

TAXPAYER'S CHARTER

ENGLISH

TAXPAYER'S CHARTER

MANDATE

To collect Revenue for Central Government

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%.

MISSION

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

MOTTO

Taxes for National Development

RIGHTS OF THE TAXPAYER

Equity

We should promote equity by:

- Applying tax laws and procedures uniformly to all.
- 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 should ensure secrecy of every taxpayer's affairs and use of tax information only as allowed by law.

Facilitation of Tax Compliance

We should facilitate taxpayer compliance by:

- Providing taxpayers and their authorized agents with clear, precise and timely information.
- Ensuring that courtesy and considerate treatment are 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.
- Providing proper technical advice to the taxpayer on requests about tax implications.
- Assisting new taxpayers to register.
- Educating the taxpayers and the general community about tax obligations and rights.

Objections and Appeals

We should attend promptly to each taxpayer's objections in accordance with the relevant laws and procedures.

We should facilitate the taxpayer to exercise right of appeal to an independent tax tribunal.

Prior Notices

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

Processing Returns, Customs Entries and other Documents

We should process all returns, entries and any other documents relating to any taxpayer's affairs as stipulated under the relevant laws without delay.

Customer Care

We should 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 genuine complaints made in good faith against our officers.

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.

- Income Tax payers 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**.

Filing Returns and Entries

File **correct** Tax Returns for Income Tax and Value Added Tax, Customs Entries for Import Taxes or any forms relating to taxes and other revenue related obligations at the **right time and place**, as the laws require.

Tax Payment

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

Cooperation with the Authority

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

Disclosure/ Declaration

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.

Please help us to serve you better

Our contacts

Website: www.ugrevenue.com

P. O. Box 7279 Kampala, Uganda.

Telephones: 2334119, 234261, 250184 Fax: 259559

LUO

CIKE PA LACUL MUCORO

TIC PA LA ONY MUCORO

Coko cente mucoro pi gamente madit

PINGO

Coko mucoro me konyo gamente ki tic me dongo lobo ki tic mukene ma papat. Cente man ma ki coko ni (GDP) myero oo maromo 24%

TICE

Weko gamente tic ki cente mucoro iyo maber kun adugi tice bedo madit. Man time nongo gamente oketo luok mucoro ma tye ki ngec matut dok ki culu gi iyo maber.

MWOC

Mucoro pi dongo lobo

TWERO PA LACUL MUCORO

Apokapoka obed peke

Man time iyo magi:

- Weko cik me culu mucoro mako kom dano marom rom.
- cobo lok me mucoro labongo apokapoka
- Neno laony mucoro ki lacok mucoro calo jo ma kit gi beco wang ma i nongo bale
- Coko mucoro ma cik mito keken.

Kano mung

● Omyero ki kan mung pa lacul mucoro. I romo tic ki lok kom lacul mucoro ka cik ye keken.

Konyo ko lacul mucoro

Lacul mucoro omyero ki nyute yo kit man:

- Miyo ngec bot lacok ki lacul mucoro con, matir ki ma niange yot.
- Tim kica me miyo kare ki lacul mucoro labongo penyoy gin mo ki bote.
- Winyo lega, penyonyo koko pa lacul mucoro pi oyot.
- Tit ki laony mucoro pi ngo ki ngolo mucoro.
- Tit ki laony mucoro ka openyi adugi pa onyo mucoro ki ngo ma time ka pe ki onyo mucoro.
- Konyo laony mucoro manyen cone.
- Pwonyo lwak ki laony mucoro ikom tic ki twero gi me onyo mucoro.

Ka laony mucoro okwero lok, winy, ka okok winy bene.

- Ngi ma lube ki cik tyen lok ma oweko laony mucoro okwero onyo ne.
- Omyero ki ye ki laony mucoro ote koko ne bot kot ma pe jenge ikom gamente.

Miyo ngec con

● Omyero kimi ngec con bot lacul mucoro ma kibi ngiyo kabedo ne pi yub me ngiyo te buk ne.

Nyutu ko kit ma ki culu kwede mucoro

Omyero ki nen ni:

- Ki nyutu kit ma ki culu kwede mucoro kare ducu.
- Omyero i gwok rekod me culu mucoro ni wa nino me agiki ne.
- Jo ma ogale ki culu mucoro omyero ocul oyot doki onyut kit ma giculu kwede.

Dwoko cente mucoro ma odong

● Omyero ki dwok pi oyot ma kube ki cik cente pa laony mucoro ma odong.

Yubu waraga returns, custom entries ki mukene.

- Omyero kiyub waraga ducu ma pirgi tek pa laony mucoro calo returns, entries labong gale kit ma tye ite cik.

Paro pi lukactoma

Omyero ki par pi lukactoma irwom ma malo: -

- Ki mini gi ngec ducu ma gimito irwom ducu me tic.
- Lutic myero oye bal gi dok owiny tam pa laony mucoro.
- Winyo dok tic iye pi oyot koko mo keken ikom latic pa URA.

OKORI PA LACUL MUCORO

Cone

Macalo lacul mucoro, omyero icone bot Uganda Revenue Authority labongo dic.

Man wek inongo gin ma ki lwongo ni **Tax Identification Number (TIN)**. Ki miyo nono dok en aye poki ki ikin luony mucoro mukene.

Luony mucoro **Income Tax** myero ocone pi mucoro man ci inongo namba File me **Income Tax ni**.

Jo ma romo onyo mucoro pi **VAT** omyero bene gucone wek inong namba ni me **VAT Registration**.

Pongo jami ma mite pi mucoro

Pong maber Tax Returns pi mucoro Income Tax ki Value Added Tax, Customers Entries pi mucoro ikom jami ma ki wilo ki ilobo ma woko onyo waraga mo keken ma dok ilok kom mucoro. Omyero ineno ni itimo jami ducu ma cik mito ma lube ki culu mucoro.

Omyero inen ni itito maber kit lok muk mucoro ka itye ka poko ne iwi dano.

Mi ngec ducu ma lacat pe ngeyo ka gupenyi pi adugi angoma mucoro romo kelo.

Konyo luony mucoro manyen me cone.

Pwonyo luony mucoro ki lwak ducu ilok kom twero ki okori me culu mucoro.

Culu Mucoro

Cul mucoro mamite icaa ma mite kabedo ma mite kit ma cik mito kwede.

Ribe ki luloc

Omyero iribe ki lutic ma ki mini gi twero me tic ikom mucoro dok omyero gubed ki gin ma nyutu gi. Malube ki cik, lutic pa URA weng ma tye idog tic myero gubed ki Identity Card onyo nying ma kicoyo nen kamaleng ikor gi.

Nyutu jami ma itye kwede

Wac ngec weng ma itye kwede dok inyut kit ma biacara ni woto kwede kare ducu. Pe iye kit atematema mo keken ma bino icwinyi me weno culu mucoro onyo tic mogoma pe lube ki cik.

Den pi mucoro myero ki cul oyot dok ki nyut kit ma ki culu kwede.

Romo lok ki coyo waraga botwa kitman:

Website: www.ugrevenue.com

P. O. Box 7279 Kampala, Uganda.

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RUNYANKOLE / RUKIGA

KYATA Y'OMUHI W'OMUSHORO

OMURIMO

Kushoroza Omushoro ahabwa Gavumenti ya rwagati.

EKIGYENDERERWA

Kushoroza omushoro ogurakore emirimo ya gavumenti kutunguura eihanga kandi n'okureeba ngu ekitongore kyashoroza omushoro gurikwingana pasenti 24 ahari 100 ezi Gavumenti erikwetenga kukora emirimo.

ENKORA

Kureeba ngu omushoro ogurikushorozi bwa gw'akwatwa gye n'okureeba ngu buri kimwe kyakora gye kandi n'enyereka n'eyoburinganiza kandi n'okureeba ngu abashoroza bakora omurimo murungi n'obwekambi omu muringo gw'ekikugu.

MOOTO

Emishoro ahabw'entunguuka

OBUGABE BW'OMUHI W'OMUSHORO

Oburinganiza

Twine kureeba ngu twakora omu buringaniza obwo:

- Kukuratira ebiragiro n'ezindi nkora hatariho kugwera orubaju
- Kukora aha nshonga z'omuhi w'omushoro omu buringaniza
- Kutwara abahi b'omushoro n'aba agentyi baabo kuba bari abamazima kuhisya kyazoorwa ku nibabelha
- Kushoroza emishoro ehikire kandi omu buringaniza.

Okurinda ebihama

● Twine kurinda ebihama ebirikukwata aha nshonga ezirikukwata aha muhi w'omushoro n'okukozeza ebirikukwataho nk'oku amateeka garikuragira

Okuyamba omuhi w'omushoro kushora

Twine kuyamba omuhi w'omushoro kureeba ngu yashora obwo:

- Turikuhereza omuhi w'omushoro nari ba agentyi baabo n'ebihandiko ebirikwetengyesa omu bwijwire kandi omu bwire.
- Kugira engyesho nungi kandi n'okukwata kurungi abahi b'omushoro
- Kugarukamu ahonaho ebi omuhi w'omushoro arikwenda kumanya nari eki arikwetomboitwaho nari arikwenda kumanya nari kubuza oba kushaba.

● Kushoborora ahabwaki omuhi w'omushoro aine kushora omushoro ogwo kandi nikurugirira ahari ki.

● Kushoborora omuhi w'omushoro amagyezi g'ekikugu aha kwenda kumanya akarungi akri omu kushashura omushoro.

● Kuyamba abahi b'omushoro abasya kwehandikisa

● Kwegyesa abahi b'omushoro hamme n'abantu boona ebikwatiraine n'okuha omushoro n'obugabe bwabo.

Okuhanisa n'okujurira

● Twine obujunanizibwa bw'okuhuririza ebi omuhi w'omushoro arikuhakana obwo turikukuratira amateeka n'ezindi ngyenderwaho.

● Twine obujunanizibwa bw'okuyamba omuhi w'omushoro kuhikiriza obugabe bwe bw'okujurira omu kooti erikuhuririza enshonga ezikwatiraine n'omushoro.

Okumanyisa bukiri kare

● Twine obujunanizibwa bw'okumanyisa omuhi w'omushoro weena omu bwire namunonga ou omwanya gwe gurikuzakuramburwa abakyebezi nari ogwo orikuzakushwimwama.

● Okworeka abahi bw'omushoro entwaza nungi

Twine kworeka kurungi buri muhi w'omushoro:

- Kworeka kurungi ku emishoro eshashwirwe n'eyorekwa gye hatarimu mbushukane obwire bwona.
- Ku ebihandiko nibyoreka gye enshashura ye kandi hatarimu

kubushukana kwona obwire bwona kandi buri aha mutindo.

● Obusimo bw'omushoro bwona bwine kukorwaho ahonaho kandi omu buringaniza kandi entwaza yona eyorekwa kurungi.

Okugarurirwa omushoro

● Twine kukoraho eky'okugarurira omuhi omushoro omu bwire nk'oku amateeka garikuragira.

Okukora ahaby'okugaruriza, za foomu z'okwija aha kasitamo n'ebindi bihandiiko

● Twine kukora ahaby'okugaruriza, okwija za foomu n'ebindi bihandiiko ebirikukwata aha nshonga z'omushozi nk'oku kirikworekwa omu matteka hatariho kuyerezeza kwona.

Okufa ahari kasitoma

Twine kufayo munonga omu buhereza bwaitu ahari kasitoma obwo turi:

- Turikugamba nawe kurungi n'akarimi karungi karikusikiriza aha ndengo z'okutongore.
- Kwikiriza kugambwaho omu muringo ogurikwombeka n'okuhaburwa obwire bwona.
- Kwakirira kandi tukakora aha nshonga z'okwetomboita omu mutima murungi namunonga aha nshonga ezirikukwata ahari ba ofisa baitu.

OBUJUNANIZIBWA BW'OMUHI W'OMUSHORO

Okwehandikisa

Reeba ngu wayetwara wenka kwehandikisa nk'omuhi w'omushoro omu kitongore ky'omushoro eky'a Uganda Revenue Authority.

Eki nikikwetengyesa kutunga enamba erikworeka ku ori omuhi w'omushoro erikumanywa nka TIN kandi n'ehabwe ahabwa busha ahari ogwo weena ohaireyo okushaba kwe kandi n'enamba y'omutaano erikukuranga ahabw'eb'y'etengo y'emishoro.

● Abo boona abarikushashura omushoro kurugirira aha ntasya yaabo nibashabwa kwehandikisa ahabw'omushoro gw'entasya kandi batungye enamba ya fayiro yaabo erikukwata aha mushoro gw'entasya.

● Abo boona abashemereire kushashura omushoro gwa VAT nibashabwa kwehandikisa ahabwa VAT kandi batungye enamba y'okwehandikisa ahabwa VAT.

● Okwija ebihandiko ahabw' esente ezishazirwe aha mishoro

● Ijuzi kurungi ebihandiko ebihandiko ebirikukwata aha mushoro gw'entasya n'ogwa VAT (Akarungi aku oyongeyire aha bi orikukora), ebihandiko ebya kasitamo ahabw'omushoro gw'ebintu ebirikureetwa omu ihanga nari ebindi bihandiiko ebirikukwata aha mishoro hamme n'ebindi by'etengo ebi oine kwijuzi ebikukwatiraine n'omushoro omu bwire n'omumwanya oguhikire nk'oku ebiragiro birikwetengyesa.

Okushashura Omushoro

Shashura omushoro ogwo gw'onyini ogu oine kushashura omu bwire kandi n'omumwanya oguhikire nk'oku amateeka garikuragira.

● Okukwatanisa n'ekitongore ekishoroza emishoro (URA)

Koragana kandi kwatanisa n'abakazi b'ekitongore abo bonka abakirizibwe kandi bashemereire kuba baine ebihandiko ebirikubanjura nari shi bo bonka kweyanjura. Enkora

y'ekitongore eri nku abakazi baakyo baine kuba baine dentite kaadi za URA z'omurimo nari endiingo ndanga muntu ebi betimbire aha kifuba baaba bari aha murimo ogu bashemereire kukora.

Okweyoreka/ Okuhanya

Yoreka ebihandiko omu bwijwire kandi hama byoona ebi wayanjura ku bikire namunonga ebikwatiraine n'okushubura kwawe. Yerinde okubeiha kwehara kushora nari kukora ebindi bintu ebihandiko.

Endagiriro yaitu ni;

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ATESO

AITUTUKET N' ALEMAK ESOLO

EPELU KE

Aituk isolosinei kanu apugan na okiding

AIRUJASIT

Aituk isolosinei lu isipedorete Apugan nako Uganda aisimonikin recurrent ka development expenditure ke kotoma aileleba kopone lo aisimonikin eresio loka isolosinei kotoma GDP loka 24% kuju.

APELEIKINET

Aikeun kodoco apiai nu Apugan na okiding nu etukunnuos kotoma osolosinei kitosomaete akorianu na esawama na ejai kodoco kopone lo aitlotol eyaitone lo isolosinei lo etamit ido koiriak kitosomaete eswamak lu eraasi ipiritin lu emonokina aswam kec ido lu eropoj ejok noi.

EMOTO

Isolosinei kanu Apolo n' Akwap wok

APEDOROSIO NU ALEMAK ESOLO

Airiddu

Ibusakinii oni aisingarenit Equity kopone lo:

- Aitosom ikisila ka aicoreta nu etupitai eiriak kidiking alemak esolo.
- Atingit atioikision ka akiro nuka alemak esolo komam aise ikur k'obaale.
- Ayangarit aleman esolo kede agents kec kwape lu emonoko kitoni ne itodunere ebe mam erai kwangin.
- Aituk isolosinei bon lu etamitisi ido lu ibecokino.

Nuka Aiyea

● Ibusakinii oni aanyun ebe eyangarit akiro kere nu ikamutosi aleman esolo kotoma aiyea ido itosomao isulatiti kede akiro ke bon kwa ecamakitor ekisil.

Aisipedor Alemak Esolo aitodolikin epelu kec

Ibusakinii oni aisipedor aleman esolo aitac isolosinei ke kede amunonut kopone lo:

TAXPAYER'S CHARTER

LUGANDA

EDDEMBE N'OBUIYNZA BW'OMUWI W'OMUSOLO

OBUIYNZA.
Okusolooleza Gavumenti eya Wakati omusolo.
EKIRUUBIRIRWA.
Okusolooza omusolo omungi nga tukozesza sente ntono, nga n'empeereza ennungi n'okukola ku byetaago bya Bakasitoma.
EKIGENDEREREWA.
Okuyamba eby'enfuna by'eggwanga mu ngeri esingira ddala nga tuyita mu kusolooza omusolo omungi nga tukozesza sente ntono, nga tumanyi obwetaavu bwokuba n'ekisa, obwenkanya, n'obutagwa lubege nga tukola ku muwi w'omusolo.
MOTTO
Emisolo olw'Okukulaakulanya Eggwanga.

OBUIYNZA BW'OMUWI W'OMUSOLO.
Obwenkanya.
Tusaanidde okutumbula obwenkanya nga:

- Tukozesa amateeka g'omusolo n'enkola kyenkanyi eri abantu bonna.
- Tukola ku nsonga z'abawi b'omusolo bonna awatali kubasosola.
- Nga tukitwala nti abawi b'omusolo ne ba agenti baabwe beesigwa okutuusa nga bazuuliddwa nti ssi bwe bali.
- Tusolooza omusolo gwokka ogusaanira ate nga mutuufu..

Ebyama.
Tulina okukakasa nti ebyama by'ensonga za buli muwi wa musolo bikuumbwa era bikozesebwa ng'amateeka bwe galagira.
Okuyamba mu kugobelera ebikwata ku musolo.

- Nga tumanyisa abawi b'omusolo ne ba agenti baabwe abatongole bye betaaga okumanya, mangu mu ngeri etegeerekeka mu kiseera ekituufu.
- Okukola awatali kulonzalona ku kwemulugunya kwonna oba okwebuuzza kwa buli muwi wa musolo.
- Okunnyonyola buli nsonga eyesesigamwako mu buli kugereka omusolo.
- Okuwa amagezi amatuufu ag'ekikugu ng'omuwi w'omusolo aliko kye yeebuuzza ku bikwata ku musolo.
- Okuyamba abawi b'omusolo abapya okwewandiisa.
- Okuyigiriza abawi b'omusolo awamu n'abantu bonna ebikwata kumusolo awamu n'obuyinza bwabwwe.

Okwemulugunya n'Okujulira.

- Tusaanidde okukola amangu ku buli kwemulugunya kw'omuwi w'omusolo okusinziira ku mateeka n'enkola, ebikwata ku nsonga eno.
- Tusaanidde okusobozesa omuwi w'omusolo okukozesa obuyinza bw'okujulira mu kooti y'omusolo etalina kyekubiira.

Okusooka Okubatemyako.

- Tusaanidde bulijjo okusooka okutemya ku muwi w'omusolo yenna ng'ekizimbe kye kya kukeberegwa, oba nga agenda kukolebawako okubalirira.

Okufaayo Eri Omuvi w'omusolo
Tulina okukakasa nti buli muwi wa musolo:

- Omusolo gw'asasula gumanyiddwa mu butuufu ekiseera kyonna.
- Ebiwandiiiko by'omusolo bikuumbwa bulungi byonna.

- Ssente z'omusolo ezisasuddwa zikolebawako mangu era zibalirirwa bulungi.
- Okuddizibwa ssente z'omusolo.**
Tusaanidde okuddiza abawi b'omusolo ssente zaabwe zebateekwa okuddizibwa mu kiseera ekyaweebwa mu mateeka.
- Okukola ku foomu, empapula za kasitomu n'empapula endala.**
Tulina okukola ku mpapula zonna ne ku biwandiiiko byonna ebikwata ku nsonga z'omuwi w'omusolo yenna awatali kulwa nga bwe kiri mu mateeka.
- Okulabirira bakasitoma.**
 - Tulina okulaba nti bakasitoma balabirirwa bulungi
 - Nga tukolagana nabo bulungi ku maddaala gonna ag'ekitongole.
 - Nga twettanira okunenyezebwa mu ngeri ezimba n'okuweebwa amagezi ekiseera kyonna.
 - Okufuna n'okukola amangu ku kwemulugunya okutuufu okukoleddwa mu mwoyo omulungi nga kukwata ku bakozi baffe.

OBUVUNAANYIZIBWA BW'OMUWI W'OMUSOLO.
Okwewandiisa.
Kakasa, awatali buwaze, nti wewandiisa ne Uganda Revenue Authority ng'omuwi w'omusolo.
Kino kikwetaagisa okufuna **Nnamba y'Omusolo** emanyiddwa nga (TIN) eweebwa **buli agisaba awatali kusasula**, era y'ekutongozza ku nsonga zonna ezikwata ku musolo.
Abasasula Omusolo Gw'enfuna basabibwa okwewandiisa olw'**Omusolo gw'Enfuna** era bafune **Nnamba ya Fayilo y'Omusolo gw'Enfuna.**
Abantu abawa omusolo gwa VAT nabo bateekwa okwewandiisa olwa **VAT** era bafune **nnamba y'okwewandiisa eya VAT.**
Okujjuza empapula n'Ebiwandiiiko
Jjuza mu **butuufu** empapula z'Omusolo gw'Enfuna, ogwa VAT, empapula za Kasitomu ez'Omusolo gw'okuleeta kuno ebintu, ne foomu zonna ezikwata ku musolo mu **kiseera ne mu kifo ekituufu**, nga bwe kyetaagisa mu mateeka.
Okusasula Omusolo.
Sasula **omusolo omutuufu** mu **kiseera n'ekifo ekituufu**, ng'amateeka agakwata ku nsonga eno bwe galagira.
Enkolagana ne URA.
Kolagana n'abakozi b'Ekitongole **abalina obuyinza** abateekwa **okwennyonyolako obulungi.** Ng'enkola eby'eri, **abakozibonna** bateekwa okuba ne Kaadi ya URA entongole nga bali ku mirimu emitongole.
Okutebeya/Okuwaayo.
Tebya mu **bujuju** ebyetaaga okumanyibwa **obiweeyo nga bituufu** ekiseera kyonna. Gaana ebikemo byonna eby'okwenyigira mu butawa musolo n'ebikolwa ebirala ebimenya amateeka, nga okugaba enguzi.

Tuyambe tukuwerezze bulungi

TUSANGIBWA KU

Website: www.ugrevenue.com

akasanduuko kaposita 7279 Kampala, Uganda.

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RUNYORO / RUTOORO

KYATA Y'OMUHI W'OMUSORO

OMULIMO
Kusorooza Omusoro ahabwa Gavumenti ya hagati.
EKIGENDERERWA
Kusorooza omusoro ogurakora emirimo ya gavumenti kutunguura eihanga kandi n'okurora ngu ekitongore kyasorooza omusoro gw'ebichweka 24 hali 100 eza Gavumenti erikwetagisa kukora emirimo yayo.
ENKORA
Kurora ngu omusoro ogunyakusorozibwe gw'akwatwa kurungi muno n'okurora ngu buli kimu kyakorwa kurungi kandi n'engereka y'obwinganiza kandi n'okurora ngu abasorooza bakora umurimo murungi n'obwekambi omu mulingo gw'ekikugu.
MOOTO
Emisoro ahabw'enkurakurana

OBUGABE BW'OMUHI W'OMUSORO
Obwinganiza
Twine kurora ngu twakoora mu bwinganiza:

- Nituhondera ebragiro n'enkorera ezindi zonna hataroho kugwera orubaju
- Kukora aha nsonga z'omuhi w'omusoro omu bwinganiza
- Kutwaara abahi b'omusoro n'aba ejeenti baabo kuba abamazima kuhikya obu kirazoorwa ngu nibabihira
- Kusorooza emisoro ehikire kandi omu bwinganiza.

Okulinda ensita

- Twine kulinda ensita ezirikukwata aha nsonga z'omuhi w'omusoro n'okukozesa ebirikumukwataho nk'oku amateeka galikwoleka

Okuyamba omuhi w'omusoro kusasura
Twine kuyamba omuhi w'omusoro kurora ngu yasasura:

- Tuhereza omuhi w'omusoro rundi ejeenti we ebihandiiiko ebirikwetagisa mubwijiwire kandi mubwire.
- Kugira engeso nungi kandi n'okukwata kurungi abahi b'omusoro
- Kugarukamu ahonaho ebi omuhi w'omusoro arukukaguzza kumanya rundi ekimusallize rundi nagonza kumanya kusaba kusaba.
- Kusoboroora habwaki omuhi w'omusoro aina kusasura omusoro ogu kandi nigurugiirra nkaha.
- Kusoboora omuhi w'omusoro amagezi g'ekikugu obwakuba nagonza kumanya karungi akali mu kusasura omusoro ogu.
- Kuyamba abahi b'omusoro abahyaka kwehandikisa
- Kwegasa abahi b'omusoro hamu n'abantu boona ebirukukwatagana n'okuhereza omusoro n'obugabe bwabo.

Okuhakaniza n'okujuurra

- Twine obujunanizibwa bw'okuhuliriza ebi omuhi w'omusoro arikuhakaniza obu nituhondera amateeka.
- Twine obujunanizibwa bw'okuyamba omuhi w'omusoro kuhikiriza obugabe bwe bw'okujuurra mu kooti erikuhuliriza ensonga ezirukukwatagana n'emisoro.

Okumanyisibwa iraho mu bwire

- Twine obujunanizibwa bw'okumanyisa omuhi w'omushoro weena omu bwire namunomono ou omwanya gwe gurukwija kukeberwa abakebezi.
- Okworeka abahi bw'omusoro entwaza nungi**
Twine kwoleka kurungi buli muhi w'omusoro:
- Kwoleka kurungi mazima kwo emisoro eyasaswire hataroho kugurukyagurukya kwonna.
- Kurora ngu ebihandiiiko nibyoleka kurungi ensasura kandi hataroho kugurukyagurukya kwonna obwire bwona kandi biri aha mutindo.

- Obusiimo bw'omusoro bwona bwine kukorwaho mu bwangu kandi omu bwinganiza kandi entwaza yoonna ebe eri nungi.
- Okugarulirwa omusoro**
 - Twine kukoraho eky'okugarulirwa omuhi omusoro omu bwire nk'oku amateeka garukuragira.
 - Okukora ahaby'okugarulirwa, za foomu z'okwijiiza aha kasitomu n'ebindi bihandiiiko
 - Twine kukora ahaby'okugarulirwa, okwijiiza za foomu n'ebindi bihandiiiko ebirikukwata ha nsonga z'omuntu ahaire omusoro nk'oku kirukuragira omu mateeka hataroho kukereza kwonna.
- Okufa hali ba kasitoma**
Twine kufayo munno mu buhereza bwaitu halli kasitoma :
 - Nitubaza nawe kurungi n'akalimi karungi akarukusikiriza aha idaara lyoona ly'ekitongore.
 - Kwikiriza kugambwaho omu mulingo ogurukwombeka n'okuhaburwa obwire bwoona.
 - Kukora ha nsonga zonna ezisaliriize omuhi w'omusoro omu mutima murungi namunomono ha nsoonga ezirukukwata aha ba ofiisa baitu.

OBUJUNANIZIBWA BW'OMUHI W'OMUSORO
Okwehandikisa
Rora ngu wayetwara wenka kwehandikisa nk'omuhi w'omusoro omu kitongole ky'omusoro eky'a Uganda Revenue Authority. Eki nikikwetagisa kutunga enamba erikwoleka ku oli muhi w'omusoro emanyirwe nka TIN Number kandi bagikuhelire busa obworaba ohaireyo okusaba kwawe kandi n'enamba ey'embaganiza erikwoleka ha songa z'emisoro.
Abo boona abarukusaura omusoro kurugiirra ha ntahya yabo nibasabwa kwehandikisa ahaw'omusoro gw'entahya kandi batunge enamba ya fayiro yabo erukwata ha musoro gw'etahya.
Abo boona abasemererire kusasura omusoro gwa VAT nibasabwa kwehandikisa habwa VAT kandi batunge enamba y'okwehandikisa habwa VAT.
Okwijiiza ebihandiiiko ahabw' esente ezisazirwe ha misoro
Ijuza kurungi ebihandiiiko ebirikukwata aha musoro gw'entahya ogwa VAT (Akarungi aka oyong'ire aha bi orikukora), ebihandiiiko ebya kasitamo ahabw'omusoro gw'ebintu ebirukwija mu ihanga n'ebindi bihandiiiko ebirikukwata aha misoro hamu n'ebindi ebirukukwetagisa n'omusoro omu bwire n'omumwanya oguhikire nk'oku ebragiro birikwetegesa.
Okusasura Omusoro
Sasura omusoro ogu gw'oniyini ogu osemmererire kusasura mu bwire kandi n'omumwanya oguhikire nk'oku amateeka galikuragira.
Okukwataniza n'ekitongole ekisorooza emisoro (URA)
Koragana kandi kwataniza n'abakozi b'ekitongole abo bonka abakirizibwe kandi abasemeriere, baine ebihandiiiko ebirikubanjura rundi abo abakweyanjulire. Enkora y'ekitongore eri ngu abakozi baakyo baine n'endanga muntu za URA z'omurimo ezi betimbire aha kifuba obu barukuba bali ha mulimo ogu basemeriere kukora.
Okweyoleka/Okugumya
Yoleka ebihandiiiko omu bwijiwire kandi gumya ebi byoona oyanjiwiremazima kwo bikire namunomono ebirukukwata ha kusuubura kwawe. Werinde kubihira ebisuba kwehara kusasura rundi kukora ebindi ebintu ebithakire.
Endagiirro yaitu eri;
Website: www.ugrevenue.com, P.O Box 7279 Kampala, Uganda
Esimu: 2334119, 234261, 250184 Fax: 259559

LUGBARA

'BA MUSORO FEPI DIYI MA AZITA

E'YO BANI LELE AMA MA 'YE 'DIYI
Musoro okuzu 'ba nyaku ama vileri ma dri cepi diyi ma paria (Gavumenti ma paria)
E'YO DRILERI:
Musoro okuzu cazu trotro 'bani ani azi gavumenti ni lele 'yele ndundu diyi azini angu ezoza pini 'diyima aza kazu, cazu esele 24 turu aluni(24%) 'di afa ba nyaku 'di ma alla 'diyini ofuleri ni(GDP).
E'YO OKPORURI:
'Bani ecozu lonyi ama be cira ayuzu musoro okuzu capirisi vini ndrezu kini azi nderi ba eri 'ye killiru azini nyayo kokoru ba musoro fe 'ba diyi dri, dika ava fezu 'ba onduuru 'diyidi dri azi nderi ngazu.
MOTO:
Musoro nyaku amaniri ezozo.

OKPO 'BA MUSORO FEPI 'DIYINI:

Opendu-ako:
Ama ma ezo opendu-ako:

- Azitaa azini geri musoro okuzu 'diyima vuti obizu opendu kokoru.
- 'Ba musoro fepi 'diyima ma aza kazu opendu kokoru.
- Ngazu kini 'ba musoro fepi 'diyidi dika 'ba yini ti opele 'diyidi pie driya yi e'yo 'ye asi adaru si kpere 'bani esuria kini lokiri e'yo yini 'yeleri ma alia ci.
- Musoro 'bani leleri okuzu -i a'dule.

SIRI TA MBAZA:
'Ba musoro fepi 'diyima siri ta mbazu dika e'yo musoro feza driari ayuzu ni lelerile.
AZAKOMA MUSORO OFEZA DRIARI:
Geri azakoma fezu musoro ofeza driari dinile:

- Eyo ecezu ba musoro fepi 'diyidi dri azini 'ba yini ti opele 'diyidi be mbgooru, killiru azini sawa kilili ru ma alia.
- Ba musoro fepi 'diyidi dri inzitaa fezu, yi 'duzu dri ogoro si, azini triki kokoru.
- Onotaa, zitaa azini e'yo ziza 'ba musoro fepi 'diyini omvizu mbeleko ci ci.
- E'yo ecezu geri musoro lizuri ma driya killiru.
- 'Ba onduuru 'diyini imbataa fezu musoro ofeza azini ofezu kuri ma driya.
- 'Ba o'diru musoro ofeza, ma alia 'diyima aza kazu yi ma ru ofizu buku ba driya musoro fepi diyini ma alia.
- Imbataa fezu 'ba musoro fepi 'diyidi dri azini o'bi driya be musoro ofeza ma driya.

AGATA GAZU AZINI APILI:

- Agata 'ba musoro ofe'ba 'diyini erizu mbeluru azitaa ni lelerile.
- Azakoma fezu 'ba musoro fepi 'diyini yi ma okpo aplili sizu duani musoro ni ma drilea.

BILENDU LIZA:

- 'Ba musoro, fepi 'diyima ma bilendu lizu driuru de nga 'ba andrini pari yini azi ngazu 'diyidi ku, azini kalafe ma eti ondazu lezu nizu kini azi yini ngaleri eri killiru.

E'YO OMVIZA 'BA MUSORO OFEPI 'DIYI MA DRILEA:
Amani ndrezu kini 'ba alu alu musoro fepi 'diyidi:

- Musoro yini ofele 'diyidi otizu killiru sawa driasi

- Musoro yini ofele 'diyidi osizu driya
- Musoro 'bani ofele ku 'diyima ma kalafe otizu killiru.
- MUSORO OMVIZA 'BA MUSORO OFEPI 'DIYI DRI:**
- Musoro 'bani ecole omvile vile 'ba musoro fepi diyidi driari sawa killiru ma alia dika azitaa ma palaa.

OTITA MUSORO OMVIZU, AZINI KOKOBI AZITAA NI LELE 'DIYI BE:
'Ba ma ede otitaa musoro omvizu 'ba musoro fepi 'diyidi dri-ri ekile azitaa ni lelerile sawa eza kokoru.
BI'LE COZU 'BA MUSORO OFEPI 'DIYI VU:
Geri e'yo erizu ba musoro fepi 'diyima ma tia 'diyidi:

- 'Ba azini ovuzu ogogo ba musoro okupi 'diyima mileru dika e'yo erizu yi ma paria.
- E'yo a'da za ama rua azini imbata 'bani ama niri 'duzu asi alarusi.
- Onotaa 'ba musoro okupi 'diyima ma rua 'diyidi erizu azini e'yo egazu drinia mbeluru.

E'yo 'bani lele ba musoro fepi 'diyima ma 'ye 'diyidi:

Ru sizu:

Le mima si mi ru 'ba musoro okupi 'diyima be.
Mi ma esu Tax Identification Number(TIN), pirina. Eri nga fe mi nizu e'yo musoro ofeza nizi.
'Ba musoro oya driari ofe 'ba 'diyidi ma si yi ma ru dika yi ma esu Income Tax File Number.
'Ba musoro VAT fepi 'diyima ma si yi ma ru dika yi ma esu VAT Number.

Otitaa musoro driari:
Mi ma oti musoro oya driari azini VAT, afa driya engapi angu amve ri ma alia 'diyidi(Import Taxes) kaniku afa driya musoro ni lele 'diyidi sawa,dika pari killiru ri ma alia.

Musoro ofezu:
Mi ma ofe musoro kilili ri sawa dika pari 'bani leleri ma alia/killili ri ma alia.
Ti ecitaa 'ba musoro okupi 'diyidi be.
Mi ma nga azi ti ecitaa'si 'ba yi ecepi killiru ngazu URA-a 'diyidi 'be a'dule. 'Ba nde yi ma su yi ma rua e'da yini be yi ma agatia, yini asi ngaria.

Mi ma ece e'yo driya:
Mi ma ece e'yo driya 'bani lele azi mi vileri ma driya geri musoro okuzu ri ni si 'diyidi ozi kokoru. Mi ma apa obetaa lokiri musoro otruzu risi azini e'yo azitaa ni lele ku 'diyidi driya.

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LUMASABA

BUNYALA NI BUUFUNANISI BYOMUWI WE KUMUSOLO

BUUFUNANISI
Shitongole shino shili nibufunanisi bwe khubuusa kimisolo kye Buwuli bwe akari
KHUKHWISHENGA BYE ATAAI
Khubuusa kamawumule kaaleengana ni bisinza 24 (24%) khushimya shefuna yosi iye linambo (GDP). Kamawumule kano nga niko kekhourambiswira khumilimo kya Gavumende kyabuli mwakha (recurrent) ni kye ingulakuhlana (development)
KUMULIMO KWEFFE
Khubusa kimisolo kya Gavumende nga khurambisa tsingeli tsikhasela babandu balala nga tsilekkelamo babandi tawe, naluundi ngakhourambisa baraambi bakuku mumirimo ikyo baramba ni lissuno.
IMOOTO YEEFFE
Kimisolo kye ingulakuhlana

BUNYALA BWOMUWI WE KUMUSOLO
Khulengaanisa
Mumilimo kyeffe khukhakakho khulengaanisa nga khubirira mu:

- Khulondelela kamakambila kyekimisolo munjeli indwela buli andu oasi.
- Khwawamba buli shiamba khumisolo nga mbaawo luande lweyi khwikhupira tawe.
- Khukhwambasa khuri buli muwi wekumusolo ali khubola kamatsima khukhwolesa isi khushifumbulila khuri ikali kooosi kamatsima tawe.
- Khubusa kimisolo kyesei khwakha khwabusa kyonyene
- Bimoonyo biamba khumilimo kyeffe**
 - Khukhakakho khubona khuri bimoonyo biw'amba khufuna iye baawi bekimisolo ibirisubiwa busa ibulaffu biryo tawe, khurushakho munjeli ifukilisibwa ni kamakambira kelinambo.
- Khuyeeta babandu khulondelela kamakambira kekimisolo**
 - Khuwa baawi bekimisolo nibabandu babarambirila kamakhuwa kaw'amba khunasula iye kimisolo, mubwangu, mubwitsuffu, naluundi nga imbaawo kimilawana kikiindi kyooosi tawe.
 - Khubona khuri khuwayo nilissuno buyeeti isi buli muwi wekimisolo yeestisana niyo naye shimunyalise khusasula kimisoolo kyewe nilissuno.
 - Buli shesi umuwi we kimisolo uureeba nga akana khumanya ishindu shoosi shiwamba khumusolo kweewe, namwe usaabu buyeti munjeli ikindi, oba uwin'gulung'unya, khumuyeta mubwangu.
 - Khunyonyola baawi bekumusolo khulwashina buli shikha shekumusolo shibawo naluundi ingeli yesi bakubalamo.
 - Khuwa bawi bekumusolo abo kamakyese kamakuku khumbuka yesi basabililemo khumanya ingeli yesi kumusolo ukwo kunabaambakho.
 - Khuyeta baawi bekumusolo bashaakha khukhwiwandikhissa.
 - Khusomesa baawi bekumusolo buunyala ni buufunisi bwaawe.
- Ing'andisa N'ing'oonamo lye Imbala ye Kumusolo**
 - Khukhakakho naabi naluundi mangu khukhwiimenyeresi bibindu byoostisina byeesi buli muwi wekumusolo akhandisile mumbala yekumusolo nga khurambisa kamakambira kaafuka byekimisolo mwinaambo.
 - Khufukilisa khuri umuwi wekumusolo ali ni lukoosi khutsa mukooti immalawo tsing'aando tsoosi tsihaamba khunjeli yesi khumbalilemo kumusolo kwesi akha khusasula.
- Khuwayo Khulabula**
 - Sha busheye khuwa umuwi we kumusolo khulabula mumbuka imala nga khutsa khupekesana namwe khubala bitabo byomundu mwenyeho isi shiambakho.
- Khuwayo Imbala N'inambisa Ye Kumusolo**
Khukhakila ilala khubona khuri buli musolo kwoomundu yesitsana:

- Kubaliwa ingeli yesi kwafunibwamo, n'injeli yesi kwarambisibwamo.
- Birone byoosi biba bilindibwa mubutereefu bul'imbuka
- Kumusolo kukhakhile khwebwa kubalibwa kwokesanibwa mubwangu
- Itsisayo (Refund) Yekumusolo Kukwakha Khukhwiisibwayo Isi Umuwi**
 - Kumusolo kukwakha khukhwiisibwayo isi umundu uwakusasula kwakha khukhwiisibwayo mumbuka isi kamakambiri kaloma.
- Khuurona Tsitsisayo Namwe Tsingobosayo (Returns), Burone Bwe Khulwaakha, ni Biirone Bibiindi**
 - Khwakha kuumallisa Tsitsisayo itso ni biirone bibiindi biwamba kumuwi wekumusolo mubwangu naluundi ngakhulondelera byesi khamakambira kalooma.
- Indolera Yebabandu Besi Khukhola Nabo Bukusi**
Khubona khuri khulolenela mubulayi naluundi mubwangu munjeli yinno babandu beesi khukhola nabo bukusi:
 - Khubawa ingolakana nibabandu indayi.
 - Khubawo bul'imbuka khwarekera ingeli yesi babandu bakhulekamo nga bakana khwiing'oonemo khukwalaale.
 - Khuwaakaanila mubwangu khukhwing'ulung'unya khuwoosi khulikho n'isi khwimikhile oba khusimamiire kasita khurerebwa mu ofiisii tseeffe mumwoyo kumulayi.
- BUUFUNANISI BWOMUWI WE KUMUSOLO**
Khumwironesa
Khakakho khubona uri w'ironesele nishitongole she kimisolo ng'omuwi wekumusolo.
Shiino shikhwikoombesa khufuuna inaamba yebaawi bekimisolo isi balanga bari Tax Identification Number (TIN).
Babandu babaawo kumusolo kw'efuna kwesi balanga bari Income Tax nabo baakha khukhwiwandikhisa lundi bafuune inaamba isi balanga bari Income Tax File Number.
Babandu babaakha khuwayo kumusolo kuwambakana n'injeli yesi w'ongeselemo mu bulayi namwe taawe mubalayi namwe taawe mu bunofu bwe bibindu isi balanga bari Value Added Tax (VAT) naabo bakhile khufuna inaamba ya VAT (VAT Registration Number).
Khukhwanjula Imballila ye Bukusi Bworo ri Burone Bubundi
Buli imballila ye itsingisa yositsana ikhukanibwakho VAT ni Kumusolo kweefuuna (Income Tax) wakhile khuyiitsusira mumbuka indufu namwe taa mushifo shiitsuufu nga kamakambira nikalooma.
Isasula Ye Kumusolo
Sasula namwe wayo kumusolo kumutuufu mumbuka induufu mushifo shishaakhile khuwelewelamo ngashalakiirwa kamakambira.
Ingolakana Ni Shitongole She Kumusolo
Kholakana naluundi rambira atweela ni barambi be shiitongole she kumusolo babaveebwa bunyala nalundi babanyala beeyanjula isi'uuli mubwitsuffu. Shabusheye baarambi boosti be shiitongole isho baawebwa bipande bibanjula mubwitsuffu naluundi baba ni bipande ibyo inga bali khuuramba kimilimo kyawe munjeli indufu.
Khukhwanjula Buli Shiindu
 - Yanjulatsakayo buli shiindu shoosi shiw'amba khu makusi kooosi keendi uli khukhwanjula khumbuka iyo. Ukhakhakakho khushiendebeasiwendebwa waambasa uri unilwoma kumusolo tawe namwe khurambisa tsitsila tsikhali tsindufu khukusasula tawe. **Luwande Luramba Khusomesa Baawi Bekimisolo**
Khuyeete Niyo Naffe Khukhuyeete Bulayi
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