

Our ref: T/BRJ/073/AJ1/17

December 18, 2017

Mr Abimanyi John
Kampala, Uganda.

Dear John,

24 Henlon Close
Luthuli Avenue
Bugolobi
P.O. Box 35263
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t: +256 414 660 071
e: info@brj.co.ug
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LETTER OF ENGAGEMENT – INCOME TAX COMPLIANCE SERVICES

1. Introduction

- 1.1 Thank you for appointing us as your tax advisors. This engagement letter, together with the attachments (the "Engagement Letter"), sets out the basis upon which we will provide income tax compliance services to you for the year ending June 30, 2018 (the "Engagement").

This engagement supersedes any previous proposals, correspondence and understandings, whether written or oral and will stay in force unless terminated by a subsequent agreement or understanding in writing.

2. Responsibilities of the tax advisor

- 2.1 We will act for and be responsible for your income tax compliance for the year ending June 30, 2018. We will not deal with earlier periods, nor file returns for you, unless you specifically ask us to do so and we agree under a separate letter of engagement.

3. Your responsibilities

- 3.1. The responsibility of maintaining proper accounting records and preparing financial statements, including adequate disclosure is yours.

4. Personnel

- 4.1 Robert Busuulwa will be responsible for the conduct of this Engagement on our behalf. Our contact details are as follows;

Contact Person: Mr Robert Busuulwa
Direct telephone: +256 782 604 832
Email address: robert.busuulwa@brj.co.ug

5. Fees

- 5.1 Our fees are calculated and have been agreed in accordance with Schedule III attached.

6. Client service

- 6.1 Our objective is to provide you with a high-quality service to meet your needs. If at any time you would like to discuss with us how our service to you could be improved or if you are in any way dissatisfied with the service you are receiving, please let us know by contacting Mr. Robert Busuulwa on +256 782 604 832.

BRJ Advisory Services is a *Correspondent of Mazars*.

Mazars is a global professional services firm providing services based on quality and integrity. It draws Knowledge and skill from more than 13,000 professionals in 77 countries. Mazars is also a member of Praxity Alliance, which enables Mazars to operate in 14 additional countries with additional 14,000 professionals

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Schedule III – Our Fees

Our fees are based on the degree of responsibility and skill involved and the time required to complete the assignment, plus expenses.

We have agreed to fix our fees for the income tax compliance services as specified in Schedule I of this Engagement Letter as follows;

- Our fees for the business name registration will be **UGX 590,000 (Five Hundred Ninety Thousand Uganda Shillings)**;
- Our fees for the provision of income tax compliance services will be **UGX 637,200 (Six Hundred Thirty-Seven Thousand Two Hundred Uganda Shillings)** for the year ending June 30, 2018;
- Our fees for remittance of the tax liability on your behalf will be **UGX 47,200 (Forty-Seven Thousand Two Hundred Uganda Shillings)**.

The fees above are inclusive of VAT, which is currently charged at 18%.

Our business terms require that we bill for and receive our fees for;

- 50% for the business name registration at commencement of the engagement and the balance upon successful application; and
- the income tax compliance services and remittance of the tax liability in full at the commencement of the engagement.

We will present our requests for payment and or invoices, which will be due for payment on submission.

We will notify you immediately of any circumstances which we encounter which could significantly affect our fees.

The timely completion of the tax work requires your full co-operation in the provision of records, documentation, other information and explanations relevant to the tax work. Estimates of time for completion of the tax work are given on the assumption that we receive this co-operation. We may charge additional fees and expenses which result from delays in providing this co-operation.

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