**ENTERTAINMENT SECTOR**

**What is Entertainment?**

Entertainment is a form of activity that holds the attention and interest of an audience or gives pleasure and delight. Public entertainment events include activities like concerts and performances.

**Who are the key players in the Entertainment industry?**

The key players in this industry include:

* Performers / Artistes
* Promoters/events managers

**Who is obliged to register for taxes with URA?**

All persons earning income from entertainment business are obliged to register for taxes with URA. Every player in the entertainment sector in Uganda are required to be registered with

* Uganda Revenue Authority (URA) for taxes
* [Uganda National Cultural Centre (UNCC)](https://www.gou.go.ug/topics/uganda-national-cultural-centre-uncc)
* Ministry of Labor, Gender and Social development
* For non-individual you can register a company name with URSB.

**What do I need to register for taxes?**

**For individual**

* National ID
* Certificate of registration

**For non-individual**

* Company Form 20
* Certificate of incorporation

Click here for more details on registration

**How do I register for taxes?**

* You’re required to visit the URA portal on [www.ura.go.ug](http://www.ura.go.ug)
* Click here to register as an individual
* Click here to register as a non-individual

In case you cannot register online, visit the nearest URA office for assistance or call the toll-free line ***0800117000/0800217000*** or WhatsApp: ***0772140000***

**What are my rights and obligations as a taxpayer?**

Click here for your rights and obligations as a taxpayer

**What are the taxes applicable to the entertainment sector?**

**Pay As You Earn (PAYE)** – paid by employees in this sector who earn above UGX 235,000 per month. The employer withholds this PAYE and remits to URA monthly.

Click here for PAYE rates

**Withholding tax:**

* **Withholding tax on payments to non – resident public entertainers** –this tax is charged at a rate of 15% of the gross amount of the payment derived by the non – resident public entertainer. The tax is withheld and paid before the non-resident entertainer leaves the country.
* **Withholding tax on payments to local public entertainers** – this tax is withheld at the rate of 6% on the gross amount and remitted to URA.

**Value Added Tax (VAT)** – for players who generate income from entertainment sector that exceed 150,000,000 in a given year, are expected to collect VAT on every transaction that invoiced (EFRIS)

**How do I file returns for my entertainment business?**

Click here for information on how to file your returns.

**How do I pay taxes to URA?**

After filing a return, you’re required to pay taxes due using available payment platforms e.g. banks, mobile money, VISA, Mastercard etc.

**Please note:** the due date for payment of tax is the same as that of return filing.

Click here to register a payment