

## Contact Details

For more information and to seek support

### Norwegian Refugee Council (NRC)

Kampala: Offices at Mengo, Nsambya, Ndeje, Kawempe, Kireka (Plavu), Salama Road (PPDRU)  
Arua: Offices at Mvara Arua City along Oluko Road and ICLA access centre at Water Department  
Offices, Arua District Local Government next to Auditor General's Office along Pajjulu Road.

### Refugee Law Project (RLP)

Kampala: Office at Old Kampala, Opposite Old Kampala Primary School-Coronation Road.  
Arua: Office at Water Mount Road/MUBS Avenue Nvara.

### Ugandan Law Society (ULS)

Kampala: Office at Block 216 Plot 610, Buye, Wamala Road.  
Arua: Office at Plot 12, Junior Quarters, Accessible Obi Crescent.

## Maelezo ya mawasiliano

Kwa habari zaidi na kupata msaada

### Norwegian Refugee Council (NRC)

Kampala: Ofisi za Mengo, Nsambya, Ndeje, Kawempe, Kireka (Plavu), Salama Road (PPDRU)  
Arua: Ofisi za Mvara Arua City kando ya Oluko Road na kituo cha ICLA katika Ofisi za Idara ya Maji,  
Serikali ya Wilaya ya Arua karibu na Ofisi ya Mkaguzi Mkuu kando ya Pajjulu Road.

### Refugee Law Project (RLP)

Kampala: Ofisi ya Old Kampala, Kinyume na Shule ya Msingi ya Old Kampala-Coronation Road.  
Arua: Ofisi ya Water Mount Road/MUBS Avenue Nvara.

### Ugandan Law Society (ULS)

Kampala: Ofisi ya Block 216 Plot 610, Buye, Wamala Road.  
Arua: Ofisi ya Plot 12, Junior Quarters, Accessible Obi Crescent.

FRRM Helpline 0800 32 32 32



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Maelezo haya ni kwa madhumuni ya habari pekee na sio ushauri wa kisheria. Wasomaji wanapaswa kushauriana na wakili aliyehitimu kwa hali zao mahususi. Ingawa inaaminika kuwa sahihi wakati wa kuchapishwa, usahihi na ukamilifu wa maelezo hayawezi kuthibitishwa.

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## Taxation

### What You Need to Know

EN/FR



Ushuru

Unachohitaji kujua

### Introduction

Tax compliance is essential for individuals and businesses to operate legally and responsibly. Understanding your taxation obligations is key to managing your finances and ensuring compliance with the Uganda Revenue Authority (URA).

### Taxation Obligations and Registration

To comply with tax laws, taxpayers must:

- ✓ Register for tax identification.
- ✓ Maintain accurate and organised records of transactions.
- ✓ File tax returns regularly.
- ✓ Pay taxes on time.

The URA requires businesses to keep detailed transaction records for at least five years. These records can be physical or electronic and are essential for determining tax obligations and entitlements.

### Utangulizi

Uzingatiaji wa kodi ni muhimu kwa watu binafsi na biashara kufanya kazi kisheria na kwa kuwajibika. Kuelewa majukumu yako ya ushuru ni muhimu katika kudhibiti fedha zako na kuhakikisha utiifu wa Mamlaka ya Mapato ya Uganda (URA).

### Majukumu ya Ushuru na Usajili

Ili kuzingatia sheria za ushuru, walipa kodi lazima:

- ✓ Jisajili kwa utambulisho wa kodi.
- ✓ Kudumisha rekodi sahihi na zilizopangwa za miamala.
- ✓ Faili marejesho ya kodi mara kwa mara.
- ✓ Lipa kodi kwa wakati.

URA inahitaji wafanyabiashara kuweka rekodi za kina za miamala kwa angalau miaka mitano. Rekodi hizi zinaweza kuwa za kielektroniki au za kielektroniki na ni muhimu kwa kubainisha wajibu na stahili za kodi..

NRC

NORWEGIAN  
REFUGEE COUNCIL

## Filing a Tax Return

All individuals earning annual income exceeding UGX 2.82 million, except those earning solely from a single employer, must declare their income to the URA and file a tax return.

Presumptive tax regimes apply to small businesses and individuals with a turnover under UGX 150 million, using predefined criteria like sales or business type to simplify tax calculations and reduce compliance costs.

### Follow these steps to file a tax return:

9. Access the URA web portal at <https://ura.go.ug> and navigate to the home page. Click on "File a Return."
10. On the "File a Tax Return" page, select "Click here to log in and file a return."
11. Log into your URA account using your taxpayer TIN as the Login ID.
12. Under e-services, choose "Return >> File a return" and select the applicable type, provisional or final income tax return.
13. Specify the return period and download the provided return template or form.
14. Fill in all the required fields of the return template and make the necessary declarations. The tax payable will be computed and displayed.
15. After completing the template, click "Validate" and save the template.
16. Save the completed file without renaming it, upload it to the URA portal and click "Submit."
17. An acknowledgement receipt will be displayed for printing, and a copy will be sent to your registered email address.

### Deadlines

- Annual Returns: Due 6 months after the end of the financial year
- Monthly Returns: VAT, WHT, PAYE, and LED are due by the 15th of the following month.

Tax Payments can be made through Banks, Mobile Money, Payway, and VISA cards.

### Late Filing and Penalties

Penalties for late filing are **UGX 200,000** or **2% of the tax liability**, whichever is greater. Taxpayers may request an extension of up to 90 days to file returns; however, this does not alter the due date for tax payments.

## Kuwasilisha Marejesho ya Kodiakder

Watu wote wanaopata mapato ya kila mwaka yanayozidi UGX milioni 2.82, isipokuwa wale wanaopata pekee kutoka kwa mwajiri mmoja, ni lazima watangaze mapato yao kwa URA na kuwasilisha marejesho ya kodi.

Taratibu za kodi zinazotarajiwa zinatumiwa kwa biashara ndogo ndogo na watu binafsi walio na mauzo chini ya UGX milioni 150, kwa kutumia vigezo vilivyobainishwa kama vile mauzo au aina ya biashara ili kurahisisha mahesabu ya kodi na kupunguza gharama za kufuata.

### Fuata hatua hizi ili kuwasilisha marejesho ya kodi:

1. Fikia lango la wavuti la URA kwenye <https://ura.go.ug> na uende kwenye ukurasa wa nyumbani. Bonyeza "Faili Kurudi."
2. Kwenye ukurasa wa "Faili Urejeshaji wa Kodi", chagua "Bofya hapa ili uingie na urejesho."
3. Ingia katika akaunti yako ya URA ukitumia TIN ya mlipakodi kama Kitambulisho cha Kuingia.
4. Chini ya huduma za kielektroniki, chagua "Rudisha >> Rejesho faili" na uchague aina inayotumiwa, marejesho ya kodi ya mapato ya muda au ya mwisho.
5. Bainisha muda wa kurejesho na upakue kiolezo au fomu ya kurejesho iliyotolewa.
6. Jaza nyanja zote zinazohitajika za template ya kurudi na ufanye matamko muhimu. Kodi inayolipwa itakokotwa na kuonyeshwa.
7. Baada ya kukamilisha template, bofya "Thibitisha" na uhifadhi template.
8. Hifadhi faili iliyokamilishwa bila kuiita jina jipya, pakia kwenye lango la URA na ubofye "Wasilisha."

Risiti ya uthibitisho itaonyeshwa ili kuchapishwa, na nakala itatumwa kwa anwani yako ya barua pepe iliyosajiliwa.

### Makataa

- Marejesho ya Mwaka: Inadaiwa miezi 6 baada ya mwisho wa mwaka wa fedha
- Marejesho ya Kila Mwezi: VAT, WHT, PAYE, na LED zinadaiwa kufikia tarehe 15 ya mwezi unaofuata.

Malipo ya Ushuru yanaweza kufanywa kupitia Benki, Pesa kwa Simu ya Mkononi, Payway, na kadi za VISA.

### Uwasilishaji wa Marehemu na Adhabu

Adhabu za kuchelewa kuwasilisha faili ni **UGX 200,000** au **2% ya dhima ya kodi**, kwa vyovyote vile ni kubwa zaidi. Walipakodi wanaweza kuomba kuongezwa hadi siku 90 ili kuwasilisha marejesho; hata hivyo, hii haibadilishi tarehe ya malipo ya kodi.