**PERFORMERS AND ARTISTS**

**Who is an artist?**

An artist is a person who practices any of the creative arts, such as painting, sculpting, poetry, singing, filming, drawing, composing, and creating music.

**Who is a performer?**

A performer is a person who [entertains](https://www.google.com/search?rlz=1C1GCEU_enUG1047UG1047&sxsrf=APwXEdcrqn4ulRasLwagxf3rN8Rj8SbcDA:1686924527112&q=entertains&si=AMnBZoFY6cJe4EcBOpcoqxHCe-IfyrVjDoKSPPbit7KaK2Vw8hi4aUUiYkiwQW9hbbBNJm_71jhr7RPuQUgEv9aoJZyJA4y_3Q%3D%3D&expnd=1) an audience by acting, singing, dancing, or playing music.

A performer is responsible for entertaining an audience by expressing their talents through different arts and expertise while earning income.

**Who are the key players in the performers/Artists industry?**

The key players in this industry include:

* Comedians
* Song writers/singers
* poetry

**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)
* 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 my business 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 an artist/performer?**

**Non- Individual Income Tax**

The income tax rate for a company is 30% of the entity’s chargeable income (gross income less allowable deductions).

**Individual Income Tax**

The income tax rate for individuals depends on the income bracket in which the individual falls.

**Rate of tax for Resident individuals**

|  |  |
| --- | --- |
| **ANNUAL CHARGEABLE INCOME (CY**) **IN UGX** | **RATE OF TAX** |
| 0 to 2,820,000 | Nil |
| 2,820,000 to 4,020,000 | (CY – 2,820,000UGX) x 10% |
| 4,020,000 to 4,920,000 | (CY – 4,020,000UGX) x 20% + 120,000UGX |
| 4,920,000 to 120,000,000 | (CY – 4,920,000UGX) x 30% + 300,000UGX |
| Above 120,000,000 | [(CY – 4,920,000UGX) x 30% + 300,000UGX] + [(CY – 120,000,000UGX) x 10%] |

**Rate of tax for Non-Resident individuals**

|  |  |
| --- | --- |
| **ANNUAL CHARGEABLE INCOME (CY**) **IN UGX** | **RATE OF TAX** |
| 0 to 4,020,000 | CY x 10% |
| 4,020,000 to 4,920,000 | (CY – 4,020,000UGX) x 20% + 402,000UGX |
| 4,920,000 to 120,000,000 | (CY – 4,920,000UGX) x 30% + 582,000UGX |
| Above 120,000,000 | [(CY – 4,920,000UGX) x 30% + 582,000UGX] +[(CY – 120,000,000UGX) x 10%] |

**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 performance 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