

FREQUENTLY ASKED QUESTIONS

(2018 EDITION).

TAXPAYER IDENTIFICATION NUMBER	
What is a TIN?	Taxpayer Identification Number in Uganda is a unique identifying number assigned to every taxpayer by Uganda Revenue Authority (URA) for tax administration purposes. Any person who is likely to transact in any tax related business with URA, shall be required to apply for a TIN. The TIN is therefore an administrative requirement and applies to all taxpayers regardless of the tax transaction.
What is the importance of a TIN?	<ul style="list-style-type: none"> • Correspondences with URA • Management of your account on the URA web portal. • Filing VAT Refunds • Payments of tax and non-tax revenue • For customs transactions(imports and exports) • To interface with other clients
Identification Documents Required for Individuals	<ul style="list-style-type: none"> • Any one of the following; Passport, Visa, Driving permit. • Diplomatic Mission/Embassy • Letter from the current respective Head of Mission.

	<ul style="list-style-type: none"> • Letter from the Permanent Secretary Ministry of foreign affairs. • Diplomatic ID
How to Register on Line?	<ul style="list-style-type: none"> • Logon to an internet enabled computer and open the URA web portal - http://ura.go.ug • Download Tin registration template, fill it together with the VAT Annexure. • Select diplomatic VAT registration and choose VAT relief entitlement. • Creation of an account • After approval of TIN, a notification e-mail containing:- TIN, effective date of registration and pass code is sent to the client's e-mail • Go to the Web Portal http://ura.go.ug and click create account. Follow the prompts. • Once you have created an account, you shall receive an e-mail with your login credentials. Use this information to login and create your password (Please read the Password Policy). • Management of the account • Password should be changed every fifty (50) days • In case you forget the password, use your security question • services@ura.go.ug should be placed on your safe senders list or trusted sender list or organisation white list since most of the e-mails are auto generated •
How do I apply for the new TIN/ E-Registration?	<ul style="list-style-type: none"> • Kindly note that the service is only available online. Please visit the URA web portal, ura.go.ug • Click on eservices, select register for taxes on your right hand side and Select the Application form you want to fill. • Select new form and down load TIN template, save the template maintaining the name given by the system. • Open the template and enable macros-see the guide on read me work sheet (You should see the following message "please DO NOT cut and paste any values in the sheet") confirming that macros are enabled, then enter relevant information in the template in the required format.

	<ul style="list-style-type: none"> • After filling the required details click on Validate button to generate an upload file. • Save the upload file maintaining the name given by the system. • Go back to the web portal (ura.go.ug), click on eservices, and select register for taxes. • Select the type of application, new form, fill in the applicants' name and browse for the saved upload file then enter the given text as it appears. • Agree to the terms and conditions and click Upload. The system will validate, if no errors found then submit button will display, click submit. • On Submission, you will receive an instant e- acknowledgement receipt scroll to the bottom to print the receipt and also click on print for to print the submitted forms. • Attach valid copies of the identification documents that you indicated in your application plus the signed Terms and Conditions to your application form and submit to any nearest URA domestic Tax Office within 10 days.
How do I Enable macros?	<ul style="list-style-type: none"> • To Enable Macro FOR EXCEL 2007 and above, Please follow steps below; • Click the Microsoft Office Button/File on top of the left hand side of the template and then click on Excel Options or select options • Click on Trust Center, click Trust Center Settings, and then click Macro Settings • Select enable all macros. Click on OK on macro settings page and OK on excel options page. • Close the template and open afresh. <p>Note: You should see a pop up message "please DO NOT cut and paste any values in the sheet" on open the template implying the macros were successfully enabled</p>
How do I print out a copy of the uploaded TIN application form?	<ul style="list-style-type: none"> • Note that if you were not able to print the forms on submission, you can retrieve and print following the guide below. • Visit the web portal (ura.go.ug) Click on eservices.

	<ul style="list-style-type: none"> • Go to Print Submitted Form on the right hand side and enter in your Reference Number and the Search Code as they appear on the Acknowledgement Receipt that you received after submitting your application on the URA web portal. • Click on the print form button. This will open up a new page showing details of the Application form which you submitted on the URA web portal with a Print button at the bottom. • Click on the print button to print out your application form for submission to any nearest URA domestic tax office.
Qn: How do I Register for Tax Agent?	<ul style="list-style-type: none"> • Please note that you need to have a new TIN to access the services. This is done online • Go to the web portal (ura.go.ug) and login into your account using your tin and password, select E-Registration under eservices and click on registration under tax agent registration. • Go to Tax Type Details and tick the tax type/s that you will be filing for your clients, fill in the Activation date using the date selector and submit. • You will receive an Acknowledgement Receipt that bears a reference number and an approval notice will be sent to your registered email address once the application is approved.
INCOME TAX AND RETURN FILING	
Who is an employer?	<ul style="list-style-type: none"> • A person (individual or corporate) who employs/remunerates an individual Employee: • An individual engaged in an employment. • Position of an individual in the employment of another • Directorship of a company

- A position entitling the holder to a fixed or ascertainable remuneration. This may be contractual, permanent or part time
- Holding or acting in any a public office
- Employment income comprises of the following amounts according to the law:-
- Amount of private/personal expenditure discharged or reimbursed by the employer
- The value of any benefits in kind provided by/on behalf of the employer
- Any amount in compensation of termination of employment or contract
- Insurance premiums paid by a tax-exempt employer for life insurance of an employee and or his dependents
- Payments in respect of change of employment/contract terms or payment for agreement to any restrictive conditions of employment
- Wages, salary, leave pay, payment in lieu of leave, overtime pay, fees, commission, gratuity, bonus, and the amount of any traveling by virtue of one's employment, entertainment, utilities, cost of living, housing, medical or other allowance.
- Value shares received by an employee under employee share acquisition scheme less consideration if any
- Consideration for the grants or option to acquire shares
- Amount of any gain on disposal of a right or option to acquire shares under an employee share scheme.

	NOTE: Each or any of the above in combination comprise employment income.
EMPLOYEE'S RELIEF (Exempt Income) What are the Employment gains not included in chargeable income?	<ul style="list-style-type: none"> • Pension: Pension is tax exempt • Medical Expenses: Discharge or reimbursement of an employee's medical expenses Life insurance: Premiums paid by a taxable employer for insurance of the life of an employee or his/her dependent • Official Employment expenditure: Allowances for or discharge or reimbursement of expenses met by an employee while performing duties of employment • Meals/refreshments: The value of meals/refreshments provided to all employees at equal terms in premises operated by or on behalf of the employer • Retirement fund: Employer's contribution to a retirement fund for the benefit of the employee (employee's contribution is taxable) • Shares: The value of a right or option to acquire shares granted to an employee under an employee share acquisition scheme • Local Service Tax: This is deductible before computing tax • Other benefits: Any benefit whose total value is less than Shs. 10,000 during the month • Threshold: The first Shs. 235, 000 per month is tax free for all resident employees • Terminal benefits: 25% of terminal benefits (for employees who have served the employer for at least 10 years)

	<ul style="list-style-type: none"> • Transport Costs: Cost of passage incurred by employer in respect of employee's appointment if recruited out of Uganda for employer's sole purpose (only applies to Non – Ugandans) • Passage costs • Allowances/Reimbursement: of the actual cost of accommodation and travel; meals and refreshments in the course of performing employment duties
What is a Benefit In Kind?	<p>It is facilitation directly/indirectly by an employer of an employee in relation to past, present or future employment (not necessarily contractual). A benefit in kind is one provided by an employer, third party of an employer or associate of an employer.</p> <p>Taxable Non cash Employment benefits under the law include but are not limited to:-</p> <ul style="list-style-type: none"> Private use of official motor vehicle Provision of domestic servants , utilities, house keeper, chauffer Meals, refreshment, entertainment Relief of debt obligations/interest Waiver of obligations of the employee by the employer Any other benefit provided by the employer Provision of property by an employer to an employee (at non-arm's length terms) Provision of residential accommodation Difference between interest at statutory rate and rate at which loans are granted

<p>When a benefit is deemed to have been provided by the employer?</p>	<ul style="list-style-type: none"> • A benefit need not be provided by the employer or provided to the employee. It can be provided by the associate of the employer or can be provided to an associate of the employee. • A benefit is said to have been obtained in respect of employment: • When it is provided by an employer or by a third party under arrangement with the employer or an associate of the employer • When it is provided to an employee or an associate of an employee • When it is provided in respect of past, present or prospective employment • The valuation of benefits for the purposes of subsection (3) of section 19 of the Act is determined as follows. <p>1. Where a benefit provided by an employer to an employee consists of the use or availability for use, of a motor vehicle wholly or partly for the private purposes of the employee, the value of the benefit is calculated according to the following formula –(20% x A x B/C) - D where,</p> <p>A. Is the market value of the motor vehicle at the time when it was first provided for the private use of the employee;</p> <p>B. Is the number of days in the year of income on which the motor vehicle was used or available for use for private purposes by the employee for all or a part of the day;</p> <p>C. Is the number of days in the year of income;</p>
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D. Is any payment made by the employee for the benefit.

2. Where a benefit provided by an employer to an employee consists of the provision of a housekeeper, chauffeur, gardener, or other domestic assistant, the value of the benefit is the total employment income paid to the domestic assistant in respect of services rendered to the employee, reduced by any payment made by the employee for the benefit. However provision of a security private guard is not classified as a taxable benefit

For example if the company pays a gardener sh. 150,000 per month, but the employee contributes sh. 20,000 per month, the benefit derived by the employee is sh. 130,000 (i.e. 150,000 – 20,000). If the employee does not contribute anything, the benefit is sh. 150,000.

3. Where a benefit provided by an employer to an employee consists of the provision of any meal, refreshment, or entertainment, the value of the benefit is the cost to the employer of providing the meal, refreshment, or entertainment, reduced by any consideration paid by the employee for the meal, refreshment, or entertainment.

For example if the meals are provided for 26 days in a month, each meal costing 3,000 and the employee not contributing anything, then the benefit is sh. 78,000 per month (3,000 x 26).

4. Where a benefit provided by an employer to an employee consists of the Provision of utilities in respect of the employee's place of residence, the value of the benefit is the cost to the employer of providing the utilities reduced by any consideration paid by the employee for the utilities.

In this case, the actual payment receipts from the utility company can be used to ascertain the value (less actual contribution by the employee if any).

5. Where a benefit provided by an employer to an employee consists of a loan, or loans in total, exceeding one million shillings at a rate of interest below the statutory rate, the value of the benefit is the difference between the interest paid during the year of income, if any, and the interest which would have been paid if the loan had been made at the statutory rate for the year of income. Statutory rate here refers to the Bank of Uganda discount rate at the commencement of the year of income.

Example: if an employer gives an employee a school fees loan of sh.400,000;a furniture loan of sh. 500,000 and an appliances loan of sh. 300,000 at 10% interest per month when the statutory rate is 15%, the benefit would be sh. 60,000 (i.e. 1,200,000 x 15%) – (1,200,000 x 10%) = 180,000 – 120,000.

6. Where a benefit provided by an employer to an employee consists of the waiver by an employer of an obligation of the employee to pay or repay an amount owing to the employer or to any other person, the value of the benefit is the amount waived.

Example: In the month of January 2015, an employee owed a bank sh. 300,000 . The employer decided to pay the full amount for the employee on 31st January 2015 and opted not to recover that amount from the employee. The employee has obtained a benefit equal to sh. 300,000 for the month of January, which should be part of her employment income.

7. Where a benefit provided by an employer to an employee consists of the transfer or use of property or the provision of services, the value of the benefit is the market value of the property or services at the time the benefit is provided, reduced by any payment made by the employee for the benefit.

Example: The Company transferred a car valued at sh. 5,000,000 to an employee in February 2014. The employee was asked to contribute sh. 1,000,000 for that car.

The employee derived a benefit equal to sh. 4 million in February, which should be included in his employment income.

8. Where a benefit provided by an employer to an employee consists of the provision of accommodation or housing in kind, the value of the benefit is the lesser of-

the market rent of the accommodation or housing reduced by any payment made by the employee for the benefit; or

Fifteen per cent of the employment income, including the amount referred to in paragraph (a), paid by the employer to the employee for the year of income in which the accommodation or housing was provided.

a. the market rent of the accommodation or housing reduced by any payment made by the employee for the benefit; or

b. Fifteen per cent of the employment income, including the amount referred to in paragraph (a), paid by the employer to the employee for the year of income in which the accommodation or housing was provided

Example: A company pays an employee basic salary sh. 3,000,000 per month; transport allowance sh. 300,000 per month and medical allowance sh. 200,000 per month. They provided him with a company house whose market rent is sh. 600,000 per month for which he contributes 50,000 per month.

The benefit derived by this employee is the lesser of:

a) $(600,000 - 50,000) = 550,000$ and

b) $15\% (3,000,000 + 300,000 + 200,000 + 550,000) = 607,500$ In this case the housing benefit is sh. 550,000

9. The value of any non-cash benefit provided by an employer to an employee which is not covered by the above clauses is the market value of the benefit, at the time the benefit is reduced by any payment made by the employee for the benefit.

What are the rates of PAYE	MONTHLY CHARGEABLE INCOME	RATE OF TAX
	Not exceeding Shs. 235,000	Nil
	Exceeding shs. but not exceeding Shs. 335,000	10% of the amount by which chargeable income exceeds Shs. 235000
	Exceeding Shs. 335,000 but	Shs. 10,000 plus 20% of the amount by which
	not exceeding Shs. 410,000	chargeable income exceeds Shs. 335,000
	Exceeding Shs. 410,000	Shs. 45,500 plus 30% of the amount by which chargeable income exceeds Shs. 410,000 Where the chargeable income of an individual exceeds 10,000,000 per month, an additional 10% is charged on the amount by which the chargeable income exceeds shs. 10,000,000 per month
NB. Non-resident employees are not entitled to the threshold (Shs 235,000); so at every amount under rates of tax, add shs.23,500 or (10% of 235,000)		

How is Part-time allowance treated	<ul style="list-style-type: none"> • Employees who are engaged on part-time basis are deemed in principle to be earning income from more than one source. • Part-time allowances/earnings are taxed at a flat rate of 30% of the gross • An employee aggrieved by this treatment may submit a return of emoluments from all sources and make a claim of tax overpaid.
What are the obligations of an Employer	<ul style="list-style-type: none"> • Withholding: To deduct the correct tax at the time of effecting payment to a liable employee. • Remitting: To remit the total tax by the 15th day of the immediately following month. • Accountability: Account the tax deducted from every employee on a monthly basis. • Maintenance of Employees' Records: To maintain records and keep them for inspection by URA on demand for at least five (5) years
What are the rights of an Employee	<p>An Employee:</p> <ul style="list-style-type: none"> • Is not required to furnish return if taxpayers source of income is only one employment and tax is fully deducted and paid source • Is entitled to claim refund of over-paid tax where applicable • Is entitled to accountability for all taxes deducted and paid at source by the employer. <p>Therefore it is in the interest of the taxpayer to file a return of income where he/she has multiple source of income. No one can enjoy a refund of overpaid tax without making a declaration.</p>

What are the obligations of an Employee	<p>If you are deriving income from more than one source, complete an end of year return and declare:</p> <ul style="list-style-type: none"> • Total income from all sources including business income. • Total tax paid at source such as PAYE, Withholding tax or provisional tax. (This excludes presumptive tax and rental tax paid by such employee). • Tax payable.
What happens if tax is defaulted?	<ul style="list-style-type: none"> • An employer who fails to withhold tax as required by law is personally liable to pay the tax together with any penal tax and interest thereon.
RETURN FILLING.	
What is a return?	<ul style="list-style-type: none"> • A return of income is a declaration made on prescribed form to the commissioner on which income earned or a loss made during the period is declared. Examples are PAYE Return, Income tax return, VAT return, Local Excise duty return, WHT return, Gaming and pool bating returns etc.
Who is Eligible to File a Return?	<ul style="list-style-type: none"> • Every tax payer who has chargeable income other than a resident individual whose chargeable income is below the thresh hold. • In case of resident company, a return should be filled for all global income. • Partnership
Who is not required to file a Return?	<ul style="list-style-type: none"> • A non –resident person whose income is derived from sources in Uganda and is subjected to WHT as a final tax.

- 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 resident individual whose total chargeable income for the year of income is below the threshold.

What are the different due dates for filling the returns?

The table below shows the due dates for the different tax types.

#	Type of return	Due date (with in)
1.	Provisional Return – individual	3 Months After the commencement of the year of income
2.	Provisional Return – Non Individual	6 Months after the commencement of the tax payer's year of income
3.	VAT	15 Days after commencement of the following month
4.	PAYE	15 Days after commencement of the following month
5.	Gaming and Pool Betting Tax (GPBT)	Weekly

	6.	Local Excise Duty (LED)	15 Days after commencement of the following month for services For goods in the 21st day
	7.	WHT	15 Days after commencement of the following month
How do I file for the extension of the due date?	<ul style="list-style-type: none"> • Kindly note that the service is available online. Please visit the URA web portal, ura.go.ug and Login to your account with TIN and password. • Under e-services, select e-returns, under others, select Extend Return Due Date and fill in the required details then click on submit • On successful submission, you will get an acknowledgement receipt with the reference number and search code. The communication will be sent to your email address after the application has been processed. <p>Note: Submit your application three days to the deadline to give the authority time to process your application</p>		
What is the difference between provisional and final return?	<ul style="list-style-type: none"> • A provisional return is a declaration made by the tax payer to URA showing his/her estimated annual income and the corresponding tax payable for that year of income. (Return for the next period) • A final return is a declaration made by the taxpayer to URA showing his/her actual income earned including actual tax payable by the tax payer for that year of income. (Return for the past period) 		

How do I file a return?	<ul style="list-style-type: none"> • Kindly note that the service is available online. Please visit the URA web portal, ura.go.ug and Login to your account with TIN and password. Under e-services, select e-returns, and then select the type of return to be filed, Download the return template • Save the template to your preferred location on your computer, you are not supposed to change the default file name, • Open the template, before filling out the template; enable macros by following the instructions on the sheet labeled help, on the form you have downloaded, after enabling macros, close the file and open it again, you should get a pop up message that" Please DO NOT cut and paste any values in the sheet " • After filling in all the required information, validate the form by clicking the VALIDATE button on the last page of the return to generate an upload file • Save an upload file on the preferred location, It is better not to rename the upload file • Log on to your account again, Under e-services, select e-returns, and then select the type of return to be filed, select the return period Enter text image as it appears, click on browse to attach an upload file, click upload to submit the return online. • If the upload is successful, click Submit, to submit your return • An e-Acknowledgement receipt will be generated and a copy sent to the email address provided at registration and the TIN account. An e-Acknowledgement receipt will be generated and a copy sent to the email address provided at registration and the TIN account.
How do I amend an already filed return?	<ul style="list-style-type: none"> • Kindly note that the service is available online. Please visit the URA web portal, ura.go.ug and Login to your account with TIN and password.

- Under e-services, select e-returns and go to amendment section and select the type of return to be amended.
- Download the return
- Upon clicking on download template for amendment, the system will display another window where you need to input the return period and click submit.
- On clicking in the above box, the system will bring another window where you need to download the original return that was submitted.
- The original return will appear in a compressed (encrypted) file which you can save in a desired location. Double click on the folder to get the screen below.
- Double click on the encrypted excel file, then wait as the system processes the file
- Under section B select status as amended, fill in the reference number for the original return and date when return was filed.
- Change the details intended and generate an upload file, save the upload file on the desired location.
- Log on to your account again, under e-services, select e-returns, and go to amendment section and select the type of return to be amended.
- Select the return period Enter text image as it appears, click on browse to attach an upload file, click upload to submit the return.
- On submission an acknowledgment receipt will be generated.

How do I print a copy of a submitted return/ View return History?	<ul style="list-style-type: none"> • Kindly note that the service is available online. Please visit the URA web portal, ura.go.ug and Login to your account with TIN and password. • Under e-services, select e-returns, under others select View History • On the page that opens Use the date selector to choose appropriate return period and the return form, and click show. • Details will appear, click on the reference number highlighted in Blue to print the forms and the receipt
How do deal with "Error code on return upload"?	<ul style="list-style-type: none"> • Please note that the error occurs when you rename the template, that is to say; when you give it a different name or add any unique character. Or when you copy, cut and paste in the template. • Renaming disables security settings in the template and the system will not be able to read the file. You are advised to maintain the names given by the system. • Please maintain the file name given by the system, do not copy, cut and paste in the template and also observe the formats of values defined in the template.
OBJECTIONS AND APPEALS	
How to object to an Income Tax assessment	<ul style="list-style-type: none"> • Kindly note that the service is available online. Please visit the URA web portal, ura.go.ug and Login to your account with TIN and password. • Under e-services, select objection and Appeals with Liability (If the communication contains any obligation to pay) • Enter the Assessment number, date you received the notice, select the objection type and the ground of objection. • Tick the disputed details and type in the amount you are disputing, click next

	<ul style="list-style-type: none"> • Click on excel download to download the return, Go to section B-C and type the amount of tax you are allowing to pay in the field line 17 (If it is an estimated assessment) or edit the details to derive the acceptable tax liability (If it is an additional assessment) and Validate to generate an upload file • Click on browse to select the upload file and click upload. • You will be notified when upload is finished and after submit you will get an acknowledgement receipt and print and take to the tax office for processing with any attachment that may be vital to support your objection. <p>Note: You are kindly advised to object on line within 45 days from the date of service of the assessment.</p>
<p>How to object to a VAT assessment</p>	<ul style="list-style-type: none"> • Kindly note that the service is available online. Please visit the URA web portal, ura.go.ug and Login to your account with TIN and password. • Under e-services, select objection and Appeals with Liability (If the communication contains any obligation to pay) • Enter the Assessment number, date you received the notice, select the objection type and the ground of objection. • Tick the disputed details and type in the amount you are disputing, click next • Click on excel download to download the return and save. If you are objecting to the whole amount select YES to nil return in sec: A-F otherwise edit the details to derive the acceptable tax liability and Validate to generate an upload file • Click on browse to select the upload file and click upload. • You will be notified when upload is finished and after submit you will get an acknowledgement receipt and print and take to the tax office for processing with any attachment that may be vital to support your objection.

MOTOR VEHICLE REGISTRATION:

How do I validate my Motor vehicle Details (Get a new Registration Book)?

- Before validating vehicle details, please note the following;
 - The old registration book (logbook) must be in your names.
 - You need to have the serial numbers of both plates.
- Then Visit the URA web portal (ura.go.ug) and Login to your TIN account using TIN and password.
- Under e-services, click on Motor vehicle registration, select Add vehicle details from the extended menu.
- Fill in the required details in all the provided pages and submit application.
- Upon submission, you will get an e-acknowledgment receipt, scroll down the page, click print to get the receipt for tracking status of your application. And wait for the response from the Processing office.
- Upon approval, you will get feedback both on your registered email and received messages on your portal account for either approval or rejection notice.

How do I apply for Duplicate registration books/number plates?

- Note: the vehicle must have been validated and it has a new logbook, you can get one following the guide below;
- Kindly note that the service is available online. Please visit the URA web portal, ura.go.ug and Login to your account with TIN and password.

	<ul style="list-style-type: none"> • Under e-services select Motor Vehicle Registration from the menu. On the extended menu select Applications. • Select new form and select duplicate in the purpose • Fill in the details on the first page. • Go to duplicate page and answer question 1. Fill in the field below up to number 5. • Go to attachment page and select the document you will attach on the application • Go Payment details page and select and click on Register payment. Select Bank and payment mode and click submit. • On submission you will get an acknowledgement receipt and payment registration slip • Print out and go and pay in the Bank and go to Licensing office with your application and the Book/plate will be processed.
<p>How do I apply for Change of ownership (Vehicle Transfer)?</p>	<p>Note that the process is done online and to apply for change of ownership you must have a new registration book in your names.</p> <ul style="list-style-type: none"> • Visit the URA web portal (ura.go.ug) and Login to your TIN account using TIN and password. • Under e-services, Point on Motor Vehicles registration then select applications from the extended menu. • Under form type, select new form, then Purpose of Application as Change of ownership.

	<ul style="list-style-type: none"> • Fill in all the mandatory fields, then click on ReReg Trans & Dereg Page and enter the transferee (Buyer)'s TIN and, enter the reason for Transfer at the bottom of the page. • Select the attachments and go to the payment Registration page and click on Register Payment. Details of transfer fees will Auto populate, select bank and payment mode then submit the application. • Upon submission, you will get an e-acknowledgment receipt. Scroll down the page to print the receipt, print the form and payment slip. Make payments in the selected bank and submit application to Licensing office for approval with attachments.
How do I Re-register a motor vehicle (Change Plate Category?)	<p>Note that the process is only done online and to apply for Re-Registration you must have a new registration book in your names.</p> <ul style="list-style-type: none"> • Visit the URA web portal (ura.go.ug) and Login to your TIN account using TIN and password. Under e-services, Point on Motor Vehicles registration then select applications from the extended menu. • Under form type select new form then Purpose of Application as Re-Registration. • Fill in all the mandatory fields then click on ReReg Trans & Dereg page and select the plate category you want to change to. • Select the attachments and go to the payment Registration page and click on Register Payment. Details of Re-Registration fees will Auto populate, select bank and payment mode then submit the application. • Upon submission, you will get an e-acknowledgment receipt. Scroll down the page to print the receipt, print the form and payment slip. Make payments in the selected bank and submit application to Licensing office for approval with attachments.

<p>How do I apply for Alteration of Particulars on Motor Vehicle?</p>	<p>Note that the process is only done online and to apply for Alteration you must have a new registration book in your names.</p> <ul style="list-style-type: none"> • Visit the URA web portal (ura.go.ug) and Login to your TIN account using TIN and password. Under e-services, Point on Motor Vehicles registration then select applications from the extended menu. • Under form type select new form then Purpose of Application as Alteration. • Enter vehicle number and check box alters vehicle details and checks the field you want to alter • Click on Vehicle Details page and edit the details you want to change. • Select the attachments and go to the payment Registration page and click on Register Payment. Details of Alteration fees will Auto populate, select bank and payment mode then submit the application. • Upon submission, you will get an e-acknowledgment receipt. Scroll down the page to print the receipt, print the form and payment slip. • Make payments in the selected bank and submit application to Licensing office for approval with attachments.
<p>How do I De-register a motor vehicle?</p>	<p>Note that the process is only done online and to apply for De-Registration you must have a new registration book in your names.</p> <ul style="list-style-type: none"> • Visit the URA web portal (ura.go.ug) and Login to your TIN account using TIN and password. Under e-services, Point on Motor Vehicles registration then select applications from the extended menu.

	<ul style="list-style-type: none"> • Under form type select new form then Purpose of Application as De-Registration. • Click on ReReg Trans & Dereg page and the reason for De-Registration. • Select the attachments and go to the payment Registration page and click on Register Payment. Details of De-Registration fees will Auto populate, select bank and payment mode then submit the application. • Upon submission, you will get an e-acknowledgment receipt. Scroll down the page to print the receipt, print the form and payment slip. • Make payments in the selected bank and submit application to Licensing office for approval with attachments.
How do I transfer a vehicle if I can't trace the owner (Absentee Transferor)?	<p>Please note that you need the following requirements:</p> <ul style="list-style-type: none"> • An affidavit to this effect sworn before the Commissioner for Oaths with stamp duty certificate. • A copy of a Public Notice run in the daily newspapers declaring your intention to transfer the motor vehicle • A Court Order instructing the Licensing Officer to transfer the vehicle to your names. • Copies of your current/valid identification documents • Original registration book with transfer forms properly filled. • Avail the motor vehicle to the Licensing Officer for inspection • Then all necessary fees will be assessed, issued to you to effect the payment.

	<ul style="list-style-type: none"> • Submit your application with the above attachments for approval <p>NB you should submit your application with an attachment of the newspaper advert which is 14 days due from date of publication.</p>
How do I search and certify Motor vehicle details?	<p>Note that this facility is only available for vehicles which have new registration books</p> <ul style="list-style-type: none"> • Visit the web portal ura.go.ug click on e-services. • Under motor vehicle, click on search and certification • Capture applicants TIN, if available, details will be auto populated in grey, or select No if you do not have a TIN and fill in the applicant details. • Enter the motor vehicle number that you need to get details; select the type of application; fill in payment details; and then submit application. Upon submission, you will receive an e-acknowledgment receipt. • Click on the payment registration number to generate the payment slip that you will take to the bank to effect the payment. • Upon payment in the bank, go back to http://ura.go.ug and click on e-services under motor vehicle and Select Motor vehicle search details. • Enter the reference number and search code. Upon submission, you will see the vehicle search details. <p>Note: If you paid for Search and certification you will get copies of the vehicle details from the licensing officer. However, if you paid for search you will only be in position to view the details online.</p>

<p>How do I endorse third party interest (Caveat) on a Motor Vehicle?</p>	<p>Note that this facility is only available for vehicles which have new registration books</p> <ul style="list-style-type: none"> • The interested party writes to the licensing office and makes declaration of instrument to pay stamp duty. • Documents are delivered to Licensing office for acknowledgement and if the officer is satisfied with the details, an assessment to pay endorsement fee of Ug shs50000 will be raised. • The interested party makes payment to the bank then returns the evidence to Licensing office. • Upon confirmation of payment, the application will be processed and the registration book with Third Party Endorsement issued. <p>Renewal of dealers plate, PMO, PSV and OTV</p> <p>PMO- Private Motor Omnibus</p> <p>PSV – Public Service Vehicles</p> <p>OTV – Owners Transport Vehicle</p>
<p>How do I renew dealers Plate License?</p>	<p>Note that this facility is only available for those who have dealer's plates</p> <ul style="list-style-type: none"> • Visit the URA web portal (ura.go.ug) and Login to your TIN account using TIN and password. • Under e-services, Point on Motor Vehicles registration then select Dealer's License applications from the extended menu.

	<ul style="list-style-type: none"> • Open DL Details Page fill in all mandatory fields, select the attachments and proceed to the payment registration page and select the payment head and subhead and click add. • Select bank and mode of payment and submit. • Upon submission, you will get an e-acknowledgment receipt. Scroll down the page to print the receipt, print the form and payment slip. • Make payments in the selected bank and submit application to Licensing office for approval with attachments.
How do I Renew an OTV License?	<ul style="list-style-type: none"> • Note that this facility is only available for those who have OTV plates. • Visit the URA web portal (ura.go.ug) and Login to your TIN account using TIN and password. Under e-services, Point on Motor Vehicles registration then select Owner's Transport Vehicle applications from the extended menu. • Open OTV Details Page fill in all mandatory fields, select the attachments and proceed to the payment registration page and select the payment head and subhead and click add. • Select bank and mode of payment and submit. • Upon submission, you will get an e-acknowledgment receipt. Scroll down the page to print the receipt, print the form and payment slip. Make payments in the selected bank and submit application to Licensing office for approval with attachments.
How do I get or Renew PMO and PSV License?	<ul style="list-style-type: none"> • This is all done at the Transport Licensing Board at Old Port bell Road next to Meat Parkers. All URA only helps the client register a Payment Online and It's done in the following ways; • Visit the portal ura.go.ug, Click on E services

- Under Payments select Payment registration
- Under Tax Head select Other NTR
- Under Details of other NTR select Ministry of Works and Transport
- Then another drop down menu will show up where you select PSV and PMO
- Another drop down Menu will show up of category where you will select
- Continue and fill in the Payment slip
- Then accept and Register the payment, A payment slip will display to print out and make payment in the bank then take the evidence of payment to Transport Licensing Board Ministry of Works.

DRIVING PERMIT PROCEDURES

How do I apply for Learners/Provisional Driving Permit?

NOTE: The applicant must be over 18 years and above of age , and starter classes or groups are; A-Motorcycles, B-Motor cars with a seating capacity up to 7, Dual purpose and goods vehicles up to 3.5tons and H- Tractors

- Please visit the website ura.go.ug and on the home page click on e-services and go to payment.
- Then click on payment registration, then select NTR as Tax head and chose from the drop down of the NTR head, fill in all details in mandatory fields and click on accept and register.
- You will get a payment slip to print out two copies and proceed to the bank to clear.
- Thereafter, you will go to portal again and click on the link **Download manual forms**, Domestic taxes and download permit forms.

	<ul style="list-style-type: none"> • Then select Click on TR VII form for the application of Full permit, Duplicate permit, Provisional permit, extension of permit class, and exchange of a foreign permit. • Fill and take the stamped slip from the bank with the filled forms with the required attachments (Medical form) to Face Technology. <p>NB: Provisional permit is valid for three months and renewable at a cost.</p>
How do I apply for Full Permit?	<ul style="list-style-type: none"> • Please visit the website ura.go.ug and on the home page • Click on e-services and go to payment then click on payment registration. • Then select NTR as Tax head and chose from the drop down of the NTR head. • Fill in all details in mandatory fields and click on accept and register. You will get a payment slip to print out two copies and proceed to the bank to clear. • After, you will go to the URA webportal again and click on the link Download manual forms, Domestic taxes and download permit forms then select Click on TR VII form for the application of Full permit, Duplicate permit, Provisional permit, extension of permit class, and exchange of a foreign permit. • Fill and take the stamped slip from the bank with the filled forms with the required attachments to Face Technology.
How do I apply for Driving Permit Exchange? (Permits obtained outside Uganda)	<ul style="list-style-type: none"> • Please visit the website ura.go.ug and on the home page click on e-services and go to payment then click on payment registration, • Then select NTR as Tax head and chose from the drop down of the NTR head, fill in all details in mandatory fields and click on accept and register.

	<ul style="list-style-type: none"> • You will get a payment slip to print out two copies and proceed to the bank to clear. • Thereafter, you will go to URA webportal again and click on the link Download manual forms, Domestic taxes and download permit forms then select Click on TR VII form for the application of Full permit, Duplicate permit, Provisional permit, extension of permit class, and exchange of a foreign permit. • Fill and take the stamped slip from the bank with the filled forms with the required attachments including Medical form endorsed by medical personnel to Face Technology. <p>Requirements</p> <ul style="list-style-type: none"> • Work permit/Defendant's pass. • Uganda operation ID passport for UN personal. • National ID for East African member countries (Kenya, Tanzania and Rwanda) for non-Ugandans. • Refugee identity cards issued by Prime minister's office for refugees. • Translation from Makerere University or own embassy if not in English. • Diplomatic ID for Diplomats
How do I Renew my permit?	<ul style="list-style-type: none"> • Please visit the website ura.go.ug and on the home page • Click on e-services and go to payment then click on payment registration. • Then select NTR as Tax head and chose from the drop down of the NTR head.

	<ul style="list-style-type: none">• Fill in all details in mandatory fields and click on accept and register. You will get a payment slip to print out two copies and proceed to the bank to clear.• Thereafter, you will go to portal again and click on the link Download manual forms, Domestic taxes and Permit forms then select Click on Form XII form for the application form for Permit renewal and fill.• Take the stamped slip from the bank with the filled forms with the required attachments to Face Technology.	
How do I add a class on my permit (Extension of classes)?	<ul style="list-style-type: none">• Please visit the website ura.go.ug and on the home page• Click on e-services and go to payment then click on payment registration, then select NTR as Tax head and chose from the drop down of the NTR head,• Fill in all details in mandatory fields and click on accept and register.• You will get a payment slip to print out two copies and proceed to the bank to clear• Thereafter, you will go to portal again and click on the link Download manual forms, Domestic taxes and download permit forms.• Then Click on TR VII form for the application of Full permit, Duplicate permit, Provisional permit, extension of permit class, and exchange of a foreign permit.• Fill in and take the stamped slip from the bank with the filled forms with the required attachments including Medical form endorsed by medical personnel to Face Technology.	
	Class	Period

B to A	Person must be of 18yrs and above
B to CM	Person should have held class B for not less than 3 years and shall be at least twenty five years of age.
CM to CH	Person should have held CM for a period of not less than 3 years and shall be at least thirty five years of age.
B to DL	Person should have held class B for a period of not less than five years, and shall be at least twenty five years of age.
DL to DM	Person must have held DL for 3 years and should be 30years of age
DM to DH	Person should have held DM for a period of not less than three years and shall be at least thirty five years of age.

Note:

For all extensions of classes or groups, the following fees shall be paid:

Test fees and extension fees for each class:

	<ul style="list-style-type: none"> Provisional fees, test fees and extension fees for all the primary classes (B, A and H) <p>An applicant shall undergo a driving test for the class applied for at the inspector of motor vehicle.</p>
How do I apply for Duplicate permit?	<p>Please visit the website ura.go.ug and on the home page click on e-services and go to payment then click on payment registration,</p> <ul style="list-style-type: none"> Then select NTR as Tax head and chose from the drop down of the NTR head, fill in all details in mandatory fields and click on accept and register. You will get a payment slip to print out two copies and proceed to the bank to clear. Thereafter, you will go to portal again and click on the link Download manual forms, Domestic taxes and download permit forms then select Click on TR VII form for the application of Full permit, Duplicate permit, Provisional permit, extension of permit class, and exchange of a foreign permit. Fill in and take the stamped slip from the bank with the filled forms with the required attachments including Medical form endorsed by medical personnel to Face Technology <p>Requirements for Duplicate Permit:</p> <p>LOST -</p> <ul style="list-style-type: none"> Attach a written police statement, a newspaper advert. Change of Particulars: Affidavit and gazette, Payment of stamp duty. Duplicate fees paid. <p>ADD OR CHANGE OF NAMES: e.g. Husband's or any acquired names, attach the following:</p>

- Marriage certificate
- Birth certificate
- Affidavit

STAMP DUTY

How do I Declare instrument for stamp duty.

- Visit the portal, ura.go.ug, on the home page
- Click on e-services Go to stamp duty and select Declaration of stamp duty
- Fill in your name details and select instrument
- You will get an acknowledgement receipt and Payment slip to print and pay in the bank. Then take the forms and a copy of the payment slip to URA office for bar coding.
- Please note that, *fixed instruments* have fixed values. Once the declaration is initiated a payment slip will be generated immediately. For example, An Instrument for Agreement and a Caveat is fixed at Ush 5,000.
- However, for *Advolerem instruments*, the amount due is based on a rate applied on the value of the respective instrument declared. Therefore, the payment slip is obtained after verification of declaration is completed in any URA Service office next to you. For example, a Transfer of a given value, Mortgage deed 1% and 0.5% respectively.
- For *Transfer of total value - land* after completing the declaration and the government valuer assigning the government value of the land in question, you then submit the declared form together with the instruments for transfer of land to any URA Service office next to you to get the payment slip, take to the bank you selected at declaration and then visit any URA Service office next to you to obtain the stamp duty certificate.

How do I print the Stamp duty certificate?	<ul style="list-style-type: none"> Note that this is available on the portal. After paying in the bank and getting the bar codes from URA office visit the web portal http://ura.go.ug and on the home page click on e-services, stamp duty then select Stamp Certificate issuance. Type in the Acknowledgement number and the barcode number obtained from URA office. Click on show details, the system will display the certificate for you to print. Note: The certificate is only printed once, If by any reason you close without printing you will need to apply for Duplicate at a cost.
Qn: How do I get a Duplicate Stamp duty certificate?	<p>Note that the service is available on the web portal. If you were not able to print the stamp certificate first time, you will apply to get a Duplicate certificate.</p> <ul style="list-style-type: none"> Visit the portal http://ura.go.ug and on the home page click on e-services, stamp duty then select Duplicate Certificate issuance. Type in the certificate number and the barcode number obtained from URA office. Click on search to get the details, The system will generate A payment slip for you to print and pay the levy. After paying in the Bank you will visit the Portal again and on the home page click on e-services, stamp duty then select Stamp Certificate issuance. Type in the Acknowledgement number and the barcode number obtained from URA office. Click on show details, the system will display the certificate for you to print.
SINGLE CUSTOMS TERRITORY:	
What is Single Customs Territory?	A Single Customs Territory is the full attainment of the Customs Union achievable through removal of trade restrictions including minimization of internal border controls.
What is SCT all about?	It is about achieving free circulation of goods in the Customs Territory in order to reduce the cost of doing business.

What are the features of SCT?	<p>The following are the features of the SCT</p> <ul style="list-style-type: none"> ▪ Goods are cleared at the first point of entry; ▪ One Customs declaration is made at the destination country ▪ Taxes are paid at the point of destination when goods are still at the first point of entry; ▪ Goods are moved under a single Regional bond from the port to destination; ▪ Goods are monitored by electronic cargo tracking system; ▪ Interconnected Customs systems; ▪ Minimized internal controls / checks
When was the SCT implemented?	A: The SCT commenced on 1 st January 2014 as a pilot on the Northern Corridor. The pilot on the Central Corridor commenced in April 2014.
What is the Current status of the SCT implementation?	<p>A: As at February 2016;</p> <ul style="list-style-type: none"> • All intra Region trade cargo moving within the EAC partner states is cleared under the SCT procedures. Note: Burundi is still using SCT clearance procedures for selected items • For Maritime Cargo, SCT has been rolled out for selected goods in the different Partner States • Rwanda has achieved full roll out of the SCT
What are the benefits from the SCT?	The benefits of SCT include;

	<ul style="list-style-type: none"> ▪ Reduced turnaround time for transporters. ▪ Reduced clearance time. ▪ Reduced the cost of doing business. ▪ Reduced administrative costs and regulatory requirements. ▪ Reduced the risks associated with non-compliance on the transit of goods; ▪ Enhanced trade in locally produced goods. ▪ Enhanced the relationship between the private and public sectors; ▪ Minimizes smuggling at a regional level; ▪ Efficient revenue management; ▪ Enhanced application of Information Technology and data collection at the regional level. ▪ Synergy through shared resources and utilization of economies of scale.
Which Countries are involved in the SCT?	The EAC Partner States - Burundi, Kenya, Rwanda, Tanzania, Uganda and South Sudan
Will importing/destination Partner states deploy officials at the first points of entry?	Revenue Authorities have deployed officials to the first points of Entry to facilitate the smooth operations of the SCT

<p>Who are the key stakeholders in the SCT clearance Processes?</p>	<p>The key stakeholders involved in the SCT include:</p> <ul style="list-style-type: none"> ▪ Importers and exporters ▪ Customs Agents ▪ Transporters ▪ Bonded warehouse owners ▪ Container Freight Stations (CFSs) ▪ Ports Authorities ▪ Shipping Line Agents ▪ Insurance Companies ▪ Other Government Agencies e.g. standards Bureaus
<p>Are there any requirements for stakeholder to transact under the SCT?</p>	<p>A: Yes, Key stakeholders must fulfill some requirements to be able to smoothly transact under the SCT clearance procedures.</p> <p>Importers & Exporters</p> <ul style="list-style-type: none"> ▪ Appoint a licensed clearing agent/or get licensed for own clearance ▪ Develop a working relationship with shipping line agents ▪ Knowledge on SCT process and documentation <p>Customs/Clearing Agents</p>

	<ul style="list-style-type: none">▪ Acquire license from respective Revenue Authorities▪ Execute a Regional Bond Guarantee▪ Register with Port Authorities▪ Develop a working relationship with shipping line agents▪ Acquire knowledge in SCT & training in other Revenue Authorities Customs systems▪ Acquire access rights in the other Revenue Authorities Customs systems.▪ Sensitize their clients <p>Transporters</p> <ul style="list-style-type: none">▪ Acquire Transit License from the respective Revenue Authorities
<p>Shall the Customs/Clearing Agents involved in the clearance process be required to relocate to Mombasa and/or Dar es Salaam as first points of entry respectively?</p>	<p>A: Customs/Clearing Agents involved in the clearance process may choose to operate under the Mutual Recognition of Customs Agents and/or relocate to the First points of Entry (Dar es Salaam, Mombasa)</p> <p>Note: those who wish to operate businesses in other Partner States must meet the legal requirements for business registration</p>

What is Mutual Recognition of Customs/Clearing Agents?	Customs/Clearing Agents that are licensed by one Partner state are recognized in the other Partner states and are granted access rights to operate in the respective Customs Systems to facilitate the clearance of cargo destined to and from their respective countries.
Are Mombasa and Dar es Salaam Ports the only first points of entry into the EAC Region	No. All Border stations and Airports through which goods from outside EAC region are received are also considered as first points of entry.
How are goods cleared under the SCT?	<p>Under the SCT;</p> <ul style="list-style-type: none"> ▪ Manifests submitted to KRA and TRA by shipper prior to Vessel arrival ▪ KRA /TRA transmits manifests to the respective Revenue Authorities; ▪ Importer/Agent accesses manifest data in the respective Revenue Authority Customs Systems and makes a customs declaration/Entry. ▪ Taxes are paid at destination Partner state for duty paid cargo using respective national currency. ▪ Physical verification of selected consignments may be carried out at a designated area as may be determined by the respective Revenue Authority ▪ Release is issued from destination Revenue Authorities ▪ Removal of goods from first point of entry

Is it possible to declare transit within the EAC under the SCT?	A: No. Transit declaration shall only apply to goods originating from foreign countries and destined to countries outside the EAC region. Movement of goods within the EAC Partner states is referred to as " <i>transfer of goods</i> "
Is bond guarantee applicable under the SCT?	A: A regional Bond guarantee is applicable for goods for warehousing, temporary importation, transit and on duty remission/ exemption. There will be no bond guarantee for goods where taxes have been paid at destination.
If a consignment is selected for Physical Examination at the Points of entry, who is responsible for supervising the goods on behalf of the importer?	A: The Customs Agent responsible for the clearance of the cargo shall supervise the physical examination of the goods.
Is it possible to dispose off / sell goods in any Partner State other than destination country after payment of taxes?	A: Yes, it is possible to sell goods where duties and taxes have been paid in another Partner State other than the destination country subject to approval from the Commissioners of Customs of the destination state and the state where the goods are to be sold.
Will the internal borders of importing/destination Partner States still be	A: There will be reduced controls at the internal border stations.

handling cargo clearance?	
How will the locally produced goods be treated under the SCT?	A: Goods produced in the region are not subjected to import duty when transferred to another Partner State if they meet the EAC rules of origin criteria. However, these goods shall be subjected to domestic taxes which must be paid before the goods move from the country of origin to the destination Partner State.
Is the Electronic Cargo Tracking System (ECTS) free; if not who meets the cost?	A: The ECTS is not free. The cost is borne by the transporter.
How is the SCT addressing the problem of several weigh bridges along the transit/transfer routes?	<p>A: Partner States have reduced the number of weigh bridges.</p> <ul style="list-style-type: none"> ▪ Northern Corridor: Cargo in transit/transfer is weighed once ▪ Central corridor: Cargo in transit/transfer is weighed at 7 weigh bridges from 23.
How are Revenue Authorities ensuring that the networks are stable?	A: The Revenue Authorities have dedicated teams to monitor the systems performance and ensure continuous stability.

Who is responsible if the bonded cargo does not reach its intended destination?	A: The clearing agent executes a regional Bond Guarantee for Bonded Cargo and is therefore responsible for ensuring that it reaches the final destination.
How are the Other Government Agencies (OGAs) of the destination Partner state involved in the clearing process conducting their mandates in SCT environment?	A: Some Government agencies may position their staff at the first points of entry and/or develop working relationships with the relevant OGAs in the Partner state of the first point of Entry.
Who is responsible for the security of goods along the corridors?	A: Whereas the Partner States provide security, the responsibility of securing the goods lies with the customs clearing agent, the transporter and the owner.
Is the SCT expected to lead to loss of jobs?	A: The SCT provides for a larger scope of operations and business Opportunities
In the event that the shipping lines delay to provide the manifest, who takes that extra cost?	A: An international best practice of submitting manifests prior to the arrival of the vessel already exists between the shippers and the Ports Authorities.

How is information relayed between the partner states and the port authorities?	<p>A: There is ICT interconnectivity between Revenue Authorities and the Port Authorities to enable Real time information exchange on each consignment</p>
Whom do I contact for any inquiries and clarifications on SCT?	<p>The Partner states have created SCT liaison offices for efficient coordination of SCT activities.</p> <p><u>Tanzania Revenue Authority</u></p> <ul style="list-style-type: none"> ▪ <i>Email:</i> sct-liaison-gp@tra.go.tz ▪ <i>Telephone:</i> +255 222138814 <p><u>Burundi Revenue Authority</u></p> <ul style="list-style-type: none"> ▪ <i>Email:</i> Contact Mr. Cyprien Nizgiyimana on cyprienweb@yahoo.fr ▪ <i>Telephone:</i> +257 77787 147 <p><u>Kenya Revenue Authority</u></p> <ul style="list-style-type: none"> ▪ <i>Email:</i> sct@kra.go.ke ▪ <i>Telephone:</i> +254 202812052 <p><u>Uganda Revenue Authority</u></p> <ul style="list-style-type: none"> ▪ <i>Email:</i> sct-liaison-gp@ura.go.ug ▪ <i>Telephone:</i> +256 417 442028/3312 <p><u>Rwanda Revenue Authority</u></p>

- *Email:* Contact Alex Mugire on alex.mugire@rra.gov.rw or Fred Nuwagira on fred.nuwagaba@rra.gov.rw
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AUTHORISE ECONOMIC OPERATOR:

The Customs Department within Uganda Revenue Authority is part of the World Customs Organization (WCO), an international umbrella body to which Uganda is a member. The WCO brings together customs administrations world over for common objectives. Customs plays a number of roles which majorly include.

- Collection of duties and taxes
- Collection of trade statistics
- Facilitating trade and;
- Protection of society and environment from harmful products

With the growth of international trade over time, outdated and inefficient customs procedures have become costly. In a bid to address this, Customs is undergoing modernization and harmonization to catch up with the changing world as it continues to maintain effective controls to combat cross border crime which has become sophisticated. Among the numerous projects embarked on by Customs in this drive is the Authorized Economic Operator (AEO).

What is Authorised Economic Operators

It is a trade facilitation program which Customs Department in URA is under taking to facilitate trade and promote security of international trade supply chain. Under this arrangement, businesses which comply with customs laws and regulations will benefit from customs preferential treatments such as fast clearance of their goods through simplified procedures, reduced inspection.

	<p>AEO is derived from the WCO frame work of standards called the 'SAFE' an acronym which stands for Security and Facilitation in a global Environment. The SAFE is a document developed by the WCO member countries represented by their heads of Revenue administrations at its headquarters in Brussels in 2005 with major objectives of enhancing trade facilitation and promoting supply chain security.</p> <p>The SAFE has got two standards which are;</p> <ul style="list-style-type: none"> (i) Customs-to-Customs standard (ii) Customs-to Business standard. <p>AEO therefore falls under the second pillar of the SAFE.</p>
Who is implementing AEO?	<p>AEO is being implemented by most of the WCO member countries although implementation is at different stages. In the great lakes, all the five EAC countries (Uganda, Kenya, Burundi, Rwanda, and Tanzania) are implementing AEO at National level, the national programs are meant to form building blocks for the regional program. The EAC AEO regional program was launched in April 2013 in Dar Es' Salaam Tanzania at a pilot stage. Just to mention but a few, the other WCO member countries implementing AEO program are Japan, China, Korea, Malaysia, New Zealand, USA, the 27 European Union countries, Singapore, Argentina, Canada, Jordan, Norway, Switzerland.</p>
Why AEO?	<p>This scheme has been devised to fulfil among other objectives;</p> <ul style="list-style-type: none"> • Encourage best practices thereby facilitating trade • Promote partnerships between the customs department and businesses • Promote security of international trade supply chain

	<ul style="list-style-type: none"> • Promote voluntary compliance (quick and easy payment of taxes)
How does the system operate?	<p>Under the system, an individual, business entity or government institution involved in legal international trade will be authorized by the Commissioner Customs and given an AEO status. The AEO national status will allow the authorized company/individual to enjoy all benefits prescribed offered by the URA Customs. The authorized company in Uganda is therefore eligible to apply and join the EAC AEO regional program and thus when authorized, can now enjoy the regional benefits which apply equally in all the five EAC countries.</p> <p>Under the AEO program also, there is an arrangement called Mutual Recognition Arrangement (MRA); where other customs administrations recognize the AEO program of their counterparts. This can be at a bilateral, sub regional or regional level. For this to happen however;</p> <ul style="list-style-type: none"> • There should be an agreed set of common standards met by both parties • Standards are applied in a uniform manner so that customs administrations may have confidence in the authorization of another • If certification process is delegated to a designated authority by an authorizing customs administration, there shall be an agreed upon mechanism and standards for the authority • There should be legislation to enable the implementation of a mutual recognition system in place.
What are the benefits of AEO scheme to business?	<p>An individual or business in the short term will;</p> <ul style="list-style-type: none"> • Be able to submit electronic declarations without supporting documents • Be in position to make pre arrival declarations

- Be able to self-manage bonded warehouses (bond)
- Get priority treatment when cargo is selected for control
- Choose a place of physical examination of goods; if customs needs to perform any control functions
- Automatically renew licenses after paying necessary license fees
- Be able to get withholding tax exemption status
- Have extended license period

An individual or business in the long term will;

1. Reduce the cost of doing business: Costs related to customs enforcement shall be avoided. Delays and risks will be reduced which will reduce on insurance costs
2. Enhanced reputation and image: AEO status gives a special status to an individual/business. AEO certification will enhance the business image and this will attract clients to do business with the AEO because it will be a trusted company.
3. Increased turnover: Because of quicker clearance of goods, the AEOs' turnaround time will increase which will lead to increased turnover hence improved profitability of the business
4. Improved quality of service: Authorized companies will be able to offer better service than unauthorized competitors because of the simplified clearance processes.
5. Trust worth and compliant businesses: Companies with an AEO status give confidence to shareholders and may attract investors. This is because they are seen to be trust worthy and complaint

	<p>6. Improved internal control systems: A company with such a status is required and expected to maintain robust internal system and controls. This ultimately means that internal business risks and threats are reduced.</p>
<p>Who is the primary target for AEO?</p>	<ul style="list-style-type: none"> • Manufacturers • Customs clearing agents • Bonded warehouse keepers • Importers • Exporters • Transporters and; • Freight forwarders
<p>How does one get authorized as an AEO?</p>	<p>Customs developed eligibility criteria that an individual/ business should meet before being authorized. The individual or business must;</p> <ul style="list-style-type: none"> • Be involved in legal international trade • Be financially sound – not bankrupt • Be able to install and use automated systems such as ASYCUDA and e-Tax • Have a good compliance history with Customs and other government regulatory bodies of at least three years. • Have implemented the AEO compliance program

TAX AUDITS:

This is the process where URA conducts an official examination/review of the organisation's or an individual's accounts and financial information to ensure they are being reported accurately, correctly and in completeness according to the tax laws. This includes among others verifying whether all the income received by the client has been declared;

1. The client is entitled to the deductions, credits or tax offsets being claimed.
2. The client correctly withheld and reported all amounts they are obligated to.
3. The client correctly calculated and reported any other tax-related obligations.

What are the benefits of Tax Audits and Reviews

1. They enable URA identify inconsistencies or risks about some activities, transactions or industries which are communicated to the client so that they may be corrected before they negatively impact the client's compliance profile;
2. They enable URA identify errors made during declarations and provides client an opportunity to voluntarily disclose the correct information.
3. During the reviews and audits, URA provides sensitization and guidance on ways to help the client comply with tax obligations e.g. application of a law, tax records management etc
4. Audits and reviews may enable the client to identify internal control weakness' within their business and as such take corrective action;
5. Before an audit is conducted, the client will be informed of the intention to audit and this gives them an opportunity to voluntarily disclose any information that they may have reducing on the amount of time the audit will take or avoid penalties for non-disclosure.

Caution

	<ul style="list-style-type: none"> • Under no circumstances should an audit staff solicit, suggest, enlist, or accept any gift, pay, bribe or gratuity for any audit or review assignment or work. • It is a requirement for every audit staff to report taxpayers or their agents who suggest, offer or give our bribes; • Failure to provide the necessary documentation or information requested by URA within the agreed timelines and without formal communication, may lead to escalation of the case for punitive measures; • Because audits and reviews are based on risk profiling, the client should always ensure they meet all their tax obligations accurately and correctly to reduce their risk profile. Tax obligations in all aspects of tax compliance include registration, declaration, payment etc.
What are the types of Tax Audits?	<p>There are majorly three types of audit conducted by URA and these include:</p> <ol style="list-style-type: none"> 1. Special Projects Audit: this is an audit that is organised by URA as a separate project for a target or specific group of taxpayers in a given period to verify compliance in the sector. 2. Refund Audit; this is an audit initiated to verify a taxpayer's claim for a tax refund from URA. This audit takes place prior to processing the refund claim. 3. De-registration Audit; this is an audit that is initiated to establish the accurate tax obligations or liabilities in cases of cessation of business, winding up or uncertainty. This audit focuses on determining taxes due and any other pertinent issues so that the taxpayer can be officially removed from the taxpayer register
When can I get an audit notification?	<p>Audit Notification:</p> <p>Once a client's account has been selected for audit, the client will be notified in writing. URA will send a letter confirming the audit and more details like:</p>

	<ul style="list-style-type: none"> • Specific records needed: the law requires a taxpayer to retain records used to prepare tax returns, which generally should be kept for seven years from the date the tax return was filed. If records are kept electronically, URA may request for addition of other types of records. The auditor can guide the client in determining what can be accepted to ensure compatibility with URA. • Please note: The length of each audit varies depending on the type of audit, the complexity of items being reviewed, the availability of information being requested, the availability of both parties for scheduling of meetings and the final agreement or disagreement with the findings. • Venue for the audit: this can be either at the URA office or the client's place of abode. • Period of the audit: URA will give a time frame for the audit with clear start and end dates. <p>However; the URA staff who will be conducting the audit should have clear and valid identification from URA. In case of doubt the client can contact their tax office for verification.</p>
Audit Selection:	<p>Selecting an account for audit does not always suggest that an error has been made. Accounts for auditing and review are selected using a variety of methods such as below:-</p> <ul style="list-style-type: none"> • Information and Document matching (where taxpayer records do not match the information declared). • Related examinations; that is, accounts may be selected for audit when they involve issues or transactions with other taxpayers (such as business partners or investors, whose accounts were selected for audit). <p>Receipt of third party information by URA that greatly impacts the accuracy, correctness or completeness of a taxpayer declaration.</p>

<p>What are the rights of a client during an Audit include:</p>	<ul style="list-style-type: none"> • A right to professional and courteous treatment by URA staff. • A right to privacy and confidentiality about tax matters related to the client business. • A right to know why URA is asking for information, how URA will use it and what will happen if the requested information is not provided. • A right to representation, by oneself or an authorized representative e.g. an accountant. • A right to agree or disagree with the findings from the audit. <p>A right to object and appeal disagreements, both within URA and before the courts</p>
<p>Audit Conclusion:</p>	<p>An audit can be concluded in three ways:-</p> <ol style="list-style-type: none"> 1. No change: An audit in which URA and the client have substantiated all of the items being reviewed and results in no changes. The client will be asked to sign the examination report or a similar form depending on the type of audit conducted. 2. Agreed: An audit where URA has proposed changes, the client understands and agrees with the changes and audit findings then he or she is asked to sign the examination report or a similar form depending upon the type of audit conducted. However, if money is owed, there are several payment options available and the URA staff will discuss the options and provide guidance to the client where necessary. 3. Disagreed: An audit where URA has proposed changes and the client understands but disagrees with the changes. They will be asked to sign the examination report or a similar form depending upon the type of audit conducted stating their disagreement. The case will be escalated to the manager who may request for further review of the issue; and depending on the outcome, the client may agree (in this case follow the agreement procedure) or still disagree and will be required to formally object and appeal the findings.

What are the methods of tax audits and reviews?

Desk Issue Audit:

This is an audit that is confined to specific issues in the client’s tax declarations **or** a particular tax type. The audit will therefore focus on either a particular tax type or item.

Please Note: This audit is conducted after the URA audit officer is confident that the intended objective can be ascertained by conducting an examination in the URA office.

Expected Delivery Time: URA will notify you about the outcome of the Desk Issue Audit relating to Domestic Taxes within **2 working days** after commencement of the audit and submission of all the necessary information.

Cost of the Service: **FREE**

LIST OF REQUIREMENTS:

AUDIT TYPE	REQUIREMENT	CATEGORY
Desk Issue Audit	TIN	Mandatory
	Audit Period	Mandatory
	Audit Depth	Mandatory
	Audit Methodology	Mandatory
	Tax Type	Mandatory

	<div>Location of Audit</div> <div>Mandatory</div> <div><u>Step by step Guide for a Desk Issue Audit</u></div> <div>Step 1: The taxpayer will receive a notification from URA about the intention to audit their account and a request for all the necessary record/information.</div> <div>Step 2: Where there is need, the taxpayer may be called for a face to face interaction with the audit officers for clarification;</div> <div>Step 3: The audit officers based on the audit will communicate to the taxpayer on the findings and take necessary actions e.g. Raise tax assessments where the taxpayer has a tax liability to be cleared, sensitize them in case of errors to avoid the same mistakes in future etc.</div> <div>Step 4: URA will prepare the final audit report and a copy will be sent to the taxpayer with the findings of the audit through a management letter.</div> <div>Step 5: The taxpayer should then take the necessary corrective actions as per findings.</div>
	<div><u>Field Issue Audit:</u></div> <div>This is an audit that is confined to specific issues in the tax declaration and a particular tax head. The audit will normally focus on a particular tax; type, head or item.</div> <div>Please Note:</div> <div><ul style="list-style-type: none">This audit is an escalation of a Desk Issue Audit into a field exercise or activity.</div>

- URA will notify you about the outcome of the Field Issue Audit relating to your Domestic Taxes within **5 working days** after commencement of the audit and submission of all the necessary information.

Cost of the Service: **FREE**

List of requirements:

AUDIT TYPE	REQUIREMENT	CATEGORY
Field Issue Audit	TIN	Mandatory
	Audit Period	Mandatory
	Audit Depth	Mandatory
	Audit Methodology	Mandatory
	Tax Type	Mandatory
	Location of Audit	Mandatory

Step by step guide for a Field Issue Audit

Step 1. The taxpayer will receive a notification from URA about the intention to audit their account and a type of necessary records/information for the audit. The communication will also indicate:-

- The intention by the audit officers to visit the taxpayer's place of abode to verify some information;
- The time and date of the visit;
- The audit officers who will be conducting the audit;
- The time frame of the audit.

Step 2: The taxpayer will be expected to confirm that they will be able to meet with and discuss with the audit officers. Or provide an appropriate date that is convenient for the taxpayer.

Step 3: Based on the audit, the officers will communicate to the taxpayer on the findings and take necessary actions e.g. Raise tax assessments where the taxpayer has a tax liability to be cleared, sensitize them in case of errors to avoid the same mistakes in future etc.

Step 4: URA will prepare the final audit report and a copy will be sent to the taxpayer with the findings of the audit through a management letter.

Step 5: The taxpayer should then take the necessary corrective actions as per findings.

Comprehensive audit:

This audit entails an in-depth examination of all information or records relevant to the calculation of a taxpayer's tax liability for all tax heads for a given period.

Please Note:

- This audit may involve Audit Officers conducting an entire audit at the client's place of abode; and may involve interviewing the client or attaching a staff from the client's business to work with the audit officers.
- The taxpayer is expected to provide all necessary documents as, and when required to ensure quick completion of this audit.

Expected Delivery Time: URA will notify you about the outcome of the Comprehensive Audit relating to your Domestic Taxes after submitting all the necessary information;

- Complex cases, it shall be within **60 working** days.
- Less complex cases, **30 working** days.

Cost of the Service: FREE

List of Requirements

AUDIT TYPE	REQUIREMENT	CATEGORY
Comprehensive Audit	TIN	Mandatory
	Audit Period	Mandatory
	Audit Depth	Mandatory
	Audit Methodology	Mandatory

	Tax Type	Mandatory
	Location of Audit	Mandatory

Step by step guide for a Comprehensive Audit

Step 1: The taxpayer will receive a notification from URA about the intention to audit their account and a type of necessary records/information for the audit. The communication will also indicate:-

- The intention by the audit officers to visit the taxpayer's place of abode to verify the requested information
- The time and date of the visit
- The audit officers who will be conducting the audit
- The time frame of the audit

Step 2: The taxpayer will be expected to confirm that they will be able to meet with and discuss with the audit officers. Or provide an appropriate date that is convenient for the taxpayer.

Step 3: The officers will then proceed with the audit and may need from time to time to consult with either the client or their representative for clarification.

Step 4: The officers based on the audit will communicate to the taxpayer on the findings and take necessary actions e.g. Raise tax assessments where the taxpayer has a tax liability to be cleared, sensitize them in case of errors to avoid the same mistakes in future etc.

Step 5: URA will prepare the final audit report and a copy will be sent to the taxpayer with the findings of the audit through a management letter.

Step 6: The taxpayer should then take the necessary corrective actions as per findings

TAX REFUNDS:

Who qualifies?

- Any person enjoying full or limited immunity, rights or privileges under any local or international laws applicable in Uganda or under recognized principles of international law; or
- Any Diplomatic or Consular mission of a foreign country or any public international organization established in Uganda or listed in the first schedule to the VAT Act relating to transactions concluded for its official purposes

What are the Requirements for processing the refund?

- i) Evidence of purchase and payment of tax including a tax invoice Accreditation by Ministry of Foreign Affairs (i.e., Official diplomatic or accreditation card issued by the Ministry responsible for Foreign Affairs)
- ii) Completed and filed Diplomatic VAT return
- iii) Tax Identification Number (TIN) v. Any other relevant documents to support the claim, for example, copy of the tenancy agreement or motor vehicle log book.

Note that:

- Individual transactions of less than UGX 50,000/=, excluding tax, shall not be eligible for a refund
- The total value of transactions for any claim period shall not be less than UGX 200,000/=, excluding tax

	<ul style="list-style-type: none"> •Applications for refund shall be made not more than once in the month •The claim submitted will be validated against the supplier's declaration •The system automatically send an e-mail notification to the applicant, once the refund is ready •Where a refund claim is rejected, the applicant will be notified on Form 118 •Approved refunds will be paid to the bank account number provided •All tax invoices must bear the official stamp of the diplomatic or consular mission or public internal organization. •All claims must be signed by the claimant or authorised signatory notify URA as and when tenure of service for any of their staff expires <p>Utilities (water and electricity) are exempt, and hence no refund is allowed</p>
What is a tax invoice?	<p>This is a document prepared by the supplier of a good or service indicating details of goods that have been sold; services that have been provided or work that has been done etc. Unless the Commissioner General provides otherwise, a tax invoice should have the following particulars:</p> <ul style="list-style-type: none"> • The words tax invoice written in a prominent place •The commercial name, address, place of business and the taxpayer identification number of the taxable person making the supply

	<ul style="list-style-type: none"> •The individualised serial number and the date on which the tax invoice is issued •The description of the goods or services supplied and the date on which the supply is made. •The quantity or volume of the goods or services supplied •The rate of tax for each category of goods and services described in the invoice •The total amount of tax charged, the consideration for the supply exclusive or inclusive of tax •The tax invoice should be written in English.
How to submit a VAT refund claim to URA?	<ol style="list-style-type: none"> 1. Log onto the Uganda Revenue Authority (URA) web portal http:// ura.go.ug 2. Fill the online Diplomatic VAT return 3. Submit the completed return online (the law requires that this is done within 15 days after the end of the month) 4. Present to URA the documents in (3) above
B. CUSTOMS TAX REFUND	
What are the Diplomats' privileges	<p>According to the East African Community Customs Management Act (EACCMA), 2004, duty shall not be charged on goods listed in Part A of the fifth schedule of this law.</p> <p>This applies to goods when imported, or purchased before clearance through customs for use by an entitled person in accordance with conditions specified in the fifth schedule.</p>

	<p>Goods catered for under Section 114 part A of the fifth schedule include; Specific Exemptions (Part A) - Goods imported or purchased before clearance through Customs by or on behalf of privileged persons and institutions</p> <ul style="list-style-type: none"> • Household and personal effects of any kind imported by an entitled person or their dependant • A motor vehicle imported or purchased by an entitled person or their dependant prior to clearance through customs with in ninety days of their first arrival in a partner state • One vehicle which the Foreign Affairs Ministry is satisfied has been imported as a replacement for a vehicle originally imported but written off due to accident, fire or theft • Goods for official use of the United Nations or its specialized agencies or any commonwealth high commission or any foreign embassy, consulate or diplomatic mission in a partner state
What are the exemptions under cutoms?	<p>General Exemptions (Part B) - Goods imported or purchased before clearance through Customs.</p> <p>Specific exemptions majorly cover exemptions for;</p> <ul style="list-style-type: none"> • Common wealth & other Governments •Diplomatic and First Arrival privileges •Donor Agencies with Bilateral or Multilateral Agreements with Partner States § International and Regional Organizations <p>Specific diplomatic privileges</p> <ul style="list-style-type: none"> •Household & personal effects of any kind Including one motor vehicle

	<ul style="list-style-type: none"> •Imported or purchased by entitled personnel or dependants <p>In special cases, A car can be imported or purchased by entitled person after 90 days but not exceeding 360 days from the date of arrival</p> <ul style="list-style-type: none"> • with the approval of the Commissioner • If one has not been granted exemption under item 4 (4) of Part A or item 5 (3) of Part B. <p>Privileges apply to entitled personnel who arrive for new contracts notwithstanding their previous residential status while in execution of another assignment , provided each contract is for a term not less than two years</p>
What are the exemption procedures?	<p>Application for the release of imported goods is made on MFA/DIP/FORM 3 and submitted to URA through the Protocol Department of Ministry of Foreign Affairs .</p>
What are the customs refund processes?	<p>Refund of Excise duty on fuel consumed by persons with diplomatic accreditation to Uganda (EACCMA Fifth Schedule Part 1 ref. s114).</p> <ol style="list-style-type: none"> 1. Authorization from Ministry of Foreign Affairs 2. Fill refund claim Form C34 3. Attach and submit supporting documents to Customs Audit Division

	<p>Requirements/Documentation</p> <ul style="list-style-type: none"> • Authorization Form (MFA/DP Form 3) •Computation of Claimed amount •Receipts and Invoices •Submission Of Claims within 12 months •Consumption by Authorized Persons and within limits stipulated in the MFA Form •Correct Excise Duty rates applied •Type of fuel details •Report recommending refund is generated when all requirements fulfilled. •Additional Information required once documents are inadequate from Mission Liaison Officer. •Memo generated by Refunds approving claim and forwarded to Finance Division for payment
IMPORTATION:	
<p>How do I register as clearing agent on line in order to be appointed?</p>	<p>Note that you must be a registered clearing agent and also registered for Import and exports as your tax head to access this service. You must be having a valid clearing License.</p> <ul style="list-style-type: none"> • Logon to your account as a Tax Payer with TIN and password.

	<ul style="list-style-type: none"> • Click on E-registration, then under Tax Agent Registration select Registration. • Your registration details will auto populate, and then, under Tax type details, tick Import and Exports. • Enter your Valid License number and the validity dates will auto populate. • Click on submit button and the login credentials will be sent to your received messages on the portal. • Check in your received messages for the login ID and password
How do I appoint a clearing agent on line?	<p>Note that the process is only done online.</p> <ul style="list-style-type: none"> • To appoint an agent, the client (Importer) logs on to the account with the TIN and password. • From the last link down, Customs Clearing Agent, select Appoint Agent from the extended menu and fill in the details and submit. • The system will notify you if the appointment has been successful.
How do I Deactivate a Clearing agent appointed?	<p>Note that the process is only done online.</p> <ul style="list-style-type: none"> • To appoint an agent the client (Importer) logs on to the account with TIN and password and from the last link down, Customs Clearing Agent selected, then click Deactivate Agent. • A list of appointed active agents will be displayed.

	<ul style="list-style-type: none"> Select the one you wish to deactivate and click the deactivate button to receive confirmation of the agents removal.
How do I approve an appointment?	<ul style="list-style-type: none"> The clearing agent logs in as tax agent TIN with letter C at the end eg 1000000000C and clicks on view clients. A list of clients that have appointed you will display and you will click on the TIN for that particular client whose appointment you are interested in. Another window will show and enter your remarks and click on approve. <p>NOTE: the agent must have activated the agent account on the portal to get the tax agent login details.</p>
How do I appoint Employees?	<p>Please note that the employee you appoint must have an Individual TIN. To appoint an employee;</p> <ul style="list-style-type: none"> Visit the URA web portal (ura.go.ug) click Login to your TIN account as tax agent(tin with letter C) Under e-services click Appoint Employees. On the new page enter the detail of the employee and click submit. You will be notified of the successful appointment. <p>Note: This appointment will have to be approved in asycuda before the employee can start using the asycuda system.</p>
How do I register as MVR agent?	<p>Note that you must be a registered clearing agent and also registered for Motor vehicle as your tax head to access this service.</p> <ul style="list-style-type: none"> Logon to your account as a Tax Payer with TIN and password.

	<ul style="list-style-type: none"> • Click on Motor vehicle Registration, then select Agent Registration on from the extended menu. • Your registration details will auto populate then select the ID type and submit. • After submission you will receive an acknowledgement receipt and wait for the approval. • On approval you will receive the login credentials in your received messages on the portal and registered email address.
What is a GPA (Gross Payment Account)	<ul style="list-style-type: none"> • This is an account created and maintained in the customs system and attached to the client TIN where client deposits money on this account using a PRN generated from the URA portal through the clients login and the PRN paid in the bank. • This money then reflects on the clients GPA after the bank notifies URA that the money has been paid. • When an import is done by the client, the money is deducted from the GPA automatically after the account is quoted on the entry.
How Do I apply for Gross Payment Account?	<ul style="list-style-type: none"> • A company desiring to open a GPA applies using a prescribed form provided by the Assistant commissioner Field Services. This form stipulates the obligations for both the company and Uganda Revenue authority. The form is reviewed and approved by the same Authority. • The company communicates in writing to submit a list of Agents authorized to operate on their behalf. • The account is locked to the specific authorized agents configured in Asycuda World.

	<ul style="list-style-type: none"> The company should appoint a responsible officer to monitor the transactions on their GPA.
How do I get a Gross Payment Account statement for the period?	<p>Please note that for Asycuda world you have to download forms from the Asycuda world site, fill in and deliver to the Asycuda. All customs stations/ CBC supervisors have been appointed to monitor, review and provide GPA statement to owners or authorized representatives.</p> <p>While for ASYCUDA++ you have to write letter to Assistant Commissioner Field Services requesting for rights to view GPA statements.</p>
How do I compute Tax on Vehicle imports?	<p>Please use the motor vehicle tax calculator on the web portal following the steps below;</p> <p>Log on to ura.go.ug under Tax tools select motor vehicle tax calculator. This will open up a new page where you will be able to fill in the details to enable the calculator compute taxes on your imported vehicle.</p> <p>Please note that For USED motor vehicles, the CIF considered by URA is as per the Used Motor Vehicles Indicative Value Guide. The indicative CIF values is available at the Tax Topics A-Z under section M.</p> <p>OR</p> <p>Please note that the taxes charged depend on the Value of the car ie CIF up to Mombasa and currently, the CIF considered by URA is as per the Used Motor Vehicles Indicative Value Guide. The indicative CIF values are available under Tax Topics A-Z under section M.</p> <p>You will enter your car make and model and it will give you the CIF and on that value, we multiply by the exchange rate as at the date of importation and apply the following percentages;</p> <ul style="list-style-type: none"> 25% of CIF as import Duty

- 18% of (CIF and Import duty) as VAT
- 6% of CIF as WHT
- 20% of CIF as Environmental Levy
- 1.5% of CIF as Infrastructure Levy

The total of (Import, VAT, WHT and Environmental Levy) gives you the total taxes Payable

Registration fees is **1,200,000** for vehicle with **3500cc** and below and **1,700,000** for **vehicles above 3500cc**

Personalized plate registration fees is 6,000,000 - Number plate goes for 137,000 for ordinary

For further assistance please contact us on 0800117000 (toll free) or 0417444602(not toll free)

EXPORTATION:

This is a process of taking goods and services from Uganda to a foreign country.

Why Export your Goods outside Uganda

1. The exporter can improve his/her cash flow through the claim of a refund of money spent on packing materials, e.g., boxes, Gunny bags.
2. The exporter can also claim back money paid as VAT, during the production process of the exported goods.
3. All exports do not pay taxes except; Unprocessed hides and skin, Fish, and unprocessed tobacco.

Caution

- A taxpayer who wishes to re-export their goods to another country, should note that income earned from the re-exported goods is taxable and should be declared during filing of their returns to avoid penalties and or interest.
- The exporter/re-exporter has to be registered with a Taxpayer Identification Number.
- Please note that all goods manufactured for export must be labeled '**produced for export**'.
- Remember before packaging your goods for export consult with Uganda Export Promotion Board to get more information on Eco-labeling, finding buyers for your goods, open account trading, how prices are determined internationally and much more.
- The exporter is required to appoint a customs agent to transact on their behalf.
- The exporter is required to obtain an export license from the Uganda Export Promotions Board.
- The exporter must secure the services of a licensed transporter (where applicable).

Please Note: In the EACCMA Sec 77.-(1) Goods which have been put on board on any aircraft or vessel for export, or for use as stores, or as passengers' baggage, shall not, save with the written permission of the proper officer and in accordance with such conditions as he or she may impose, be discharged at any place within the Partner States.

What is the Expected Delivery Time?

URA will notify you about the decision on your application within:

- **15 minutes** of submission for application [EX1](#), [2](#) and [3](#)

• 30 minutes of submission for application [EX8](#)

Cost of the Service : [FREE](#)

What are the requirements when exporting?

EXCEPTION ITEMS:

Item	Cost per Kg (\$)
Fish	\$ 0.5
Unprocessed Hides and skin	\$ 0.8
Unprocessed tobacco	\$ 0.2

LIST OF REQUIREMENTS:

APPLICATION TYPE	REQUIREMENT	CATEGORY
Export Goods	of Export declaration on a Single Administrative Document (SAD) form. <div>Tax invoice</div> Valid export certificate from the Ministry of trade	Mandatory for all types of export

	Certificate of origin from the National Chamber of Commerce.		
	Packaging lists.		
	Export of	Quality certificate from the regulatory bodies, e. g, UCDA, Mandatory CDA, UNBS, etc.	
	Export of animals and livestock	Phyto sanitary certificate from regulatory authorities.	Mandatory
	Export of agricultural products	Health certificate from the Ministry of agriculture.	Mandatory
What are the step by step guides when exporting?	<p><u>Step By Step Guide for Export of Goods</u></p> <p>Step1: A customs clearing agent lodges a Single Administration Document (SAD) and registers it.</p> <p>Step 2: Presents the SAD to the bonded warehouse or manufacturing bond where physical examination of goods will be made.</p> <p>Step 3: Bond examination officer will make an examination account and send the SAD to export clearance desk for clearance.</p> <p>Step 4: The export officer will assess and generate a release order for;</p>		

- EX1(Locally produced goods),
- EX2(temporary exportation) and
- EX 3(Goods which have already paid taxes) or
- AT1(shows a bond amount) for EX8(Locally Manufactured goods/Goods which have not yet paid taxes and still in bonds).

Step 5: If your documents are queried the officer will revalue your products.

Step 6: You can also request to amend your single administration document (SAD) after seeking permission from the station supervisor at \$5per field.

AUCTION OF GOODS:

This is a process where goods of clients who have failed to clear taxes, are put on sale after they have exceeded the warehousing period in the bonded warehouses.

How do you benefit from Auction of Imported Goods in the Customs Warehouse?

1. The importer of such goods is in a better position to earn some money after sale of goods and the tax deduction.
2. The buyers of such goods are in a better position to purchase them at a lower price than the open market price.

Caution

- The buyers of such goods must consult with the Customs Warehousing Officers directly.
- Public auctions are handled centrally at **NIP Nakawa Head Office** and the private treaty sales are done both at NIP Nakawa and the respective upcountry customs stations.

	<ul style="list-style-type: none">• The buyers are supposed to view the goods before bidding for them.
Auctioning of Goods under Customs Control:	<p>This is a process through which unaccustomed goods, whose warehousing period has expired, are sold out to the general public to recover the due taxes. This is done through public auction and private treaty sales. This period may also vary depending on the origin of the goods and reason for them being auctioned.</p> <p>Please Note:</p> <ul style="list-style-type: none">• Goods are sold at current bond for a reserve fee determined by customs.• All successful bidders are required to pay 25% of the reserve fees in cash. The 75% is paid in less than 48 hours.• After full payment, you will be given a letter with an exemption code to allow you clear your goods out of the system.• Two weeks after the public auction, reconciliation will be made to know the goods which are remaining and a notice for a Private Treaty Sale will be put up at the customs warehouse notice board.• The auction item will be awarded to the highest bidder.• Pay 25% of the reserve fees in cash and 75% is paid in less than 48 hours. <p>Expected Delivery Time: URA will notify you about your application status within 2 working days.</p>

Cost of the Service :

Item	Cost (Shs.)
Auction of Goods Under Customs Control	Bid Form - 10,000

List of Requirements

APPLICATION TYPE	REQUIREMENT	CATEGORY
Auction of Goods Under Customs Control	Manual Bid Form	Mandatory
	Bank Receipt	Mandatory

What are the step by step guides for Auction of Goods in Customs Warehouse?

Step by Step Guide for Auction of Goods in Customs Warehouse

Step 1: For perishable goods a notice of between 5 hours-48 hours is given to the owner after which the goods will be auctioned.

Step 2 An advert will run for 30days during which you are given a chance to redeem your goods.

Also you will be required to pay within **7 days** plus interest of **3% of Cost Insurance and Freight (CIF)** which is a fee charged to change the auction status of goods and the period of redemption to be granted by manager of the station.

Step 3: A week before the auction, the public is given a chance to view the tagged goods at their storage bond and various up country stations where these goods may be located.

Step 4: The auction item will be awarded to the highest bidder

CUSTOMS LICENSING:

How do I register as clearing agent on line in order to be appointed?

- Logon to your account as a Tax Payer with TIN and password.
- Click on E-registration, then under Tax Agent Registration select Registration.
- Your registration details will auto populate, and then, under Tax type details, tick Import and Exports.
- Enter your Valid License number and the validity dates will auto populate.
- Click on submit button and the login credentials will be sent to your received messages on the portal.
- Check in your received messages for the login ID and password.

Note that you must be a registered clearing agent and also registered for Import and exports as your tax head to access this service. You must be having a valid clearing License.

How do I appoint a clearing agent on line?

Note that the process is only done online.

- To appoint an agent, the client (Importer) logs on to the account with the TIN and password.
- From the last link down, **Customs Clearing Agent**, select **Appoint Agent** from the extended menu and fill in the details and submit.

	<ul style="list-style-type: none"> The system will notify you if the appointment has been successful.
How do I Deactivate a Clearing agent appointed?	<p>Note that the process is only done online.</p> <ul style="list-style-type: none"> To appoint an agent the client (Importer) logs on to the account with TIN and password and from the last link down, Customs Clearing Agent selected, then click Deactivate Agent. A list of appointed active agents will be displayed. Select the one you wish to deactivate and click the deactive button to receive confirmation of the agents removal.
How do I approve an appointment?	<ul style="list-style-type: none"> The clearing agent logs in as tax agent TIN with letter C at the end eg 1000000000C and clicks on view clients. A list of clients that have appointed you will display and you will click on the TIN for that particular client whose appointment you are interested in. Another window will show and enter your remarks and click on approve. NB the agent must have activated the agent account on the portal to get the tax agent login details.
How do I appoint Employees?	<p>Please note that the employee you appoint must have an Individual TIN. To appoint an employee;</p> <ul style="list-style-type: none"> Visit the ura web portal (ura.go.ug) click Login to your TIN account as tax agent(tin with letter C)

	<ul style="list-style-type: none"> Under e-services click Appoint Employees. On the new page enter the detail of the employee and click submit. You will be notified of the successful appointment . <p>Note: This appointment will have to be approved in asycuda before the employee can start using the asycuda system.</p>
How do I register as MVR agent?	<p>Note that you must be a registered clearing agent and also registered for Motor vehicle as your tax head to access this service.</p> <ul style="list-style-type: none"> Logon to your account as a Tax Payer with TIN and password. Click on Motor vehicle Registration, then select Agent Registration on from the extended menu. Your registration details will auto populate then select the ID type and submit. After submission you will receive an acknowledgement receipt and wait for the approval. On approval you will receive the login credentials in your received messages on the portal and registered email address
What is a GPA (Gross Payment Account)	<ul style="list-style-type: none"> This is an account created and maintained in the customs system and attached to the client TIN where client deposits money on this account using a PRN generated from the URA portal through the clients login and the PRN paid in the bank. This money then reflects on the clients GPA after the bank notifies URA that the money has been paid. When an import is done by the client, the money is deducted from the GPA automatically after the account is quoted on the entry.

How Do I apply for Gross Payment Account?	<ul style="list-style-type: none"> • A company desiring to open a GPA applies using a prescribed form provided by the Assistant commissioner Field Services. This form stipulates the obligations for both the company and Uganda Revenue authority. The form is reviewed and approved by the same Authority. • The company communicates in writing to submit a list of Agents authorized to operate on their behalf. • The account is locked to the specific authorized agents configured in Asycuda World. • The company should appoint a responsible officer to monitor the transactions on their GPA.
How do I get a Gross Payment Account statement for the period?	<ul style="list-style-type: none"> • Please note that for Asycuda world you have to download forms from the Asycuda world site, fill in and deliver to the Asycuda. All customs stations/ CBC supervisors have been appointed to monitor, review and provide GPA statement to owners or authorized representatives. • While for ASYCUDA++ you have to write letter to Assistant Commissioner Field Services requesting for rights to view GPA statements.
How do I compute Tax on Vehicle imports?	<p>Please use the motor vehicle tax calculator on the web portal following the steps below;</p> <p>Log on to ura.go.ug under Tax tools select motor vehicle tax calculator. This will open up a new page where you will be able to fill in the details to enable the calculator compute taxes on your imported vehicle.</p> <p>Please note that For USED motor vehicles, the CIF considered by URA is as per the Used Motor Vehicles Indicative Value Guide. The indicative CIF values is available at the Tax Topics A-Z under section M.</p>

OR

Please note that the taxes charged depend on the Value of the car ie CIF up to Mombasa and currently, the CIF considered by URA is as per the Used Motor Vehicles Indicative Value Guide. The indicative CIF values are available under [Tax Topics A-Z](#) under section M.

You will enter your car make and model and it will give you the CIF and on that value, we multiply by the exchange rate as at the date of importation and apply the following percentages;

- **25% of CIF as import Duty**
- **18% of (CIF and Import duty) as VAT**
- **6% of CIF as WHT**
- **20% of CIF as Environmental Levy**
- **1.5% of CIF as Infrastructure Levy**

The total of (Import, VAT, WHT and Environmental Levy) gives you the total taxes Payable

Registration fees is **1,200,000** for vehicle with **3500cc** and below and **1,700,000** for **vehicles above 3500cc**

Personalized plate registration fees is 6,000,000 - Number plate goes for 137,000 for ordinary

For further assistance please contact us on 0800117000 (toll free) or 0417444602(not toll free)

ASYCUDA WORLD:

What is ASYCUDA World?	<p>ASYCUDA World is a Web-based application or computer system that supports paperless declaration processing through the use of scanned or electronic documents. It allows Customs Administration and traders to handle and submit their declaration transactions electronically- from declaration, capturing, processing, release till goods are exited from Customs all via the internet.</p> <ul style="list-style-type: none"> • This system was unveiled to facilitate quick clearance of goods through Customs and it is an upgrade of the ASYCUDA ++. • ASYCUDA is a short form for <u>Automated System for Customs Data</u>. • The system was implemented in phases that started with Jinja as the primary pilot station in phase 1 and followed by Entebbe, Malaba, Busia, Mbale, Katuna, and Mutukula. Kampala and all the other remaining regions were rolled out in the last quarter of 2013. • It can be accessed from anywhere, within or outside Uganda.
How many countries are using ASYCUDA?	<p>There are currently 41 countries around the world using ASYCUDA World and over 80 countries using ASYCUDA inclusive of other versions. There are eleven countries in Africa currently using ASYCUDA World and include; Zimbabwe, Rwanda, Sudan, Cote D'Ivoire, Mali, Sao Tome and Principe, Djibouti, Libya, Tunisia, Liberia and Burundi.</p>
Why was ASYCUDA world implemented?	<p>ASYCUDA World is being implemented with a view to reducing the cost of doing business both on the side of traders and Customs as well as reducing clearance time and avert the pains arising from ASYCUDA++. Declarants can copy and paste from word information in the electronic declaration and thus reduce the time taken for capturing or typing information. It also allows users to process customs declarations from anywhere around the need internet to access it and no installation is needed. ASYCUDA++ uses Windows XP and lower versions while ASYCUDA WORLD can use even higher versions. It supports paperless declaration processing.</p>

How can I access ASYCUDA World?	Any internet web browser such as Internet Explorer, Google Chrome can access ASYCUDA World, There are forms available for download on the Customs website at http://asyworld.ura.go.ug and clicking the tab at the top of the site labelled forms, or simply typing the actual page into your web browser and search normally.
What do I need to install ASYCUDA World?	You need internet connectivity of at least 124kb (broadband technology). The computer should have a memory (RAM) of at least 1GB, processor of 1.6 ghz, a hard disk free space of at least 50GB and Java (anyone can install Java on their computers; it is freely downloadable from the internet). You may need any type of printer and a document scanner for scanning all commercial documents to attach to the declaration. You also need Adobe Reader for reading documents in PDF format.
Do I incur costs to install ASYCUDA World?	There are no financial costs incurred when installing ASYCUDA World. Install the current version of Java on your computer and do not need to pay anyone. ASYCUDA World doesn't need to be installed on your computer; you access it through the internet
Who is authorised to use ASYCUDA World?	These include Licensed Clearing Agents, Bond Keepers, Customs Officers, Cargo Handlers, and Importers/ Exporters. However in order to access, all users have to complete a user application form that has to be signed by the company Chief Executive Officer and approved by the Customs Station Manager. The form as earlier indicated can be accesses on the link provided. All parties involved in the international trade chain have to abide by law (East African Community Customs Management Act) and all the necessary laws application.
How do I get user rights?	<ul style="list-style-type: none"> • Download the application form from ASYCUDA WORLD web -portal, (http://asyworld.ura.go.ug) • Complete the form and ensure that you fulfil the requirements therein. • Get your soft passport colour photo or attach a colour photo for the intended user.

	<ul style="list-style-type: none"> • Get the forms approved as indicated • Hand in your completed application.
How do I log in?	<p>Go to the website address – <u>http://asyworld.ura.go.ug</u> and login using your user name and password. You may fail to log in if you have;</p> <ol style="list-style-type: none"> 1. Supplied a wrong password 2. Misspelt your password 3. May be using uppercase instead of lowercase or vice versa
What is the importance of a password?	<p>A password is a key that unlocks the system for you as an authorized user. It is similar to your ATM passcode that you use to withdraw or deposit money in your bank account. It should be known and used by ONLY you!! The system uses the password for identifying authorized users to access the system. A password acts like an access card when combined with your user name. A password in ASYCUDA WORLD expires after about 90 days.</p>
What are the consequences of sharing password?	<p>Passwords must never be shared in ASYCUDA World. In the event that you shared and you discovered that you did, the following actions may be taken against you:</p> <ul style="list-style-type: none"> • Institute criminal charges against you and or • The company's operations may be suspended among others.
Since this system is electronic, what is the	<p>DTI's provide computers and connectivity so that clearing agents can use the services to make declarations. Before introduction of ASCYDA World, DTI staff used to capture entries on behalf of the agents, however, with ASYCUDA World, all clearing agents will be given user rights and can lodge entries in their offices and not necessarily in DTIs. Every user has to access the system</p>

role of Direct Trader Input DTI's?	as an individual and it is important to note that the person whose user name is used to log into the system, will be responsible for every act.
Do I need a clearing agent to clear my goods in ASYCUDA World?	Yes you need the services of a licenced authorized agent to clear goods on your behalf. A list of such agents is available on the URA web portal; http://ura.go.ug and is updated periodically
How can I submit my declaration?	<ul style="list-style-type: none"> • A declaration is submitted to Customs by a licensed and authorized clearing agent on behalf of the importer or by the authorised self-clearing companies. • The agent logs into ASYCUDA World, captures declaration, validate and assesses it, and pays in the bank for declarations requiring a payment to be made. • A declaration is rendered submitted when taxes have been paid in the bank or assessed if no payment is required. • Before assessment, all the necessary documents shall be scanned and attached to the declaration. Such scanned documents should not be greater than 500 kilobytes (KBs) in size.
Do I need to come to URA Custom's offices to follow up customs clearances?	You may need to come to URA if customs requires you to provide additional information to complete a customs clearance such as physical examination of goods. However, it is envisaged that the declarants may not need to come to Customs offices since documents can be scanned and submitted from wherever one is using the internet.
How do I track my declaration?	Notifications will be sent to both the clearing agent and the importer through email and SMS respectively at every stage of document clearance. Importers and clearing agents may send

	inquiries on customs clearances using email or get status of their declarations using their mobile phones by entering the office code and the declaration reference.
Where do I get assistance when I get problems with ASYCUDA World?	Queries will be managed using a prescribed form on ASYCUDA World, where customs officers and the clearing agents will submit and answer queries using email: <i>asycudasupport@ura.go.ug</i> and SMS: 8117) online. Importers and clearing agents may also send inquiries on customs clearances on the contacts below.
PARCELS, PASSENGERS AND ACCOMPANIED LUGGAGE:	
This process facilitates the clearance of passenger baggage, and / or parcels upon arrival at a gazetted point of entry into Uganda either by Air, Water, Road or Rail. The embarking and disembarking of passengers and their clearance is done only at customs gazetted areas such as Airports, landing sites, seaports and points of entry at land borders.	
Why it is necessary to carry out Customs Cargo Clearance?	<ol style="list-style-type: none"> 1. It saves clearance time for imported goods below the \$50 since clearance is done there and then on arrival. 2. It is cheap as there are no storage and clearing fees involved since goods are tax cleared on the spot at the point of declaration. 3. It is cost cutting for small importers who carry out cross border trading.
What cautions do I need to take note of in this process?	<ul style="list-style-type: none"> • The passenger needs to present original and authentic documents. • The passenger also needs to have a valid passport. • The Import Duty free allowance will be granted only to passengers who have attained the age of eighteen years.

- Bonafide Change of Residence will be subject to exemption from tax if the officer is satisfied that the bona fide changing residence from a place outside a partner state to a place within a partner state.
- Imports carried as baggage by persons on a temporary visit **(for a period not exceeding three months)** to a partner state and intend to leave with them as they depart from the country, will be exempted from tax.
- Goods originating from the East African Community attract 0% import duty on condition that they are accompanied by authentic Certificates of Origin.
- Returning travellers with goods worth US \$ 500 for each traveller are exempted from paying duty. This applies only to a person who has been outside Uganda for a period exceeding 24 hours.
- Un processed foods and other agricultural items like fruits, flowers, cuttings, seeds etc, and live pets require clearance from the Ministry of Agriculture, Animal Industry and Fisheries.
- The importer is supposed to be aware of goods which are prohibited and restricted.
- The goods that are imported by a returning resident being an employee of an international organization the headquarter of which are in a Partner state, and who has been recalled for consultations at the organization's headquarters.

CLEARANCE OF CARGO FOR AIR PASSENGERS

This is a process where goods imported by passengers arriving from places outside Uganda through air transport are cleared for tax purposes. All disembarking passengers must make a declaration to customs through the Red or Green channel.

What is Green Channel ?	Green Channel means that part of the exit from any customs arrival area where passengers arrive with goods in quantities or values not exceeding those admissible.										
What is Red Channel ?	Red Channel means that part of the exit from any customs arrival area where passengers arrive with goods in quantities or values exceeding passenger allowance.										
What is the expected delivery time?	URA will notify you about your application status for; <ul style="list-style-type: none">Green Channel – ImmediateRed Channel - 1 hour Cost of the Service : FREE										
What is the list of requirements	<table><tr><th>APPLICATION TYPE</th><th>REQUIREMENT</th><th>CATEGORY</th></tr><tr><td rowspan="3">Air Passengers</td><td>Invoices</td><td>Mandatory</td></tr><tr><td>Packing Lists</td><td>Mandatory</td></tr><tr><td>Valid Passport</td><td>Mandatory</td></tr></table>	APPLICATION TYPE	REQUIREMENT	CATEGORY	Air Passengers	Invoices	Mandatory	Packing Lists	Mandatory	Valid Passport	Mandatory
APPLICATION TYPE	REQUIREMENT	CATEGORY									
Air Passengers	Invoices	Mandatory									
	Packing Lists	Mandatory									
	Valid Passport	Mandatory									

What are the step-by-step guide?

Step by Step Guide on Passenger Management

Step 1. The Customs Officer receives **Passenger Manifests** prior to arrival of the means of conveyance and then observe the passengers as they disembark.

Step 2. The officer observes the unloading of baggage to ensure that no articles are delivered to ground crew.

Step 3. The officer searches the means of conveyance when the last passenger has disembarked and all passengers report to customs after clearance by migration.

Step 4. Passengers with non-dutiable baggage within the prescribed dutiable allowances proceed to the **Green Channel** but with subject to random checks. This channel means that the passenger has no goods to declare. However, should random check confirm that the passenger had dutiable goods, then an offence shall be raised. Dutiable goods include; alcoholic beverages, perfumes, spirits, tobacco, fabrics in peace,

Step 5. Passengers with dutiable or restricted goods to declare to customs and the crew members will go through the **Red Channel**.

Step 6. The officer will receive a declaration of the prescribed form from the passenger with dutiable goods.

Step 7. The officer studies the available documents such as invoices, sales receipts and ascertain the value of the goods to determine whether the baggage is within the allowable threshold for clearance **(\$500 and below)**. The officer will ascertain the value and classification of the goods and go on to examine the passengers' baggage.

Step 8. Where goods are above the allowable threshold, the officer will deposit the goods on an **F89**. The officer will complete a deposit notice in triplicate, issue the original copy to the

	<p>client, attach the duplicate copy to the baggage and deposit the baggage in the baggage room where applicable.</p> <p>Step 9. Passenger baggage that is within the administrative limit will be administered by the officer on a simplified declaration (PB4).</p> <p>Step 10. The officer will do a full examination for the goods that are dutiable and write an examination account.</p> <p>Step 11. The declaration is thereafter assessed and a payment notice issued to the passenger.</p> <p>Step 12. The passenger will proceed to pay the taxes as assessed.</p> <p>Step 13. The officer will confirm payment, release, exit the declaration in the ASYCUDA WORLD System, then print and certify the exit note. Upon exit from the system, the officer will release the baggage to the passenger.</p> <p>Step 14. Where the baggage exceeds the administrative limit for a PB4 (declaration above \$1000), the officer will prepare a cargo receipt in duplicate, for transfer of cargo to the Bond.</p> <p>Step 15. The officer will seize any prohibited goods identified during the checking of baggage and the examination of declared goods. An offence case report will be raised and forwarded to the Offence Management, by the officer.</p>
Clearance of Post Parcels	
This process facilitates clearance of post parcels that arrive into Uganda through the customs gazetted entry points.	
What is a parcel?	A post parcel, or postal article may include but not limited to; letters, postcards, packets, or anyother article whatsoever in course of transmission by post.

What is the expected Delivery Time ?	<p>URA will verify and clear your parcel:</p> <ul style="list-style-type: none">1. Immediately if its value is below the threshold of \$50.2. Within 21 days where the value of the parcel exceeds or is above \$50, depending on when the tax was paid. <p>Cost of the Service : FREE</p>											
What is the list of requirements ?	<table><tr><th colspan="3">List of Requirements</th></tr><tr><th>APPLICATION TYPE</th><th>REQUIREMENT</th><th>CATEGORY</th></tr><tr><td rowspan="2">Air Passengers</td><td>Invoices</td><td>Mandatory</td></tr><tr><td>Packing Lists</td><td>Mandatory</td></tr></table>	List of Requirements			APPLICATION TYPE	REQUIREMENT	CATEGORY	Air Passengers	Invoices	Mandatory	Packing Lists	Mandatory
List of Requirements												
APPLICATION TYPE	REQUIREMENT	CATEGORY										
Air Passengers	Invoices	Mandatory										
	Packing Lists	Mandatory										
What are the step-by-step guides on how the Posted Parcels are cleared through Customs ?	<p>Step by Step Guide includes;</p> <p>There are a series of customs activities, processes, procedures, tasks decisions that when taken in laid down sequence produce a desired result as indicated below;</p> <p>Step 1. The owner (client) produces the call notice to Post Office staff at the Post Office Building</p> <p>Step 2. The parcel is retrieved and resented to Customs by Post office Staff.</p> <p>Step 3. The Parcel is then opened and the contents verified by the Customs officer in the presence of the owner of the Parcel.</p>											

	<p>Step 4. If the value of the goods in the Parcel is above USD 50, then the Customs Officer at the Post Parcel Office Captures a simplified Single Administrative Document (assessment notice) for the cargo in the Parcel, and issues an assessment of the taxes to the recipient.</p> <p>Step 5. Assessed Taxes are paid to URA's authorized bank. Clients are given 21days within which to pay the taxes. If one fails to pay within the stipulated time, the parcel(s) may be transferred to the Customs Warehouses in Nakawa where they may be auctioned to recover taxes.</p> <p>Step 6. A receipt is issued to the client by the respective Bank.</p> <p>Step 7. The Client presents the receipt to Customs Office at Posta for release of the Parcel.</p> <p>Step 8. The officer confirms payment, and then releases the goods to the client</p>
<p>How the Parcels destined to the country side (up-country) are cleared out of Customs controls?</p>	<p>Step 1.</p> <p>Under circumstances where it is not possible to have clients available for verification, parcels are verified at Kampala Main Post office by customs staff in presence of Posta Uganda staff.</p> <p>Step 2.</p> <p>Where the Value of the goods is USD 50 and above, then the Customs Officer at Post Office Kampala manually assesses the taxes payable and attaches the assessment on the Parcel Goods are handled over to Post Uganda for dispatch.</p> <p>Step 3.</p>

	<p>Assessed Taxes are paid to Posta Uganda at Upcountry Offices where parcels are delivered. Posta Uganda remits the money to URA for the Custom's officer to reconcile data and close the account (Recently we introduced a method where we generate assessments for Upcountry Parcels which are sent alongside the actual Parcels as well whereby the client up country can pay directly to the Bank instead of paying the taxes to Posta Uganda; this is done in the major towns like Jinja, Entebbe, Mbarara, Kabale, Mbale and Fort Portal, among others).</p> <p>Step 4.</p> <p>Any goods that are not collected are returned to Kampala Post Office and reconciled. A general list is made including unclaimed parcels from the Kampala Main Post Office and parcels transferred to Customs warehouses for public auction.</p>
Clearance of Cargo from Inter-State Shipment	
This is a process where goods imported or carried by passengers arriving from places outside Uganda by water transport are cleared for purpose of taxes.	
Expected Delivery Time	<p>URA will notify you about your application status for;</p> <ul style="list-style-type: none"> • PB4 Less than \$2000 within 30 minutes - 1 hour • PB4 Above \$2000 within 1 – 2 working days <p>Cost of the Service : FREE</p>

List of Requirements	List of Requirements		
	APPLICATION TYPE	REQUIREMENT	CATEGORY
	Clearance of Cargo from Inter-State Shipment	Invoices	Mandatory
		Packaging list for Goods on Board	Mandatory
		Bill of Landing	Mandatory
		Certificate of Origin	Mandatory
		Certificate of Clearance from the Country of Origin	Mandatory
Clearance of Cargo from Inter-State Buses			
This is a process where cargo from inter-state buses is cleared for home consumption.			
Expected Delivery Time	URA will notify you about your application status for: 1. Assorted items within 1 hour – 2 hours. 2. Non-assorted items within 30 minutes – 1 hour. Cost of the Service: FREE		

List of requirements

List of Requirements

APPLICATION TYPE

REQUIREMENT

CATEGORY

Clearance of Cargo from
Inter-State Buses

Invoices

Mandatory

Authority Letter

Mandatory

Copy of the Manifest

Mandatory

Worksheet for Calculation of
Taxes

Mandatory

Payment Receipts

Mandatory

Quality Certificate(s) from
Regulatory Bodies like;
UCDA, CDA, UNBS etc...

Optional

Certificate of Origin.

Optional

Phytosanitary Certificate from
Regulatory Authorities.

Optional

	Health Certificate from the Ministry of Agriculture. Optional
What are the Step by step guide on Clearance of Cargo from Inter-State Buses ?	<p>Step by step guide on Clearance of Cargo from Inter-State Buses</p> <p>Step 1. The bus that conveys in cargo presents a Cargo manifest to the URA officer at the bus terminal.</p> <p>Step 2. The URA officer confirms the seals on the bus in relation to those declared on the cargo manifest.</p> <p>Step 3. If everything is fine, cargo is off loaded into the bus terminal cages.</p> <p>Step 4. The cargo is weighed to confirm the declared weight on the manifest.</p> <p>Step 5. After that, the clearing agent will capture the entry for such cargo in ASYCUDA World and then proceed to the bank to make the necessary tax payment assessed.</p> <p>Step 6. The agent will submit physical copies of the declaration and payment slip to the URA bus terminal office.</p> <p>Step 7. The customs officer will verify the documents in relation to physical verification of goods where account will be written.</p> <p>Step 8. The assessment officer checks the authenticity of the declaration and the documents attached.</p> <p>Step 9. If the declaration is found to be true, then the officer will approve the declaration and prints a release order and an exit note.</p>

	<p>Step 10. If not satisfied with the declaration, the officer will raise a query and request a top-up on shortfall of taxes assessed to be paid.</p> <p>Step 11. The clearing agent will deliver the documents to the station in- charge bus terminal to finally exit the goods from the terminal.</p> <p>Please Note: After URA has released the goods, the Oceanic Bus Terminal Management will collect handling charges which are charged per kilo gram per day.</p>
<p>Are there prohibitions or Restrictions on Goods transmission by Post?</p>	<ul style="list-style-type: none"> • All Prohibited goods are seized and retained according to Section 210 (a) of the East African Community Customs management Act. e.g Drugs, narcotics, pornographic items. • All Restricted goods are held until the relevant authorities accord conditions regulating their importation. e.g NDA authorities importation of all human drugs in the country.
<p>How are Customs Values of the Goods determined?</p>	<ul style="list-style-type: none"> • The owner of goods is required to present the true invoice value of goods being exported or imported on customs declaration forms provided. • The value and classification of the goods inside the parcel determine the taxes payable. • In the absence of the declarations, the value shall be determined in accordance with the 4th schedule of the East African Community Customs Management Act to determine values of goods as alternative valuation methods are used (under GATT valuation methods) <p>Please Note: Some Clients intentionally under declare the values since they know that the threshold is USD 50 the client needs to know that the Customs officer is mandated to uplift the value or apply alternative valuation methods under GATT valuation methods in case the declared value does not match the contents in Parcel).</p>

<p>Do I have to pay taxes if the goods in my parcel are gifts, donations or personal effects?</p>	<ul style="list-style-type: none"> • Yes, you have to pay taxes. All goods entering into the country are regarded as imports and liable to pay taxes, unless the value is below \$ 50 or tax exempt by law. <i>A list of exemptions is provided in the fifth scheduler of the East African Community customs management Act; found on the http://ura.go.ug.</i> • The East African Community Customs Union external tariff book contains the tax rates per item.
<p>What kind of Tax is collected on Imported Goods in Parcels?</p>	<ul style="list-style-type: none"> • Import duty which is based on the common external tariff and therefore varies with each item. • VAT at 18% • Excise duty; The rates vary depending on the product being imported (Refer to the rates under the excise tariff amendment Act) • Withholding tax; form of refundable income tax charged at the time of importation at a rate of 6%
<p>Is there any tax exemption on goods imported by passengers?</p>	<p>General Conditions</p> <p>The general condition is that the goods be the property of the passenger must be accompanied by the passenger. The goods must be for personal or household use of the passenger and of such kinds and quantities as the proper officer (Customs officer) may allow as provided for in part B of the 5th schedule of the African Community Customs management Act. and subject to the restrictions mentioned below:</p>
<p>What goods are not-exempted under</p>	<ul style="list-style-type: none"> • Alcoholic beverages of all kinds, perfumes, spirits, tobacco and manufactures thereof (except as provided under Duty Free Allowances) • Fabrics in piece.

Passenger Baggage and Personal Effects?	<ul style="list-style-type: none"> Any trade goods or goods for sale disposal to other persons Motor vehicle, (For a person bonafide changing residence) <p>Please Note: Unprocessed foods and other cultural items like fruits, flowers, cuttings, seeds etc, and live pets require clearance from the relevant Ministry Government Agency ie: Ministry of Agriculture culture, Animal Industry and fisheries.</p>
Duty Free Allowances	<p>The following items may be imported as duty free items:-</p> <ul style="list-style-type: none"> Spirits (including liquors) not exceeding one litre or wine not exceeding two litres. Perfume and toilet water not exceeding 500 ml of which not more than 250 ml may be perfume. Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams in weight. <p>Please Note:</p> <ul style="list-style-type: none"> The duty free allowance is only allowed for passengers who have attained the age of eighteen years. Also note that goods in excess of the allowable quantity attract payment of tax irrespective of there intended use, home use inclusive.
Bona Fide changing of Residence	<p>The following goods may be exempted when imported, by a person on first arrival or a</p>

	<p>returning resident whom the proper officer is satisfied is bona fide changing residence from a place outside a Partner State to a place within a Partner State:</p> <ul style="list-style-type: none"> • Wearing apparel • Personal and household effects of any kind which were in his personal or household use in his former place of residence • One motor vehicle, “(excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes)” which the passenger has personally owned and used outside a Partner State for at least twelve months (excluding the period of the voyage)
Temporary Visit	<p>The following goods may be exempted when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding three months to a Partner State.</p> <ul style="list-style-type: none"> • That the goods are imported by a returning resident being employee of an international organization the headquarters of which are in a Partner state and who has been recalled for consultations at the organization’s headquarters. • Non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit. • Consumable goods and non- alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit; employee of an international organization the headquarters of which are in a

	Partner state and who has been recalled for consultations at the organization's headquarters.
Returning Travellers	<ol style="list-style-type: none"> 1. Wearing apparel. 2. Personal and household effects which have been in their personal use or household use. 3. Goods of a value of US Dollars five hundred (US \$ 500) for every traveler, other than the goods specified above are exempted when imported by the traveler in his/her accompanied baggage or upon his person and declared to a proper officer provided the person has been outside Uganda for a period exceeding 24 hours.
Clearance of Passengers	<ul style="list-style-type: none"> • Embarking and disembarking passenger clearance is done only at Customs gazetted areas such as airports, seaports, landing sites and points of entry at land borders. • All disembarking passengers must make a declaration to Customs through either the Red or Green Channel according to the EAC-CMA.
TAX PAYMENTS:	
How do I register for a payment of a Tax Type online (For IT, VAT, Excise, Withholding, GPBT etc.)	<p>Ans: To register a tax payment, Visit the web portal (ura.go.ug) Click on e-services, select Payment Registration under payments.</p> <p>Select the tax head, go to details of Tax Type, select the tax head from the drop down and input the tax amount.</p> <p>•Fill in the details of the Taxpayer and bank, enter the text from given image (Please note that Letters are case sensitive and there is no space between values)</p>

	<ul style="list-style-type: none"> •Click Accept and Register button and print out the Payment Registration Slip that appears on submission. Take the form to the bank to effect payment
How do I register for NTR payments online?	<p>Ans: Visit the web portal (ura.go.ug) Click on eservices, select Payment Registration under payments.</p> <ul style="list-style-type: none"> • Select the tax head as NTR, go to details of NTR, select the NTR head from the drop down for the amount to auto populate. • Fill in the details of the Taxpayer and bank, enter the text from given image (Please note that Letters are case sensitive and there is no space between values) • Click Accept and Register button and print out the Payment Registration Slip that appears on submission. Take the form to the bank to effect payment.
How to register Other NTR payments online?	<p>Ans: Visit the web portal (ura.go.ug) Click on eservices, select Payment Registration under payments.</p> <ul style="list-style-type: none"> •Select the tax head as Other NTR, go to details of Other NTR, select the Select Ministry/Department/Agency from the drop down and also select the tax head from the drop down for the amount to auto populate. •Depending on the selected tax head the fees payable will auto populate or you will have to enter it manually under Additional Fees applicable. •Fill in the details of the Taxpayer and bank, Enter text from Given image (Please note that Letters are case sensitive and there is no space between values) •Click the Accept and Register button and print out the Payment Registration Slip that appears on submission. Take the form to the bank to effect payment.

How do I Re-Register a Payment?

Ans: Please note that Payment Re-registration only applies when you want to change **only** the selected bank and not any other details.

For Payment Re- registration,

- Select the tax head, go to details of Tax Type, select the tax head from the drop down and input the tax amount. Fill in the details of the Taxpayer and bank, enter the text from given image (Please note that Letters are case sensitive and there is no space between values)
- Click Accept and Register button and print out the Payment Registration Slip that appears on submission. Take the form to the bank to effect payment.
- Visit the web portal (ura.go.ug) Click on eservices, Go to payments and select Payment Re-registration, this will open up a new page with two fields i.e Payment Registration Number and Search Code. Fill in the Payment Registration Number and Search Code as they appear on the Payment Acknowledgement Receipt that you received after submitting your application on the URA web portal then Click on the Submit button
- This will open up a new page where you will be able to change to the bank of your choice. Enter text from given image (Please note that Letters are case sensitive and there is no space between values)
- Click the Accept and Register button and print out the Payment Registration Slip that appears on submission.
- Take the form to the bank to effect payment.

OTHER GENERAL COMPLIANCE QUESTIONS:

What is illicit trade?	Illicit trade is any practice or conduct prohibited by law and which relates to production, shipment, receipt, possession, distribution, sale or purchase including any practice or conduct intended to facilitate such activity.
What are the forms of illicit trade?	<ol style="list-style-type: none"> 1. Counterfeiting/ production of fake products 2. Piracy (infringement on copy rights) 3. Smuggling of items such as sugar, fuel and cigarettes across borders
What is smuggling?	<p>Smuggling is the illegal trading of goods across borders. It involves importation or exportation of goods unlawfully with the objective of dodging taxes and duties.</p> <p>Smuggling is an illegal method of doing business and is caused by greed for wealth, ignorance and lack of nationalism.</p>
What is a fake product?	<p>A fake product is one not suitable for use and is always harmful to lives of those who use or consume it. It includes:-</p> <ol style="list-style-type: none"> a) A substandard good b) A shoddy good c) An adulterated good e.g. petrol mixed with paraffin d) An expired good (sometimes has the expiry date tampered with or forged) e) Has misleading labelling without the consent of the trademark owner. It is an illegal copy or look like of a genuine branded product and is illegally made by a trademark thief.

How different is a counterfeit from a fake product?	A counterfeit is a look alike of a branded product and may meet or may not meet the required standards while a fake product does not meet the required standards.
What products are commonly attractive to illicit traders?	<p>Illicit trade mostly affects highly marketable Fast Moving Consumer Goods (FMCGs) and well-known brands of reputable manufacturers. These mainly include:-</p> <ul style="list-style-type: none"> a) Cosmetics and toothpaste b) Cigarettes c) Tyres and vehicle spare parts d) Electronics items (TVs, radios, flat irons) e) Electrical products (cables,lights, batteries) f) Foods and beverages g) Wines and spirits h) Shoes i) Hardware products j) Shoe polish, ball pens, razorblades k) Generators
How dangerous is illicit trade?	<p>It can lead to:-`</p> <ul style="list-style-type: none"> a) Loss of lives especially when fake products are consumed/used b) Distortion of competition in the local market

	<p>c) Closure of domestic industries because they cannot compete with illicit traders</p> <p>d) Loss of government revenue and failure of government to run its business because it has not collected sufficient tax</p> <p>e) Unemployment because local producers lose sales volumes and lay off workers</p> <p>f) Increased crime rate and insecurity resulting from unemployment</p>
How can I tell that the proceeds of the product I am buying are funding illicit trade?	<p>If it has any of the following features:-</p> <p>a) Very low price compared to a similar product on market</p> <p>b) Blurred (not clear) lettering`</p> <p>c) Poor quality packaging/containers, tampered seals and packages</p> <p>d) Ripped off and poor quality labels</p> <p>e) Badly fixed and Altered trademarks</p> <p>f) Strange codes, reference and telephone numbers and warranties/ guarantees</p> <p>g) Mis-spelt words</p> <p>h) Sudden package change with words such as “special edition”</p> <p>i) Foreign language not used in Uganda</p>
What government agencies are	<p>The agencies responsible are:</p> <p>a) The Uganda Revenue Authority is responsible for smuggling</p>

responsible for fighting illicit trade?	<p>b) The Uganda National Bureau of Standards is responsible for standards and quality</p> <p>c) The Uganda Police is responsible for all forms of illicit trade</p>
Is smuggling an offence?	<p>Yes, under the East African Community Customs Management Act (law), smuggling is an offence punishable by:</p> <ul style="list-style-type: none"> • Confiscation of smuggled goods • Imprisonment • Seizure and auction of vehicle carrying smuggled goods If a person is caught with smuggled goods, he/she pays taxes for the goods plus a fine of 50% of the value of goods and a maximum imprisonment of 5 years or both.
What happens to smuggled goods after they are arrested?	<p>Smuggled goods are classified into contrabands and non-contrabands. Contraband goods like cigarettes once arrested are destroyed by burning. For non-contrabands like sugar, the taxes and fines are collected if the owner is still interested in the goods and if he/she is not, they are sold by public auction.</p>
What happens to the car/motorcycle arrested with smuggled goods?	<p>Such a vehicle is forfeited to` (confiscated by) the state and sold by public auction</p>
What is done to the person say a driver arrested with smuggled goods?	<p>Whoever is caught ferrying illegal goods legally becomes the owner and must be answerable. The driver becomes the owner of the goods until they are delivered to the warehouse. Such a person pays a fine not exceeding 5,000 dollars of 5 year imprisonment or both. In cases where</p>

	the owner of the vehicle may not be aware of the items carried on his/her vehicle, he or she has to substantiate his/her claims to police.`
What can I do when I find out that someone is smuggling?	Please report them to police or contact URA on; 0717 – 440 113, 0717 – 440 323 or 0717 – 440 293 and for cigarettes you may as well contact 0717 - 440 300 or 0772 - 200 996
Do you reward people who give information related to smuggling?	Yes. URA gives a 10% cash reward of the tax recovered on smuggled goods. Just secure evidence first (e.g photographs of smuggled goods) before claiming. If they are cigarettes, British American Tobacco also gives cash reward of 10% on each carton of smuggled cigarettes recovered.
How do I get this reward?	If you have information, come to our URA office in Kampala and contact our informer liaison person on 0717440494 to guide you accordingly.
Do you protect those who inform you about smuggling?	Yes, URA has a policy that protects those who provide information. Your name will never be mentioned or published anywhere.
What should we do to stop smuggling?	Please assist us by giving us information related to smuggling. This will enable us follow up these people and recover taxes, yet we shall also reward you!
If I buy a fake product, how can I be assisted?	When you buy such a product report to Police or call UNBS directly on 0800133133. If such a product has harmed you, UNBS shall force the supplier of that product to cater for your medical expenses and even compensate you.
What is Uganda National Bureau of	UNBS is putting in place a policy called Pre-export Verification Of Conformity (PVOC) – where goods will be inspected from the country of origin before they are shipped.

**Standards doing about
counterfeits?**