

 Uganda Revenue Authority <small>DEVELOPING UGANDA TOGETHER</small>	Income Tax Provisional Return Form for a Non-Individual <i>This form shall be used by Companies, Trusts, Estates or other bodies of persons deriving income from Business and Faming.</i>	Form DT-2004 (12/09)	
	<i>Please answer in CAPITAL letters where applicable and sign the declaration. If you have any query regarding any of the questions consult the URA tax office.</i>	Estimate for the Year 20 <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	Toll Free 0800117000

Section A – Taxpayer Information

1) Legal Name of Taxpayer	2) TAXPAYER IDENTIFICATION NUMBER <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3) Business Name or Trading Name of Taxpayer	

Section B – Filing Status

a) Type of Return <input type="checkbox"/> Original <input type="checkbox"/> Revised	b) If Revised, earlier returns acknowledgement receipt number and date: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> Date: (Day/Month/Year) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> </td> <td style="width: 50%; border: none;"> Acknowledgement Receipt Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </td> </tr> </table>		Date: (Day/Month/Year) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	Acknowledgement Receipt Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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c) Reason for amendment				
d) Date of Return Day/Month/Year <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> d) Residential Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non - Resident				

Section C – Estimates

1	Estimated Gross Turnover or Receipt of Business (Presumptive)	
2	Estimated Chargeable Income from Business and Profession other than Mining Business but including Rental and Property Income	
3	Estimated chargeable Income from Mining Business	
4	Estimated tax liability on chargeable income from Business and Profession other than Mining Business (to be calculated at 30% or using presumptive tax rate if applicable)	
5	Estimated tax liability on chargeable income from Mining Business (to be calculated based on tax rates of 25% to 45%)	
6	Tax on Total Estimated Income (total of 4 and 5)	

Declaration

On completion of this declaration, this copy becomes your notice of provisional assessment. I, declared that this form contains a full and considered estimates of my income liable to tax for the year of income for which estimate has been submitted.	
Name	Signature
Designation	
Date Signed (Day/Month/Year) <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / 20 <input type="text"/> <input type="text"/>	

	Received By
Office	
Name	
Signature	
Date	

Instruction Notes for Form DT-2004

- i. **Introduction** – In pursuance of the Income Tax Act, (CAP 340), you are hereby required to furnish the Commissioner at any URA office location with the provisional tax declaration. The declaration must be furnished within six months from the commencement of the year. Year of Income is a period of 12 months beginning from July and ends in June. It must show to the best of your judgment, your estimate of chargeable income for the year ending 30th of June. You are also required to calculate tax payable on the chargeable income and to remit the total tax so calculated to the tax office, in two equal installments by the end of the six months for the first installment and twelve month for the final

installment. The tax Rate for a mining company is computed using the formula $70-1500/X$; Where $X = (\text{Estimated Chargeable Income} / \text{Estimated Gross Revenue}) \times 100$. Where the tax rate computed is $> 45\%$, it is 45% , and where the tax rate is $< 25\%$, it is 25% .

Conflicting Information - The following instructions are provided to assist you in completing this tax return. If there is any conflict between the information below and the Income Tax Act (CAP 340) or operating regulations provided by the URA, the Income Tax Act and the regulations will prevail.

Penalty for under estimating provisional chargeable (Section 154 Income Tax Act, CAP 340)

A provisional taxpayer whose estimate of chargeable income or gross turnover is less than ninety percent of the taxpayer's actual chargeable income or gross turnover for that year is liable for penal tax equal to twenty percent of the difference between the tax calculated in respect of the provisional return and the tax calculated in respect of ninety percent of the actual chargeable income or gross turnover

Right to revise provisional return

Where during the year of income it is discovered that the provisional return already furnished is likely to prove substantially incorrect because of changed circumstances, an amendment/revised return may be submitted.