**How to become tax compliant**

**What tax registration requirements must I fulfil?**

A person liable to pay tax shall apply to the Commissioner for registration in the prescribed manner. Upon registration, a person (individual or non-individual) shall be issued with a Taxpayer Identification Number (TIN). Every person registered for taxes is required to state their TIN on any return, notice, communication or any other document furnished, lodged or used for the purposes of a tax law. A TIN contains 10 numeric digits e.g. 1000223947.

**What are my tax return obligations?**

A return is a declaration of income a taxpayer periodically makes to URA indicating how they have transacted during that period and will reveal the tax payable for that period. A return should be filed by the due date to avoid incurring penalty for late submission. The due dates for submission of returns are as indicated below:

**When must I file tax returns?**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **TAX TYPE**  | **PROVISIONAL RETURN DUE DATE**  | **PROVISIONAL DUE DATE PAYMENT**  | **FINAL RETURN DUE DATE** | **FINAL TAX PAYMENT DUE DATE**  |
| Individual Income tax | By the end of the 3rd month from the beginning of the taxpayer’s Year of Income | Payable on or before the last day of the third, sixth, ninth, and twelfth months of the year of income | By the end of the 6th month after the end of the taxpayer’s Year of Income (e.g 31st December for the Year of Income that ends on 30th June) | Final Income Tax and Rental Tax is payable on or before the last day of the 6th month after the end of the taxpayer’s Year of Income |
| Rental Tax (Individual) |
| Partnership Income Tax | By the end of the 6th month from the beginning of the taxpayer’s Year of Income | On or before the last day of sixth and twelfth months of the year of income |
| Corporate Income Tax |
| Trust Income Tax |
| Rental Tax (Non Individual) |
| Trust Income Tax |
| Presumptive Tax/ Small Business Tax | **-** |  |
| Withholding Tax | **-** |  | By the 15th day of the month following the month for which the return is made | By the 15th day of the month following the month for which the return is made. |
| VAT | **-** |  |
| PAYE | **-** |  |
| Local Excise Duty (goods/ services) | **-** |  |

**Note**

• Filing of a return must be followed up with payment of the tax payable

• Late filing of a return leads to a penalty

• Late payment of the tax payable leads to accumulation of interest

• In the case of an administrative assessment, the amount is payable on the date specified in the Notice of Assessment.