

# **THE TAX PAYERS' CHARTER**

## **Foreword**

### **Dear Esteemed Clients**

It is with utmost pride that I reach you through a document that sets out to cement our partnership by establishing the guidelines on how we shall be interacting on a daily basis.

The Board of Directors is grateful to all the URA stakeholders for the continued support and improved working relationship that the staff enjoy with you which has led to a better corporate image.

In URA we recognize the inalienable right of the client to the best possible service while facilitating them to meet their tax obligations and, that is why we have developed this charter as a binding commitment to serve you in the best possible environs. This is not an end in itself but I am happy to associate with the plans and actions that are underway to improve our service delivery in all the areas that we interact with the public.

The Board, while commissioning this charter, is confident that the rights and obligations herein will be jealously observed by our staff and appreciated by the client.

Developing Uganda Together,

**Ibrahim K. Kabanda**  
**Board Chairman – Uganda Revenue Authority**

## **Preamble**

The URA Taxpayers' Charter spells out the rights and obligations of the Taxpayer and guides URA in upholding these rights and facilitating the Taxpayer to meet their obligations.

It was launched in 2002 and first revised in April 2006 to accommodate the developments in the organization and later in December 2006 to align it with the Public Service Client Charter.

It derives authority from the various Tax laws and Regulations governing the administration of taxes in Uganda and clearly outlines the expectations of both the Taxpayer and the Tax Authority.

It acts as a reference point for the Taxpayers in managing their interaction with URA and provides the Tax body with the necessary benchmark for its Client Service Standards by recognizing its clients as viable partners in the administration and collection of taxes.

It is this set of documents that guarantees Uganda Revenue Authority as the taxing body and its various stakeholders, a meaningful relationship.

## **A: WHO WE ARE**

Uganda Revenue Authority was set up in 1991 by the Uganda Revenue Authority Statute No. 6 of 1991 as a central body for the assessment and collection of specified tax revenue, to administer and enforce laws relating to such revenue and to account for all the revenue to which those laws apply. The Uganda Revenue Authority (URA) is also required to advise the Government on matters of policy relating to all revenue, whether or not this revenue is specified in statute No. 6.

## **B: URA'S VISION, MISSION, CORE VALUES AND TAGLINE**

### **URA Vision**

Collecting revenue that will fully finance the Uganda Government recurrent and development expenditure by attaining a tax to GDP ratio of at least 24%.

### **URA Mission Statement**

Maximising central government tax revenue while optimising resource utilization by ensuring a fair and equitable tax administration with a highly motivated and professional staff.

### **Core values**

- Superior Customer Care
- Excellence in service
- Respect for the individual

### **Tagline**

Developing Uganda Together

## **C: HOW WE ARE ORGANISED TO SERVE YOU**

### **Administration**

Uganda Revenue Authority is administered by a Board of Directors, which is the policy making body entrusted with general oversight of the organization. The Management of URA is headed by the Commissioner General. Administratively, URA has 5 Departments, namely:-

- **Legal Service and Board Affairs:** The main role of the Department is to serve as an in-house legal firm to provide legal services on all issues that may arise in the day –to –day operation of the organization. The Department represents URA in the courts of law as well as quasi courts.

- **Customs Services Department:** The department is responsible for handling all customs issues including assessing and collecting revenues in accordance with the relevant tax laws.
- **Domestic Taxes Department:** The department is charged with the responsibility of administering all domestic tax affairs; registration, receipt of returns, filing, auditing, assessments, collections, and refunds. In addition to tax revenue, it also administers non tax revenue as mandated by Ministry of Finance, Planning and Economic Development.
- **Corporate Services Department:** This department is responsible for all the support service functions in the organization. These include; Research and Planning, Finance, Administration, Information Technology and Human Resources.
- **Internal Audit, Tax Investigation and Internal Affairs Department:** Among other roles, the department offers audit assurance services to other departments on the adequacy of internal control systems and monitors adherence to the set standards. In addition, it is charged with monitoring and pursuing all cases of tax crime and evasion related activities.

There are two (2) Divisions in the Commissioner General's Office, namely:-

- **Public and Corporate Affairs Management:** Among other functionalities, the division manages Uganda Revenue Authority's Public Relations and Tax Education.
- **The URA Modernisation Project:** This division is the engine that drives the transformation of URA into a client focused and efficient tax administration whose business processes are responsive to the changing environment.

### **Specified Targets**

Uganda Revenue Authority receives annual revenue targets from its parent Ministry, The Ministry of Finance, Planning and Economic Development. URA's long-term goal is to collect Revenue that will fully finance the Government recurrent and Development expenditure.

### **Feedback from clients**

URA values feedback and shall continue to inculcate a communication culture through the following initiatives:-

- The URA taxpayers' Days
- Tax clinics
- The Annual Taxpayers' Appreciation Day
- The Annual Client Satisfaction Surveys and
- The Media.

Other tools to be used to generate feedback from clients shall include;

- The URA Website
- The URA Toll Free Call Centre
- Suggestion boxes
- The Client Feedback Form

Feedback is invaluable to URA for the following reasons;

- It enables us to know how well we are performing against the parameters put in place. Through this, we are constantly kept in a position to determine our strategic direction.
- It also provides a basis for the short term activities we must carry out in order to satisfy our client.

URA is committed to placing the customer first and shall undertake all possible measures to achieve this.

### **Managing Complaints**

URA recognizes that managing feedback is a critical factor in Client Service and is therefore committed to giving instant responses to all complaints raised using established feedback tools.

### **Accountability**

Accountability is a primary tool of ensuring continuity in any relationship. URA shall;

- Uphold zero tolerance to corruption. We have launched an Integrity Enhancement Project that will oversee integrity issues in URA
- Avail all the necessary information to all our stakeholders.
- Be responsive to the environmental and societal needs of the community in which we operate through comprehensive Corporate Social Responsibility programs.
- Hold periodic press briefs to keep the public informed in regard to tax and tax related issues.
- Disseminate information to the public on demand through established channels.
- Establish strong internal controls to check on the performance of our procedures.

### **Performance improvement**

URA has embraced several initiatives aimed at improving organizational effectiveness and efficiency. These include;

i) Restructuring: URA reorganized itself to provide a leaner, more efficient and focused institution with a highly motivated and proactive workforce.

ii) Attitude Change: URA shall uphold the Organizational Core Values while undertaking Team Building Events and staff Training to achieve positive behavioral change.

iii) URA Client Service Standards: The standards will provide a benchmark for the measurement of performance levels across the organization.

### **Dissemination of information:**

URA shall:-

- Appoint Regional Spokespersons to deal with all public relations issues in a bid to improve information flow to all stakeholders.
- Develop a Website to cater for our vast clientele. This is aimed at giving our clients one quick access to handy material in regard to URA, its processes and procedures.
- Profile and segment all sectors of the business community to enable a focused approach in designing tax education programs.
- Establish Tax Information Centers – both the walk-in and call-in to handle client issues.
- Partner with the media to take the tax message to the grass roots.
- Hold periodic press briefings to enlighten the public on current issues pertaining to the Authority or its dealings.
- Produce simplified tax material to benefit its vast clientele.
- Cause the introduction of Taxation course units in the Ugandan School Curriculum.

### **Monitoring and evaluating performance:**

URA shall continue to monitor and evaluate performance through a number of avenues. These include:

- Periodic client satisfaction surveys – Feedback from such surveys will be used to improve on our service delivery.
- The URA Client Service Standards – These Standards detail how URA shall relate with all her stakeholders. They are an open commitment on what the 'customer' should expect as the minimum service levels from all URA staff. Our stakeholders are encouraged to know the provisions therein and give feedback relating to staff performance.

## **D: RIGHTS OF THE TAXPAYER**

### **Equity**

We shall promote equity by:

- Applying tax laws and procedures uniformly.
- Handling all taxpayers' affairs with impartiality.
- Presuming the taxpayers and their agents honest until proven otherwise.
- Collecting only the fair and correct taxes.

### **Confidentiality**

- We shall ensure secrecy of every taxpayer's affairs and use tax information in our possession in accordance with the law.

### **Facilitation of Tax Compliance**

We shall facilitate taxpayer compliance by: -

- Providing taxpayers and their authorized agents with clear, precise and timely information.
- Ensuring that courtesy and considerate treatment is extended unconditionally to all taxpayers.
- Responding expeditiously to every taxpayer's enquiry, complaint or request.
- Explaining the grounds for and derivation of every tax assessment and providing proper technical advice to the taxpayer.
- Assisting new taxpayers to register.
- Educating the taxpayers and the general community about their tax obligations and rights.

### **Objections and Appeals**

- We shall attend to each taxpayer's objection in accordance with the relevant laws and procedures.
- We shall facilitate the taxpayer to exercise their right of appeal to an independent tax tribunal in accordance with the law.

### **Prior Notices**

- We shall normally give prior notice to any taxpayer whose premises are to be inspected or upon whom an audit is to be conducted.

## **Accountability to Taxpayers**

We shall ensure that each taxpayer's:

- Tax payments are accounted for accurately at all times.
- Tax records are maintained up to date.
- Tax credits are processed promptly and properly accounted for.

## **Tax Refunds**

We shall process all tax refunds within the prescribed time limits under the laws

## **Processing Returns, Customs Entries and other Documents**

- We shall process all returns, entries and any other documents relating to a taxpayer's affairs as stipulated under the relevant laws.

## **Customer Care**

We shall ensure excellent customer care by: -

- Providing high quality public relations at all levels of the Authority.
- Offering ourselves for constructive criticism and advice at all times.
- Receiving and acting promptly on all complaints made against our officers in accordance with the URA staff code of conduct.

## **E: OBLIGATIONS OF THE TAXPAYER**

### **Registration**

Ensure that you voluntarily register with Uganda Revenue Authority as a taxpayer.

- This requires you to obtain a Tax Identification Number (TIN), which is issued free to every applicant and is your unique identifier for all tax purposes.
- Taxpayers subject to Income Tax are required to register for Income Tax and obtain an Income Tax File number.
- Taxable persons for VAT purposes are also required to register for VAT and obtain a VAT registration number.
- Taxpayers engaged in excisable goods are required to register for excise duty.

### **Filing Returns and Entries**

- File correct Tax Returns, Customs Entries or any forms relating to taxes and other revenue related obligations at the right time and place and as required by law.

### **Tax Payment**

- Pay the correct tax at the right time and place as required by the relevant laws.

### **Cooperation with the Authority**

- Deal and cooperate only with the Authority's authorized staff. As a matter of policy all staff must bear the official URA Identity Card or name Tag as they conduct official business.

### **Disclosure/ Declaration**

- Be honest with URA
- Treat URA staff fairly and with courtesy
- Let URA know if you need an interpreter
- Quote your Tax Identification Number (TIN) for commercial dealings
- Comply with the taxation requirements and regulations
- Make full disclosure of information and correct declaration of all transactions at all times. Resist any temptations to indulge in tax evasion and other illegal practices.

### **When you are traveling: -**

- Ensure that you have accurately completed all the necessary forms before you reach the arrival / departure processing point.
- Be aware of and comply with customs, quarantine, wildlife, currency and passenger concession requirements

- If you have goods to declare, have the goods ready for inspection

**When you are importing cargo or exporting cargo: -**

- You may wish to use the services of a licensed customs broker to complete Customs entries and related clearance formalities.

**To comment on this Charter: -**

Email: [prte@ura.go.ug](mailto:prte@ura.go.ug)

We will regularly review our Charter so that it remains relevant and accurate.

**Complaints and Compliments: -**

If you have a problem or want to make a complaint or compliment you can: -

- Speak to a Client Service Officer
- Write to us,

Uganda Revenue Authority,

Public and Corporate Affairs Management Division,

P.O. BOX 7279,

Kampala.

Uganda.

- Contact the URA Call Centre on the following Toll free line: - 08001 17000
- Make use of the different feedback tools available at our service points.