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Preamble

Our publication incorporates changes introduced by the 2015 Budget speech. It also includes references to changes in the practice of the Uganda Revenue Authority where they are significant. Some changes may arise when the Finance Bill 2015 and subsequently the Finance Act 2015 are published.

This publication constitutes only a brief guide and is not intended to be a comprehensive summary of the tax law and practice. While all reasonable care has been taken in the preparation of this guide, Deloitte and its associates accept no responsibility for any errors it may contain, whether caused by negligence or otherwise, or for any loss, however caused, or sustained by any person that relies on it.

June 2015
Budget highlights

Tax provisions

Income tax

- The threshold for the presumptive taxpayer regime increased from gross turnover of UGX 50 million to UGX 150 million and qualifying business are now categorized with fixed taxes.
- Exemption of business with gross turnover of less than UGX 5 million now removed.
- Non-tax deductible expenditure now includes cost of goods and services above UGX 1 million per year where the supplier fails to provide a Tax Identification Number (TIN).
- Clarification on the roll-over relief available for company reorganizations, and specifically exclude the sale of shares.
- Creation of a Permanent Establishment (Branch) by provision of services for a period or periods aggregating more than ninety days in any twelve month period on the same or connected project.
- Thin capitalization rules revised, the ratio of debt to equity from 1:1 is revised to 1.5:1, and the rules are now to apply to branches of non-resident companies as well.
- Revision of the tax regime for the petroleum and mining sectors in accordance with the commercial rules under which the sectors operate. Noteworthy is that the withholding tax rate on services imported by licensees is reduced to 10%.
- All supplies and importations now subject to 6% withholding tax unless the supplier is an exempt organization or is on the list of exempted taxpayers.
- Withholding tax rate on re-insurance premium payments reduced from 15% to 5%.
- Advance income tax reintroduced for passenger service vehicles and goods motor vehicles at the point of renewal of annual licenses.
- The Global Fund to Fight AIDS, Malaria and Tuberculosis is now a listed organization and therefore exempt from Income Tax.

VAT

- Annual registration threshold increased from UGX 50 million to UGX 150 million.
- The annual turnover for cash basis accounting for VAT purposes increased from UGX 200 million to UGX 500 million.
- Supply of cereals grown and milled in Uganda now zero-rated.
- Some compact florescent bulbs no longer exempt.
- Licensees in the petroleum and mining sectors now allowed to register for VAT during the exploration and development stages of their operations and thus allowed to claim input tax credits and refunds.
- Petroleum and mining licensees now allowed input credit for VAT on imported services.
• The Global Fund to Fight AIDS, Malaria and Tuberculosis and the Uganda Red Cross Society have been added to the list of Public International Organizations that are VAT exempt.

Excise Duties

• Duty on cigarettes increased to UGX 45,000 and UGX 75,000 for Soft Cap and Hinge Lid, respectively, per 1000 sticks.
• Duty increased from 20% to 30% on beer whose local raw materials content - excluding water - is at least 75% by weight of its total.
• Revision of duty on un-denatured spirits from UGX 4,000 per litre or 140% whichever is higher to UGX 1,000 per litre or 100%, whichever is higher.
• Duty on other wines increased from 70% to 80%.
• Increase in duty by UGX 50 on petrol and diesel.
• Removal of USD 0.9 duty on international calls from the Northern Corridor (Kenya, Rwanda and South Sudan).
• Introduction of 5% duty on motor vehicle lubricants and 10% on chewing gum, sweets, chocolates and furniture.

Other Measures

• Increased the environmental levy on import of used cars from 20% to 25% for motor vehicles between 5 to 10 years old and 35% for cars older than 10 years.
• Increased application fees for passports and travel documents.
• Introduction of a non-refundable prepayment fee of USD 500 on application for a Work Permit.
• Increase to USD 80 for a single entry visa. (valid in Rwanda, Kenya and Uganda)
• Imposition of annual operator license fees in respect of vehicles, vessels (cargo, leisure and passenger) and motorcycles.
• Ratified the following international agreements: East Africa Community Double Tax Agreement, Agreement for the Establishment of the African Tax Administration (ATAF), and OECD Convention on mutual Administrative Assistance.
• To issue gazette on EAC common external tariff for reduced import duty rates for specific goods and passenger vehicles. This will be valid for one year.
• Tax incentive scheme for existing and potential investors to be reviewed without distorting the overall taxation.
• Continue to improve on tax administration procedures.
Agriculture
- Kick start the construction of the Permanent MAAIF headquarters building in Bugolobi.
- Implementation of a unified (single spine) agricultural extension system.
- Promotion of value addition especially in priority or strategic commodities like dairy, meat, coffee, cotton, tea, rice, fish, cocoa, maize, beans, cassava, citrus, banana.
- Intensify research on increased productivity, disease control and value addition of the national priority commodities through NARO, including boosting the activities of animal genetic development.
- Provide affordable long-term financing through the Agricultural Credit Facility (ACF) for agriculture, agro-processing and agro based value addition.

Technology, Media & Telecommunications
- The Government recognizes an efficient and affordable ICT services is key to private sector investment.
- Reducing the cost of internet services to stimulate growth of related sectors in the economy.
- In the 2015/16 fiscal year, a further 60 public offices will be connected to the National Backbone Infrastructure saving the Government UGX 9.3 billion.
- Key future projects in the ICT sector include consolidation of hardware and software licenses to accelerate delivery of Government services by National Information Technology Authority, connecting Public Universities to the NBI to access high speed internet connectivity.
- The Government will strengthen the legal and institutional framework for ICT use and IT security.
- Various Government systems such as National Identity Card System, the Integrated Financial Management System, Government Payroll System, (IPPS) and Computerized Education Management System (CEMAS) will be linked to encourage investment and improve efficiency.
- Cost of calls originating and terminating in Uganda, Kenya, Rwanda and South Sudan reduced from USD 18 cents to USD 10 cents per minute under the Northern Corridor Integration Project.

Education and Sports
- UGX 2,029 billion has been allocated for Education and Skills Development.
- UGX 39.78 billion allocated to increase school facilities with 293 primary schools to be constructed.
- UGX 5.9 billion allocated towards the ongoing Skilling Uganda Project to enhance vocational development.
- UGX 6 billion allocated towards the Student Loan Scheme to increase tertiary education.
- UGX 5 billion allocated to support the Teachers SACCO.
• The National High Altitude Centre will be constructed in Kapchorwa and the Akii-Bua Olympic Stadium to be designed; UGX 5 billion allocated.
• UGX 5 billion to enable increase pay of Public University Lecturers.
• Massive training of Head Teachers and orienting 10,000 School Management Committees (SMCs) in Leadership and Management Skills.
• Instructional materials and teaching aids to be provided for Universal Primary Education, Universal Secondary Education and Universal Post Ordinary Level Education and Training.

Manufacturing
• The industrial sector is targeted to grow at 5.5 percent in the 2015/16 financial year which is slightly lower than the economy which is overall projected to grow at 5.8 percent.
• Growth in manufacturing has picked up pace after a contraction during the 2012/13 financial year, and is now estimated to grow at 4.1 percent.
• The Government is planning to build an industrial sector base that adds value to newly discovered high potential minerals, adding value to agricultural products where Uganda enjoys a strong comparative advantage, and the provision of affordable and reliable electricity.
• Industrial and business parks at Namanve, Luzira, Mukono, and Mbale will continue to be operationalized to provide serviced areas for the development of manufacturing and other business enterprises.
• Provision for warehousing and logistics including cold-storage and market auctioning for the wholesale of agricultural produce.
• In addition to the initial focus on the Kampala Industrial and Business Park at Namanve, an allocation of UGX.4.5 billion has been approved for the compensation of persons on the Mbale Industrial and Business Park, to pave way for its development.
• Government will also develop Economic Processing Zones (EPZ) in line with the Free Zones Act 2014. The Zones will consist of a world class modern abattoir; milk and fruit processing plants; a facility for modern agro production; and a textiles manufacturing plant. Emphasis will also be directed to refining medicinal herbs and aromatic herbs.

Tourism
• UGX 30.8 billion allocated to the sector to grow a number of activities as laid down in the ten year sector development plan.
• Diversification of products based on communities and regional tourism clusters.
• Single tourist visa for the region has been introduced.
Health Sector

- An allocation of UGX 1,270.8 billion has been approved to the Health Sector, a reduction from UGX 1,276.8 billion, in the previous year.
- Reconstructing and rehabilitating nine major hospitals.
- Construction of additional staff houses at various lower level health facilities. Initiative to increase the percentage of staff housed from 17% to 30% by 2018.
- Initiative for skill development for health workers under a bursary scheme.
- Strengthening the capacity of specialized health facilities such as the Uganda Heart Institute and the Uganda Cancer Institute to tackle the increasing cases of medical conditions that require specialized care, and reduce on the cost of referrals for medical treatment abroad.
- With the enhanced provision of Emergency Obstetric Care medical supplies, maternal mortality rates are projected to fall from 438 per 100,000 live births to 220 per 100,000 live births.
- Government aims to reduce infant mortality rates from 54 per 1,000 live births to 44 per 1,000 live births.

Infrastructure

- Recognise that competitiveness of private sector remains constrained by infrastructure gaps due to unreliable electricity and an inadequate rail and road network.
- Economic growth of 5.8% projected next year, hinged on increase in public infrastructure investment. In total over UGX 3,900bn allocated to infrastructure.
- Increased borrowing expected to finance infrastructure.
- Government to undertake reforms in project management to avoid unnecessary costs and delays in implementing public investments and ensure Government infrastructure projects are executed efficiently.

Transport

- UGX 3,328 billion allocated to the transport sector, representing 18% of budget allocation and over 50% of allocation to infrastructure, in line with previous years.
- 167 km (target 250 km) of roads upgraded from gravel to tarmac in 2014/15; 2,664 km (target 3,000 km) of paved roads repaired in 2014/15; 11,448 km (target 12,500 km) of unpaved roads have undergone routine mechanized maintenance.
• In the next year, complete 340 km of road network, commence construction on 1,770 km of road network, and complete design and feasibility studies on 1,250 km of road network.

• Government will fast track the construction of the Standard Gauge Railway (SGR) throughout Uganda. Preliminary studies for Kampala-Kigali and upgrade of Tororo-Packwach/Gulu-Nimule railway line to standard gauge railway line are underway.

• Over the next five years, Entebbe International Airport to be upgraded at a cost of US$325 million, including a new cargo centre, new passenger terminal, and the replacement of navigation aids.

Energy & Resources

• Aim at promoting industrialization and value addition in agriculture and mining, with more affordable electricity. National electricity access at 14% in 2014 compared to 11% in 2011.

• Current electricity generation capacity at 852 MW with ongoing projects totaling over 1,000 MW of energy to be fast-tracked in FY2015/16.

• Encourage renewable energy (besides hydropower) to supplement current energy supply options and increase coverage and address Rural Electrification.

• 2,002 km of transmission lines to be constructed across the country.

Water and sanitation

• Construction of windmill-powered watering systems in Karamoja.

• Expansion of sewer network coverage in Kampala, particularly the construction of Kinawataka sanitation infrastructure.

• Construction of new and rehabilitation of existing piped-water supply systems in major population centres.

• Construction and rehabilitation of sewerage and sanitation facilities countrywide.

• Rehabilitation (minor & major repairs) of broken down (de-commissioned) hand pumps, valley tanks, and drilling of new boreholes countrywide.

Other

• Defence infrastructure - spending for acquisition of advanced and modern equipment; spending for improving staff welfare through provision of accommodation and medical facilities for defence sector.

• Agriculture infrastructure - allocated UGX 479.6 billion to agriculture, part of which will be used towards infrastructure for construction of valley tanks and dams for livestock and crop irrigation; provide infrastructure for industrial and business parks at Namanve, Luzira, Mukono and Mbale; to develop Economic Processing Zones (EPZs), e.g. Kaweweta.
• Tourism - allocated UGX 81.3 billion to tourism, part of which will be used towards infrastructure for: development of satellite wildlife education centres in Fort Portal and Mayuge, and construction of a regional museum in Soroti; develop tourism infrastructure through PPP partnerships.
• Government to progress with ICT connectivity across the country through the National IT backbone. National IT backbone led to savings in Government expenditure of UGX 5.3 billion per annum, expected to increase to UGX 9.3 billion in the coming year.

Retirement Benefits (Pensions)
• Government has now decentralized the budgeting and payment of pension and gratuity which used to be budgeted for under the Ministry of Public Service, to the respective MDAs where the Government staff retire from.
• Plans to prioritize clearance of all domestic arrears including salary, pension, and gratuity arrears.
• Government is also undertaking reforms in the financial sector, including pensions, to create efficient mechanisms to mobilize long-term capital.

Financial Sector
• Interest rates remain high due to limited supply of long-term capital and the high risk profile of borrowers given the high default rates and non-performing loans.
• The Government will increase the capitalization of the Uganda Development Bank from UGX 128 billion to UGX 500 billion over the medium term.
• To improve verification of the credit worthiness of borrowers, the Government will implement the National Identification Project to be integrated with the financial sector.
• The Uganda shilling has depreciated against the United State Dollar (USD) mainly because the USD has appreciated against the other hard currencies and the high demand for the USD by local importers.
• The Bank of Uganda has intervened to reduce exchange rate volatility in the foreign exchange markets.
Quick Tax Guide

Income tax rates for residents

PAYE Threshold
The PAYE threshold is UGX 235,000 per month for residents and income below this is not subject to Income tax.

An additional 10% is imposed on individuals with chargeable income of UGX 10 million and above per month

Income tax rates for resident individuals (UGX)

<table>
<thead>
<tr>
<th>Annual Taxable income (UGX)</th>
<th>Residents</th>
<th>Non Residents</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 2,820,000</td>
<td>N/A</td>
<td>10%</td>
</tr>
<tr>
<td>2,820,001 - 4,020,000</td>
<td>10% (Y - 2,820,000)</td>
<td>10%</td>
</tr>
<tr>
<td>4,020,001 – 4,920,000</td>
<td>20%(Y - 4,020,000) + 120,000</td>
<td>20% (Y - 4,020,000) + 402,000</td>
</tr>
<tr>
<td>&gt; 4,920,000</td>
<td>30% (Y - 4,920,000) + 300,000</td>
<td>30% (Y- 4,920,000) + 582,000</td>
</tr>
<tr>
<td>&gt;120,000,000</td>
<td>Additional</td>
<td>Additional</td>
</tr>
<tr>
<td></td>
<td>10% (Y - 120,000,000)</td>
<td>10% (Y – 120,000,000)</td>
</tr>
</tbody>
</table>

*There is no deduction of 10% NSSF from base salary

Taxable value of employment benefits
The general rule is that all non-cash benefits are taxable at the cost of providing the benefit to the employee less any contribution that the employee makes towards the benefit, unless a method is specifically provided for.
(a) Car benefit
A car provided wholly or partly for an employee’s private use is a taxable benefit, calculated according to the formula:

\[(20\% \times A \times B/C) - D\]

where:
A is the market value of the car at the time it was first provided for private use;
B is the number of days the car is available for private use in the year of income;
C is the number of days in the year of income; and
D is any payment made by the employee for the benefit.

(b) Domestic benefits
- Furniture: Where an employee is provided with furniture, the taxable value of the furniture is the market value at the time the furniture is made available.
- Utilities and domestic servants: the taxable benefit is the cost actually incurred by the employer.
- Security: Where a company pays for residential security for an employee, the taxable benefit is the cost of security. However where security relates to security guards as opposed to an alarm there is no taxable employment benefit as per practice notes publicly issued.

(c) Other benefits
Other taxable benefits include leave passage tickets, club subscriptions and school fees for dependents. The value is the cost of providing the benefits.

(d) Housing
The taxable value of accommodation or housing provided by an employer for an employee is the lower of:
- the market rent of the accommodation/ housing less the employee’s contribution; or
- 15% of employment income including market rent.
(e) Interest on Soft Loans
Where an employer grants a loan exceeding UShs 1,000,000 and repayment is over 3 months at a rate of interest below the statutory rate (Bank of Uganda discount rate at the start of the year), the value of the benefit is the difference between the interest payable had the loan been at the statutory rate and the interest actually paid. The amount of any loans waived by the employer is assessed on the employee.

(f) Tax free employment benefits
- Reimbursement or discharge of the employee’s medical expenses; a non-accountable medical allowance is taxable.
- Insurance premiums paid on the life of the employee.
- Employer’s contribution to a pension or provident fund.
- Meals and refreshments provided to employees on the employer’s premises, and which are available to all full-time employees on equal terms.
- Reimbursement or discharge of costs actually or likely to be incurred on travel, meals and refreshment while undertaking travel in the course of performing duties of employment.
- International passage costs paid by an employer for a non-citizen employee recruited outside Uganda. This exemption only applies during commencement and termination of the contract; annual leave passage is taxable.
- Benefits provided whose total value is less than UGX 10,000 per month.

Retirement funds
- Pension payments and any lump sum payments from a resident retirement fund are exempt from tax.
- Contributions to the National Social Security Fund (NSSF) is based on gross cash emoluments (inclusive of cash allowances) as follows:
  - Employee’s contribution 5%
  - Employer’s contribution 10%
- Contributions to the retirement funds (including NSSF) are not deductible for the employee. With effect from 1 July 2004, the contributions by the employer are not taxable.
Rental income
Rental income is taxed separately from other income as follows:
- For resident individuals, a deduction of 20% of the rental income is allowed to cover the expenses.
- Out of the chargeable income determined (i.e. the balance of 80%), the income exceeding UShs 2,820,000 is taxed at 20% (i.e. the first UShs 2,820,000 is not taxed).
- For companies, rental income is taxed separately from other business income. The applicable tax rate is 30% on the taxable income (rental income less directly related rental expenses).

Corporate income tax rates
Resident companies 30%
Trusts and retirement funds 30%
Non-resident companies 30%
Repatriation of profits by branches of non-resident companies 15%
Mining companies 25-45%

Capital gains tax (CGT)
CGT will apply where a non-depreciable business asset is disposed of. It is taxed as part of business income at the corporate rate of 30%.
Capital allowances

<table>
<thead>
<tr>
<th>% of Cost</th>
<th>Wear &amp; Tear</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial Building Allowance</td>
<td>5</td>
</tr>
<tr>
<td>Industrial Building Allowance</td>
<td>5</td>
</tr>
<tr>
<td>Computer and Data Handling Equipment</td>
<td>40</td>
</tr>
<tr>
<td>Automobiles, buses and minibuses with a capacity of less than 30 passengers, and goods vehicles less than 7 tonnes</td>
<td>35</td>
</tr>
<tr>
<td>Construction and Earthmoving Equipment</td>
<td>35</td>
</tr>
<tr>
<td>Buses with a capacity of more than 30 passengers, and goods vehicles more than 7 tonnes, specialized trucks, tractors, trailers &amp; trailer mounted containers</td>
<td>30</td>
</tr>
<tr>
<td>Plant and machinery used in farming, manufacture and mining</td>
<td>30</td>
</tr>
<tr>
<td>Railroad cars, locomotives, water transportation equipment and aircrafts</td>
<td>30</td>
</tr>
<tr>
<td>Furniture, fixtures and fittings</td>
<td>20</td>
</tr>
<tr>
<td>Other equipment, plant &amp; machinery</td>
<td>20</td>
</tr>
<tr>
<td>Farm works</td>
<td>20</td>
</tr>
</tbody>
</table>

*Note that effective 1 July 2014 initial allowance is no longer available.

Other capital allowances include:
- Minor capital equipment up to a maximum of UGX 1,000,000 (with effect from 1 July 2004) – 100%.
- Start-up costs (including initial cost of public floatation) – 25% over four years.
- Intangible assets – over the useful life of asset.
- Mineral exploration expenditure – 100%.
## Withholding Taxes

<table>
<thead>
<tr>
<th>Nature of payments</th>
<th>Resident</th>
<th>Non-resident</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dividend - Unlisted companies</td>
<td>15%</td>
<td>15%*</td>
</tr>
<tr>
<td>Dividend - Listed companies</td>
<td>10%**</td>
<td>15%*</td>
</tr>
<tr>
<td>Interest</td>
<td>15%</td>
<td>15%*</td>
</tr>
<tr>
<td>Management/professional fee</td>
<td>0 - 6%</td>
<td>15%*</td>
</tr>
<tr>
<td>Interest on T/bills &amp; bonds</td>
<td>20%*</td>
<td>20%*</td>
</tr>
<tr>
<td>Purchase of asset from non-resident</td>
<td>10%</td>
<td>N/A</td>
</tr>
<tr>
<td>Winnings; sports &amp; Pool betting</td>
<td>15%</td>
<td>15%</td>
</tr>
<tr>
<td>Payment of re-insurance premiums***</td>
<td>15%</td>
<td></td>
</tr>
<tr>
<td>Royalties</td>
<td>N/A</td>
<td>15%*</td>
</tr>
<tr>
<td>Sporting or entertainment income</td>
<td>N/A</td>
<td>15%*</td>
</tr>
<tr>
<td>Natural resource payment</td>
<td>N/A</td>
<td>15%</td>
</tr>
<tr>
<td>Leasing Equipment</td>
<td>N/A</td>
<td>15%*</td>
</tr>
<tr>
<td>Rents</td>
<td>N/A</td>
<td>15%*</td>
</tr>
<tr>
<td>Ugandan source service contract</td>
<td>N/A</td>
<td>15%*</td>
</tr>
<tr>
<td>Payment by Government entities</td>
<td>6%</td>
<td>-</td>
</tr>
<tr>
<td>Mineral and Oil and Gas contracts</td>
<td></td>
<td>10%</td>
</tr>
</tbody>
</table>

*Final tax **Applies only to individuals *** Has exceptions
Note: Lower rate may apply where there’s a tax treaty in force. Uganda has signed Double Taxation Agreements (DTAs) with United Kingdom, Denmark, Norway, South Africa, Netherlands, Mauritius, Italy, Zambia and India. Treaties with Egypt, China, UAE, Sudan, Belgium and Seychelles have been negotiated but not yet signed while a treaty with the EAC is yet to be ratified by all countries.

Withholding taxes (including Pay As You Earn) are payable by the 15th day of the month following the month of deduction.

Payment of income tax
A provisional tax return based on estimated income for the year is required to be submitted by the sixth month together with payment of 50% of the estimated tax payable, with the balance being paid by the end of the twelfth month.

This provisional return can be amended before the year-end by submitting a revised or amended provisional return. A penalty is imposed for underestimation of the provisional tax payable by more than 10%.

A final return (currently in the form of a Self-Assessment Return) is required to be submitted by the sixth month following the year of income. The amount that may be due, after deducting the provisional tax and any tax credits, should be paid by the end of this sixth month. Penalties are imposed on late submission of the return as well as late payment of the tax due.

Value Added Tax
Zero rate 0%
Standard rate 18%
VAT as a fraction of the inclusive price (standard rate) 1/6.55
Annual turnover threshold for registration UGX 150,000,000 p.a.

Returns and payments are due on the 15th day of the succeeding month.
Customs duty
Rates are either specific or ad valorem.

The East African Community Customs Union came into full force on 1 January 2010. Therefore all internal tariffs are eliminated. All the goods originating from the partner states will be imported at 0% import duty rate. With the introduction of the East African Community Customs Union, the common external tariffs are applicable with duties on goods from outside the EAC at the rates of 0% for basic raw materials, 10% for intermediate goods, 25% for finished goods and 35% to 100% for sensitive items. Goods will only enjoy the preferential community tariffs if they meet the EAC Customs Union Rules of Origin. Rwanda and Burundi also joined the EAC on 1 July 2009.

Excise duty
Excise duty is calculated on either an ad valorem or specific basis and is imposed on some imports, locally manufactured products and on services.

Excise is computed on the ex-factory selling price for locally manufactured goods. It is payable on the 15th day of the succeeding month in the case of goods and 15th day in the case of services.

For imported products excise is payable before clearance through customs. Please refer to the Customs & Excise guide on our website for the complete list of excise rates. The excise duty on spirits made from locally made raw materials has been increased from 45% to 60%. A specific rate and an ad valorem duty rate on undernatured spirits of UGX 2,000 per litre or 80%, respectively, whichever is higher, as a means to control undervaluation.

Export duties
Raw hides and skins 5% on FOB price or USD 0.84/kg.
Motor vehicle registration charges
- Sedan cars, saloon cars, estate cars but excluding dual purpose goods passenger vehicles UGX 1,200,000
- Passenger vehicles, including light omnibuses having seating accommodation not exceeding 28 passengers UGX 1,200,000
- Estate and station wagon vehicles with engine capacity of 3500 cc or above UGX 1,700,000
- Medium omnibuses and heavy omnibuses having seating accommodation of more than 28 passengers UGX 1,200,000
- Registration motorcycles UGX 250,000
- Used motorcycles, scooters, mopeds, bicycles and used spare parts of motor cycles and motor vehicles are at 10% of CIF value
- For vehicles older than 8 years at time of importation an extra charge of 20% of the CIF value

Environmental Levy
- Used motorcycles, scooters, mopeds, bicycles and used spare parts of motor cycles and motor vehicles are at 10% of CIF value
- For vehicles older than 5-10 years at time of importation an extra charge of 35% of the CIF value and older than 10 years 50% of the CIF value

Stamp duty
Creation or increase of share capital (except where the increase is a precondition for a loan or going public; these are exempt) 0.5%
Transfer of stock or marketable security (except for quoted securities, which are exempt) 1%
Transfer of immovable property 1%
Debenture or mortgage 0.5%
Lease 1% of total value
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