



OUTLINE

Introduction

● Challenges in international taxation

Proposed Way forward

Conclusion



INTRODUCTION

Structure of Budget Financing in Uganda and most African Countries:

- Reliance on taxes to fund current and development expenditure
- About 70% of the taxes are collected from domestic resources
- Domestic resource mobilization is therefore key for sustainable development and thus the focus is now on international taxation and implementing strategies to enhance compliance with Transfer Pricing Regulations, Preventing Treaty Abuse and Policy redesign

CHALLENGES

- Lack of information about worldwide activities and operations of multinational entities and finding comparable data for transfer pricing cases.
- The MNEs create cash boxes in preferential tax regimes jurisdictions and these erode the tax base of developing countries through the payments of royalties and interest without substantial presence and value creation in such jurisdictions.

CHALLENGES

- Inadequate capacity of staff

International taxation is complex, takes about four years to build expertise of tax official in international taxation matters.

- Limited financing for capacity building programmes in the face of competing demands for resources which thus undermines domestic resource mobilization efforts.



CHALLENGES- EXTRACTIVES

- Some developing countries have significant oil reserves and other natural resources and often the right to tax income from the activities relating to exploitation of such resources is often an area of disputes that end up in costly international arbitration cases.
- The expectation, governance and transparency around the extractive industry poses challenges yet it has the potential to totally transform domestic revenues of developing countries.

PREVALENCE



55% of vehicles in 2014 imported online



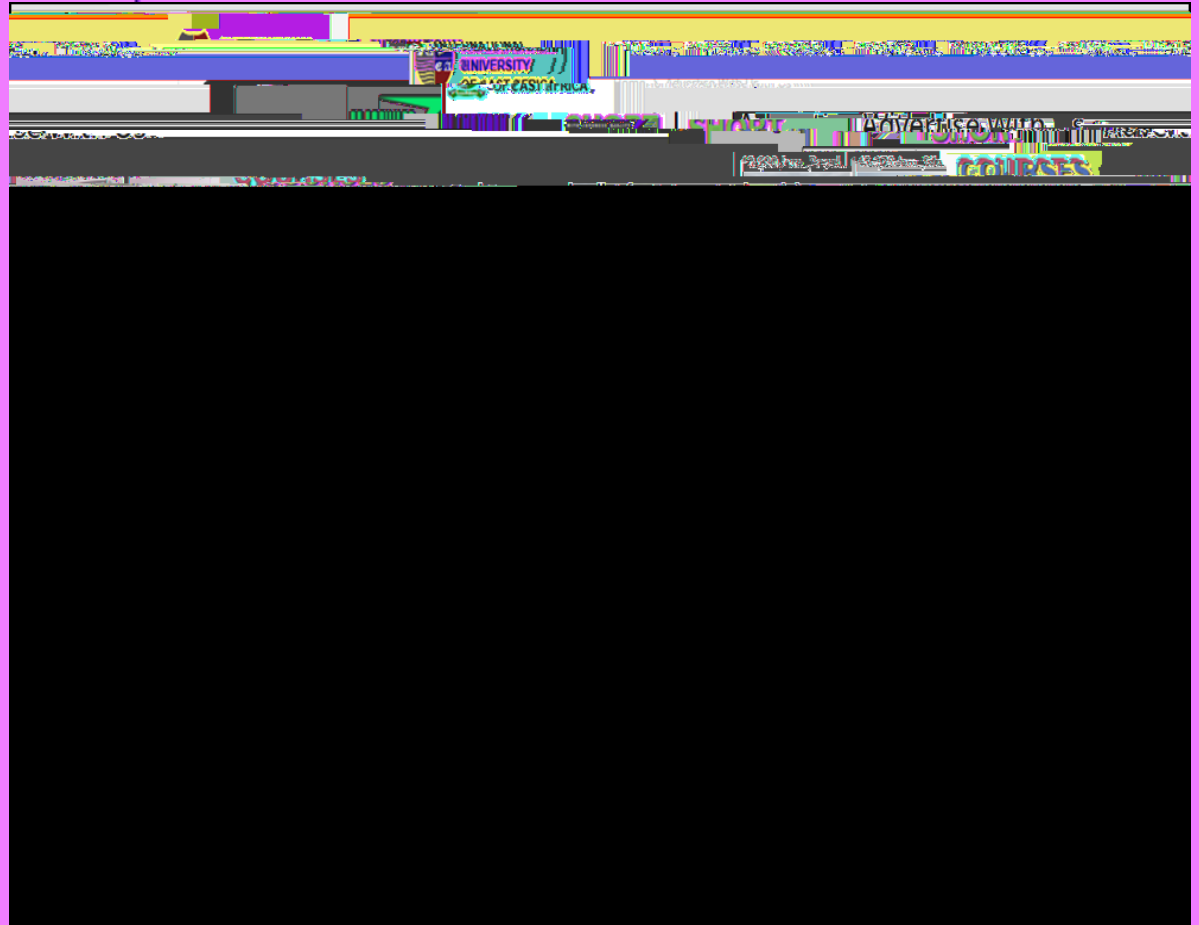
Over 25 e-commerce sites: only 15% file consistently

in 37.9% only EMC 9.7 5.036/Fi9.03.9j9



MODELS: GOOGLE

- o News Websites
- o Entertainment Sites
- o E-commerce sites
- o You tube Channels





CHALLENGES

Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER



COMPLETION OF TAX RETURN

Section	Particulars	Amount
1	Income from employment	
2	Income from business or profession	
3	Income from other sources	
4	Income from capital assets	
5	Income from other sources	
6	Income from other sources	
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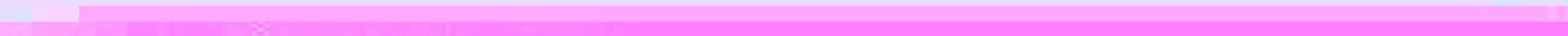


2024
Lecture 1: Introduction to Quantum Computing





2024
Lecture 1: Introduction to Python



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Lecture 1
Introduction to Python

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Lecture 1

Introduction

to Python

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PROPOSED WAY FORWARD

- Limitation of benefits clause
Need a robust limitation of benefits clause and this would entail a renegotiation of most treaties
- Have a practical approach and clear clauses on anti treaty shopping provisions that can be incorporated in domestic laws of developing countries.



PROPOSED WAY FORWARD

- Increased support in terms of building tax capacity in Revenue Authorities of developing countries to realize their revenue generation goals.
- Need of a framework to effectively pass on to Revenue Authorities the work and recommendation of committee of experts on different subjects for policy redesign and administrative reform



PROPOSED WAY FORWARD

- Effective exchange of Information

The Treaties and Conventions have an exchange of information clause however in a practical sense these clauses have limitations.

Its important to include ways of dealing with exchange of information requests to ensure that they are timeliness and possible penalties for not adhering to the set timelines.

CONCLUSION

- Domestic resource mobilization is key in transforming the economies of developing countries. Challenges do exist as highlighted above but the good news is that there is work in progress in finding solutions.
- Its important to find a balance between attracting investment and protecting government revenue and thus its important to have this in mind as developing countries design their tax policy.
- Capacity building programmes are still needed by developing countries.



Uganda Revenue Authority

Thank You

