

TAX

Client Alert

DISPUTE RESOLUTION
KTA Advocates

What does the TIN to NIN Transition Mean for You?

29th September 2026

INTRODUCTION

Following the amendment of Section 4 of the Tax Procedures Code Act, Uganda Revenue Authority (URA) has commenced transitioning from the use of the Tax Identification Number (TIN) to the use of National Identification Number (NIN) as the primary tax identifier for individuals and Business Registration Numbers (BRN) for entities.

The transition to NIN/ BRN is part of the Government efforts to harmonize tax payer identification with the national identification and business registration systems. It is intended to end the fragmented approach in which different government agencies manage separate categories of registration under different laws. A single identifier will remove inconsistent and repeated data requirements across agencies.

The change affects how every taxpayer registers, files returns and accesses URA services, and the mapping of existing records is already under way.

This alert sets out what is changing, who it affects, the timelines announced by URA, and the practical steps we recommend you take now.

KEY POINTS AT A GLANCE

- Your National Identification Number (NIN) is now your tax identifier.
- Companies, partnerships and other registered entities will use their Business Registration Numbers (BRNs) issued by the Uganda Registration Services Bureau (URSB).
- Your existing TIN is not cancelled. It stays valid, but only the NIN or BRN will be used to access the URA system.
- From 1 January 2027, taxpayers whose records have been updated will access their URA accounts using their NIN or BRN.
- Taxpayers who have not completed the transition will be unable to access the URA system until their details are updated. Act now.

For any queries our Tax Team is on standby to offer excellent service;



Edwin Tabaro
Managing Partner



Braver Owembabazi
Associate, Dispute
Resolution