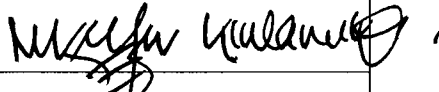
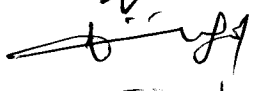
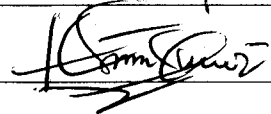
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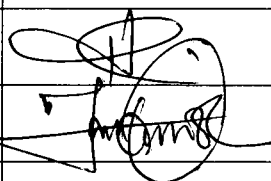
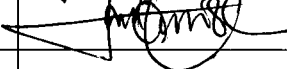
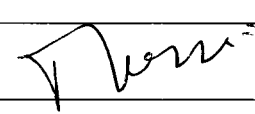
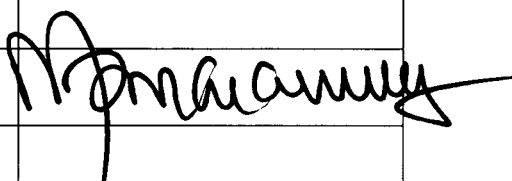
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**ENDORSEMENT OF THE REPORT ON THE VALUE ADDED TAX  
(AMENDMENT) BILL, 2026**

<b>NO</b>	<b>MEMBER</b>	<b>CONSTITUENCY</b>	<b>SIGNATURE</b>
1	Hon. KANKUNDA AMOS	Rwampara County	
2	Hon. ALEPER MOSES	Chekwii County (Kadam)	
3	Hon. ACIRO PASKA MENYA	District Woman Pader	
4	Hon. ADEKE ANNA EBAJU	District Woman Soroti	
5	Hon. AKOL ANTHONY	Kilak North County	
6	Hon. ASIIMWE ENOS	Kabula County	
7	Hon. ATIM AGNES APEA	District Woman Amolatar	
8	Hon. ATIMA LEE BUTI JACKSON	Arua Central Division	
9	Hon. AVUR PACUTO JANE	District Woman Pakwach	
10	Hon. AYUME CHARLES	Koboko Municipality	
11	Hon. BATARINGAYA BASIL	Kashari North County	
12	Hon. EKANYA GEOFFREY	Tororo North County	
13	Hon. KAMBALE FERIGO	Kasese Municipality	
14	Hon. KATESHUMBWA DICKSONS	Sheema Municipality	
15	Hon. KATWESIGYE KOYEKYENGA OLIVER	District Woman Buhweju	
16	Hon. KINSHABA NKUNDA PATIENCE	District Woman Kanungu	
17	Hon. KIWANUKA KEEFA	Kiboga East County	
18	Hon. KUGONZA EMELY	Buyanja East County	
19	Hon. KYOOMA AKAMPURIRA XAVIER	Ibanda County North	

20	Hon. LUBEGA SSEMPA BASHIR	Mubende Municipality	
21	Hon. MASABA KARIM	Mbale Industrial Division	
22	Hon. MBABAZI JANEPHER KYOMUHENDO	District Woman Kagadi	
23	Hon. MPINDI BUMALI	PWD Representative	
24	Hon. MUWANGA KIVUMBI MUHAMMAD	Butambala County	
25	Hon. NABAGABE KALULE FLAVIA	District Woman Kassanda	
26	Hon. NABUKEERA HANIFA	District Woman Mukono	
27	Hon. NABUKENYA BRENDA	District Woman Luweero	
28	Hon. NAKUT FAITH LORU	District Woman Napak	
29	Hon. NANDALA MAFABI NATHAN	Budadiri County West	
30	Hon. NANGOLI GERALD	Elgon North County	
31	Hon. OCAN PATRICK	Apac Municipality	
32	Hon. OCHAI MAXIMUS	West Budama County North	
33	Hon. OCHWA DAVID	Agule County	
34	Hon. OGWAL MOSES	Dokolo North County	
35	Hon. OKOT JOHN AMOS	Agago North County	
36	Hon. OKOT MOSES JUNIOR	Kioga County	
37	Hon. OMARA PAUL	Otuke County	
38	Hon. OPOLOT ISIAGI PATRICK	Kachumbala County	
39	Hon. SSEMUJJU IBRAHIM	Kira Municipality	
40	Hon. TAYEBWA HERBERT	Kashongi County	

41	Hon. WAMAKUYU MUDIMI IGNATIUS	Elgon County	
42	Hon. WANDA RICHARD	Bungokho Central County	





**PARLIAMENT OF UGANDA**



**MINORITY REPORT  
ON THE  
VALUE ADDED TAX (AMENDMENT) BILL, 2026**

Moved under Rule 215 of the Rules of Procedure of the Parliament of Uganda.

AAE

**April 2026**

## I. INTRODUCTION

Rt.Hon. Speaker and Honourable Colleagues, the Value Added Tax (Amendment) Bill, 2026, was presented to Parliament on 27th March 2026. This Bill makes nine changes to the Value Added Tax Act, Cap. 344.

Right Honourable Speaker, we are not opposed to the Bill in full. Some of its proposals are reasonable while others are not. We explain each of these concerns below;

## II. AREAS OF DISSENT

1. Clause 3: Raising the VAT registration threshold from UGX 150 million to UGX 250 million (Amendment of Section 7).



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**Clause 3: Raising the Threshold from the proposed UGX 250 Million to Ugx. 500m (Section 7)**

From July 2026, any business earning below UGX 250 million a year will not need to register for VAT.<sup>1</sup> The current cut-off is UGX 150 million. We object this and propose the VAT threshold to be Ugx. 500M for the following reasons;

**Rt. Hon. Speaker**, increasing the VAT Registration threshold from Ugx. 150 m to Ugx. 500 m is a significant fiscal policy that balances revenue collection with private sector growth. Below are the economic reasons why we propose to increase the threshold to Ugx. 500M.

**i). Reducing Administrative and Compliance Costs.**

Hon. Speaker, VAT is an expensive tax to manage. Both URA and the taxpayer are equally affected in the management of this tax. First of all, URA manages thousands of small taxpayers who contribute negligible VAT revenue collections. By raising the threshold to Ugx. 500m, URA will shift its audit and enforcement focus toward high-yield large and Medium Taxpayers thus improving the overall cost-to-revenue ratio. This will improve efficiency of VAT administration. You can imagine, as of June 2024, Uganda had 36,417 VAT registered taxpayers, yet over 90% are small businesses contributing only about 3% of the total VAT revenue, with many filing NIL returns. This makes URA spread its administrative effort across very many low-yield taxpayers. There is no point expanding VAT registered businesses without significant revenue increases while raising compliance costs for the small businesses and administrative costs for government.

On the other hand, for small Businesses, complying with VAT requires specialized accounting, the use of EFRIS (Electronic Fiscal Receipting and Invoicing System), and regular filing. For a small business making just UGX.200M a year, these administrative costs can eat into the little profit margins, often exceeding the actual tax liability.

**ii). The threshold of Ugx. 150m per annum was very low and we strongly believe that even the proposed increase to 250m is still low. If you take for instance the current threshold of Ugx. 150M per annum, it translates into approximately Ugx. 410,000 in daily sales.** Hon. Speaker and Colleagues, Many of Uganda's micro-enterprises hit this target easily. Similarly, a proposal of UGX 250m per annum threshold, is still small, because it simply translates into approximately UGx 700,000 in daily sales.



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<sup>1</sup>Value Added Tax Act, Cap. 344, Section 7(2) — registration threshold currently set at one hundred fifty million shillings per annum.

**We believe that, this is still small, our proposal of UGX. 500m threshold per annum which translates into approximately UGX. 1,400,000 in daily sales is reasonable in the current circumstance.**

Our proposal of Ugx. 500m allows a much larger space for small businesses to reinvest profits and expand their operations without the immediate fear of entering a complex tax bracket that requires an 18% price hike on their goods. Besides, it will help reduce the compliance burden for small businesses as small VAT –Registered taxpayers are the major cause of refunds, offsets, and revenue leakages for VAT.

iii). **Improving Cash Flow for Small Business Enterprises.** VAT is generally a tax on cash flow. Small businesses often have to remit VAT to the government before they have actually collected payment from their customers (credit sales). By exempting businesses between 150m to 500m, these enterprises retain more working capital. In a developing economy like Uganda's, where access to affordable credit is limited, this " interest –free " liquidity is vital for day-to-day operations and survival.

**Clause 4, section 28 of the principal act. Under this clause;**

We object the proposed changes in section 28 of the principal act. We want to lower the investment threshold and extend the input tax credit window.

**Specifically, we want to lower entry barriers for local investors. The current threshold of \$ 10 m (foreigners and \$ 5M (citizens) are prohibitive for many domestic investors. Reducing the requirement to & 500,000 (rural) and \$ 1,500,000 (urban) promotes the tourism sector.**

**Rt. Hon. Speaker,** high threshold favor large multinational chains that often repatriate profits. Lower threshold empowers local entrepreneurs to build facilities that reflect indigenous culture and retain wealth within the country.

For instance, a local investor wanting to build a 20-room eco-lodge in Sipi Falls or Mt. Elgon area might struggle to hit a \$ 5 million mark. However, at \$ 500,000, they can afford high-quality construction and modern amenities, qualifying for VAT relief on building materials and professional services, which significantly lowers their initial sunk costs.

**We also want to bridge the gap between rural and urban development.** Rt.Hon. Speaker, most high-end tourism facilities are clustered in urban centers or well – established parks, leaving areas like Mt.Elgon underserved . By making the rural threshold three times lower than the urban one (\$500 Vs. %1.5M), the government creates a powerful attraction. This compensates for the higher logistical costs (transporting materials to remote areas) and the lack of existing infrastructure.

**Extending the Input Tax Credit Window (2 to 10 years) is most appropriate because A hotel is a heavy-asset business.** Between land acquisition,



AAE




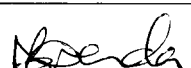
environmental impact assessment, architectural designs, and the actual construction of specialized facilities, two years is rarely enough.

If an investor buys steel and cement in Year 1 but doesn't open the doors until year 4, under the old law, they would lose the ability to offset the VAT paid on those initial materials.

Similarly, a resort project in a rural setting might face delays due to seasonal rains or the slow installation of utility like power or water. A 10-YEAR Window ensures that the investor can recover their VAT once they start generating taxable sales, regardless of construction delays.

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#### Minority Members of the Committee

Name	Constituency	Signature
Karim MAGABA	INDUSTRIAL DIVISION	
BRENDA NABUKENTA	LWEEERO	
Adeke Anna Ebaju	SOROTI DISTRICT	AAC