

Period	Type of Return	Tax Head	Due Date	Remarks
<b>Annual Returns</b>				
1) Final Returns	a) Individual	Individual Income Tax	6 months after the end of the year.	Individuals are natural persons and may be required to submit: <ul style="list-style-type: none"> <li>• Business Income Tax Return,</li> <li>• Presumptive return,</li> <li>• employment /Rental</li> </ul>
	b) Non Individual	Corporation Tax	6 months after the end of the year.	Submitted by persons other than individuals and partnerships e.g. companies, trusts etc
	c) Partnership	Individual Income Tax	6 months after the end of the year.	These returns are submitted together with the partners' returns. It is the partners who are taxed.
2) Provisional Returns	a) Individual	Income Tax	3 months from the beginning of the year.	Based on estimated chargeable income or estimated turnover for presumptive.
	b) Non Individual	Income Tax	6 months from the beginning of the year.	Based on estimated chargeable income
<b>Quarterly Returns</b>				
	Petroleum Revenue Returns		15 <sup>th</sup> day after a period of three months.	<ul style="list-style-type: none"> <li>• These are to be submitted by oil companies involved in the exploration and production of oil and excludes distributors</li> </ul>

				eg Shell, Total etc <ul style="list-style-type: none"> <li>These are not required to submit provisional returns but should also submit final returns for income tax purposes.</li> </ul>
<b>Monthly Returns</b>				
	VAT	Value Added Tax	15 <sup>th</sup> of the following month	Submitted by taxpayers registered for VAT (Individuals and Non Individuals)
	LED (Services)	Local Excise Duty	15 <sup>th</sup> of the following month	Currently this is for companies dealing in airtime.
	LED (Goods)	Local Excise Duty	21 <sup>st</sup> of the following month	This is for companies dealing in excisable goods.
	PAYE	Income Tax	15 <sup>th</sup> of the following month	Employers declare and remit PAYE withheld from employees to URA.
	WHT	Income Tax	15 <sup>th</sup> of the following month	WHT Agents declare and remit WHT withheld from their suppliers to URA.
	GPBT (Winnings)	GPBT	15 <sup>th</sup> of the following month	Business Information and not for taxation purpose
	Operator's Return (Oils)	Income Tax	15 <sup>th</sup> of the following month	Business Information and not for taxation purpose
<b>Weekly Returns</b>				
	GPBT Return	Gaming and Pool Betting	By Wednesday of the next week.	Where gross receipts are declared and taxed on the GBP service provider.



Uganda Revenue Authority

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