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| **Filing of Tax Returns**  This is a process where a taxpayer reports accurately, correctly and in completeness all tax obligations according to the tax laws to Uganda Revenue Authority in a prescribed format within a specified period. Expected Delivery Time and CostExpected Delivery Time**Time.png** URA will send  an **Auto** notification of receipt of your return declaration upon submission.  **Cost of the Service : FREE** **Who is Eligible to File a Return?** The following are eligible for return filing.   * Every tax payer who has chargeable income other than a resident individual whose chargeable income is below the thresh hold. * In case of resident company, a return should be filled for all global income. * Partnership   **Please Note**:  The following are persons who are not expected to file tax returns;   * A non-resident whose income is derived from sources within Uganda and is subjected to withholding tax as a final tax e.g. International payments or payments to non-resident public entertainers, sports persons, contractors or professionals. * A resident individual whose gross income consists exclusively of employment income derived from a single employer and from which tax has been withheld under the PAYE system. * A resident individual whose total chargeable income for the year of income is below the stated threshold in the income tax Act.   **BENEFITS.pngWhy do you need to submit a Tax Return**   1. Timely submission of tax returns enables you to avoid penalties and other legal consequences. 2. Submission of accurate information improves your risk rating levels with URA. 3. Submission of VAT returns that require a refund from URA provides the basis for a refund if one wishes to have a cash refund of taxes paid in excess.   **1 CAUTION.pngCaution**   * All returns must be filed and submitted by the stated due date. * All returns must be filed on the prescribed form and in the prescribed format. * Always provide accurate and complete information on the return   **KEY DEFINITIONS** **A return** A return of income is a declaration made on prescribed form to the commissioner on which income earned or a loss made during the period is declared. Examples are PAYE Return, Income tax return, VAT return, Local Excise duty return, WHT return, Gaming and pool bating returns etc. **A Tax period**This is the duration for which a return is required i.e. a year, month or week. **Provisional return**  This is a declaration made by the tax payer to URA showing his/her estimated annual income and the corresponding tax payable for that year of income. (Return for the next period)  **final return**  This is a declaration made by the taxpayer to URA showing his/her actual income earned including actual tax payable by the tax payer for that year of income. (Return for the past period)  **Return Due Date**  Due date is the deadline for filing a return beyond which a person is required to pay a penalty for late filing.  Return period and due date for filing return for various sub tax types in income tax are listed below. |
| |  |  |  |  | | --- | --- | --- | --- | | **Tax Head** | **Due Date** | **​FORM NO** | **​COMMENT** | | Income Tax-Individual  (Provisional) | By the end of the 3rd, 6th, 9th and 12th month from the beginning of the taxpayer’s year of income. | ​DT-2003 | This applies generally to all individuals who earn business, rental or property income.  Resident Individuals are taxed on worldwide income, while non-resident individuals are taxed only on income derived from sources in Uganda.  Based on estimated chargeable income (gross income less total allowable deductions) or estimated turnover for presumptive. | | Income Tax-non-individual  (Provisional) | By the end of 6th and 12th month from the beginning of the taxpayer’s year of income | ​DT-2004 | Based on estimated chargeable income (gross income less total allowable deductions).  Note that if one fails to file by the end of the 6th month, he will receive a provisional default assessment for the 12 months period. | | Final Income Tax- Individual | By the end of 6th month from the end of the taxpayer’s year of income. | DT-2002 | -Submitted by individuals who earn gross turnover of 150 million and above.  -Tax is charged on profits from business at a rate of 30% after deductions of expenses that directly attribute to the generation of income.  Individuals may be required to submit any of;  **Business Income Tax Return** - Tax is charged on profits from business.  **Rental return**- In the case of rental, tax is charged at a rate of 20% on the net income.  20% of gross rental income and a threshold of shs 2,820,000 is allowed as a deduction.  **Presumptive return** - Tax is charged on gross turnover for small enterprises whose turnover is above 10 million but does not exceed UGX 150 million.  A presumptive taxpayer has an option of either filing a return and pay using the individual rates or make a presumptive payment.  -All individuals earning a gross turnover above 150 million should file a return and pay using the individual income tax rates.    ***Note that once a presumptive taxpayer registers a payment for income tax for a year, it will be considered as his Tax Return for that period.***  -If one fails to file by the end of the 6th month, he will receive a default assessment for that period. | | Corporation Tax (Income tax for companies) | By the end of 6thmonth from the end of the taxpayer’s year of income. | DT- 2001 | Submitted by persons other than individuals and partnerships e.g. companies, trusts etc.  Tax is charged on profits from business/ professional Income and any other incomes at a rate of 30% after deduction of all related expenses.  *Note that the only expenses allowed as deductions are those that relate directly to the business activities.* | | Partnership- final Income Tax | By the end of 6thmonth from the end of the taxpayer’s year of income. | DT-2005 | Partnership returns are submitted together with the individual partners’ returns.  The tax liability for a partnership is met by the individual partners and is charged using the individual tax rates. | | Value Added Tax | By the 15th day of the following month | DT-2031 | Submitted monthly by traders registered for VAT and their key obligations include:   * Charging (at a rate of 18%) and collecting VAT on supplies, * Filing VAT returns by due date and paying taxes due, * Maintaining proper records | | PAYE | By the 15th day of the following month | ​DT-2008 | Submitted monthly by taxpayers who withhold PAYE from employees who earn a salary above shs 235,000. | | WHT | By the 15th day of the following month | ​DT- 2006 | -Submitted monthly by agents declaring withheld amounts from the suppliers that is to be remitted to URA.  -The Agent issues Tax Credit Certificates as evidence of declaration of money withheld.  WHT rate on supplies and management or professional fees is 6% and 15% on imported services.  **Note:** Withholding Tax is advance Income Tax that is part of Annual Income tax for the year in which it was withheld. | | LED RETURN | By the 15th day of the following month | DT-2021 | Registration for Local Excise Duty is only applicable to taxpayers who deal in or manufacturing excisable goods and those dealing in excisable services. The taxpayers include manufacturers of; beer, wines, spirits, sodas, juices, mineral water, cigarettes, fuel, cement, sugar and service providers of airtime on cellular, landline and payphones. The law on Local Excise duty is that the taxpayer first obtains a license before dealing in Excisable goods or services. Local Excise duty registration is therefore compulsory as long as one falls within the EAEMA and the ETA provisions.  This is a tax that is imposed on specified imported or locally manufactured goods, and services.  The tax is imposed on the value of the import; and in the case of locally manufactured goods, the duty (local excise duty) is payable on the ex-factory price of the manufactured goods.  Exported but locally manufactured goods are exempt from excise duty.  *Excise duty is charged on deliveries (Goods and services) made out of the factory as well as on payment regardless of whether payment is made*  *or not.* | | **Gaming and Pool Betting** | By the 20th day of the following month | DT-2026 | Gaming and Pool betting should only be carried on by persons holding licenses. Licenses are issued by the Minister responsible for Finance or persons authorized by the Minister responsible for finance, who are defined as The Treasury. Statutory Instrument 292-1 (The Gaming and Pool Betting) (Control and Taxation) Regulations are specific that the application for a license is made to the Secretary to Treasury who also has powers over; Audit, Returns and Payment of Tax. However, in practice the taxes are paid to Uganda Revenue Authority.  Statutory Instrument 292-2 provides for license fees to be payable annually as follows;   |  |  | | --- | --- | | ​**Type of license or registration** | ​**Amount in shillings** | | ​Casino- promoter, principal agent or agent | ​3,000,000 | | ​​Gaming and pool betting operator- promoter, principal agent or agent | ​1,000,000 | | ​license for a gaming and pool betting branch | ​100,000 |   The Promoter or Agent is exempt from the above licenses if he holds an investment license from the Uganda Investment Authority (Statutory Instrument 292-3). The licenses are issued to:  i. Promoters- Promoting GPB in Uganda ii. Principal Agents- Agent in Uganda of a promoter of GPB outside Uganda. iii. Agent- Agent of either the promoter of GPB in Uganda or Agent of a principal Agent of a foreign promoter.  The license therefore is a pre-registration activity. |   **Note:**  If one fails to file a tax return, the Commissioner may at the person’s cost, by notice in writing, appoint another person to prepare and file the return on behalf of that person. This return will be treated as if it were made by the person who should have filed it.  **Advance tax return**   * This is a return submitted before its due date. * During any year of income, where a taxpayer has died, is bankrupt, wound up, gone into liquidation, is about to leave Uganda permanently or any other reason the Commissioner considers appropriate, he/she may be required to file an advance return by a specified date. * In the event that the Advance Return is not submitted by the due date, an Advance Assessment is issued.   Note that the notice requesting for such a return shall be in writing specifying the due date for filing the return. **Downloading a return template** Please follow steps below to download the template;   * Go to our website www.ura.go.ug, scroll down the home page, go to download online forms * Click and download the preferred return form under e-form column. * Save the template in its system downloaded name, open and enable macros using the Help tab in the template. * Fill in the required details, go to the last page, click on the VALIDATE button to generate an upload file, save it in its system generated name.  **Uploading a return** Kindly follow steps below to upload the template;   * Go to our website, [www.ura.go.ug](http://www.ura.go.ug), Login to your account with TIN and password**.** * Under e-services, select e-returns, original and click the return type you are to file. Enter the return period and click check button. * You will be required to browse for the upload file you saved and click submit button. You will get an e-acknowledgement receipt, a copy is sent to your web portal account and registered email address with us.   **Extension of return due date.**   * If you are not able to file a return by the due date, you can apply for an extension to file your return providing reasons justifying the extension. * The extension if granted will not exceed 90 days (in aggregate) and does not change the due date for payment of the tax due. Interest will therefore accrue on any outstanding tax liability.   *If any taxpayer is dissatisfied with the Commissioner’s decision about the extension, he may challenge it under the objection and appeals procedure.*  **Applying for the Extension of return due date**  To apply, please   * Visit our website, [www.ura.go.ug](http://www.ura.go.ug), Login to your account with TIN and password. * Click on e-returns, then under others, click on Extend Return Due Date. * Select the tax type, requested return submission date and reason for extension of Return due date, click submit. You will get an e-acknowledgement receipt.   **Note:** You should have applied for an extension before the due date as well as re-apply for another extension when the due date requested expires before return submission. **Amendment of a return** To amend your return, visit our website, [www.ura.go.ug](http://www.ura.go.ug), Login to your account with TIN and password. Under e-services, select e-returns, under Amended and click on the return type you are amending  Download the return for amendment, select filing status as amended in section B of the return template, make the changes in the return and generate an upload file. Capture the Return Period, reason for amendment, click browse for the upload file you generated**.** Click upload button and submit to get an e-acknowledgement receipt.  **Note:** You should select filing status as amended in section B of the return. **Printing/ viewing submitted returns**Visit our website, [www.ura.go.ug](http://www.ura.go.ug), Login to your account with TIN and password. Under e-services, select e-returns then others and click on view History. Enter the period, select the tax type then click search  Click on the reference number under receipt to print the acknowledgement receipt and the return.  **Penalty for late filing**  If you fail to file a return by the due date, the penalty is the greater of *either* 2% of the tax charged for that year; *or*  Ugx.200, 000 (ten currency points) for each month up to the date the return is filed.  If you provide misleading information, the penalty is twice the amount of the excess or additional tax that arises. |
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