


Uganda Revenue Authority

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# FILING OF TAX RETURNS

# RETURN FILING DEFINITION

This is a process where a taxpayer reports accurately, correctly and in completeness all tax obligations according to the tax laws to Uganda Revenue Authority in a prescribed format within a specified period.

# WHAT ARE THE DUE DATES FOR FILING RETURNS?

## ANNUAL RETURNS-INCOME TAX RETURNS

- Provisional Returns for Non-individuals (companies, Estates or trust, CBOs, clubs, Associations, Partnerships, NGOs) are due by the last day of the 6th month during the taxpayer's year of income.
- Provisional Returns for Individuals (sole proprietors, Directors, landlords/ladies and employees of diplomatic missions) are due by the last day of the 3rd month of the tax payer's year of income.
- Final Returns for both Individuals and non-individuals are due by the by the last day of the 6th month after the end of the tax payer's year of income.

## MONTHLY RETURNS - PAYE/VAT/WHT/LED/Bulk assessment RETURNS

- Due by the 15th of the month following the tax period.
- PAYE returns are filed by Employers
- WHT returns are filed by WHT tax agents and those who have withheld on consultancy, management or proffessional fees
- VAT is filed by those registered for VAT
- LED is filed by those dealing in excisable goods
- Bulk assessment return is filed by those with ernomous stamp duty transactions eg banks and insurance companies

# TYPES OF INCOME TAX RETURNS




## FINAL RETURN

- It is a declaration of transactions including income, Expenditure, liabilities, capital and assets of the taxpayer's year of income.
- Both individuals and non- individuals should file their final Income tax returns within six months after the end of the taxpayer's year of income.
- The due date for paying the final liability is the same as the due date for filing the return.

## PROVISIONAL RETURN

- It is an estimate of chargeable income (Gross income - Allowable deductions) of the taxpayer's year of income.
- A provisional return for an individual should be filed within three months after commencement of the year of income.
- A provisional return for a non-individual should be filed within six months after commencement of the taxpayer's year of income.
- Estimated tax by a non-individual is paid in two instalments where as an individual pays in four installments

## PRESUMPTIVE INCOME TAX RETURN

- It is a simplified return filed by Small businesses whose total sales from all businesses in a year are below Ugx. 150 million.
- No deductions on expenditures or losses are allowed.
- Excludes other forms of income such as employment or property and rental.
- Excludes Persons engaging in the Medical practice, Dental practice, Architectural service, Engineering service, Accounting and audit practices, Public entertainment services, Legal practice,Public utility service, Any other professional services and Construction service.

**What is Return Filing**

This is a process where a taxpayer reports accurately, correctly and in completeness all tax obligations according to the tax laws to Uganda Revenue Authority in a prescribed format within a specified period.

# WHO IS NOT REQUIRED TO FILE RETURNS?

- A resident individual whose total chargeable income for the year of income is below the stated threshold in the income tax Act.
- A resident individual whose gross income consists exclusively of employment income derived from a single employer and from which tax has been withheld under the PAYE system.
- A non-resident whose income is derived from sources within Uganda and is subjected to withholding tax as a final tax e.g. International payments or payments to non-resident public entertainers, sports persons, contractors or professionals.

## Due dates for Filing Returns and Paying taxes

| Duration | Types of returns | Filing due date | Payment due date |
|---|---|---|---|
| **Annual** | Provisional Income Tax Return for Individual. | The last day of the 3rd month after the start of year of income. | First two instalments should have been paid by 31st December in the year of income. |
| | Final Income Tax Return for Individual with Business income. | The last day of the 6th month after the end of year of income. | Last two instalments should have been paid by 30th June in the year of income. |
| | Provisional Income Tax Return for Non-Individual. | The last day of the 6th month after the start of year of income. | First instalment should have been paid by 31st December in the year of income. |
| | Final Income Tax Return for Non-Individual. | The last day of the 6th month after the end of year of income. | Last instalment should have been paid by 30th June in the year of income. |
| | Income Tax Return for Partnerships. | The last day of the 6th month after the end of year of income. | Last instalment should have been paid by 30th June in the year of income. |







| | | | |
|---|---|---|---|
| | Income Tax Return for Presumptive Taxpayer. | The last day of the 6th month after the end of year of income. | The last day of the 6th month after the end of year of income. |
| | Income Tax Return for Individual with Employment/ Rental Income. | The last day of the 6th month after the end of year of income. | Last two instalments should have been paid by 30th June in the year of income. |

| | | | |
|---|---|---|---|
| **Monthly** | Withholding Tax Return. | By the 15th day of the following month. | By the 15th day of the following month. |
| | PAYE Return. | By the 15th day of the following month. | By the 15th day of the following month. |
| | Local Excise Duty Return. | By the 15th day of the following month. | By the 15th day of the following month. |
| | Gaming Tax Return. | By the 15th day of the following month. | By the 15th day of the following month. |
| | Monthly VAT Return. | By the 15th day of the following month. | By the 15th day of the following month. |
| | Diplomatic VAT Return | By the 15th day of the following month. | Any time as prescribed by the Commissioner. |
| | Return filing from the Bulk assessment agent | By the 15th day of the following month. | By the 15th day of the following month. |
| **Weekly** | Gaming Weekly Tax Return | Wednesday of the following week. | Wednesday of the following week. |

# WHAT YOU NEED TO KNOW BEFORE YOU FILE A TAX RETURN

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01

**Proof reading** your return before submission

02

**Filing of returns**
A person is required to file income tax return even if his/her income is below the taxable limit

03

**As a business owner**, keep business and personal finances separate

04

**Good Record Keeping:**
Keeping detailed and accurate financial records will make it easier for you to identify your incomes and expenses related to your business when the time comes for filing your tax returns.

05

**File the tax by selecting the right return form**
The type of business you do will determine what return forms to select at the time of reporting your incomes and expenses through what is called a "Return Declaration.

06

**Remember Deductions:**
They are an important part of business taxes that can help you lower the amount that you owe in taxes. This is beneficial for a business owner, as it can help you deduct all necessary business expenses.

07

**Filing due dates** are payment due dates

08

**Declare all sources of income**
For instance, rental income (applies to those who have Business Income and rental income at same time) and income received from branches

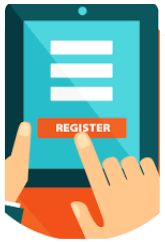
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Working with a professional tax advisor will ensure that your taxes are filed correctly and that your business is compliant with all tax regulations.

**Good to Know:**

- Good record keeping greatly simplifies the tax preparation process and ensures that your taxes are filed correctly.
- Proof reading helps you to identify errors and omissions.
- Return Filing is a declaration of transactions including income, expenditure, liabilities, capital & assets of the taxpayer's year of income

# COMPLIANCE TIPS FOR BUSINESS OWNERS




Correct registration and

Keep up-to-date of




details

any new tax provisions




Report any non

Make complianc



e to URA

correct, timely

Seek declaration

guidance



s and tax

from URA

payments

through any of the channels



Prepare and keep proper records of

Inform URA your



transaction

in time in case of any

s

delay or otherwise

# URA SUPPORT PLATFORMS



**Tollfree lines**: 0800117000 | 0800217000




**Email**: services@ura.go.ug



**Touchpoint**: https://touchpoint.ura.go.ug/



**Social Media**: Facebook | Twitter | LinkedIn



**WhatsApp**: 0772140000



**Website**: http://ura.go.ug

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# Thank you

