**TAXPAYER REGISTRATION STARTER PACK**

**Vol. 1, Issue 3**

**FY 2022-23**

**Dear Esteemed Client,**

Thank you for registering for taxes. We promise you a great experience as you embark on this journey of fulﬁlling your tax obligations.

**OUR VALUE PROPOSITION**

We promise simpliﬁed, timely, reliable and convenient revenue services everywhere at a minimum cost to you.

**ABOUT URA**

**Mandate**

To assess, collect and account for Central Government Tax Revenue (includes Non-Tax Revenues) and to provide advice to government on matters of policy relating to all revenue sources.

**Vision**

A Transformational Revenue Service for Uganda’s Economic Independence.

**Mission**

Mobilize Revenue for National Development in a Transparent and Efficient manner.

**Culture Statement**

We are a client focused and responsive organization that attracts and nurtures talent and innovation to deliver a great customer experience in an enjoyable environment.

**What do I need to know after acquiring a Taxpayer Identification Number (TIN)?**

After getting a TIN, you need to open up an account on the URA portal. A password is given to you along with this account and it MUST not be shared. This account will help you to complete all tax related issues e.g. filing a return, amendment of your details and getting a refund among others.

**How can I log into my portal account?**

Now that you have registered for taxes and obtained a TIN, you need to log into your account on the URA portal using the following steps:

1. Go to the URA web portal <https://ura.go.ug>
2. On the top right-hand corner, click “Login”
3. Input your Login ID which is your TIN
4. For ﬁrst time login, check your email address (declared during the TIN registration) for the default password and use it to login
5. Change your password and submit
6. Go back to the home page and log in using your new password

**Why should I have a URA portal account?**

A portal account will help you to:

* Get instant notiﬁcation of any transaction made using your TIN
* File a return
* Follow up on any payments made
* Object to a tax decision and submit an appeal
* Amend your TIN details e.g. name(s), telephone numbers, e-mail address etc.
* Transfer a motor vehicle and get a log book
* Appoint a clearing agent

**What are my rights and obligations?**

|  |  |
| --- | --- |
| **My rights as a taxpayer** | **Obligations as a taxpayer** |
| Right to equity and fair treatment before the law. | Ensure that you voluntarily register with Uganda Revenue Authority as a taxpayer. |
| Tax laws and procedures shall be applied consistently to you | File correct tax returns, customs entries or any forms relating to taxes and other revenue. |
| All your tax affairs shall be handled with impartiality. | Pay the correct tax at the right time and place as required by the relevant laws. |
| You and your agent(s) shall be presumed honest until proven otherwise. | Be honest when dealing with URA. |
| Your tax affairs shall be kept secret and tax information in our possession shall be used in accordance with the law. | In handling your tax matters, you and or your appointed agent(s) shall be expected to deal and cooperate only with the Authority’s authorized staff. |
| You and your authorized agent(s) shall be provided with clear, precise and timely information | Quote your Tax Identiﬁcation Number (TIN) for all dealings with URA. |
| You shall always pay the correct tax. | Do not involve yourself in any form of tax evasion and other illegal practices. |
| You will receive courteous and professional services at all times | When you are importing or exporting cargo, employ services of a licensed customs agent to complete customs entries and related clearance formalities. |
| You will receive timely, clear and accurate responses to your enquiries, complaints and requests | Make full disclosure of information and correct declaration of all transactions at all times. |
| You will be availed with reasons for any decision taken. | Let URA know if you need an interpreter. |
| You shall be sensitized about your tax obligations. | Beware of and comply with customs quarantine, wildlife, currency and passenger concession. |
| Your tax objections shall be attended to in accordance with the relevant laws & procedures. | When you are travelling, ensure that you have accurately completed all the necessary forms before you reach the arrival/departure processing point. |
| You shall be facilitated to exercise your right (s) of appeal both within the organization and to an independent tax tribunal in accordance with the law. | Declare your goods on arrival and have them ready for inspection |
| You shall be given prior notice whenever your premise(s) are to be subjected to routine inspection or if an audit is to be conducted. | Treat URA staff fairly and with respect |
| Your tax account shall be promptly updated for the tax paid. | Comply with all tax obligations. |
| We shall maintain an updated database of your tax records. | Comply with all tax obligations. |
| Where a tax refund is due to you, we shall process it within the prescribed time limits under the laws subject to budget refund limits. | Comply with all tax obligations. |
| We shall process your tax returns, entries and other documents relating to your tax affairs as stipulated under the relevant laws. | Comply with all tax obligations. |

**Why should I keep records?**

You are encouraged to keep proper records for all transactions carried out. This is very important because it helps you to:

* Prepare your tax returns to avoid estimated assessments
* Monitor your business and prepare your ﬁnancial statements
* Track your deductible expenses
* Pay fair taxes

**What is a return?**

A return is a declaration of income a taxpayer periodically makes to URA indicating how the taxpayer has transacted during that period and any tax payable for that period. This is done through the current regime called self-assessment.

**What are the types of returns?**

Broadly there are two categories of returns

1. **Provisional tax return**

This is a declaration made by the taxpayer to URA showing estimated annual income and corresponding tax payable for that year of income (return for the next period)

**b) Final Returns:**

This is a declaration made by the taxpayer to URA showing actual annual income including actual tax payable by the taxpayer for that year of income (return for the past period)

**How can I file my tax returns?**

You can file your tax return by visiting the URA portal, log in to your account, download the respective return, fill it offline and upload after completing all the fields.

**Due dates for Filing Returns and Paying taxes**

|  |  |  |  |
| --- | --- | --- | --- |
| **Duration** | **Types of returns** | **Filing due date** | **Payment due date** |
| **Annual** | Provisional Income Tax Return for Individual. | The last day of the 3rd month after the start of year of income | First two instalments should have been paid by 31st December in the year of income |
| Final Income Tax Return for Individual with Business income | The last day of the 6th month after the end of year of income | Last two instalments should have been paid by 30th June in the year of income. |
| Provisional Income Tax Return for Non Individual | The last day of the 6th month after the start of year of income. | First instalment should have been paid by 31st December in the year of income. |
| Final Income Tax Return for Non Individual. | The last day of the 6th month after the end of year of income. | Last instalment should have been paid by 30th June in the year of income |
| Income Tax Return for Partnerships. | The last day of the 6th month after the end of year of income. | Last instalment should have been paid by 30th June in the year of income |
| Income Tax Return for Presumptive Taxpayer. | The last day of the 6th month after the end of year of income | The last day of the 6th month after the end of year of income. |
| Income Tax Return for Individual with Employment/ Rental Income | The last day of the 6th month after the end of year of income | Last two instalments should have been paid by 30th June in the year of income. |
| Withholding Tax Return. | By the 15th day of the following month | By the 15th day of the following month**.** |
| PAYE Return**.** | By the 15th day of the following month | By the 15th day of the following month |
| Local Excise Duty Return. | By the 15th day of the following month | By the 15th day of the following month. |
| Gaming Tax Return | By the 15th day of the following month. | By the 15th day of the following month**.** |
| Monthly VAT Return. | By the 15th day of the following month | By the 15th day of the following month |
| Diplomatic VAT Return | By the 15th day of the following month. | Any time as prescribed by the Commissioner |
| Return ﬁling from the Bulk assessment agent | By the 15th day of the following month. | By the 15th day of the following month. |
|  | | |
| **Weekly** | Gaming Weekly Tax Return | Wednesday of the following week | Wednesday of the following week. |

**What else do I need to know about filing a return?**

* Returns are supposed to be ﬁled by the due date. A due date is the deadline for ﬁling returns or making the payment for tax
* Filing of a return must be followed up with payment of the tax payable
* Late ﬁling of a return leads to penalties

**When do I pay for tax due?**

You are required to pay tax due before the deadline as indicated in the table above. Late payment of the tax leads to accumulation of interest

**What are the modes of payment?**

Payment for any tax type can be done using; bank, VISA card, MasterCard, American Express, Union Pay, Mobile Money, EFT, RTGS and Swift, Cash, Cheque, Demand draft and Point of Sale.

**Can I pay my taxes in instalments?**

Yes you can pay your taxes in instalments. This however, requires that you apply for permission to do this. In case you require this service, please contact the nearest URA office.

**How am I assessed for tax?**

You can assess tax due for payment yourself through the self-assessment regime. However, when you fail to ﬁle a self-assessed tax return as required by the law, URA will assess you for the tax due. The tax law (Tax Procedures Code Act 2014) spells out several assessments namely:

|  |  |  |
| --- | --- | --- |
| **SN** | **Type of Assessment** | **Details** |
| 1. | Estimated/Default assessment | URA may assess you where you fail to ﬁle a self-assessment return. This happens in case of assessed losses, excess input tax credit (VAT) or if there is any tax payable. URA does so using available information. |
| 2. | Advance assessment | URA may assess you where there is a risk that you may delay, obstruct, prevent or render ineffective payment, or collection of tax that has not yet become due. |
| 3. | Additional assessment | URA may make an assessment amending a tax assessment for a tax period. It may be made   * At any time if fraud or any gross or wilful neglect has been committed by or on your behalf * If new information has been discovered in relation to tax payable for a tax period |

**Can I object to tax assessed?**

If you have been assessed and are dissatisﬁed with the assessment, it is your right to object to the decision.

**Are there penalties in case I fail to comply with the tax laws?**

Failure to comply with the tax law (s) attracts penalties among which include:

|  |  |  |
| --- | --- | --- |
| **Tax Type/charge** | **Offence** | **Penalty** |
| **a) Income Tax**  **b) Value Added Tax**  **c) Local Excise Duty** | Failure to apply for Registration, cancel a registration or notify the Commissioner of a change in registration or circumstances | i) A ﬁne not exceeding shs. 3,000,000 or imprisonment not exceeding six years or both on conviction if the failure/act was done knowingly or recklessly  ii) A ﬁne not exceeding shs. 1,000,000 or imprisonment not exceeding two years or both on conviction in any other case. |
| Failure to ﬁle a return by the due date | A ﬁne not exceeding Shs. 2,000,000 or imprisonment not exceeding six years or both on conviction |
| Knowingly or recklessly failing to maintain proper records. | A ﬁne not exceeding shs. 2,000,000 or imprisonment not exceeding six years or both on conviction. |
| **Income Tax** | Failure to pay   * Any tax (ﬁnal or provisional) * Any penal tax * Tax withheld or required to be withheld or before the due date. | Interest at a rate equal to 2% per month on the amount unpaid calculated from the date on which payment was due until date payment |
| **Value Added Tax** | Failure to pay tax before or on the due date. | Penal tax on unpaid tax at a rate of 2%. |
| **Local Excise Duty** | Failure to pay tax | Interest of 2% compounded on outstanding duty. |
| **Tax Stamp** | Failure to affix tax stamp on a gazetted product | The greater of:   * Double the amount of tax due on goods or * 50 million shillings |
| Printing over or defacing a tax stamp | The greater of:   * Double the amount of tax due on goods or * 50 million shillings |
| Attempting to acquire or acquires or sells a tax stamp without authority of the Commissioner General | The greater of:   * Double the amount of tax due on goods or * 10 million shillings |
| Failure to provide information upon request by the Commissioner. | 50 million shillings. |
| Making false or misleading statements.  Double the amount of the excess. | Uganda Revenue Authority Services |

**Uganda Revenue Authority Services offices and contacts**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Region** | **Station/service center** | **Tax Heads** | **Physical Location** | **Office contacts (+256)** |
| **CENTRAL URA** | URA Head Office | Domestic taxes and Customs | URA Tower, Plot M 193/4 Nakawa Industrial Area, P.O. Box 7279, Kampala | 0323443610 |
| Public and Corporate Affairs | Public relations | 16th Floor, URA Tower | 0417442054 |
| URA Headquarter Service Office (HSO) | Domestic taxes | URA Head Office, NIP building | 0323442142 |
| Katwe Branch | Domestic taxes | Finance Trust Bank, Plot No 115 & 121. | 0323444626 |
| William Street | Domestic taxes | Vision house, Behind Equatorial Mall next to Post Bank, Plot 68/70 | 0323443260 |
| Nakivubo Branch | Domestic taxes | Diamond Trust Bank, Ham Shopping | 0323444636 |
| Entebbe | Domestic taxes | Plot Gowers road, Opp Entebbe Junior School | 0323443636 |
| Nateete | Domestic taxes | Plot 125; Next to new police station Nateete Birus Mall | 0323448006 |
| Mityana | Domestic taxes | Mityana T.C | 0323445156 |
| Bwaise Branch | Domestic taxes | Diamond Trust Bank, Bombo Road | 0323444635 |
| Kampala Road | Domestic taxes | Diamond Trust Building, opposite Cham Towers | 0323443609 |
| Mukono | Domestic taxes | Mukono T.C | 0323445221 |
|  | Nansana | Domestic taxes | Nansana Trading Center, Hoima road, Katonda ya bigera House | 0323448009 |
| Kyaliwajjala | Domestic taxes | Martyrs Mall, Plot 1667; Kyaliwajjala Namugongo Kira Road | 0323448001 |
| Masaka | Domestic taxes and Customs | Plot 31, Kampala Road, Masaka Municipality | 0323444981 |
| **NORTHERN** | Pakwach | Customs | Pakwach TC | 0772140958 |
| Nebbi | Domestic taxes | Nebbi Town | 0323443814 |
| Koboko | Domestic taxes | Koboko Town | 0323445162 |
| Arua | Domestic taxes and Customs | Plot 1, Pakwach road, Arua Hill, Opp Arua playground | 0323443506 |
| Kitgum | Domestic taxes | Kitgum Town | 0323444825 |
| Moyo | Domestic taxes | Moyo Town | 0323445177 |
| Padea | Customs Padea | (Uganda/DRC- Border) | 077214244 |
| Elegu | Customs | Elegu (Uganda/S Sudan – Border) | 0772593232 |
| Lira | Domestic taxes | Plot No.5-7, Citadel Towers,3rd Floor, Obote Avenue, Lira Municipality | 0323444890 |
| Gulu | Domestic taxes | Plot 26, Labwor road, Gulu | 0323443751 |
| **EASTERN** | Malaba | Customs | Malaba (UG/Kenya border) | 0772141106 |
| Busia | Domestic taxes and Customs | Busia (UG/Kenya border) | 0323443557 |
| Mbale | Domestic taxes and Customs | Plot1, Court road-Oval Plaza | 0323444950 |
|  | Tororo | Domestic taxes | Tororo Town, Kampala- Busia Road, opp Children’s park  03 | 0323445501 |
| Soroti | Domestic taxes | Soroti Town, Haridas road, near Doctor’s plaza | 0323445500 |
| Busitema | Customs | Busitema, Malaba Busia junction | 077214240 |
| Iganga | Domestic taxes and Customs | Iganga Town, JinjaMalaba Highway, opp Posta Uganda | 0323443803 |
| Jinja | Domestic taxes and Customs | Plot 2A, Spire road, Jinja Town | 0323443840 |
| Moroto | Domestic taxes | Moroto Town | 0323443756 |
| **WESTERN** | Katuna | Customs | Katuna, Uganda Rwanda Boarder | 0323444783 |
| Mirama hills | Customs | Mirama, Uganda Rwanda Boarder | 0772140749 |
| Kabale | Domestic taxes | Plot 92, Mbarara road, opp. NSSF | 0323443940 |
| Bushenyi | Domestic taxes | Ishaka Town, Basajja, Kasese road, next to KIU Branch | 0323443541 |
| Mutukula | Customs | Mutukula, Uganda – Tanzania boarder | 0772140389 |
| Fort portal | Domestic taxes and Customs | Plot 1, Ruhandika Street | 0323443720 |
| Mbarara | Domestic taxes and Customs | Plot 3 B, Stanley Road | 0323445037 |
| Rukungiri | Domestic taxes | Rukungiri town | 0323445437 |
| Kyotera | Domestic taxes | Wotonava Building (Building with Lets ego) Plot 316 Mutukula Road | 0772141709 |
| Mpondwe | Customs | Mpondwe, Uganda, DRC Boarder | 0772141005 |
|  | Hoima | Domestic taxes | Kitara courts building, Main Street | 0323443780 |
|  | Masindi | Domestic taxes | Masindi town | 0323445012 |
|  | Kasese | Domestic taxes | Finance Building, Rwenzori road opp teacher’s corner | 0323444752 |

We conclude by wishing you an enjoyable compliance journey with URA. Please contact us in case of any inquiries or assistance.

**Call Centre Toll free line:** 0800217000 or 0800117000 **Email:** [services@ura.go.ug](mailto:services@ura.go.ug); URA Facebook, twitter, YouTube handles

**Disclaimer:**

This information is strictly for the purpose of guidance to our clientele and is subject to change on amendment of tax legislations and any other regulations that govern tax administration.