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WIDER TECHNICAL NOTE

The Uganda Revenue Authority corporate income tax panel

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March 2025

wider.unu.edu

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Abstract: This technical note describes the Uganda Revenue Authority (URA) corporate income tax panel constructed from corporate income tax (CIT) returns and firm registration data for the financial years 2013/14 to 2022/23. The panel dataset contains over 300 variables, which allow the user to study, for example, firms' balance sheets, debt structure, capital investments, and tax liabilities. This represents the richest data source available for studying the behaviour of Ugandan firms. It is structured so as to follow the order of the URA's Non-Individual Income Tax Return form, and this note allows the user to trace variables to their location in the form. This note describes the variable content of the data and the process of constructing the dataset and documents how various challenges were tackled, including the cleaning process. Finally, the note provides some summary statistics of the data.

Key words: administrative tax data, Uganda, Uganda Revenue Authority, corporate income tax, firms

JEL classification: H25, D23, O23, O55

Acknowledgements: We thank Norbert Afya, Nicholas Musoke, and Amina Ebrahim for their valuable support in the construction of the data. We also greatly benefited from Hilja-Maria Takala's assistance in drafting this technical note. This work is part of a more extensive research and capacity-building initiative between the Uganda Revenue Authority (URA) and UNU-WIDER.

Note: This study was approved by the Joint Ethical Review Board of the United Nations University (Ref No: 202104/01) on 11 May 2021

Suggested dataset citation: Uganda Revenue Authority (2024). 'The Uganda Revenue Authority Corporate Income Tax panel (version 2)'. Kampala: Uganda Revenue Authority.

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This study has been prepared within the UNU-WIDER project Tax research for development (phase 3), which is part of the research area Creating the fiscal space for development. The project is part of the Domestic Revenue Mobilization programme, which is financed through specific contributions by the Norwegian Agency for Development Cooperation (Norad)

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https://doi.org/10.35188/UNU-WIDER/AARY1900

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The Institute is funded through income from an endowment fund with additional contributions to its work programme from Finland and Sweden, as well as earmarked contributions for specific projects from a variety of donors.

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The views expressed in this paper are those of the author(s), and do not necessarily reflect the views of the Institute or the United Nations University, nor the programme/project donors.

1 Introduction

The Uganda Revenue Authority (URA) corporate income tax panel (version 2)[1] is a panel dataset consisting of the corporate income tax (CIT) returns of all Ugandan (incorporated) firms over the years 2013/14 to 2022/23.[2] The CIT returns are captured in the URA's Non-Individual Income Tax Return form.[3] This form may be filled by a company, trust, or any entity other than a partnership firm[4] having income from business or profession. Individual taxpayers can opt to file either in the CIT regime or use the form for the Income Tax Return for Individuals if they earn self-employment income. The Non-Individual Income Tax Return form also captures other income sources than business income, as described in Table A1 in the Appendix A. However, the data described in this technical note mainly includes variables that relate to business income.

Corporate income tax in Uganda is levied at a rate of 30% of taxpayers' chargeable income.[5] CIT returns are submitted electronically within six months after the financial year end. All incorporated firms must file CIT returns, although smaller firms—with an annual turnover of UGX150 million (Ugandan shillings)—can pay a presumptive tax, based on their turnover.[6] More information on presumptive tax data is available in Jouste, Agaba, and Ssebuyira (2024). The present technical note is concerned with 'non-individual' CIT returns, hereafter 'firms'. Even though we refer to firms, the 'non-individual' CIT returns can also be filed by individuals, and therefore the data includes taxpayers registered as individuals. Whilst a statutory rate of 30% is high by today's standards in OECD countries (where the average is 23.9%), it does not stand out as being particularly high when compared to a group of regional peers, where the average is 28.3% (see Figure 1 in McNabb et al. 2022).

Uganda performs relatively poorly compared to its peers in collecting revenue from the CIT. The revenue from the CIT as a share of GDP is the lowest among 30 sub-Saharan countries—Uganda collects around 0.8 % of GDP whereas the regional average is 2.9 % of GDP (see Figure 2 in McNabb et al. 2022).

Uganda's medium-term revenue strategy, the Domestic Revenue Mobilisation Strategy, launched in early 2020, calls for marked enhancements in the performance of the corporate income tax as part of a drive to increase tax revenues by a further 0.5% of GDP per year over a 5-year period (MFPED 2019). The medium-term revenue strategy is monitored semi-annually, and the latest report in April 2024 highlighted that policy interventions of CIT have performed fairly to the poor (MFPED 2024). The report shows that the total effective tax rate (ETR) is minimally increased between 2021 and 2023.

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[1] The earlier version of this data is described in McNabb et al. (2022).

[2] The fiscal/financial year in Uganda runs from 1 July to 30 June. The terms financial year and fiscal year are used interchangeably in this paper.

[3] The form is accessible at **https://ura.go.ug/en/domestic-taxes/returns/download-online-return-forms/**.

[4] A partnership firm uses a different form 'Income Tax Return Form for Partnership'.

[5] The rate and other details of the corporate income tax regulation is described in the Income Tax Act Cap 340.

[6] Since 2020, the rates of presumptive tax range from 0% to 0.7% depending on turnover and whether the firm keeps business records.

However, the ETR is still less than 1%.[7] In addition to ETR, the report assesses the restructuring of the allowable deduction and finds its performance to be poor because usage of the allowable deductions has increased from 2021 to 2023. There is, thus, a pressing need to better understand the drivers of the performance of the Ugandan CIT, along with, generally, an improved understanding of firms' tax-paying behaviour. It is hoped that the dataset introduced herein will play an important role in this regard.

A number of firms operating in Uganda benefit from statutory tax exemptions (such as those operating in 'free zones', or those exporting more than 80% of their total sales) and as such might file a return with a positive chargeable income, but not remit any CIT. Others in receipt of exemptions may not be compelled to file CIT returns at all, and as such would not be present in the returns data. In addition, tax filing of specific sectors, such as oil and gas, uses manual forms, and therefore, the panel does not cover these firms.

The URA's corporate income tax panel was the first dataset published in the URA secure research lab and made available for researchers in 2022. So far, the research has covered topics such as profit shifting of multinational enterprises, tax compliance of businesses, firm performance, global minimum corporate income tax, and behavioural responses to personal income tax reform—see Jouste et al. (2021), Koivisto et al. (2021), Dodlova et al. (2023), Lakuma and Kahunde (2023), Musoke et al. (2023), Vincent et al. (2023), Bashir et al. (2024), and Jouste, Kaidu Barugahara, Okello Ayo, Pirttilä, and Rattenhuber (2024), respectively. By using unique, anonymized identifier variables, it is possible to link the CIT returns to other datasets, such as firm-level pay-as-you-earn (PAYE) returns (Agaba et al. 2023), value-added tax (VAT),[8] presumptive tax data (Jouste, Agaba, and Ssebuyira 2024), or trade data (Tieu et al. 2023). It is envisaged that this will form the basis of a 'secure research lab' at the URA, where users (including URA staff, policy makers, and external researchers) can access numerous datasets in order to carry out research and analysis on the Ugandan tax system.

This technical note proceeds as follows. Section 2 provides an overview of the panel, including details of the construction process and describing the quality of the data. In Section 3, we present the variables in the dataset, grouped according to the particular section or schedule of the CIT return from which they are drawn. Section 4 presents some brief summary statistics of firms appearing in the panel. Section 5 outlines the data update plans and possible research topics.

2 Data coverage

2.1 Data origin and usage purpose

The URA CIT panel is constructed from the CIT returns of formal firms in Uganda. It contains 346 variables and runs from FY2013/14 to FY2022/23. The panel includes tax returns and assessments. The returns are self-reported by firms, whereas the tax officer reports the assessments. The number

[7] The ETR is calculated by dividing the total CIT revenue payable by the total gross income/turnover.

[8] Currently, the VAT data is available as 'beta' version, but the plan is to publish the complete data in 2025.

of firms in return data ranges annually from around 30,000 to 64,000, see Table 1. The number of assessments is lower, ranging from around 2,000 to 11,300.

This version of the URA CIT panel is a new extraction for all years. Therefore, observations and values can be different than in the earlier version of the data described by McNabb et al. (2022). The reason for this is that some amendments and assessments have been made since the previous version of the panel which might have changed the variable values. We recommend using this new version of the panel because it is more reliable and up to date.

The data gives a summary of the firm's income position within a given year. It includes information on firm characteristics (such as sector, location, etc.), in addition to complete information from their tax returns, including from the balance sheet and profit and loss accounts, as well as all the necessary variables to calculate a firm's tax liability. Furthermore, detailed information is included pertaining to firms' capital allowances. The variables are defined and discussed in Section 3 below.

Table 1: Number of observations for the datasets by financial year

Financial year	# returns	# assessments
2013–2014	30,619	4,604
2014–2015	36,514	6,920
2015–2016	42,764	7,835
2016–2017	44,462	9,617
2017–2018	48,135	11,208
2018–2019	52,766	8,741
2019–2020	57,289	11,316
2020–2021	60,060	9,246
2021–2022	64,006	7,728
2022–2023	61,820	1,927

Note: the number of assessments is low in 2022–23 because the assessments are often done in the following or later years. Therefore, ongoing assessments are not captured in the panel. Another reason could be that there are, in general, more accurate filing of returns and, thus, fewer assessments.

Source: authors' calculations using the Uganda Revenue Authority corporate income tax panel.

The raw data for the CIT returns were extracted from URA's database and downloaded in DSV format. They were then imported into Stata and merged with information from the taxpayer register at the anonymized unique identifier-year level. All the firms were matched up with registration information. Firms are not required to update their register information regularly, so information such as location can also reflect the firm's old location.

2.2 Data cleaning process

The construction of data involves several steps. First, the electronic return and assessment data are submitted to the URA database. The database administrator then extracts raw data (multiple files) according to the sections and schedules in the tax form. The extracted raw data is handed over to research lab assistants for cleaning, quality checks, and documentation. Data curation is done in Stata. The cleaning process includes removing clear duplicates and old returns, date formatting,

variable labelling, and identifying unclear patterns in the data. Finally, data is documented in this technical note.

This panel is the second version of the corporate income dataset. The first version is documented in the note by McNabb et al. (2022). In the current version (2024), some modifications have been made to the data, including the naming of variables and keeping of firms that file for at least one month, given that the firms could have just been in operation for that period.

Anonymization

We created a simple, non-numerical, anonymous firm identifier variable that is grouped according to the firm's taxpayer identification number (TIN). The database administrator does the anonymization of taxpayer identifiers during the extraction process. The firm identifier variable (TIN) is anonymized in a manner that allows a researcher to merge datasets from the lab. For example, the CIT panel could be merged with data from PAYE, VAT, Customs, and Presumptive returns or taxpayer register data.

2.3 Data quality checks and adjustments

Table 2 highlights the number of observations dropped due to several anomalies observed in the data. First, we keep only the latest return of the firm per year by using the return dates to indicate this observation. The latest return represents the most final and accurate return because firms can amend the original return. For those that were filed on the same day, we picked the latest return by taking the maximum of all the values reported in that observation and chose a return that had the least missing cases for all variables. For this case, 129,241 observations were dropped. Second, we also dropped observations for the same period, which were pure duplicates (180,881). Third, we dropped 69 observations that did not have return from and return to dates, making it impossible to know for which period the return was filed. Fourth, 1,864 observations were dropped as they had filed for less than a month in a financial year.

Table 2: Number of dropped anomalies

Reason	Number of dropped anomalies
Keeping the latest return	129,241
Pure duplicates	180,881
No return to and return from dates	69
Filing for less than a month	1,864

Source: authors' calculations using the Uganda Revenue Authority corporate income tax data.

3 Variable description

In total, there are 346 (previously 329) variables in the panel, drawn from the CIT return and registration data. The number of variables is larger than in the previous version because the new version includes data from Section D (see Table B2 in the Appendix). These are organized to follow the logic of the income tax (IT) return form and allow the user to calculate a firms' chargeable income using each of the component parts. It is recommended that users should use this dataset alongside the IT return form, in order to best understand the breakdown of variables. All of the variables—save for metadata and firm characteristics—are denoted in Ugandan shillings. In this section, we describe

each of the variables in the CIT panel, according to the section which they are found in the non-individual CIT return form or taxpayer registration form. All variables and their labels are listed in Tables B1–B10 in Appendix B.

Creation of 'MNC' and 'is a full financial year' dummy variables

Variable *r_mnc* defines if the firm is a multinational company (MNC) or not. A list of multinational companies was obtained from the Large Tax payer Office (LTO) and Orbis database[9]. This list was matched to the CIT panel, and a dummy variable was created. Variable *r_mnc* takes value 1 if the company is multinational and 0 if not.

Variable *tagfullfinancialyear* identifies observations which cover the full financial year. It was observed that some firms do not file for a full financial year. This can happen if firms start their business during the financial year, so they cannot file the full financial year. Firms that filed for 360 days and above were given a value of 1, while the rest were given a value of 0 (for those filing for more than a month but less than 360 days). We restrict the CIT panel to those firms that have at least filed for a month.

Assigning a year variable

The CIT returns are submitted annually by all enteritis resident in Uganda for tax purposes. These entities might constitute privately owned companies, NGOs, public-sector bodies, trusts, or others. All returns must normally be submitted online within six months from the end of a financial year which, in Uganda, runs from 1 July to 30 June. This is referred to as the 'normal' year of income; for firms whose financial year is not from 1 July to 30 June, a 'substituted' year of income is followed. One of the key challenges when constructing a panel with data of this nature is the manner in which firms are allocated to a certain 'calendar year'. Many entities—often multinationals—keep their accounts according to the calendar year and, in fact, across the population of Ugandan firms, many keep more 'irregular' accounting years, such as from April to March, October to September, etc. In such cases, we classify the returns to a particular year as follows:

Two variables were identified in the dataset to determine a firm's financial year, namely *r_rtn_from_dt* and *r_rtn_to_dt*, which were utilized for this purpose. These capture the first and last dates to which the return pertains. Firms have six months after the end of their accounting year to file and pay CIT. Thus, we add six months to *r_rtn_to_dt*, and allocate the year variable to whichever calendar year this falls in. For example, a firm with *r_rtn_to_dt* of 30 June 2017 would be allocated to 2017, as 30 June 2017 + 6 months still falls in the calendar year 2017 (31 December). However, a firm with *r_rtn_to_dt* of 30 September 2017 would be allocated to 2018, as six months post would lie in the calendar year 2018. Whilst this approach is imperfect, we feel it represents the best possible manner in which data of this nature can be presented in a panel format. For reference, the variables *r_rtn_from_dt* and *r_rtn_to_dt* are all present in the panel; users can, thus, identify the original accounting dates by each firm. Given that the majority of firms file CIT returns according to the financial year, the *year* variable in the dataset most often pertains to the 'second half' of the financial year. (e.g. for such firms, if *r_year* is 2017, the FY is 2016/17). In the summary statistics provided in Section 4 below, we present both the year (as calculated) and the closest financial year.

[9] The Orbis data is privately owned data, which is a comparable data resource on private companies. It is accessible at **https://login.bvdinfo.com/R1/Orbis**.

Naming of variables

Unlike in the CIT technical note by McNabb et al. (2022), there have been some changes in the naming of variables in CIT. We change the naming of the firm characteristics variable from *c_* to *r_*. Furthermore, the number of variables has increased from 329 to 346. Variable names have a prefix that refers to Sections or Schedules of the IT return form; see Table 3.

Table 3: Naming of variables

Prefix	Source
r	TIN Registration form
d	Section D-Income Tax Return Form for Non-Individual
bs	Section E-Income Tax Return Form for Non-Individual
pl	Section F -Income Tax Return Form for Non-Individual
Sch1	Schedule 1 -Income Tax Return Form for Non-Individual
Sch2	Schedule 2 -Income Tax Return Form for Non-Individual
Sch4	Schedule 4 -Income Tax Return Form for Non-Individual
Sch5	Schedule 5 -Income Tax Return Form for Non-Individual
Sch6	Schedule 6 -Income Tax Return Form for Non-Individual
Sch7	Schedule 7 -Income Tax Return Form for Non-Individual

Source: authors' description of URA's corporate income tax panel.

4 Descriptive statistics

The data covers 10 financial years, from 2013–14 till 2022–23. In total there are 498,436 unique firm/year return observations and 79,142 unique firm/year assessment observations. There are 130,166 unique firms observed over the period. Of these observations, 9,433 firms file returns for all 10 years of the panel, 5,101 do so for nine years, and so on as summarized in Table 4. A large number of firms (35,204) appear only for one year.

Table 4: Number of returns and assessment filed, per unique firm

# Years present	# Returns	# Assessments
10	9,433	24
9	5,101	118
8	5,172	250
7	5,866	500
6	7,604	909
5	9,871	1,658
4	12,558	2,740
3	16,629	4,580
2	22,728	8,075
1	35,204	17,746
# Unique firms	36,600	130,166

Source: authors' calculations using the Uganda Revenue Authority corporate income tax data.

In Table 5, we display the number of firms according to which sector they are registered in. The largest sectors are Wholesale and Retail Trade (24.82%) and Construction (9.56%), followed by Other Service Activities (8.8%) and Real Estate Activities (5.95%). The panel includes 10,638 unique

firms that do not have the sectoral information. We have no reason to believe that the likelihood of being registered in any one sector is correlated with the likelihood of this information being present.

Table 5: Sectoral breakdown

Current sector main activity	# of unique firms	% of unique firms
A-Agriculture, forestry and fishing	6,421	4.93
B-Mining and quarrying	492	0.38
C-Manufacturing	4,367	3.35
D-Electricity, gas, steam and air conditioning supply	890	0.68
E-Water supply; sewerage, waste management and remediation activities	352	0.27
F-Construction	12,438	9.56
G-Wholesale and retail trade; repair of motor vehicles and motorcycles	32,303	24.82
H-Transportation and storage	5,134	3.94
I-Accommodation and food service activities	4,620	3.55
J-Information and communication	3,911	3
K-Financial and insurance activities	6,167	4.74
L-Real estate activities	7,747	5.95
M-Professional, scientific and technical activities	7,478	5.74
N-Administrative and support service activities	3,977	3.06
O-Public administration and defence; compulsory social security	264	0.2
P-Education	4,589	3.53
Q-Human health and social work activities	5,001	3.84
R-Arts, entertainment and recreation	1,391	1.07
S-Other service activities	11,453	8.8
T-Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	304	0.23
U-Activities of extraterritorial organizations and bodies	229	0.18
Missing	10,638	8.17
Total	130,166	100

Source: authors' calculations using the Uganda Revenue Authority corporate income tax panel.

Table 6 shows the firm's distribution to different districts in Uganda. Over 50% of unique firms are located in Kampala. The next largest district is Wakiso (11.17% of unique firms), which is the district around Kampala. Other districts range between 0.01 and 2.51% of unique firms. The panel includes 6,370 firms that do not have district information.

Table 6: Districts

District	# of unique firms	% of unique firms	District	# of unique firms	% of unique firms
Abim	78	0.06	Kole	66	0.05
Adjumani	197	0.15	Kotido	130	0.1
Agago	50	0.04	Kumi	319	0.25
Alebtong	34	0.03	Kween	39	0.03
Amolatar	43	0.03	Kyankwanzi	46	0.04
Amudat	88	0.07	Kyegegwa	78	0.06
Amuria	83	0.06	Kyenjojo	179	0.14
Amuru	44	0.03	Kyotera	258	0.2
Apac	113	0.09	Lamwo	45	0.03
Arua	1,251	0.96	Lira	2,219	1.7
Budaka	145	0.11	Luuka	35	0.03
Bududa	86	0.07	Luweero	541	0.42
Bugiri	252	0.19	Lwengo	111	0.09
Buhweju	17	0.01	Lyantonde	76	0.06
Buikwe	603	0.46	Manafwa	119	0.09
Bukedea	98	0.08	Maracha	23	0.02
Bukomansimbi	37	0.03	Masaka	1,129	0.87
Bukwo	64	0.05	Masindi	679	0.52
Bulambuli	80	0.06	Mayuge	147	0.11
Buliisa	55	0.04	Mbale	2,773	2.13
Bundibugyo	98	0.08	Mbarara	2,807	2.16
Bunyangabu	41	0.03	Mitooma	64	0.05
Bushenyi	562	0.43	Mityana	957	0.74
Busia	714	0.55	Moroto	341	0.26
Butaleja	63	0.05	Moyo	155	0.12
Butambala	46	0.04	Mpigi	271	0.21
Butebo	32	0.02	Mubende	540	0.41
Buvuma	13	0.01	Mukono	3,261	2.51
Buyende	37	0.03	Nakapiripirit	113	0.09
Dokolo	59	0.05	Nakaseke	142	0.11
Gomba	58	0.04	Nakasongola	91	0.07
Gulu	1,652	1.27	Namayingo	63	0.05
Hoima	893	0.69	Namisindwa	41	0.03
Ibanda	315	0.24	Namutumba	50	0.04
Iganga	1,017	0.78	Napak	59	0.05
Isingiro	214	0.16	Nebbi	172	0.13
Jinja	2,958	2.27	Ngora	82	0.06
Kaabong	212	0.16	Ntoroko	24	0.02
Kabale	712	0.55	Ntungamo	325	0.25
Kabarole	1,118	0.86	Nwoya	59	0.05
Kaberamaido	60	0.05	Omoro	81	0.06
Kagadi	131	0.1	Otuke	26	0.02
Kakumiro	62	0.05	Oyam	97	0.07
Kalangala	53	0.04	Pader	68	0.05

Kaliro	73	0.06	Pakwach	63	0.05
Kalungu	113	0.09	Pallisa	454	0.35
Kampala	67,841	52.12	Rakai	166	0.13
Kamuli	371	0.29	Rubanda	47	0.04
Kamwenge	160	0.12	Rubirizi	74	0.06
Kanungu	240	0.18	Rukiga	24	0.02
Kapchorwa	219	0.17	Rukungiri	445	0.34
Kasese	1,082	0.83	Serere	81	0.06
Katakwi	100	0.08	Sheema	252	0.19
Kayunga	183	0.14	Sironko	166	0.13
Kibaale	43	0.03	Soroti	986	0.76
Kiboga	132	0.1	Ssembabule	61	0.05
Kibuku	82	0.06	Tororo	974	0.75
Kiruhura	157	0.12	Wakiso	14,542	11.17
Kiryandongo	153	0.12	Yumbe	125	0.1
Kisoro	316	0.24	Zombo	56	0.04
Kitgum	406	0.31	Missing	6,370	4.89
Koboko	170	0.13	**Total**	**130,166**	**100**

Source: authors' calculations using the Uganda Revenue Authority corporate income tax panel.

Table 7 presents the comparison of cumulative collection calculated using CIT return data and URA official CIT collection. It is not expected that these figures should match exactly, however it is encouraging that they match closely in many years. We have calculated the cumulative collections from CIT returns by multiplying the variable *sch1_incm_bsns_actvty* by 30% (i.e., chargeable income * statutory CIT rate) using only return observations. A firm's tax liability from their CIT return may not match exactly with the amount collected for a number of reasons, for example:

- Firms may not have made payments equal to the exact amount from the return (they may be paying arrears from the previous year or be owed a refund from URA for over-payment).
- Often firms are required to resubmit a return following (e.g.) audit.
- The 'accuracy' of the returns data is noticeably lower in the most recent two financial years. This may be because some firms have not yet filed returns for those periods.

Table 7: Comparison of CIT collection

Financial year	Cumulative collections from CIT Returns (UGX, bn.)	URA CIT Collections (UGX, bn.)	CIT Returns / URA Collections, %
2013–2014	635.7	486.6	131
2014–2015	719.4	714.8	101
2015–2016	723.6	732.2	99
2016–2017	853.0	764.3	112
2017–2018	1,020.3	884.8	115
2018–2019	1,241.7	1167.8	106
2019–2020	1,337.7	1302.3	103
2020–2021	1,663.9	1567.5	106
2021–2022	1,835.9	1635.9	112
2022–2023	1,916.3	2,077.03	92
		Average	108

Note: the annual cumulative collections from CIT returns in this version of the data compared to the previous version of the data are different because the new version of the data is a new extraction covering all years. Some amendments and assessments have been made since the previous version which might have changed the tax assessed values.

Source: authors' calculations using the Uganda Revenue Authority corporate income tax panel.

5 Future plan of updating the data and possible research topics using the data

The CIT panel is planned to be updated regularly. The timeline is the extraction to be done in August, cleaning of data in August–September, and updating the documentation in September–October; see Table 8. The timeline might change if there are any infrastructural changes in the URA database.

The exact schedule to extract and update the corporate income tax panel is planned, as follows:

Table 8: Data update timeline

Step 1: Extract	In August annually
Step 2: Clean	In August–September annually
Step 3: Document	In September–October annually

Source: authors' listing.

The corporate income tax panel is one of the key datasets at the URA research lab because it can be linked with many other datasets, e.g. trade data, VAT data, and the taxpayer register. Potential research topics, for instance, can be related to firm performance and productivity, the evaluation of tax and administrative policies, and international taxation and economic activity in Uganda.

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Appendix A – Tax rates

Table A1: Tax rate or schedule linked to the Income Tax Return Form for Non-Individual data

Source of taxable income	Tax rate
Business and profession	30
Income from short term insurance business	30
Rental income (until November 2023)	30
Mining income	25
Repatriated branch profit	15
Gross income from non-residents providing shipping services	2
Foreign transaction – telecommunication / Internet	5
Farming activity	0
Employment	0

Note: the rental income tax for non-individuals was reported through the Non-Individual Income Tax Return Form until November 2023. Since November 2023, it has been reported using the specific form for rental income.

Source: authors' elaboration based on Income Tax Return Form for Non-Individual.

Appendix B – Variables description

Table B1: Firm characteristics

Variable name	Variable label
tin	Masked taxpayer identification number
r_fy	Financial year
r_year	Year
r_source_type	Source type
r_return_date	Return date
r_rtn_from_dt	Return from date
r_rtn_to_dt	Return to date
r_reg_status	Registration status
r_current_sector_main_activity	Current sector main activity
r_taxpayertype	Taxpayer type
r_accountingdate	Accounting date
r_businessdistrict	Business district
r_businesscounty	Business dounty
r_currentstationname	Current station name
r_activity_division	Activity division
r_mnc	Entity is a multinational corporation
tagfullfinancialyear	Dummy if filed for a full financial year

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B2: Section D – Holding status, only in case of the incorporated taxpayer

Variable name	Variable label
d_holding_status	Holding status
d_holding_cmpny_tin	Masked TIN of holding/subsidiary company
d_status	Status of holding/subsidiary company
d_office_holder_tin	Masked TIN of office holder
d_designation	Designation of office holder
d_per_share	Percentage of share in the company

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B3: Section E – Balance sheet

Variable name	Variable label
bs_landandbuilding	Fixed assets land and building
bs_plantandmachinery	Fixed assets plant and machinery
bs_motorvehicles	Fixed assets motor vehicles
bs_furnitureandfixtures	Fixed assets furniture and fixtures
bs_otherassets	Fixed assets other assets
bs_intangibleassets	Fixed assets ontangible assets
bs_totalfixedassets	Total fixed assets

bs_accumulateddepreciation	Accumulated depreciation
bs_netbookvalue	Net book value of fixed assets
bs_investshares	Investments shares
bs_investdebentures	Investments debentures
bs_investfixeddeposits	Investments fixed deposits
bs_investgovernmentscurities	Investments government securities
bs_otherinvestments	Other investments
bs_totalinvestments	Total investments
bs_cnsmpckinventory	Inventories stores/consumable including packing materials
bs_rawmaterials	Inventories raw materials
bs_workinprogress	Inventories work-in-progress
bs_finishedgoodstradegoods	Inventories finished good or trade goods
bs_totinventory	Total inventory
bs_tradereceivablesdebtors	Accountable receivables trade receivables debtors
bs_prepayments	Accountable receivables prepayments
bs_otherreceivables	Other receivables/debtors
bs_totalreceivables	Total receivables/debtors
bs_bankbalance	Bank Balance
bs_cashathand	Cash in hand and cash equivalents
bs_totalbalanceavailable	Total balance available
bs_othercurrentassets	Other current assets
bs_totcurrentasset	Total current assets
bs_loansrelatedparties	Loans and advances loans to related parties
bs_advancestostaff	Loans and advances to staff
bs_deposits	Loans and advances deposits
bs_loansandadvances	Loans and advances to others
bs_balancewithura	Loans and advances balance with URA
bs_totalloansandadvances	Total loans and advances
bs_totalcurreassetsloansadvance	Total current assets, loans and advances
bs_sundrycreditors	Current liabilities trade payable/creditors/customer
bs_liabilityforleasedassets	Current liabilities liability for leased assets
bs_accruedinterest	Current liabilities accrued Interest
bs_othercurrentliabilities	Other current liabilities
bs_unpaidmaturedebts	Current liabilities unpaid matured debts
bs_totalcurrentliability	Total current liabilities
bs_provisionforincometax	Provision for income tax
bs_provisionforbaddebts	Provision for bad debts
bs_proposeddividend	Proposed dividends
bs_otherprovision	Other provisions
bs_totalprovisions	Total provisions
bs_totliabilityandprovisions	Total current liabilities and provisions
bs_netcurrentasset	Net current assets
bs_deferredasset	Deferred tax assets
bs_totalassets	Total assets
bs_issuedpaidcapital	Share capital issued, subscribed and paid up capital

bs_addissuedsharecapital	Share capital additional issued share capital
bs_totalsharecapital	Total share capital
bs_premium_amount	Reserves and surplus share premium
bs_capitalreserve	Reserves and surplus capital reserve
bs_capitalredemptreserve	Reserves and surplus capital redemption reserve
bs_statutoryreserve	Reserves and surplus statutory reserve
bs_revaluationreserve	Reserves and surplus revaluation reserve
bs_translationreserve	Reserves and surplus translation reserve
bs_generalreserve	Reserves and surplus general reserve
bs_otherreserve	Reserves and surplus any other reserve
bs_retainearningaccumprof	Reserves and surplus retained earnings/accumulated profit
bs_totalreserveandsurplus	Total reserves and surplus
bs_totalshareholderfunds	Total shareholder funds
bs_secureloanbank	Secured liabilities loan from financial institutions
bs_secureloanother	Secured liabilities other loans
bs_securedebtissued	Secured liabilities debt securities issued
bs_secureloanparties	Secured liabilities due to related parties
bs_securetotalloan	Total secured liabilities
bs_unsecureloanbank	Unsecured liabilities loan from financial institutions
bs_unsecureloanother	Unsecured liabilities other loans
bs_unsecurecreditorloan	Unsecured liabilities payables/creditors for more than one year
bs_unsecureloanparties	Unsecured liabilities due to related parties
bs_unsecuretotalloan	Total unsecured liabilities
bs_totalloanfunds	Total loan funds: a System generated variable
bs_defertaxliability	Deferred tax liability
bs_totalequitylongtermliab	Total equity & long-term liabilities

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B4: Section F – Profit and loss account

Variable name	**Variable label**
pl_y_totalsales	Total sales
pl_y_grossreceiptprofession	Gross receipt of profession
pl_y_incometaxturnover	Turnover
pl_x_openstock_rawmat	Opening stock raw materials
pl_x_openstock_wip	Opening stock work in progress
pl_x_opntrdmftgoods	Opening stock trading/manufactured goods
pl_y_openstocksales	Total opening stock
pl_x_localpurchase	Local purchases
pl_x_importpurchase	Import purchases
pl_x_totalpurchaseimport	Total purchases and imports
pl_x_directwages	Direct wages
pl_x_directexpint	Direct expenses or interest expense (for banks)

pl_x_totothdirectcost	Total of other direct costs
pl_x_factoryrentrates	Factory rent rates
pl_x_factoryfuelpower	Factory fuel and power
pl_x_factoryindirectwages	Factory indirect wages
pl_x_factoryconsumables	Factory consumables
pl_x_factorydepreciation	Factory depreciation
pl_x_factoryothovh	Factory other overheads
pl_x_totfactoryovh	Total factory overheads
pl_x_clsrawmaterial	Closing stock raw materials
pl_x_clswip	Closing stock work in progress
pl_x_clstrdmftgoods	Closing stock trading/manufactured goods
pl_y_closestocksales	Total closing stock
pl_x_costofsales	Cost Of sales
pl_grossprofit	Gross profit
pl_y_interestinsideuganda	Other income interest earned inside Uganda
pl_y_interestoutsideuganda	Other income interest earned outside Uganda
pl_y_dividend	Other income dividend
pl_y_grossrentaly	Other income gross rental income generated
pl_y_commission	Other income commission and fees
pl_y_othrnettradeincm	Other income net trading income for banks
pl_y_annuity	Other income annuity
pl_y_naturalresourcepay	Other income natural resource payments
pl_y_royalites	Other income royalties
pl_y_gift	Other income gift
pl_y_otherreceipt	Any other income
pl_y_realized_exchange_gain	Other income realized exchange gain
pl_y_unrealized_exchange_gain	Other income unrealized exchange gain
pl_y_disposaldepreciableasset	Other income profit on disposal of assets
pl_y_totalpropfund	Other income provision for bad and doubtful debts
pl_y_tot_other_income	Total other income
pl_y_stins_gross_amount	Income from short term insurance business gross amount received
pl_y_stins_amnt_recovered	Income from short term insurance business amount recovered
pl_y_stins_risk_bfwd	Income from short term insurance business risk brought forward
pl_y_stins_othr_incm	Income from short term insurance business other income
pl_y_stins_shortinsamt	Income from short term insurance business gross receipt received
pl_x_advertisement	Operating expenses advertisement
pl_x_auditexpense	Operating expenses audit expense
pl_x_baddebtwriteoff	Operating expenses bad debts written off
pl_x_commission	Operating expenses commission
pl_x_computerexpenses	Operating expenses computer expenses

pl_x_storesparepart	Operating expenses consumption of stores and spare parts
pl_x_conveyanceexpense	Operating expenses conveyance expense
pl_x_donations	Operating expenses donations
pl_x_entertainment	Operating expenses entertainment
pl_x_freighttransport	Operating expenses freight and transport
pl_x_gift	Operating expenses gift
pl_x_hotelexpense	Operating expenses hotel, boarding and lodging expenses
pl_x_legalexpense	Operating expenses legal expenses
pl_x_powerfuel	Operating expenses power and fuel
pl_x_doubtful_debt	Operating expenses doubtful debts
pl_x_rentrates	Operating expenses rent
pl_x_operating_expense_rates	Operating expenses rates
pl_x_buildingrepair	Operating expenses repairs of building
pl_x_machinerepair	Operating expenses repairs of machinery
pl_x_salespromotion	Operating expenses sales promotion
pl_x_staffwelfareexpense	Operating expenses staff welfare expenses
pl_x_preoperatingexpn	Operating expenses startup costs/pre-operating expenses
pl_x_stationery	Operating expenses stationery and printing
pl_x_subsistenceallowance	Operating expenses subsistence allowance
pl_x_telephoneexpense	Operating expenses telephone expenses
pl_x_trainingexpenditure	Operating expenses training expenditure
pl_x_travelexpense	Operating expenses traveling expenses
pl_x_conferenceexpense	Operating expenses conference expenses
pl_x_totoperationexpense	Total operation expenses
pl_x_tototherexpense	Total of other expenses
pl_x_admndepreciation	Administrative expenses depreciation
pl_x_depreciableassetloss	Administrative expenses loss on disposal of assets
pl_x_mgmntfees	Administrative expenses management fees
pl_x_research_expense	Administrative expenses scientific research expenses
pl_x_basicsalary	Employment expenses basic salaries and wages
pl_x_bonus	Employment expenses bonus
pl_x_reimbursemedicalexpense	Employment expenses reimbursement of medical expense
pl_x_leaveencashment	Employment expenses leave encashment
pl_x_leavetravelbenefit	Employment expenses leave travel benefits
pl_x_housingallowance	Employment expenses housing allowance/rent
pl_x_contributeretirefund	Employment expenses contribution to retirement fund
pl_x_contributeotherfund	Employment expenses contribution to any other Fund
pl_x_othempbenefit	Employment expenses Other employee benefit
pl_x_totempcompensation	Total employee compensation/Total employment expenses
pl_x_totadminexpense	Total administrative expenses

pl_x_interestexpense	Financing expenses interest expense
pl_x_bankcharge	Financing expenses bank charges
pl_x_commitmentfees	Financing expenses commitment fees
pl_x_insurance	Financing expenses insurance
pl_x_real_exch_loss	Financing expenses realized exchange loss
pl_x_unr_exch_loss	Financing expenses unrealized exchange loss
pl_x_totfinancialexpense	Total financial expenses
pl_x_stinsclaims	Expenses related to short term insurance business income claims during year
pl_x_stins_premiumsreturn	Expenses related to short term insurance business income premiums returned to insured
pl_x_riskcarryfwd	Expenses related to short term insurance business income unexpected risk carried forward
pl_x_agencyexpense	Expenses related to short term insurance business income agency expenses
pl_x_othstinsex	Other expenses related to short term insurance business income
pl_x_stins_totex	Total expenses attributable to short term insurance business income
pl_profitbeforetax	Profit before tax
pl_provisionincometax	Provision for income tax
pl_profitaftertax	Profit after tax
pl_proposed_dividend	Proposed dividend
pl_profitafterdividend	Profit after tax and dividend
pl_balanceprevperiod	Balance of profit/(loss) brought from previous period
pl_balancecarryforward	Balance carried forward
pl_r_tot_rent_oprtg_expns	Total rental operating expenses
pl_r_tot_rent_admini_expns	Total rental administrative expenses
pl_r_tot_rent_financ_expns	Total rental financial expenses
pl_r_tot_rent_incm_expns	Total rental income expenses
pl_r_tot_rent_paid	Total rental paid
pl_r_tot_rental_incm	Total rental income

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B5: Schedule 1 – Computation of income from business and profession

Variable name	Variable label
sch1_profit_loss_before_tax	Profit/loss before tax
sch1_add_depreciation	Add depreciation
sch1_entertain_expense	Add entertainment expenses
sch1_exmpt_incm_expense	Add expenses related to exempted income
sch1_loss_depreciate_asset	Add loss on disposal of assets
sch1_balancing_chrg	Add balancing charge
sch1_donation	Add donations
sch1_prov_bad_debts_add	Add provision for bad and doubtful debts
sch1_add_strt_up_cost	Add start up costs/pre-operating expenses
sch1_unreal_forex_add	Add unrealised foreign exchange loss

sch1_insurance_expense	Add expenses related to short term insurance business
sch1_mining_expense	Add cost of sales directly attributable to mining operations
sch1_apr_operating_expns	Add apportioned operating expenses
sch1_apr_admin_expns	Add apportioned adminisrative expenses
sch1_apr_othr_expns	Add apportioned other expenses
sch1_apr_financial_expns	Add apportioned financial expenses
sch1_apr_total_expns	Add total apportioned expenses
sch1_othr_non_allow_deduct	Add other non allowable deduction
sch1_tot_amt_added	Total amount to be added back
sch1_exmpt_incm_less	Less exempted income
sch1_insurance_incm	Less gross receipt from short term insurance
sch1_mining_incm	Less income directly attributable to mining
sch1_profit_depreciate_asset	Less profit on disposal of assets
sch1_capital_deduct	Less capital deductions
sch1_research_expense	Less scientific research expenditure for the year
sch1_unreal_forex_less	Less unrealised foreign exchange gains
sch1_prov_bad_debts_less	Less provision for bad and doubtful debts if credited
sch1_interest_witheld_incm	Less interest income
sch1_othr_witheld_incm	Less any other income
sch1_total_witheld_incm	Total income on which withholding is final tax
sch1_total_othr_allow_ded	Total other allowable deductions
sch1_tot_deduct	Total deduction
sch1_adj_depreciate_capitl	Profit/loss after adjustment for depreciation and capital allowance
sch1_incm_capital_gain	Income from capital gains
sch1_capital_losses	Capital losses
sch1_chrg_inc_profit_bsns	Chargeable income from profit and gains from business and profession
sch1_loss_prvs_year	Brought forward loss of previous year from business activity
sch1_incm_bsns_actvty	Chargeable income from business activity
sch1_loss_crdt_frwd	Loss to be carried forward to next year for set off

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B6: Schedule 2 – Summary of capital allowances

Variable name	**Variable label**
sch2_init_allow_plant	Initial allowance plant and machinery
sch2_depreciation_allow	Depreciation allowance
sch2_init_allow_build	Initial allowance industrial building
sch2_init_build_deduction	Industrial building allowance
sch2_startup_cost	Start up cost
sch2_intangible_asset	Intangible assets
sch2_deduction_acquisition	Deduction on acquisition or establishment of horticultural plant or construction of green house

sch2_total_allowance	Total of all allowances and deductions towards capital allowances
sch2_wthd_gross_tax	Gross withholding tax deducted at source from income 1 to 10
sch2_wdv_beg_year_class_40	Depreciation allowance written down value at beginning of year – Class I
sch2_wdv_beg_year_class_35	Depreciation allowance written down value at beginning of year – Class II
sch2_wdv_beg_year_class_30	Depreciation allowance written down value at beginning of year – Class III
sch2_wdv_beg_year_class_20	Depreciation allowance written down value at beginning of year – Class IV
sch2_wdv_beg_year_total	Depreciation allowance written down value at beginning of year – Total
sch2_addinit_during_yr_class_40	Depreciation allowance addition during year net of initial allowance – Class I
sch2_addinit_during_yr_class_35	Depreciation allowance addition during year net of initial allowance – Class II
sch2_addinit_during_yr_class_30	Depreciation allowance addition during year net of initial allowance – Class III
sch2_addinit_during_yr_class_20	Depreciation allowance addition during year net of initial allowance – Class IV
sch2_addinit_during_yr_total	Depreciation allowance addition during year net of initial allowance – Total
sch2_dispsl_class_40	Depreciation allowance disposal during the year – Class I
sch2_dispsl_class_35	Depreciation allowance disposal during the year – Class II
sch2_dispsl_class_30	Depreciation allowance disposal during the year – Class III
sch2_dispsl_class_20	Depreciation allowance disposal during the year – Class IV
sch2_dispsl_total	Depreciation allowance disposal during the year – Total
sch2_netamt_class_40	Depreciation allowance net amount on which full rate of depreciation applied – Class I
sch2_netamt_class_35	Depreciation allowance net amount on which full rate of depreciation applied – Class II
sch2_netamt_class_30	Depreciation allowance net amount on which full rate of depreciation applied – Class III
sch2_netamt_class_20	Depreciation allowance net amount on which full rate of depreciation applied – Class IV
sch2_netamt_total	Depreciation allowance net amount on which full rate of depreciation applied – Total
sch2_depr_class_40	Depreciation allowance depreciation for the year of income – Class I
sch2_depr_class_35	Depreciation allowance depreciation for the year of income – Class II
sch2_depr_class_30	Depreciation allowance depreciation for the year of income – Class III
sch2_depr_class_20	Depreciation allowance depreciation for the year of income – Class IV
sch2_depr_total	Depreciation allowance depreciation for the year of income – Total
sch2_wdvend_year_class_40	Depreciation allowance written down value at the end of year – Class I
sch2_wdvend_year_class_35	Depreciation allowance written down value at the end of year – Class II
sch2_wdvend_year_class_30	Depreciation allowance written down value at the end of year – Class III
sch2_wdvend_year_class_20	Depreciation allowance written down value at the end of year – Class IV
sch2_wdvend_year_total	Depreciation allowance written down value at the end of year – Total

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B7: Schedule 4 – Income from long term contract

Variable name	Variable label

sch4_sch_cntrt_gross_incm	Gross income from long term contracts
sch4_sch_cntrt_gross_loss	Gross loss from long term contracts

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B8: Schedule 5 – Calculation of chargeable income from mining business

Variable name	Variable label
sch5_gross_process_mining	Gross proceeds from mining operations
sch5_tot_mining_deduct	Cost of sales attributable to mining operations
sch5_apportioned_captl_allowanc e	Allowable apportioned capital allowance
sch5_opr_expns	Operating expenses
sch5_admn_expns	Administrative expenses
sch5_tot_oth_exp	Total of other expenses
sch5_fin_exp	Financial expenses
sch5_tot_min_expns	Total mining operation expenses
sch5_prft_loss_min_bsns	Profit/loss from mining business
sch5_non_allowable_expns	Add non allowable expenses related to mining operations
sch5_allowable_expns	Less allowable expenses/deductions related to mining operations
sch5_adj_inc_loss	Adjusted mining operation income/loss
sch5_brght_fwd_loss_prev_year	Brought forward assessed loss from mining operations from previous year
sch5_net_charge_income	Chargeable income from mining business
sch5_calc_factor	Calculation factor
sch5_applied_tax_rate	Applied tax rate
sch5_rate_tax_value	Tax rate value

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B9: Schedule 6 – Calculation of income from short term insurance

Variable name	**Variable label**
sch6_gross_premium_rcvd	Gross receipt received from short term insurance business
sch6_tot_expns_ins_inc	Total expenses attributable to short term insurance income
sch6_tot_ins_expns	Total short term insurance expenses
sch6_gross_inc_short_bsns	Profit/loss from short term insurance business
sch6_non_allow_expns	Add non allowable expenses related to short term insurance business
sch6_allowed_expns	Less allowable expenses/deductions related to short term insurance business
sch6_inc_loss_short_bsns	Adjusted short term insurance business income/loss
sch6_fwd_short_bsns_prev_yr	Brought forward assessed loss from short term insurance business from previous year
sch6_net_inc_short_bsns	Chargeable income from short term insurance business
sch6_loss_fwd_next_yr	Loss to be carried forward to the next year for set off against short term insurance business income

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.

Table B10: Schedule 7 – Repatriated branch profit

Variable name	Variable label
sch7_non_currnt_asst_opening_bal	RBP Non-current assets opening balance
sch7_non_crrunt_asst_closing_bal	RBP Non-current assets closing balance
sch7_trd_invst_opening_bal	RBP Trade investments opening balance
sch7_trd_invst_closing_bal	RBP Trade investments closing balance
sch7_current_asst_opening_bal	RBP Current assets opening balance
sch7_current_asst_closing_bal	RBP Current assets closing balance
sch7_tot_asst_opening_bal	RBP Total assets opening balance
sch7_tot_asst_closing_bal	RBP Total assets closing balance
sch7_long_trm_liability_open_bal	RBP Long term liabilities opening balance
sch7_long_trm_liability_clos_bal	RBP Long term liabilities closing balance
sch7_current_liability_open_bal	RBP Current liabilities opening balance
sch7_current_liability_clos_bal	RBP Current liabilities closing balance
sch7_tot_liability_opening_bal	RBP Total liabilities opening balance
sch7_tot_liability_closing_bal	RBP Total liabilities closing balance
sch7_net_asst_opening_bal	RBP Net assets opening balance
sch7_net_asst_closing_bal	RBP Net assets closing balance
sch7_chrgable_incm	RBP Chargeable income of the branch for current year
sch7_tax_liability	RBP Tax liability on chargeable income
sch7_repatriated_profit_calc_amt	RBP Repatriated branch profit
sch7_brnch_profit_amt	RBP Branch profit tax

Source: authors' listing from the Uganda Revenue Authority corporate income tax panel.