

Income tax rates for individuals.

1. The income tax rates applicable to resident individuals are-

Monthly Chargeable Income	Rate of tax
Not exceeding Ushs235,000	Nil
Exceeding Ushs235,000 not exceeding Ushs335,000	10% of the amount by which chargeable income exceeds Ushs. 235,000
Exceeding Ushs.335,000 but not exceeding shs. 410,000	Ushs. 10,000 plus 20% of the Amount by which chargeable income exceeds Ushs. 335,000.
Exceeding Ushs.410,000	(a) Ushs 25,000plus 30% of the amount by which chargeable income exceeds Ushs. 410,000 and (b) where the chargeable income of an individual exceeds shs.10,000,000 an additional 10% charged on the amount by which chargeable income exceeds shs. 10,000,000.

2. The income tax rates applicable to nonresident individuals are –

Monthly Chargeable income	Rate of tax
Not exceeding Ushs. 335,000	10%
Exceeding Ushs. 335,000 but not exceeding shs. 410,000	Ushs. 33,500 plus 20% of the Amount by which chargeable income exceeds Shs. 335,000.
Exceeding Ushs.410,000	(a) Ushs 48,500 plus 30% of the amount by which chargeable income exceeds Ushs. 410,000 and (b) where the chargeable income of an individual exceeds shs.10,000,000 an additional 10% charged on the amount by which chargeable income exceeds shs. 10,000,000.