



# ADVANCE TAX ON THE TRANSPORT SECTOR

Volume 1 Issue 4, FY 2023-24









Government introduced the advance tax on transport to simplify tax payment for those in the transport sector, increase revenue for road construction and maintenance and widen the tax base. The tax is collected on motorcycles, passenger vehicles, and goods/freight vehicle with loading capacity above two tones and motorcycles.

#### NOTE:

- To arrive at the loading capacity, subtract the net weight in the log book from the gross weight ie Gross weight - Net weight = Loading capacity
- Paying this tax is solely a responsibility of the owner of the vehicle.
- The owner of the vehicle may file a return at the end of the year of income to account for their taxes.

## Amount of tax payable per vehicle type

SN	Type of vehicle	Amount (in UGX) per tonne or passenger per year
1.	Goods vehicles above 2 tonnes	50,000 per tonne
2.	Trailers	50,000 per tonne
3.	Passenger vehicles (PSVs)	20,000 per passenger
4.	Buses	20,000 per passenger

#### Illustration

Goods vehicles:

If a Load weight of a goods vehicle is 7 tones, the advance income tax is calculated as follows:

Tonnage X amount paid per ton (of load weight)

7 tones X 50.000

= 350,000 shillings per year

#### Passenger vehicles;

If an Omnibus carries 14 passengers, the advance income tax is calculated as follows:

Number of seats X amount paid per seat

14 seats X 20.000

= 280,000 shillings per year

#### If a bus is carries 67 passengers, the advance income tax is calculated as follows:

Number of seats X amount paid per seat

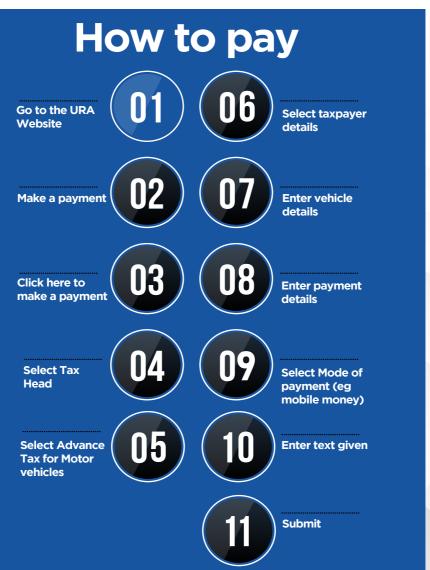
67 X 20.000

=1,340,000 shillings per year

## Motorcycle (boda boda)

A boda boda is licenced to carry one person and therefore pays 20,000 shillings as income tax every year

**NOTE:** Please note that advance income tax is a creditable tax in that when you file your income tax return, you reduce the tax payable by the Advance Income tax.



#### **DISCLAIMER:**

This Information is strictly for purposes of guidance to our clientele and is subject to change on amendment of tax legislations & any other regulations that govern tax administration.



# Trapped with an express penalty ticket, just pick the PRN and pay using...



# **UGANDA POLICE FORCE**

**Express Penalty System** 

SUBARU

Ticket No: Issue Date: Time:

0000 Hrs

**#URAMungalo** 



**Driver Name** Permit No

Telephone

Place

MV Rea

Car Make

Car Model SUBARU AGUTI Officer Name

CPI Officer Id

Amount 100.000 50,000 Surcharge **Total Amount** 150,000

Offence Code

Description: Careless or inconsiderate use of motor vehicle

WARNING: FAILURE TO SIGN MAY LEAD TO YOUR ARREST I sign my name as evidence of receipt of a copy of this charge and not as an admission of guilty. I will comply with the requirements. Offender's Signature

Valid for 28 days, 50% Surcharge applies after.

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For more details

Toll Free Line: **0800-117000, 0800-217000** 

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