



Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER

ADVANCE TAX ON THE TRANSPORT SECTOR

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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:

$$\begin{aligned} &\text{Tonnage X amount paid per ton (of load weight)} \\ &7 \text{ tones X } 50,000 \\ &= 350,000 \text{ shillings per year} \end{aligned}$$

Passenger vehicles;

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

$$\begin{aligned} &\text{Number of seats X amount paid per seat} \\ &14 \text{ seats X } 20,000 \\ &= 280,000 \text{ shillings per year} \end{aligned}$$

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

$$\begin{aligned} &\text{Number of seats X amount paid per seat} \\ &67 \text{ X } 20,000 \\ &=1,340,000 \text{ shillings per year} \end{aligned}$$

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.

How to pay

Go to the URA Website

01

06

Select taxpayer details

Make a payment

02

07

Enter vehicle details

Click here to make a payment

03

08

Enter payment details

Select Tax Head

04

09

Select Mode of payment (eg mobile money)

Select Advance Tax for Motor vehicles

05

10

Enter text given

11

Submit

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.



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

***285#**

#URAMungalo



UGANDA POLICE FORCE

Express Penalty System

Ticket No: [Redacted]
Issue Date: [Redacted]
Time: 0000 Hrs

Ticket Details

Driver Name [Redacted]
Permit No [Redacted]
Telephone [Redacted]
Place [Redacted]
MV Reg [Redacted]
Car Make SUBARU
Car Model SUBARU
Officer Name AGUTI
Officer Id CPL
Amount 100,000
Surcharge 50,000
Total Amount 150,000
Offence Code 11
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

[Redacted Signature Box]

Valid for 28 days, 50% Surcharge applies after.
You have a right to stand trial in case you do not want to pay the fine

PRN: 2210001347066



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For more details

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