ONYANGO & COMPANY
ADVOCATES, TAX & LEGAL CONSULTANTS

TAX & REGULATORY ALERT

URA Mandatory Update of Taxpayer Registration

What Individuals and Businesses Must Do Now

June 2026

Background

On 21st May 2026, Uganda Revenue Authority (URA) issued a Public Notice titled "Mandatory Update of Taxpayers' Registration Details in URA," directing all registered taxpayers to update their tax registration details with their National Identification Number (NIN) for individuals or Business Registration Number (BRN) for non-individuals, together with current telephone numbers, physical address, and nature of business, among other particulars.

This is anchored in amendments to the Tax Procedures Code Act, which introduced this change and provided that the new identifier regime would commence at a future date appointed by the Minister, with the Minister also mandated to issue detailed regulations on registering and assigning numbers to non-individuals.

In effect, URA is transitioning away from the standalone 10-digit Tax Identification Number (TIN) as the primary identifier, in favour of:

- **NIN** (issued by NIRA) for individuals; and
- **BRN** (issued by URSB) for companies, partnerships and other non-individual entities.

The new identifiers will be used on all tax returns, notices, communications, and documents lodged with URA for tax purposes, and local authorities, government institutions, and regulatory bodies including URSB and the Uganda Investment Authority will not issue business, trading, or other licences to persons lacking a NIN, BRN, or applicable foreign TIN.

Who is Affected?

Individuals, companies, employers, and foreign employees or expatriates operating in Uganda are all affected by this requirement. No category of taxpayer is exempt.

Who is Affected?

Taxpayers must log into their TIN account on the URA portal and update their details, or visit the nearest URA tax office for assistance. Support is also available through URA's service channels (email, toll-free line, and WhatsApp).

Practically, this means:

1. **Individuals** must link their existing TIN to your NIN and confirm your contact and address details are current.
2. **Companies and other entities** must llink their TIN to their BRN and verify that your registered business information (address, nature of business, directorship) matches URSB records.

3. **Employers** must review employee tax records to ensure names, NINs, and dates of birth are consistent across NIRA, URA, payroll, and bank records.

Implications and Effect of Non-Compliance

The consequences of failing to update are immediate and operational, not merely administrative:

a. **System lock-out:** Taxpayers whose details are not updated will be prompted by the URA system to first update their information before they can proceed with any transaction on the web portal. Any filing, payment, and other functions will stall until compliance is achieved.
b. **Blocked services and licensing:** Non-compliance could result in blocked access to URA online services, delays in filing returns, inability to obtain Tax Clearance Certificates, payroll disruptions, salary payment failures from banks, and increased scrutiny during URA audits.
c. **Licensing bottlenecks:** As noted above, other government and regulatory bodies will withhold business and trading licences from persons without a valid NIN/BRN linkage.
d. **Cross-system data mismatches:** Discrepancies between NIRA, URA, bank, and payroll records on names, NIN, and date of birth are a particular risk area for employers and can cause cascading payroll issues.
e. **Foreign nationals:** There remains some uncertainty on the precise treatment of foreign individuals without NINs; the framework appears to anticipate use of a foreign TIN where Uganda has a tax treaty or information-exchange arrangement with the relevant country, but full implementation guidance for expatriates is still awaited.

Our Recommendations

Considering the above, we recommend the following:

Act promptly	Do not wait for a transaction failure to discover non-compliance. Log into your URA TIN portal now and confirm your status.
Audit before you update	For companies, verify your BRN and corporate details with URSB are accurate before linking, to avoid propagating errors into your tax profile.
Reconcile employee data	Employers should cross-check staff NINs, names, and dates of birth across NIRA, payroll, and bank records before the linkage is finalised, to pre-empt payroll disruptions.

Flag foreign personnel separately	Businesses with expatriate staff or foreign shareholders should identify these individuals now and monitor for further URA guidance, given the unresolved treatment of foreigners without NINs.
Keep evidence of compliance	Retain confirmation of your updated registration details in case of any future dispute over licensing or tax clearance.
Seek advice on edge cases	Entities with BRNs issued by authorities other than URSB, or with unusual corporate structures, should seek tailored guidance, as the regulations applicable to this category are still pending.

Conclusion

This is a significant shift in Uganda's tax administration architecture, consolidating identity verification around the NIN and BRN as the harmonised, single identifiers for both tax and broader public service access. While the long-term objective is a more efficient and integrated system, the short-term compliance burden is real and immediate non-compliance carries tangible operational consequences from frozen portal access to licensing refusals.

We strongly encourage all our clients to treat this update as urgent and not administrative housekeeping to be deferred. Our tax team is available to assist with the update process, data reconciliation, and any clarification required on your specific registration category.

Disclaimer

The contents of this article are intended solely for general informational purposes and should not be construed as legal advice or opinions. If you have any questions about the information set out above, or need assistance with a matter in connection with the above, please do not hesitate to contact us on **info@onyangoadvocates.com**

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