

Contact Details

For more information and to seek support

Norwegian Refugee Council (NRC)

Kampala: Offices at Mengo, Nsambya, Ndejje, 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.

Faahfaahinta Xiriirka

Wixii macluumaad dheeraad ah iyo si aad u raadsato taageero

Norwegian Refugee Council (NRC)

Kampala: Xafiisyada Mengo, Nsambya, Ndejje, Kawempe, Kireka (Plavu), Salama Road (PPDRU)
Arua: Xafiisyada Mvara Arua City ee ku teedsan Oluko Road iyo xarunta ICLA ee xafiisyada Waaxda
Biyaha, Dawlada Hoose ee Degmada Arua oo ku xigta Xafiiska Hantidhawrka Guud ee ku teedsan
Wadada Pajjulu.

Mashruuca Sharciga Qaxootiga (RLP)

Kampala: Xafiiska Old Kampala, Ka soo horjeeda Old Kampala Primary School-Coronation Road.

Arua: Xafiiska ku yaal Water Mount Road/MUBS Avenue Nvara.

Ururka Sharciga Uganda (ULS)

Kampala: Xafiiska ku yaal Block 216 Plot 610, Buy, Wamala Road.

Arua: Xafiiska ku yaal Plot 12, Quarters Junior, La heli karo Obi Crescent.

Khadka Caawinta FRRM 0800 32 32 32



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Hagahan waxa loogu talagalay ujeeddooyin macluumaad oo keliya mana aha talo sharci.

Akhristayaashu waa inay kala tashadaan lataliye sharci oo aqoon leh xaaladahooda gaarka ah. Iyadoo la rumeysan yahay inay sax tahay waqtiga daabacaada, saxnaanta macluumaadka lama dammaanad qaadi karo.

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Hindisahan waxa taageeray oo maalgeliya:

Taxation

What You Need to Know

EN/SOM



Canshuurta

Waxa aad u baahan tahay inaad ogaato

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.

Hordhac

U hoggaansanaanta cashuurtu waxay lama huraan u tahay shakhsiyaadka iyo ganacsiyada inay u shaqeeyaan si sharci ah oo mas'uuliyadi ku jirto. Fahamka waajibaadkaaga cashuurta ayaa fure u ah maaraynta dhaqaalahaaga iyo hubinta u hogaansanaanta Maamulka Dakhliga Uganda (URA).

Waajibaadka Canshuurta iyo Diiwaangelinta

Si loogu hoggaansamo sharciyada canshuurta, canshuur bixiyeyaasha waa inay:

- ✓ Isku diwaangeli aqoonsiga cashuurta.
- ✓ Ilaali diiwaannada saxda ah ee habaysan ee wax kala iibsiga
- ✓ Si joogto ah u xareeyo canshuur celinta.
- ✓ Bixi canshuurta waqtigeeda.

URA waxay u baahan tahay ganacsiyada inay hayaan diiwaanada wax kala iibsiga oo faahfaahsan ugu yaraan shan sano. Diiwaanadani waxay noqon karaan kuwo jireed ama elegtaroonig ah waxayna lama huraan u yihiin go'aaminta waajibaadka cashuurta iyo xaq aad u leedahay.

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:

1. Access the URA web portal at <https://ura.go.ug> and navigate to the home page. Click on "File a Return."
2. On the "File a Tax Return" page, select "Click here to log in and file a return."
3. Log into your URA account using your taxpayer TIN as the Login ID.
4. Under e-services, choose "Return >> File a return" and select the applicable type, provisional or final income tax return.
5. Specify the return period and download the provided return template or form.
6. Fill in all the required fields of the return template and make the necessary declarations. The tax payable will be computed and displayed.
7. After completing the template, click "Validate" and save the template.
8. Save the completed file without renaming it, upload it to the URA portal and click "Submit."
9. 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.

Soo Celinta Cashuurta sejulu

Dhammaan shaqsiyaadka dakhliga sannadlaha ah ka badan UGX 2.82 milyan, marka laga reebo kuwa kaliya ka helaya shaqo hal loo shaqeeye, waa inay ku soo sheegaan dakhliga ay helaan URA iyo inay gudbiyaan ceynka canshuurta.

Habraaca canshuurta ee presumptive waxaa loogu talagalay ganacsiyada yaryar iyo shaqsiyaadka leh dakhli hoos u dhacaya UGX 150 milyan, iyadoo la isticmaalayo tilmaamo hore loo dejiyey sida iibka ama nooca ganacsiga si loo fududeeyo xisaabinta canshuuraha loona yareeyo kharashyada la xiriira u hogaansanaanta.

Raac tallaabooyinkan si aad u gudbiso ceynka canshuurta:

1. Gal bogga internetka ee URA ee <https://ura.go.ug> oo ku soco bogga hore. Guji "File a Return."
2. Bogga "File a Tax Return", dooro "Click here to log in and file a return."
3. Gal koontadaada URA adiga oo adeegsanaya TIN-kaaga sida ID-ga Login.
4. Hoosta e-services, dooro "Return >> File a return" oo dooro ceynka ku habboon, midka hore ama kan dambe ee canshuurta dakhliga.
5. Cadee mudada ceynka oo soo degso foomka ama template-ka la bixiyay.
6. Buuxi dhammaan meelaha looga baahan yahay template-ka ceynka oo samee qodobbada lagama maarmaanka ah. Canshuurtu waxay si toos ah u xisaabisaa waxayna soo bandhigaysaa.
7. Marka template-ka la dhammeeyo, guji "Validate" oo kaydi template-ka.
8. Kaydi feylka dhammeystiran adigoon magaciisa beddelin, soo geli bogga URA oo guji "Submit."
9. Warqad aqoonsi ah ayaa lagu soo bandhigi doonaa daabacaadda, iyo nuqul ayaa lagu soo diri doonaa cinwaankaaga iimaylka ee diiwaangashan.

Waajibaadka:

Ceynka Sannadlaha ah: Waxaa lagu soo gudbinayaa 6 bilood kadib dhammaadka sannadka maaliyadeed.

Ceynka Bisha: VAT, WHT, PAYE, iyo LED waa in la soo gudbiyaa 15-ka bisha xigta.

Lacag-bixinta Canshuuraha waxaa lagu sameyn karaa Bangiyada, Mobile Money, Payway, iyo kaararka VISA.

Dib-u-dhaca iyo Ciqaabta:

Ciqaabta dib-u-dhaca ee soo gudbinta waa UGX 200,000 ama 2% ee mas'uuliyadda canshuurta, kii ugu weynaa. Canshuur-bixiyayaasha waxay dalban karaan kordhin ilaa 90 maalmood si ay soo gudbiyaan ceynka, si kastaba ha ahaatee, taasi ma beddelayso taariikhda bixinta canshuuraha.