TAXATION OF INCOME & CONSUMPTION IN UGANDA

The Law and Practice

Joseph D. Oluja

TASLAF Advocates & Consultants
DEDICATION

~

To my Mother
For teaching me Responsibility and Determination

~

To my Family
Who have always believed in me

~

To my Friends and Colleagues
Who have supported and encouraged me

~

“When God sees you doing your part, developing what He has given you, then He will do His part and open doors that no man can shut.”

~ ~ ~ ~ ~ ~ ~ ~ ~ ~

1Spiritual inspiration from Revelations 3:8 - “I know all the things you do, and I have opened a door for you that no one can close. You have little strength, yet you obeyed my word and did not deny me”
FOREWORD

This book “TAXATION OF INCOME AND CONSUMPTION IN UGANDA - THE LAW AND PRACTICE” could possibly be described as a one stop centre for all your questions and answers regarding the current position of the law and practice on taxation of income and consumption in Uganda. It is a comprehensive analysis of all precepts, principles, practices and perspectives arising in the taxation of income on natural and legal persons. This makes it mandatory reading for anyone with the aspiration of understanding taxation in Uganda as a student, practitioner or teacher.

The text is structured with a view to enabling a proper understanding of the philosophy and principles that guide tax administration in Uganda. It then goes on to explain both legal and economic concepts that underlie the tax laws in Uganda, touching virtually on all areas and vehicles through which income can be earned. It is valuable in providing reading material in new areas of taxation of retirement funds, natural resources, trusts and estates, as well as in areas that suffer a dearth of literature such as the law and practice principles of International Taxation, Tax Treaties and Transfer Pricing.

Although the book is predominantly focused on income taxation, and this is because of the numerous principles that income taxation covers, the last chapters that analyse the law and practice in the administration of Value Added Tax (VAT) provide basic to intermediate knowledge of the workings of the VAT regime.

The structure and content of the book qualifies it to be mandatory reading and reference material for any academic effort on taxation in Uganda.

I particularly like the fact that it is written simply. This makes it easy reading material even for experienced practitioners who are looking to refresh their knowledge on taxation in Uganda. I therefore highly recommend the book for those of us in tax administration.

I commend the author for adding valuable material to the body of tax literature that will, without doubt, play a significant role in shaping the direction and content of tax jurisprudence in Uganda.

Ms. Doris Akol
COMMISSIONER GENERAL | UGANDA REVENUE AUTHORITY
This book by Mr. Joseph O. Okuja is one of the best books on the Ugandan tax system that is on the market. His practical experience in tax administration and in handling policy issues is reflected in the rich literature and practical aspects in the different chapters. He has made an effort to make it as up-to-date as possible with new developments such as the tax procedures code (TPC), taxation of petroleum operations and the chapter on tax treaties being of much value to a reader.

I highly recommend this book to CPA (U) students, PODITRA students and all university students pursuing business studies. Tax practitioners and URA staff will find it a very useful reference material.

CPA Begumisa Protazio

PRESIDENT | INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA - ICPAU
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About the Book

Everything you need to know about the administration of income tax and value added tax in Uganda is covered in this book. This book saves the reader from navigating the morass of legal authorities and the sheer volume of reference materials covering various subjects which can be overwhelming especially for students and new tax professionals.

The book describes the features of taxation under the Income Tax Act (ITA), the Value Added Tax Act (VATA) and the Tax Procedure Code Act (TPC), with particular focus on their overall purpose, design and application. The author explains the principles of tax law and highlights key tax issues and the supporting tax law provisions for each subject under the ITA, VATA and TPC Act. These laws represent the primary legislation under which tax is imposed on the incomes of persons in Uganda, and on their consumption of goods and services at different stages of production and distribution.

The book is written in plain English and takes the reader step by step through each tax principle by emphasising key concepts on why a tax is imposed, who pays the tax, and how the tax is imposed, calculated and paid. This book is a very valuable resource for tax practitioners and students pursuing taxation as an academic discipline.

Review Comments

"The structure and content of the book qualifies it to be mandatory reading and reference material for any academic effort on taxation in Uganda"
Doris Akol - CG, URA

"I highly recommend this book to CPA (U) students, PODITRA students and all university students pursuing business studies. Tax practitioners and URA staff will find it a very useful reference material"
Protazio Begumisa - PRESIDENT, ICPAU

About the Author

Joseph O. Okuza is the Tax Director at TASLAF Advocates & Consultants, a specialised Legal, Tax and Advisory Firm with expertise in Corporate and Commercial Law, NGO and Social Business Advisory, Tax Consultancy, Civil and Criminal Litigation. He specialises in Tax Advisory and Consultancy, and is an acclaimed tax expert with over 20 years’ professional experience both as a Tax Administrator with the Uganda Revenue Authority and as a professional tax practitioner with Grant Thornton International - Uganda and now TASLAF Advocates and Consultants.