The taxes payable by a tax payer for the importation of a used motor vehicle from Japan are determined by the tax authority (Uganda Revenue Authority) basing on the following tax guidance rules: -

**Tax Rates:**

Import Duty (ID) – 25% of the CIF

Value Added Tax (VAT) – 18% of the CIF

Withholding Tax (WHT) – 6% of the CIF

Infrastructure Levy (IL) – This is a flat amount of 150,000

Stamp Duty (SD) – This is a flat amount of 35,000

Form Fees (FF) – This is a flat amount of 20,000

Excise Duty (ED) – This is a flat amount of 200,000

Registration (R) – This amount payable is determined by the type of number plate system issued to the vehicle. Analog Plate Systems (APS) call for a flat rate of 300,000 while Digital Plate Systems (DPS) call for flat amount of 700,000.

**Type of vehicle:**

The vehicle may be of the following types: -

1. Ambulance
2. Estate
3. Sedan
4. Sports Utility Vehicle (SUV)
5. Trailer

**The vehicle specifications:**

1. The Cost Insurance Freight (CIF)
2. Seating capacity
3. Gross weight (Measured in tons)
4. Engine capacity (Measured in CC)
5. Age of the car (Derived from the year of manufacturer)

**Other criteria listed by the tax guidance rules:**

**Criteria #1**

* If the vehicle to be imported is an Ambulance, its exempted from paying ID, VAT, WHT. Its mandatory for the importer to pay SD, FF, ED. These Ambulances are also required to fit a Digital Plate Systems (DPS). If the Ambulance is older than 10 years, its required to pay IL valued at 15% of its CIF otherwise its required to pay the flat amount for the IL.

**Criteria #2**

If the vehicle to be imported is an Estate, its required to pay ID, VAT, WHT, IL. Its mandatory for the importer to pay SD, FF, ED. The importer of the vehicle can choose to fit a DPS or an APS.

If the vehicle has a sitting capacity of more than 5 seats, the importer is required to pay an extra amount of 250,000 UGX per seat available. If the vehicle has a gross weight between 1500 to 2000 tons, an importer is required to pay 5% of the CIF. ??????

If the gross weight is above 2000 tons, he is required to pay 10% of the CIF. And if the gross weight is less than 1500 tons, he is required to pay 2% of the CIF value.

If the vehicle has an engine capacity of more than 1800 CC, the importer is required to pay 5% of the CIF. If the engine capacity is less than 1800 CC an importer is required to pay 2.5% of the CIF

If the vehicle is aged between 1 and 5 years, an importer is required to pay just 1% of the CIF on top of the IL. If the vehicle is aged between 5 to 10 years, an importer is required to pay 5% of the CIF on top of the IL. And if the vehicle is older than 10 years, he is required to pay 15% on top of IL.

**Criteria #3**

* If the vehicle to be imported is a sedan, its required to pay ID, VAT, WHT, IL. Its mandatory for the importer to pay SD, FF, ED. sedan vehicles are required to fit DPS.
* Sedan vehicles do not qualify for seating capacity taxes as they have a standard seating configuration. If the vehicle has a gross weight between 1500 to 2000 tons, an importer is required to pay 10% of the CIF.
* If the gross weight is above 2000 tons, he is required to pay 15% of the CIF. And if the gross weight is less than 1500 tons, he is required to pay 2% of the CIF value.
* If the vehicle has an engine capacity of more than 2000 CC, the importer is required to pay 10% of the CIF. If the engine capacity ranges between 2000 CC and 1500 CC importer is required to pay 5% of the CIF. If the engine capacity is less than 1500 CC an importer is required to pay 2.5% of the CIF
* Sedans older than 15 years cannot to be imported into the country. For this reason, an importer won’t receive any permission to bring it. If its age is between 15 to 10 years, an importer is required to pay 10% of the CIF on top of the IL. Between 10 to 5 years, an importer is required to pay 5% of the CIF on top of the IL. Less than 5 years, an importer is required to pay 1.5% of the CIF on top of the IL

**Criteria #4**

* If the vehicle to be imported is an SUV, its required to pay ID, VAT, WHT, IL. Its mandatory for the importer to pay SD, FF, ED. SUV vehicles are required to fit APS.
* If the vehicle has a sitting capacity of more than 5 seats, the importer is required to pay an extra amount of 350,000 UGX per seat available.???? Does this involve extra seats only or all the seats?I used extra seats
* If the vehicle has a gross weight more than 5000 tons, an importer is required to pay 15% of the CIF. Below 5000 tons, an importer won’t pay anything.
* Taxes to be levied to SUVs based on the engine capacity do not qualify here.
* If the vehicle is aged between 1 and 5 years, an importer is required to pay just 1% of the CIF on top of the IL. If the vehicle is aged between 5 to 10 years, an importer is required to pay 15% of the CIF on top of the IL. And if the vehicle is older than 10 years, he is required to pay 25% on top of IL.

**Criteria #5**

* If the vehicle to be imported is a Trailer, its required to pay ID, VAT, WHT, IL. Its mandatory for the importer to pay SD, FF, ED. The importer of the vehicle can choose to fit a DPS or an APS.
* Trailer vehicles do not qualify for seating capacity taxes as they have a standard seating configuration. If the vehicle has a gross weight between 15000 to 20000 tons, an importer is required to pay 15% of the CIF.
* If the gross weight is above 20000 tons, he is required to pay 25% of the CIF. And if the gross weight is less than 15000 tons, he is required to pay 5% of the CIF value.
* If the vehicle has an engine capacity of more than 20000 CC, the importer is required to pay 10% of the CIF. If the engine capacity ranges between 20000 CC and 15000 CC importer is required to pay 5% of the CIF. If the engine capacity is less than 15000 CC an importer is required to pay 2.5% of the CIF
* Trailers older than 15 years cannot to be imported into the country. For this reason, an importer won’t receive any permission to bring it. If its age is between 15 to 10 years, an importer is required to pay 10% of the CIF on top of the IL. Between 10 to 5 years, an importer is required to pay 5% of the CIF on top of the IL. Less than 5 years, an importer is required to pay 1.5% of the CIF on top of the IL

**Criteria #6**

* Incase an importer is importing any vehicle that is not an Ambulance, Estate, Sedan, Sports Utility Vehicle (SUV), Trailer he is required to pay the standard taxes which include ID, VAT, WHT, IL. Its mandatory for the importer to pay SD, FF, ED. Thes vehicles are required to fit APS or DPS

**Criteria #7**

The mode of transportation of all these vehicles is also important in determining the taxes levied to them. If a vehicle has been delivered on a carrier bed vehicle, the importer is required to pay 0.5% of the CIF of its value for Road Tolls.

If the vehicle has been driven into the country, the importer is required to pay border fees only, which stand at 1.5% of the CIF value of the car.

**Criteria #8**

When these vehicles arrive in the country, they are usually stored in a bond. Every day that the car spends in the bond calls for 15,000 Shs parking fee added to the final tax bill.

**What are you required to do?**

Your program should be able to calculate and print the taxes per type of the vehicle imported basing on the criteria provided.?????? Does this include or mean total tax??? I went with include.

Your program should be able to print all the information attached to the vehicle imported basing on the criteria provided.

Your program should be able to print all the individual taxes payable by the importer basing on the criteria provided.