



Uganda Revenue Authority  
DEVELOPING UGANDA TOGETHER



## Comprehensive Sector-Based Curriculum for Taxpayers Engagements



# AGRICULTURAL SECTOR



## Overview

This module covers the concepts on the taxation of all business operations in the agricultural sector. It defines agriculture and the key tax obligations for operators in the agricultural sector and how to fulfil them. It is intended to keep farmers, agricultural products buyers, sellers of items used in agriculture, importers and exporters of agricultural products and other operations related to agriculture aware of their tax obligations and benefits of complying with such obligations.

### Learning Outcomes

At the end of sharing information in this module, it is expected that operators in the agricultural sector will be able to;

- Identify operators and the forms of income from agricultural related business
- Identify the registration requirements for agricultural business
- Mention the taxes paid by agricultural business
- State the records and how to keep records for agricultural businesses
- State the tax returns/declarations made by agricultural businesses and when to make them
- Compute basic taxes paid by agricultural businesses
- State the rights, obligation and incentives available for the agricultural sector
- Identify the support platforms provided by URA to help taxpayers

Competences	Content	Methodology
<p><b>The client:</b> Defines a farmer, agribusiness operator, record keeping and explains the process of formalization of Agriculture business</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Who is a farmer? Who is an Agri-business operator?</li> </ul> <p><b>Record keeping in the Agricultural sector</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to agribusiness</li> <li>• What are the key records required of farmers and agribusiness operators</li> <li>• What is the importance of keeping records in agri-business</li> <li>• When and how should such records be kept?</li> <li>• What is the effect of the failure by an agri-business to keep records?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<p><b>What you need to know to formalize an Agricultural Business</b></p> <ul style="list-style-type: none"> <li>• What is formalization? And why does an agri-business need to formalize?</li> <li>• What is a TIN? And why should an agribusiness apply for a TIN (benefits)?</li> <li>• How and when should an agribusiness apply for a TIN?</li> <li>• What are the implications of a TIN to an agri-business (Rights and obligations)?</li> </ul>	
<p>Identifies the Taxes paid by agriculture businesses</p>	<p><b>Taxes applicable to farmers and agri-businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to persons in agri-business? (e.g. Income tax (PAYE, Corporation tax, Individual Income tax and / or presumptive tax, customs duties)</li> <li>• How is the tax computed?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>States the tax returns/ declarations made by businesses in agriculture</p>	<p><b>Declarations to URA</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file declarations (returns) to URA e.g. PAYE, Income tax return, presumptive tax, customs declarations etc.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• Import and export procedure for agricultural items</li> <li>• What is the effect of the failure by an agri-business to file returns/declarations due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Explains the payment platforms and processes for taxes</p>	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the benefit of paying tax</li> <li>• What is the effect of the failure by an agri-business to pay taxes due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

States the available compliance support avenues for operators in the agricultural sector	<p><b>How the tax regime is supporting the agricultural sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives to agribusiness operators?</li> <li>• What incentives does the Ugandan tax regime offer to operators in agri-business?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are available to support agribusiness operators to fulfil their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations, TREP etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Agriculture sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# MANUFACTURING SECTOR



## Overview

This module covers the taxation of manufacturing operations and related activities by operators of factories, industries, processing plants at small (including cottage), medium and large scale. It is meant to clarify and give insights on the key tax obligations for players involved in the conversion of inputs into semi or finished goods for both domestic and international markets. It is intended to keep manufacturers aware of their tax obligations, how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this module, it is expected that operators in the manufacturers will be able to;

- Define manufacturing in relation Uganda's tax regime
- Identify the registration requirements for manufacturing entities
- Mention the taxes paid in manufacturing operations
- State the records and how to keep records for manufacturing businesses
- State the tax returns/declarations made by manufacturers and when to make them
- Compute basic taxes paid by manufacturing entities
- State the rights, obligation and incentives available for the manufacturers
- Identify the interventions available in the tax regime to support manufacturing

Competences	Content	Methodology
<p><b>The client:</b> Defines manufacturing, record keeping and explains the process of formalizing manufacturing businesses</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• What is manufacturing? Who is a manufacturer?</li> </ul> <p><b>Record keeping in a manufacturing business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to manufacturing?</li> <li>• What are the key records required from manufacturers?</li> <li>• What is the importance of keeping records in manufacturing</li> <li>• When and how should such records be kept by manufacturers?</li> <li>• What is the effect of the failure by the manufacturer to keep records?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<p><b>What you need to know to formalize a manufacturing business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, UNBS etc.)? And why should manufacturer formalize their businesses?</li> <li>• What is a TIN? And why should a manufacturer apply for a TIN (benefits)?</li> <li>• How and when should a manufacturer apply for a TIN?</li> <li>• What are the implications of a TIN to a manufacturer (Rights and obligations)?</li> </ul>	
<p>Identifies the Taxes paid by manufacturers</p>	<p><b>Taxes applicable to manufacturing businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to persons in manufacturing business?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes (on profit: Corporation Tax, Personal Income Tax   Withholding e.g. on PAYE and goods and services)</li> <li>• LED: eligibility for the tax, goods Vs services, import vs domestic charges, DTS</li> <li>• VAT: eligibility for the tax, Exempt, Zero and Standard rated items, refunds, EFRIS</li> <li>• Customs Taxes: Procedures relating to the valuation and computation of taxes on manufacturing inputs like factory equipment and raw materials</li> <li>• Treatment of exports manufactured in Uganda</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>States the tax returns/ declarations made by manufacturing entities</p>	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns/declarations e.g. Income tax return, WHT, PAYE, VAT, LED tax.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a manufacturer to file returns/declarations due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>



Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc.</li> <li>• What is the effect of the failure by a manufacturer to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for manufacturing operations	<p><b>How the tax regime is supporting the manufacturing sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in manufacturing?</li> <li>• What are the incentives available for manufacturers in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are the available to support manufacturers to fulfil their tax obligations? (ADR, VD, OSBP, UESW, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Agriculture sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and med



**ENTERTAINMENT SECTOR**

## Overview

This module covers the taxation of the entertainment sector which among others includes musicians, comedians, events companies, music promoters, owners of production studios, fashion designers cinema & disco theque operators. It is meant to clarify and give insights on the key tax obligations for players involved in the entertainment sector. It is intended to keep entertainers aware of their tax obligations and guide them on how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this engagement, it is expected that operators in the entertainers will be able to;

- Define entertainment in relation Uganda's tax regime
- Identify the registration requirements for entertainment sector entities
- Mention the taxes paid in entertainment operations
- State the records and how to keep records for entertainment businesses
- State the tax returns/declarations made by entertainers and when to make them
- Compute basic taxes paid by entertainment entities
- State the rights, obligation and incentives available for the entertainers
- Identify the interventions available in the tax regime to support entertainment industry

Competences	Content	Methodology
<p><b>The client:</b> Defines entertainment, record keeping and explains the process of formalizing a businesses in the entertainment sector</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Who is an entertainer?</li> <li>• Which group of persons (individual or non-individual are categorized in the entertainment sector?</li> </ul> <p><b>Record keeping in the Entertainment sector</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to entertainers and players in the entertainment sector?</li> <li>• What are the key records required of entertainers and players in the entertainment sector</li> <li>• What is the importance of keeping records in entertainment sector?</li> <li>• When and how should such records be kept?</li> <li>• What is the effect of the failure by entertainers to keep records?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<p><b>What you need to know to formalize an Entertainment Business</b></p> <ul style="list-style-type: none"> <li>• What is formalization? And why do entertainers need to formalize?</li> <li>• What is a TIN? And why should an entertainer apply for a TIN (benefits)?</li> <li>• How and when should an entertainer and entertainment sector player apply for a TIN?</li> </ul> <p>What are the implications of a TIN to an entertainer and player in the entertainment industry (Rights and obligations)?</p>	
<p>Identifies the Taxes paid by players in the entertainment sector</p>	<p><b>Taxes applicable to the entertainment sector</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to entertainers and players in the entertainment industry? (e.g. Income tax (PAYE, Corporation tax, Individual Income tax and /or presumptive tax)</li> <li>• Define each tax and how it is computed?</li> <li>• Treatment of withholding taxes to non-resident entertainers</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>States the tax returns/ declarations made by entertainers</p>	<p><b>Tax obligations in relation to entertainment sector</b></p> <p><b>Declarations to URA</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration</li> <li>• How and when to file returns/declarations e.g. Withholding tax, PAYE, Income tax return, VAT.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by members of the entertainment sector to file returns/declarations due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Explains the payment platforms and processes for taxes</p>	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by members of the entertainment sector to pay taxes due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs,</p>

States the available compliance support avenues for entertainment operations	<p><b>How the tax regime is supporting the entertainment sector</b></p> <ul style="list-style-type: none"> <li>• Refunds and the process of application</li> <li>• What platforms are available to support entertainment sector operators to fulfil their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	<p>mobile outreach</p> <p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Agriculture sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



**RENTAL BUSINESS SECTOR**



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## Overview

This module covers the taxation of rental income. It is meant to clarify and give insights on the key tax obligations for landlords. It is intended to keep landlords aware of their tax obligations and guide them on their fulfilment, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this engagement, it is expected that landlords will be able to;

- Define a landlord in relation Uganda's tax regime
- Identify the registration requirements for landlords
- Mention the taxes paid by owners of rental units
- State the records and how to keep records for rental businesses
- State the tax returns/declarations made by landlords and when to make them
- Compute basic taxes paid by entertainment entities
- State the rights, obligation and incentives available for landlords
- Identify the interventions available in the tax regime to support landlords

Competences	Content	Methodology
<p><b>The client:</b> Defines a landlord, record keeping and explains the process of formalizing a rental businesses</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Who is a landlord?</li> </ul> <p><b>Record keeping relevant to landlords</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to rental tax?</li> <li>• What are the key records required from a landlord?</li> <li>• What is the importance of keeping records to a landlord?</li> <li>• When and how should such records be kept by a landlord?</li> <li>• What is the effect of the failure by the landlord to keep records?</li> </ul> <p><b>What you need to know to formalize a Landlord</b></p> <ul style="list-style-type: none"> <li>• What is a TIN? And why should a landlord apply for a TIN (benefits)?</li> <li>• How and when should a landlord apply for a TIN?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<ul style="list-style-type: none"> <li>• What are the implications of a TIN to a landlord (Rights and obligations)?</li> </ul>	
Identifies the Taxes paid by landlords	<p><b>Tax obligations in relation to landlords</b></p> <p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return?</li> <li>• How and when to file rental tax returns/declarations?</li> <li>• What you need to know after filing a rental tax returns/declarations (amendments, extensions, assessments, objections and appeals)</li> <li>• What is the effect of the failure by a landlord to file returns/declarations and make payments due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/ declarations made by landlords	<p><b>Taxes applicable to Landlord/Landlady</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to a Landlord (Rental tax)?</li> <li>• Define Rental tax, how it is computed and when it should be paid.</li> <li>• Segment landlords ranging from Individual, Company and Partnership</li> <li>• Emphasize on the segregation of rental tax declaration from any other forms of taxes.</li> <li>• Commercial VAT: eligibility for the tax in respect to landlords</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by members of the entertainment sector to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues	<p><b>How the tax regime is supporting landlords in meeting their obligations</b></p> <ul style="list-style-type: none"> <li>• What platforms are the available to support landlords to fulfil</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements,

for rental businesses	their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations etc.)	webinars, talk shows, tax hubs, mobile outreach
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Agriculture sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# REAL ESTATE SECTOR



## Overview

This module covers the taxation of operations related to real estate sector including buyers & sellers of land, houses and other properties, property developers and property managers. It is meant to clarify and give insights on the key tax obligations for players involved in the real estate sector business. It is intended to keep real estate developers aware of their tax obligations, how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this module, it is expected that operators in the real estate sector will be able to;

- Define real estate in relation Uganda's tax regime
- Identify the registration requirements for real estate business entities
- Mention the taxes paid in real estate operations
- State the records and how to keep records for real estate businesses
- State the tax returns/declarations made by real estate developers and when to make them
- Compute basic taxes paid by real estate business entities
- State the rights, obligation and incentives available for real estate businesses
- Identify the interventions available in the tax regime to support real estate

Competences	Content	Methodology
<p><b>The client:</b> Defines real estate developer, record keeping and explains the process of formalizing real estate businesses</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Who is a real estate developer/ dealer?</li> <li>• Categories of real estate developers for tax purposes.</li> </ul> <p><b>Records keeping in a real estate business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation real estate business?</li> <li>• What are the key records required of real estate dealer?</li> <li>• What is the importance of keeping records in real estate business?</li> <li>• When and how should a real estate business keep such records?</li> <li>• What is the effect of the failure by a real estate business to keep records?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<p><b>What you need to know to formalize a real estate business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, MOE&amp;S, LGU, URA)? And why does a real estate business need to formalize?</li> <li>• What is a TIN? And why should a real estate business apply for a TIN (benefits)?</li> <li>• How and when should a real estate business apply for a TIN?</li> <li>• What are the implications of a TIN to a real estate business (Rights and obligations)?</li> </ul>	
<p>Identifies the taxes paid by real estate entities</p>	<p><b>Taxes applicable to real estate businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes to a real estate business?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes on profit: Corporation Tax, Personal Income Tax, PAYE, Capital Gains tax.</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>States the tax returns/ declarations made by real estate entities</p>	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns/ declarations e.g. PAYE, Income tax return.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a real estate business to file returns/ declarations due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Explains the payment platforms and processes for taxes</p>	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by a real estate business to pay taxes due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

States the available compliance support avenues for real estate operations	<p><b>How the tax regime is supporting the real estate sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in the real estate sector?</li> <li>• What are the incentives available for real estate businesses in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are available to support real estate businesses to fulfil their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Agriculture sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media

A black PlayStation 5 DualSense wireless controller is positioned in the lower half of the frame, angled towards the bottom right. In the upper left, a white and black racing steering wheel is partially visible, with its white central hub and black rim. The background is a solid, vibrant blue. The text "GAMING SECTOR" is centered in the middle of the image in a white, bold, sans-serif font.

# GAMING SECTOR

## Overview

This module covers the taxation of operations related to gaming sector including gaming, Casino operators and sports betting. It is meant to clarify and give insights on the key tax obligations for players involved in the gaming and pooling sector business. It is intended to keep the gaming aware of their tax obligations, how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this module, it is expected that operators in the gaming sector will be able to;

- Define gaming in relation Uganda's tax regime
- Identify the registration requirements for gaming entities
- Mention the taxes paid in the gaming operations
- State the records and how to keep records for gaming businesses
- State the tax returns/declarations made by manufacturers and when to make them
- Compute basic taxes paid by gaming entities
- State the rights, obligation and incentives available for the gaming business operators
- Identify the interventions available in the tax regime to support gaming

Competences	Content	Methodology
<p><b>The client:</b> Defines gaming, record keeping and explains the process of formalizing gaming businesses</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Who is considered a gaming, casino and sports betting operator?</li> </ul> <p><b>Record keeping in in regard to a gaming, casino and sports betting business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to a gaming, casino and sports betting operator?</li> <li>• What are the key records required of a gaming, casino and sports betting operator?</li> <li>• What is the importance of keeping records in the gaming sector?</li> <li>• When and how should such records be kept?</li> <li>• What is the effect of the failure by a gaming, casino and sports betting operator to keep records?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>



	<p><b>What you need to know to formalize a gaming, casino and sports betting operator</b></p> <ul style="list-style-type: none"> <li>• What is formalization? And why do a gaming operator need to formalize?</li> <li>• What is a TIN? And why should a gaming business operator apply for a TIN (benefits)?</li> <li>• How and when should a gaming, casino and sports betting operator apply for a TIN?</li> <li>• What are the implications of a TIN to a gaming business operator (Rights and obligations)?</li> </ul>	
Identifies the Taxes paid by gaming businesses	<p><b>Taxes applicable to the gaming sector</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to persons in gaming, casino and sports betting operations in the entertainment industry? (e.g. Income tax (PAYE, Corporation tax, Individual Income tax and /or presumptive tax)</li> <li>• How is the tax computed?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/ declarations made by gaming entities	<p><b>Tax obligations in relation to gaming sector</b> <b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return?</li> <li>• How and when to file returns/declarations e.g. Withholding tax, PAYE, Income tax return, VAT, including the monthly returns</li> <li>• Why is the gaming sector required to file monthly returns?</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by members of the entertainment sector to file returns/ declarations due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by members of the entertainment sector to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements,

		webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for gaming operations	<p><b>How the tax regime is supporting the entertainment sector</b></p> <ul style="list-style-type: none"> <li>• Refunds and the process of application</li> <li>• What platforms are available to a gaming, casino and sports betting operators to fulfil their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Agriculture sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media

# MINING SECTOR



## Overview

This module covers the taxation of operations related to mining sector including dealers in gold and other minerals exports, gold miners, sand extractors. It is meant to clarify and give insights on the key tax obligations for players involved in the mining sector business. It is intended to keep miners aware of their tax obligations, how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this module, it is expected that operators in the mining sector will be able to;

- Define mining in relation Uganda's tax regime
- Identify the registration requirements for mining entities
- Mention the taxes paid in mining operations
- State the records and how to keep records for mining businesses
- State the tax returns/declarations made by mining businesses and when to make them
- Compute basic taxes paid by mining entities
- State the rights, obligation and incentives available for mining sector
- Identify the interventions available in the tax regime to support mining

Competences	Content	Methodology
<p><b>The client:</b> Defines mining, record keeping and explains the process of formalizing mining businesses</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Categories of actors in the mining sector for tax purposes</li> </ul> <p><b>Formalization</b></p> <ul style="list-style-type: none"> <li>• Acquisition of the license from the directorate of Geographical survey and mines</li> <li>• What is a TIN and its application process?</li> <li>• Requirements for TIN registration</li> <li>• Benefits of acquiring a TIN</li> <li>• Rights and obligations of a taxpayer</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Identifies the Taxes paid by miners</p>	<p><b>Taxes applicable to the mining sector</b></p> <ul style="list-style-type: none"> <li>• What are taxes to the mining sector?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes on profit: Corporation Tax, Personal Income Tax, PAYE,</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk</p>

		shows, tax hubs, mobile outreach
States the tax returns/ declarations made by mining entities	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return?</li> <li>• How and when to file returns/declarations e.g. PAYE, Income tax return.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by mining sector business to file returns/declarations due?</li> <li>• Taxes relating to exportation of minerals.</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by a mining business to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for mining operations	<p><b>How the tax regime is supporting the mining sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in the mining sector?</li> <li>• What are the incentives available for mining sector in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are available to support mining businesses to fulfil their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

## Resources Needed

- Onboarding guide
- Mining and petroleum sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# CONSTRUCTION SECTOR





## Overview

This module covers the taxation of operations related to construction sector, majorly construction companies. It is meant to clarify and give insights on the key tax obligations for players involved in the construction sector business. It is intended to keep construction companies aware of their tax obligations, how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this module, it is expected that operators in the construction sector will be able to;

- Define construction in relation Uganda's tax regime
- Identify the registration requirements for construction companies
- Mention the taxes paid by construction companies
- State the records and how to keep records for construction companies
- State the tax returns/declarations made by construction companies and when to make them
- Compute basic taxes paid by construction companies
- State the rights, obligation and incentives available for construction sector
- Identify the interventions available in the tax regime to support construction

Competences	Content	Methodology
<p><b>The client:</b> Defines construction, record keeping and explains the process of formalizing a construction company businesses</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Who are categorized as players in construction companies?</li> </ul> <p><b>Records keeping in a construction company</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to construction companies?</li> <li>• What are the key records required of construction companies?</li> <li>• What is the importance of keeping records by construction companies</li> <li>• When and how should a construction company such records?</li> <li>• What is the effect of the failure by construction companies to keep records?</li> </ul> <p><b>What you need to know to formalize a construction company</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, URA National Building Review Board, Engineers Registration Board etc.)? And why does a construction company needs to formalize?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<ul style="list-style-type: none"> <li>• What is a TIN? And why should a construction company apply for a TIN (benefits)?</li> <li>• How and when should a construction company apply for a TIN?</li> <li>• What are the implications of a TIN to a construction companies (Rights and obligations)?</li> <li>• Importance of membership in construction associations</li> </ul>	
Identifies the Taxes paid by construction companies	<p><b>Taxes applicable to construction companies</b></p> <ul style="list-style-type: none"> <li>• What are taxes applicable to construction companies?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes on profit: Corporation Tax, PAYE, VAT</li> <li>• Withholding and VAT on imported building materials</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/ declarations made by mining entities	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return?</li> <li>• How and when to file returns/declarations e.g. PAYE, Income tax, customs tax etc.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a construction company to file returns/ declarations due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by a construction company to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

States the available compliance support avenues for mining operations	<p><b>How the tax regime is supporting the construction sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in the construction sector?</li> <li>• What are the incentives available for construction sector in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are available to support the construction sector to fulfil their tax obligations? (ADR, VD, OSBP, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Construction sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media

# **HOSPITALITY SECTOR (Hotel and Accommodation)**



## Overview

This module covers the taxation of operations related to real estate sector including hotels, inns, guest houses etc. It is meant to clarify and give insights on the key tax obligations for players involved in the hotel and accommodation sector business. It is intended to keep hotel and accommodation businesses owners aware of their tax obligations, how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this module, it is expected that operators in the hotel and accommodation operators will be able to;

- Define real estate sector in relation Uganda's tax regime
- Identify the registration requirements for hotel and accommodation businesses
- Mention the taxes paid in hotel and accommodation operations
- State the records and how to keep records for hotel and accommodation businesses
- State the tax returns made by hotel owners and when to make them
- Compute basic taxes paid by manufacturing entities
- State the rights, obligation and incentives available for the hotel and accommodation business owners
- Identify the interventions available in the tax regime to support hotel businesses

Competences	Content	Methodology
<p><b>The client:</b> Categorizes hotel and accommodation, record keeping and explains the process of formalizing hotel and accommodation businesses</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Categorization of hotels &amp; other accommodation facilities for tax purposes.</li> </ul> <p><b>What you need to know to formalize a hotel and accommodation business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, UHOA, Local Government units etc.)? And why should a hotel and accommodation facility operator formalize their businesses?</li> <li>• What is a TIN? And why should a hotel and accommodation business apply for a TIN (benefits)?</li> <li>• How and when should tourism business apply for a TIN?</li> <li>• What are the implications of a TIN to a hotel and accommodation business (Rights and obligations)?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

<p>Identifies the Taxes paid by hotel and accommodation business owners</p>	<p><b>Record keeping in a hotel and accommodation sector</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to hotel and accommodation business?</li> <li>• What are the key records required from hotel and accommodation businesses?</li> <li>• What is the importance of keeping records in hotel and accommodation businesses?</li> <li>• When and how should such records be kept by hotel and accommodation businesses?</li> <li>• What is the effect of the failure by hotel and accommodation businesses to keep records?</li> </ul> <p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc.</li> <li>• What is the effect of the failure to pay taxes due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>States the tax returns/ declarations made by hotel and accommodation business owners</p>	<p><b>Tax obligations in relation to hotel and accommodation businesses</b></p> <p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns/ declarations e.g. Income tax return, WHT, PAYE, VAT.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a hotel and accommodation business operator to file returns/declarations due?</li> <li>•</li> </ul> <p><b>Taxes applicable to hotel and accommodation sector</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to persons in hotel and accommodation business?</li> <li>• Define each tax, how it is computed and when it should be paid             <ul style="list-style-type: none"> <li>• Income taxes (on profit: Corporation Tax, Personal Income Tax   Withholding e.g. on PAYE imported goods)</li> </ul> </li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<ul style="list-style-type: none"> <li>Local service taxes levied by local government units on rooms sold to guests</li> <li>VAT: eligibility for the tax, Exempt, Zero and Standard rated items, refunds, EFRIS.</li> </ul>	
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>How to generate payments; PRNs</li> <li>Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>What is the effect of the failure by a real estate business to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for manufacturing operations	<p><b>How the tax regime is supporting the hotel and accommodation sector</b></p> <ul style="list-style-type: none"> <li>What is a tax incentive? And what is the purpose of incentives in the hotel and accommodation sector?</li> <li>What are the incentives available for hotel and accommodation sector in Uganda?</li> <li>Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>What platforms are the available to support financial services providers to fulfil their tax obligations? (ADR, VD, Tax objections &amp; appeals, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Agriculture sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media





**HOSPITALITY SECTOR (Tourism)**

## Overview

This module covers the taxation of operations related to the tourism sector, majorly tour companies. It is meant to clarify and give insights on the key tax obligations for players involved in the tourism sector businesses. It is intended to keep tour operators aware of their tax obligations, how to fulfil them, the benefits of complying with such obligations and the implications of not doing so.

### Learning Outcomes

At the end of this module, it is expected that operators in the tourism sector will be able to;

- Define tourism in relation Uganda's tax regime
- Identify the registration requirements for tour companies
- Mention the taxes paid by tour companies
- State the records and how to keep records for tour companies
- State the tax returns/declarations made by tour companies and when to make them
- Compute basic taxes paid by tour companies
- State the rights, obligation and incentives available for tourism sector
- Identify the interventions available in the tax regime to support tourism

Competences	Content	Methodology
<p><b>The client:</b> Defines mining, record keeping and explains the process of formalizing a tour company</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Who are considered as tourism sector actors for tax purposes?</li> </ul> <p><b>Record keeping in a tourism business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to tourism business?</li> <li>• What are the key records required in tourism business?</li> <li>• What is the importance of keeping records in the tourism business</li> <li>• When and how should such records be kept by tourism business operators?</li> <li>• What is the effect of the failure by tourism business to keep records?</li> </ul> <p><b>What you need to know to formalize a tourism sector business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, UTA, MoTWA etc.)? And why should a tourism operator formalize their businesses?</li> <li>• What is a TIN? And why should a tourism business apply for a TIN (benefits)?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<ul style="list-style-type: none"> <li>• How and when should tourism business apply for a TIN?</li> <li>• What are the implications of a TIN to a tourism business (Rights and obligations)?</li> </ul>	
Identifies the Taxes paid by tour companies	<p><b>Taxes applicable to a tour company</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to trading businesses?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes                             <ul style="list-style-type: none"> <li>• Withholding e.g. on and goods and services)</li> <li>• On profit: Corporation Tax, Personal Income Tax (PAYE on tour guides, reservations officers)</li> </ul> </li> <li>• Customs Taxes: Procedures relating to the valuation and computation of taxes on imported tour gadgets e.g. binoculars, tour vehicles etc.</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/ declarations made by tour companies	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns e.g. Income tax return, PAYE, VAT etc.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a tour operator to file returns/declarations due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc.</li> <li>• What is the effect of the failure by a tour operator to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for tour and travel operations	<p><b>How the tax regime is supporting the tourism sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in tourism sector?</li> <li>• What are the incentives available for the tourism sector in Uganda?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements,

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| <ul style="list-style-type: none"> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are the available to support the fishing sector to fulfil their tax obligations? (ADR, VD, OSBP, UESW, Contact Centre Channels, Offices, Associations etc.)</li> </ul> | webinars, talk shows, tax hubs, mobile outreach |
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Tourism sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media





**GOVERNMENT SECTOR**

## Overview

This module covers the concepts on the taxation of all government entities and officials e.g. Local technical leaders; Town Clerks, LC 5 Chairpersons, Mayors etc. It defines government entities and the key tax obligations for government sector and how to fulfil them. It is intended to keep government entities aware of their tax obligations and benefits of complying with such obligations.

### Learning Outcomes

At the end of sharing information in this module, it is expected that operators in the government sector will be able to;

- Identify government entities in relation to tax
- Mention the taxes paid by government entities
- State the records and how to keep records for government sector
- State the tax returns/declarations made by government entities and when to make them
- Compute basic taxes paid by government entities
- State the rights, obligation and incentives available for the government sector
- Identify the support platforms provided by URA to help taxpayers

Competences	Content	Methodology
<p><b>The client:</b> Defines a farmer, agribusiness operator, record keeping of government sector</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Local Government institutions in the tax perspective?</li> </ul> <p><b>Record keeping relevant to local government institutions</b></p> <ul style="list-style-type: none"> <li>• What are the key records required from local government institutions?</li> <li>• What is the importance of keeping records to local government institutions?</li> <li>• When and how should such records be kept by a local government institution?</li> <li>• What is the effect of the failure by the local government institutions to keep records?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Identifies the Taxes paid by government entities</p>	<p><b>Taxes applicable to local government institutions</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to local government institutions?</li> <li>• Taxes relating to local government institutions (Withholding tax, PAYE, VAT).</li> <li>• VAT: eligibility for the tax in respect to local government institutions</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

States the tax returns/ declarations made by government entities	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file rental tax returns/ declarations?</li> <li>• What you need to know after filing a rental tax returns (amendments, extensions, assessments, objections and appeals)</li> <li>• What is the effect of the failure by local government institutions to file returns/ declarations and make payments due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the benefit of paying tax</li> <li>• What is the effect of the failure by government institutions to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for government institutions	<p><b>How the tax regime is supporting local government institutions in meeting their obligations</b></p> <ul style="list-style-type: none"> <li>• What platforms are the available to support landlords to fulfil their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations etc.)</li> <li>• Negative impact to local leaders when local government institutions fail to comply.</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# EDUCATION SECTOR



## Overview

This module covers the concepts on the taxation of the education sector. It defines education institutions and the key tax obligations for operators in the education sector and how to fulfil them. It is intended to school proprietors, administrators and teachers aware of their tax obligations and benefits of complying with such obligations.

### Learning Outcomes

At the end of sharing information in this module, it is expected that operators in the education sector will be able to;

- Define an education institution
- Identify the registration requirements for the educational sector
- Discuss the taxes paid by the education sector operators
- State the records and how to keep records for the sector
- Explain the tax returns made by the sector and when to file.
- Compute basic taxes paid by the education sector
- State the rights, obligation and incentives available for the education sector
- Identify the support platforms provided by URA to help operators

Competences	Content	Methodology
<p><b>The client:</b> Defines an Educational Institution, record keeping and explains the steps taken to register an educational institution</p>	<ul style="list-style-type: none"> <li>• What is an education institution?</li> </ul> <p><b>Records keeping in a school business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to a school business</li> <li>• What are the key records required of school business operators</li> <li>• What is the importance of keeping records in a school business</li> <li>• When and how should a school business keep such records?</li> <li>• What is the effect of the failure by a school business to keep records?</li> </ul> <p><b>What you need to know to formalize a school business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, MOE&amp;S, LGU, and URA)? And why does a school business need to formalize?</li> <li>• What is a TIN? And why should a school business apply for a TIN (benefits)?</li> <li>• How and when should a school business apply for a TIN?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<ul style="list-style-type: none"> <li>• What are the implications of a TIN to a school business (Rights and obligations)?</li> </ul>	
Identify the tax registration requirements for the education sector	<p><b>Taxes applicable to school businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes to a school business?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes on profit: Corporation Tax, Personal Income Tax</li> <li>• Withholding taxes collected by schools e.g. on PAYE, goods and services (including treatment of non-residency and secondary employment)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explain the tax returns/ declarations made by the players in the education sector	<p><b>Declarations to URA - Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns/declarations e.g. PAYE, Income tax return, Customs taxes.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a school business to file returns/declarations due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by a school business to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for operators in the education sector	<p><b>How the tax regime is supporting the education sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in the education sector?</li> <li>• What are the incentives available for school businesses in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are available to support school businesses to fulfil their tax obligations? (ADR, VD, OSBP, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

### **Assessment of Learning**

- Questionnaire at the end of the session
- Feedback forms or surveys

### **Resources Needed**

- Onboarding guide
- Education sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# TRANSPORT SECTOR



## Overview

This module covers the taxation of transporters dealing in goods and passengers, the meaning of TIN, the application process, rights and obligation of transport operator that has acquired a TIN.

The module shall also cover the taxes applicable for the transport sector and the different measures in place to support the sector through tax incentives.

### Learning Outcomes

At the end of this module, it is expected that the different operators in the transport sector shall be able to;

- Explain what TIN means.
- Outline the basic requirements for the TIN registration process
- Appreciate the benefits of acquiring a TIN
- Explain the rights and obligations of the different operators in the sector
- Define Advance Income Tax
- Elaborate how Advance Income Tax is computed and paid
- State the rights, obligation and incentives available for the sector
- Explains the different payment platforms available
- Identify the interventions available in the tax regime to support the transport sector

Competences	Content	Methodology
<p><b>The client:</b> Defines and explains who a transporter is and the different categories. Defines a TIN and what it means for the sector</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• Categories of transporters for tax purposes</li> </ul> <p><b>Formalization</b></p> <ul style="list-style-type: none"> <li>• What is a TIN and its application process?</li> <li>• Requirements for TIN registration</li> <li>• Benefits of acquiring a TIN</li> <li>• Rights and obligations of a taxpayer</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Define Advance Income Tax and elaborate how it is computed and paid</p>	<p><b>Taxes applicable to the Transport sector</b></p> <ul style="list-style-type: none"> <li>• Explain the difference between Advance Income Tax for Individuals and for companies?</li> <li>• who is responsible for paying the Advance income Tax among the different Operators</li> <li>• How advance tax is computed?</li> <li>• Impact of non-compliance to Advance Income tax</li> <li>• When is advance tax paid?</li> <li>• Cost of non-compliance to advance tax.</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>



<p>States the tax returns made by Transporters</p>	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns/declarations e.g. Advance Income Tax, PAYE, Customs taxes etc.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure to file returns/declarations due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Explains the payment platforms and processes for taxes</p>	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc.</li> <li>• What is the effect of the failure to pay taxes due?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>
<p>Identify the available compliance support avenues for the transport sector operators</p>	<p><b>How the tax regime is supporting the sector?</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in transport sector?</li> <li>• What are the tax incentives available for the transport sector in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are available to support the sector to fulfil their tax obligations? (ADR, VD, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Transport sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# **BANKING AND FINANCIAL SERVICES SECTOR**



## Overview

This module covers the concepts on the taxation of all business operations in the financial services sector. It defines financial services businesses and the key tax obligations for operators in the financial sector and how to fulfil them. It is intended to keep operators in the banking, insurance and financial services firms, money lenders and other operations related to agriculture aware of their tax obligations and benefits of complying with such obligations.

### Learning Outcomes

At the end of sharing information in this module, it is expected that operators in the banking and financial services sector will be able to;

- Identify operators and the forms of income from financial related business
- Identify the registration requirements for financial sector
- Mention the taxes paid by financial services businesses
- State the records/accounts and how to keep such records for financial services businesses
- State the tax returns/declarations made by financial services businesses and when to make them
- Compute basic taxes paid by financial services businesses
- State the rights, obligation and incentives available for the financial sector
- Identify the support platforms provided by URA to help taxpayers

Competences	Content	Methodology
<p><b>The client:</b> Defines a farmer, agribusiness operator, record keeping and explains the process of formalization of financial services business</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• What is insurance, banking, of financial services business?</li> </ul> <p><b>Record keeping in a financial services business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to financial services business?</li> <li>• What are the key records required from financial services businesses?</li> <li>• What is the importance of keeping records in financial services businesses?</li> <li>• When and how should such records be kept by financial services businesses?</li> <li>• What is the effect of the failure by financial services businesses to keep records?</li> </ul> <p><b>What you need to know to formalize a financial services business</b></p>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<ul style="list-style-type: none"> <li>• What is formalization (URSB, CMA, BOU, UIA, URA etc.)? And why should financial services firms formalize their businesses?</li> <li>• What is a TIN? And why should financial services firms apply for a TIN (benefits)?</li> <li>• How and when should a financial services firm apply for a TIN?</li> <li>• What are the implications of a TIN to a financial services firm (Rights and obligations)?</li> <li>• What is the effect of the failure by an agri-business to keep records?</li> </ul>	
Identifies the Taxes paid by financial services businesses	<p><b>Taxes applicable to financial services businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to persons in financial services business?</li> <li>• Define each tax, how it is computed and when it should be paid             <ul style="list-style-type: none"> <li>• Income taxes (on profit: Corporation Tax, Personal Income Tax   Withholding e.g. on PAYE and goods and services)</li> <li>• LED: eligibility for the tax, services</li> <li>• VAT: eligibility for the tax, Exempt, Zero and Standard rated items, refunds, EFRIS</li> </ul> </li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/declarations made by businesses in financial services	<p><b>Declarations to URA</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file declarations (returns) to URA e.g. PAYE, Income tax return, presumptive tax, customs declarations etc.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• Import and export procedure for agricultural items</li> <li>• What is the effect of the failure by a financial services business to file returns/declarations due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the benefit of paying tax</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker

	<ul style="list-style-type: none"> <li>• What is the effect of the failure by an agri-business to pay taxes due?</li> </ul>	engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for operators in the financial services sector	<p><b>How the tax regime is supporting the financial services sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in the financial services sector?</li> <li>• What are the incentives available for financial services providers in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are the available to support financial services providers to fulfil their tax obligations? (ADR, VD, Tax objections &amp; appeals, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Financial sector guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# **FISHING SECTOR**



## Overview

This module covers the concepts on the taxation of all business operations in the fishing sector. It defines fishing businesses and the key tax obligations for operators in the financial sector and how to fulfil them. It is intended to keep fishermen, buyers-middlemen, processors and exporters among others aware of their tax obligations and benefits of complying with such obligations.

### Learning Outcomes

At the end of sharing information in this module, it is expected that operators in the fishing sector will be able to;

- Identify operators and the forms of income from financial related business
- Identify the registration requirements for financial sector
- Mention the taxes paid by financial services businesses
- State the records/accounts and how to keep such records for financial services businesses
- State the tax returns/declarations made by financial services businesses and when to make them
- Compute basic taxes paid by financial services businesses
- State the rights, obligation and incentives available for the financial sector
- Identify the support platforms provided by URA to help taxpayers

Competences	Content	Methodology
<p><b>The client:</b> Defines fishing, fishing business operator, record keeping and explains the process of formalization of fishing business</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• What is fishing?</li> </ul> <p><b>Record keeping in a fishing business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to fishing business?</li> <li>• What are the key records required fishing sector operators?</li> <li>• What is the importance of keeping records in the fishing sector</li> <li>• When and how should such records be kept by fishing sector operators?</li> <li>• What is the effect of the failure by a fish business to keep records?</li> </ul> <p><b>What you need to know to formalize a fish business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, UNBS, MAAIF, URA etc.)? And why should fishing business owner formalize their businesses?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>



	<ul style="list-style-type: none"> <li>• What is a TIN? And why should a fish business apply for a TIN (benefits)?</li> <li>• How and when should a fish business apply for a TIN?</li> <li>• What are the implications of a TIN to a fish business (Rights and obligations)?</li> </ul>	
Identifies the Taxes paid by fishing businesses	<p><b>Taxes applicable to fish businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to trading businesses?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes             <ul style="list-style-type: none"> <li>• Withholding e.g. on PAYE and goods and services)</li> <li>• On profit: Corporation Tax, Personal Income Tax</li> <li>• On sales: for small businesses (presumptive, including how computed and paid)</li> </ul> </li> <li>• VAT: eligibility for the tax, Exempt, Zero and Standard rated items, refunds, EFRIS</li> <li>• Customs Taxes: Procedures relating to the valuation and computation of taxes on the different fishing</li> <li>• Treatment of fish exports outside Uganda</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/ declarations made by businesses in the fishing sector	<p><b>Declarations to URA</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file declarations (returns) to URA e.g. PAYE, Income tax return, presumptive tax, customs declarations etc.</li> <li>• What you need to know after filing tax returns/ declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• Import and export procedure for fish products</li> <li>• What is the effect of the failure by a fishing sector business to file returns/declarations due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. banks, mobile money, Pay Way, EFT etc...</li> <li>• What is the benefit of paying tax</li> <li>• What is the effect of the failure by a fishing business to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

States the available compliance support avenues for operators in the fishing sector	<p><b>How the tax regime is supporting the fishing sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in fishing?</li> <li>• What are the incentives available for the fishing sector in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are the available to support the fishing sector to fulfil their tax obligations? (ADR, VD, OSBP, UESW, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Incentive guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



# **HEALTH AND MEDICAL SECTOR**

## Overview

This module covers the concepts on the taxation of all business operations in the health sector. It defines health and medical business and the key tax obligations for operators in the health and medical sector and how to fulfil them. It is intended to keep operators of clinics, pharmacies, drug shops, hospitals and other medical businesses aware of their tax obligations and benefits of complying with such obligations.

### Learning Outcomes

At the end of sharing information in this module, it is expected that operators in the health and medical sector will be able to;

- Identify operators and the forms of income from health and medical related business
- Identify the registration requirements for health and medical sector
- Mention the taxes paid by health and medical services businesses
- State the records/accounts and how to keep such records for health and medical services businesses
- State the tax returns/declarations made by health and medical businesses and when to make them
- Compute basic taxes paid by health and medical services businesses
- State the rights, obligation and incentives available for the health and medical sector
- Identify the support platforms provided by URA to help taxpayers

Competences	Content	Methodology
<p><b>The client:</b> Defines health and medical business operator, record keeping and explains the process of formalization of health and medical business</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• What is a medical or health institution?</li> </ul> <p><b>Records keeping in a medical or health business</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to a medical or health business</li> <li>• What are the key records required of medical or health business operators</li> <li>• What is the importance of keeping records in a medical or health business</li> <li>• When and how should a medical or health business keep such records?</li> <li>• What is the effect of the failure by a medical or health business to keep records?</li> </ul> <p><b>What you need to know to formalize a medical or health business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB, MOH, NDA, LGU,</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

Competences	Content	Methodology
	<p>URA)? And why does a school business need to formalize?</p> <ul style="list-style-type: none"> <li>• What is a TIN? And why should a medical or health business apply for a TIN (benefits)?</li> <li>• How and when should a medical or health business apply for a TIN?</li> <li>• What are the implications of a TIN to a medical or health business (Rights and obligations)?</li> </ul>	
Identifies the Taxes paid by health and medical businesses	<p><b>Taxes applicable to medical or health businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes to a medical or health business?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes on profit: Corporation Tax, Personal Income Tax</li> <li>• Withholding taxes collected by medical or health businesses e.g. on PAYE, goods and services (including treatment of non-residency and secondary employment)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/ declarations made by businesses in the health and medical sector	<p><b>Declarations to URA – Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns/declarations e.g. PAYE, Income tax return, presumptive tax.</li> <li>• What you need to know after filing tax returns/declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a medical or health business to file returns due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc...</li> <li>• What is the effect of the failure by a medical or health business to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the available compliance support avenues for operators in	<p><b>How the tax regime is supporting the medical or health sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in the medical or health sector?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker

Competences	Content	Methodology
the health and medical sector	<ul style="list-style-type: none"> <li>• What are the incentives available for medical or health businesses in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are available to support medical or health businesses to fulfil their tax obligations? (ADR, VD, OSBP, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	engagements, webinars, talk shows, tax hubs, mobile outreach

### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Incentive guide
- Health and medical incentives guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media



## WHOLESALE AND RETAIL SECTOR

## Overview

This module covers the concepts on the taxation of all business operations in the wholesale and retail sector. It defines wholesale and retail business and the key tax obligations for operators in the wholesale and retail sector and how to fulfil them. It is intended to keep hardware shops, supermarkets, wholesalers and retailers aware of their tax obligations and benefits of complying with such obligations.

### Learning Outcomes

At the end of sharing information in this module, it is expected that operators in the wholesale and retail sector will be able to;

- Identify operators and the forms of income from wholesale and retail businesses
- Identify the registration requirements for wholesale and retail sector
- Mention the taxes paid by wholesale and retail businesses
- State the records/accounts and how to keep such records for wholesale and retail businesses
- State the tax returns/declarations made by wholesale and retail businesses and when to make them
- Compute basic taxes paid by wholesale and retail businesses
- State the rights, obligation and incentives available for the wholesale and retail sector
- Identify the support platforms provided by URA to help taxpayers

Competences	Content	Methodology
<p><b>The client:</b> Defines health and wholesale and retail trade, record keeping and explains the process of formalization of wholesale and retail business</p>	<p><b>Introduction</b></p> <ul style="list-style-type: none"> <li>• What is wholesale and retail trade?</li> </ul> <p><b>Record keeping in a wholesale and retail trade</b></p> <ul style="list-style-type: none"> <li>• What are records in relation to wholesale and retail trade?</li> <li>• What are the key records required from traders?</li> <li>• What is the importance of keeping records in a business</li> <li>• When and how should such records be kept by trader?</li> <li>• What is the effect of the failure by a trader to keep records?</li> </ul> <p><b>What you need to know to formalize a trading business</b></p> <ul style="list-style-type: none"> <li>• What is formalization (URSB LGU, etc.)? And why should traders formalize their businesses?</li> </ul>	<p>Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach</p>

	<ul style="list-style-type: none"> <li>• What is a TIN? And why should a trader apply for a TIN (benefits)?</li> <li>• How and when should a trader apply for a TIN?</li> <li>• What are the implications of a TIN to a trader (Rights and obligations)?</li> </ul>	
Identifies the Taxes paid by wholesale and retail businesses	<p><b>Taxes applicable to manufacturing businesses</b></p> <ul style="list-style-type: none"> <li>• What taxes apply to trading businesses?</li> <li>• Define each tax, how it is computed and when it should be paid</li> <li>• Income taxes             <ul style="list-style-type: none"> <li>• Withholding e.g. on PAYE and goods and services)</li> <li>• On profit: Corporation Tax, Personal Income Tax</li> <li>• On sales: for small businesses (presumptive, including how computed and paid)</li> </ul> </li> <li>• VAT: eligibility for the tax, Exempt, Zero and Standard rated items, refunds, EFRIS</li> <li>• Customs Taxes: Procedures relating to the valuation and computation of taxes on trading items</li> <li>• Treatment of exports outside Uganda</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
States the tax returns/ declarations made by businesses in the wholesale and retail sector	<p><b>Declarations to URA - Filing tax returns</b></p> <ul style="list-style-type: none"> <li>• What is a return/declaration?</li> <li>• How and when to file returns/declarations e.g. Income tax return, WHT, PAYE, VAT, LED, customs tax etc.</li> <li>• What you need to know after filing tax returns/ declarations (amendments, extensions, assessments, objections and appeals, refunds)</li> <li>• What is the effect of the failure by a trader to file returns/declarations due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
Explains the payment platforms and processes for taxes	<p><b>Payment of Tax to URA</b></p> <ul style="list-style-type: none"> <li>• How to generate payments; PRNs</li> <li>• Different payment platforms e.g. Banks, Mobile money, Pay Way, EFT etc.</li> <li>• What is the effect of the failure by a trader to pay taxes due?</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach

States the available compliance support avenues for operators in the wholesale and retail sector	<p><b>How the tax regime is supporting the wholesale and retail trade sector</b></p> <ul style="list-style-type: none"> <li>• What is a tax incentive? And what is the purpose of incentives in trade?</li> <li>• What are the incentives available for traders in Uganda?</li> <li>• Who qualifies for the incentive (criteria)? And what is the process to access the incentives?</li> <li>• What platforms are the available to support traders to fulfil their tax obligations? (ADR, VD, OSBP, UESW, Contact Centre Channels, Offices, Associations etc.)</li> </ul>	Workshops, Barazas, Stakeholder meetings, Speaker engagements, webinars, talk shows, tax hubs, mobile outreach
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### Assessment of Learning

- Questionnaire at the end of the session
- Feedback forms or surveys

### Resources Needed

- Onboarding guide
- Incentive guide
- Wholesale and retail sector guide
- Taxation handbook
- PowerPoint presentation
- Projector, laptop
- Flip chart and stand, marker
- URA portal and video guides
- Tax boards and media

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**To get started today.**