Uganda indicated their interest for TIWB tax audit assistance in transfer pricing (TP) and international taxation issues in October 2016. The TIWB Roster Expert and the USAID expert (former Australian Tax Office official) worked in tandem to assist the URA in its endeavour to increase its auditors’ capacities. A total of ten onsite missions were conducted, along with ad-hoc remote assistance, from July 2017 to May 2019. Five audit cases in the telecommunications, banking and commodities sectors were reviewed. Tax issues covered under this TIWB Programme included TP, risk profiling and auditing, withholding taxes, and exchange of information. The URA and the experts rated highly both the support provided by the TIWB Secretariat and the quality of the TIWB supporting documents.

**Impact of the practical audit assistance programme**

This TP programme helped Uganda achieve the following results:

- **Human Resource development - Skill and Knowledge Transfer**: Ten URA tax officials participated in this TIWB programme and were subsequently able to apply the acquired knowledge and skills for selecting audit cases based on risk assessments. URA officials also furthered their skills in preparing for and conducting functional interviews, creating good rapport with taxpayers, analysing financial information, and preparing position papers. The experts observed an increase in tax officials’ confidence - enabling them to conduct fruitful discussions between team members.

- **Institutional Development – Legislative changes, tools, process and procedures**: Together with the experts, the URA developed an internal audit manual and recommended changes to the TP legislation, regulations, and general audit processes.

- **Lessons Learned**: Maintaining continuity of auditors and minimizing transfer of trained staff is important for the success of a TIWB programme. Effective legislation and guidance can have a significant impact on improving taxpayer compliance.