



Uganda Revenue Authority  
DEVELOPING UGANDA TOGETHER



# CONE ME ACAKI/MA LAKWONG PA LACUL MUCORO

FY 2022-2023

## Lacul Mucoro,

Wapwoyo cone me culu mucoro, wacike ni ibibedo ki kwo ma myero/ma mwonya kit ma dong icako kwede woti me culu mucoro ni.

## Cike wa bot Lucul mucoro (Our value Proposition)

Wacike me konyowu I kit me jogo mucoro irwom ma malo, iyoo weng, I kabedo ducu dok iyo mayot.

## LOK KOM URA

### Twero wa (Mandate)

Me moko/ngolo, jogo mucoro dok me nyutu kamaleng kit ma mucoro ma kilwongo ni Central Government Tax Revenue macalo Non-Tax Revenues ojoge kwede, ki me miyo tam bot Gamente ilok ma kwako cik malube ki kama patpat ma mucoro twero aa/nonge ki iye weng.

### Neno wa me anyim kare ki kare (Vision)

Me bedo dul me lanyut maber atika dok ma kelo jami manyen i dog tic me jogo mucoro pi dongo lobo Uganda

### Watiyo gin ango/Micon wa tye ningo (Mission)

Wa jogo mucoro me/pi dongo lobo iyo maleng/ma olil dok ma myero.

### Guti me kitwa ma wacung iye (Culture Statement)

Wabedo dul ma cwinywa tye ikom lucul mucoro, dul ma gene I lok kom jogo mucoro, wajolo dok wajulu dano me nyutu kwirigi ki ryekogi me tic ki lucul mucoro iyoo matir i kabedo ma mwonya.

### Cako Tici (On boarding you)

Piny kany tye lok ma pigi tego me angeya me konyi kun nongo watye ka yubi me bedo lacul mucoro ma culu mucoro agonya/labongo dic mo keken. Jo matye ka konyi bi telo/nyuti gin/ngo ma mite pi dwe adek ka ingeye wabimiyo in bot Citacon/Opici ma cok kwedi wekgi omede ki konyi. Walegi ni ibed agonya me cwalo tami mo keken I email eni [onboarding@ura.go.ug](mailto:onboarding@ura.go.ug).

### Yab/Citi i akaunt pa URA Portal, meno ki i intanet

Kit macalo dong icone me culu mucoro dok bene dong inongo TIN ni, omyero dong iyab akaunt ni i URA Portal kun nongo itimo kit man:-

1. Cit i URA Web Portal <https://ura.go.ug>
2. I kona tung malo me acuc “yab kompiuta me donyo iyub man”
3. Ket Adenti Kad ni ma en aye obedo TIN ni.
4. Ka tyen-ni mukwongo onyo me acel me yabo ne, ngii kong email address ma meggi (ma inongo ikare ma itye ka cone me nongo TIN) wek inong password ma weko itwero yabo ki kompiuta.
5. Lok password ni ci dong icwal.
6. Dok cen i page mukwongo ci iyab kun itiyo ki password ni.

### Pingo omyero ibed ki URA Portal Akaunt?

- Inongo lok ma kicwalo cut kace inen gitiyo ki TIN ni.
- Pongo Ritan mamegi.
- Me lubu kor cul mo keken ma iculu.
- Me kwero onyo goyo apil ma iketo.
- Loko gin mo keken ma kwake ki TIN ni onyo lok ma kwako in.
- Loko mutoka inyingi.
- Nongo logbook me mutoka.
- Yero/nongo Ajenti ki mukene macalo magu.
- Me konyi wek ilok imung ki URA (Pe inyut/inwak password ni ki ngat mo).

**TWERO NI KI GIN MA OMYERO ITII/ITIM**

<b>Twero pa lacul mucoro</b>	<b>Gin ma omyero itim macalo lacul mucoro</b>
Twero ni me bedo agonya inyim cik manongo pe kiburi ento kimini kare me pido inyim cik calo jo mukene ni.	Omyero inen ni icone piri keni labongo dic mo bot dul me Uganda Revenue Authority onyo dul ma jogo mucoro macalo lacul mucoro.
Ki bitiyi ki cik ikomi i lok ma kwako mucoro kare ki kare.	Omyero ipong ritan me lim mamegi, jami me Kactom onyo gin mo keken malube onyo ma kwako mucoro ki ajog mo keken.
Lok ma kwako mucoroni ducu ki bitiyi iye labongo apokapoka mo,	Cul mucoro ma omyero icul ikare me culu ne kikome dok i kabedo ma omyero icul iye ni kikome ma lube ki cik ma keme kwede.
Ki bitero in ki ajenti ni macalo jo ma gene nikwanyo ka wu nyutu ni pe wu gene.	Ti ki ada bot dul ma jogo mucoro (URA).
Lok kom mucoro ni bibedo macalo mung dok lok mo keken ma tye botwa kibi tic kwede malube ki cik.	Ma lube ki lok ma kwako mucoroni, in onyo ajenti ni ma iyero omyero wuti dok omine me tic ki lutic pa dul ma jogo mucoro ma kicimogi keken.
In wun ki ajenti ni wubi nongo lok ducu ma olil kare ki kare.	Omyero ituc TIN ni ikare ducu ma irwate ki URA.
Ibiculo mucoro ma in omyero icul kikome.	Pe item kwero culu mucoro ni onyo item timo jami mogo ma perwate ki cik.
Kibi joli ki woro dok bene kibi tic kwedi irwom ma malo ma rwate ikare ducu.	Ka itye ka kelo jami (tee) ki woko onyo itye ka cwalo jami woko omyero icoo Kactom Ajenti ni matye ki lanyicic wek otyek coyo lok weng ma kwako tee enoni.
Ibi nongo lagam ma olil ma lube ki penyi, koko ni labongo gale.	Omyero ituc kamaleng lok ducu dok iwac lok ada ma kwako biacara (jami) ma itiyi kare ducu.
Kibi waci lok ducu ma omiyo kimoko/kitiyo ki tam moni ni.	Omyero iwek URA ongee ka itye ka mito lagony leb onyo cik mo me aluba.
Ibi nongo pwony na rwate ki ngo ma omyero itim me culo mucoroni.	Omyero igwoke dok ilub cik ducu ma rwate ki Kactom macalo lee tim, lim me lobo moni ni onyo cik pa luwot.
Koko ni malube ki culo mucoro ni kibi tic iye malube ki cik ma patpat dok ki gin ma omyero otine.	Macalo lawot omyero ineni ipongo kore ki kore karatac ducu ma omyero ipong ma pwod peya I oo kama itye ka wot iye ni onyo ka aa ki kama itye iye ni ma pwod peya io kama ki tiyo ikom fomi onyo karatac mamegi.
Kibi konyi me tic ki twero ni me koko apil bot dul ma jogo mucoro (URA) onyo bot dul ma cung kene ma konyo winyo lok ma kwako cik.	Tit kamaleng jami ni ma iwoto kede m pwod io aoya dok iketgi kamaleng me angiya.
Ibi nongo ngec ma pwod peya ki ngiyo odi onyo ma pwod peya odit otime.	Mii woro bot lutic pa URA dok iwek gutii tic gi kit ma mite
Kibi nyutu i akaunt me mucoro ni cul me mucoro ma otyeko time.	Lub cik ducu ma lube/rwate ki culu mucoro ni.
Wabigwoko recod ma lube ki culu mucoro ni.	
Wabi tic ikom cente mucoro ducu ma omyero kidwok boti malube ki kare ma cik ocimo ni omyero otime iye ni.	
Wabi tic ikom ritan me mucoro ni ki coc ducu malube ki mucoro ni kit macalo rwate ki cik.	

**Gwoko Rekod**

Ki cuku cwinyi me gwoko rekod weng me catowil. Man pire tek pien konyi me: -

- Yubu adwogi me culu mucoroni wek pe ki ngoli/ngweri wel ma pe kakare/ma gibyeko abyeka.
- Ngiyo kor biacara ni dok bene me yubu kit ma itiyi kwede ki lim ni weng/ducu.
- Lubu/ngiyo cul ducu ma iculu gi.
- Culu mucoro ma rwate.

**Pongo Ritan, onyo adwogi me tiyo biacara pi kare moni.**

Ritan, onyo adwogi me tiyo biacara pi kare moni, en aye watwero gonyo ne iyoo macek ni obedo kit ma lacul mucoro tyero kamaleng kare ki kare kit macalo en obedo ka tiyo kwede biacara mamege ikare meno kun nyutu bene wel mucoro ma en omyero ocul pi kare meno. Man tiine kun nongo lacul mucoro aye nongo wel enoni.

## Ritan ma patpat

Iyoo malac Ritan kwako jami magi:

### (a) Ritan manyutu ngec ducu malube ki biacara moni

Lacul mucoro aye ma pongo magi I acaki me kare ma en omyero ocul kwede ki mucoro. Dano/ngat acel acel pongo myek me adwogi me mucorone ikine me dwe adek ento dul macalo Kampuni onyo dul ma cung pigi kengi/onyo ma pe jenge ikom Gamente pongo myek me adwogi mucoro gi ikine me dwe abicel.

### (b) Ritan me agiki

Ritan ma ki pongo mwaka ki mwaka idul eni ki pongo ikine me dwe abicel ka mwaka me mucoro ogik/inge tum pa mwaka me mucoro. Ritan ma kipongo dwe ki dwe bedo inino dwe 15 (apar wiye abic) malubu dwe moni-ni ento Ritan ma ki pongo cabit ki cabit ki pongo iceng adek ducu me cabit manyen.

### Omyero iniang ni

- Ritan omyero kipong inino ne kikome. Nino me pongo Ritan kikome obedo nino me agiki me pongo Ritan onyo me culu mucoro.
- Pongo Ritan omyero olube aluba ki culu mucoro ma myero acula.
- Culu mucoro ma nino me culu ne okato weko inongo pwod/kelo pwod ikomi.

### Nino dwe ma omyero ki pong Ritan ki me culu mucoro

Kare	Wit Mucoro mapatpat	Nino dwe ma Omyero icak culu kede mucoro.	Nino dwe me agiki me culu mucoro
<b>Mwaka ki mwaka</b>	Mucoro ma ngat acel acel culu pi lim ma donyo i kicaa onyo I jeba mamegi.	Nino me agiki me dwe me adek inge acaki me mwaka me lim.	Cul aryo mukwongo omyero obed inino dwe 31 me dwe me apar wiye aryo I mwaka me lim.
	Mucoro me agiki ma ngat acel acel nongo I adwogi me tiyo biacara.	Nino me agiki me dwe me abicel inge agiki/ tum me mwaka me lim.	Cul aryo me agiki omyero obed inino dwe 30 me dwe me abicel me mwaka me lim.
	Mucoro ikom magoba pa lutim biacara ma guribe/gutore atora.	Nino me agiki me dwe me abicel I acaki me mwaka me lim.	Cul mukwongo omyero obed inino dwe 31 me dwe me apar wiye aryo I mwaka me lim.
	Mucoro me agiki pa lutim biacara ma pe guribe/ gutore atora.	Nino me agiki me dwe me abicel malube ki tum pa mwaka me lim.	Cul me agiki omyero obed inino dwe 30 me dwe me abicel I mwaka me lim.
	Mucoro pi lim madonyo I kicaa pa jo ma guribe (Partnerships)	Nino me agiki me dwe me abicel malube ki tum pa mwaka me lim.	Cul me agiki omyero obed ikine me nino dwe 30 me mwaka me lim.
	Mucoro ikom magoba ma ki byeko abyeka pa lutim biacara matinotino (Income Tax Return for Presumptive Taxpayer)	Nino me agiki me dwe me abicel inge acaki me mwaka me lim.	Nino me agiki me dwe me abicel inge agiki me mwaka me lim.
	Mucoro ikom ngat/dano ma gamo mucara onyo ma tye ki ot/jami apanga.	Nino me agiki me dwe me abicel inge tum pa mwaka me lim.	Cul aryo me agiki omyero kicul inino dwe 30 me dwe me abicel me mwaka me lim.
	Mucoro ma ki ngolo dong cen.	Nino dwe 15 (apar wiye abic) me dwe manyen	Nino dwe 15 (apar wiye abic) ma lubu kor dwe moni-ni.



	Mucoro ma ngat acel acel culu malube ki wel mucara ma en gamo.	Nino dwe 15 (apar wiye abic) me dwe manyen.	Nino dwe 15 (apar wiye abic) ma lubu kor dwe moni-ni.
	Mucoro ma kimeddo iwi wel cato jami ma kiyubu ki ilobo wa kany (Local Excise Duty). Jami makome onyo tic atiya ma patpat.	Nino dwe 15 (apar wiye abic) me dwe manyen.	Nino dwe 15 (apar wiye abic) ma lubu kor dwe moni-ni.
	Mucoro ikom tuku byek ma patpat (Gaming Tax Return)	Nino dwe 15 (apar wiye abic) me dwe manyen.	Nino dwe 15 (apar wiye abic) ma lubu kor dwe moni-ni.
	Adwogi culu mucoro/Ritan pa Diplomat (Diplomatic VAT Return)	Nino dwe 15 (apar wiye abic) me dwe manyen.	Nino dwe 15 (apar wiye abic) ma lubu kor dwe moni-ni.
	Adwogi mucoro pi jami ma kiribo ariba (Return filing from the Bulk assessment agent)	Nino dwe 15 (apar wiye abic) me dwe manyen.	Nino dwe 15 (apar wiye abic) ma lubu kor dwe moni-ni.
<b>Cabit ki cabit</b>	Mucoro ikom tuku cabit ki cabit (Gaming weekly tax)	Ceng adek ducu me cabit manyen.	Ceng adek ducu me cabit manyen.

## CULU MUCORO

Mucoro omyero kicul inino ma omyero kicul kwede ni kikome.

### Yoo ma patpat ma itwero kwede culu mucoro

Itwero culu kwayi mucoro mo keken I Bank, tic ki VISA Kad, Master Kad, American Express, Union Pay, Mobile Money, EFT, RTGS KI Swift, kom cente kikome, Cheque, Demand draft ki Point Sale.

### Poko cul I dul manok nok

Cik ye ki lacul mucoro me culu mucoro ne ma nongo opoko cul nucu nucu/I dul manok nok ikare me cone. Ka ce imito timo man, omyero iniang/icit I Opici pa URA ma cok kwede.

### Niang ni/nge ni

1. Karatac ma icone kwede ni dwogo kacel ki recit ma nyutu cul ma iculu.
2. Culu mucoro bedo inino dwe ma Ritan omyero kicul kwede ni kikome.
3. Gale ki culu mucoro ma omyero icul weko magoba mede iwi cul ma omyero icul ci weko iculu lim mapol mukato kare woko.

## NGIYO KI MOKO WEL MUCORO (ASSESSMENT)

Kace pe ipongo ritan me culu mucoro mamegi kit ma cik mito/cimo kwede, URA obi ngiyo dok ngolo/moko mucoro ma pwod pe iculu pire ni. Cik me mucoro (Tax Procedures Code Act 2014) tyero/nyutu kamaleng yoo ma patpat me moko/ngolo mucoro kit magi

SN	Wite/kit me ngiyo ki moko wel mucoro (Type of assessment)	Ngec matut (Details)
1	Mucoro (Estimated Default assessment)	URA twero byeko ki moko wel mucoro ma omyero icul kace pe ipongo adwogi me culu mucoroni/Ritan ma in ki komi ingiyo dok imoko piri keni kit macalo cik mito. Man twero time kace inen acara mo onen, onyo banya mucoro calo VAT, onyo kace inen mucoro mo tye ma mite me acula. URA timo man malube ki ngec ma tye botgi.
2	Ngiyo ki moko wel mucoro manongo pud mwaka lim pe otum. (Advanced Assessment)	URA twero ngiyo ki moko wel mucoro kace byek tye ni itwero gale, kano/gengo, juku, itwero weko cul pe cobe maber onyo culu mucoro ma pe rwate ki mucoro ma omyero icul onyo jogo mucoro ma pwod pe oo/kare ne oromo.
3	Ngiyo ki moko wel mucoro ma kimeddo (Additional Assessment)	URA twero ngiyo ki moko wel mucoro kun nongo kiyubu wel mucoro me ajoga pi kare me culu mucoro moni. Kitwero timo ne kit man: - <ul style="list-style-type: none"> <li>• Icawa mo keken kace inen bal macalo kwoo, kwero cul akaka, onyo goba otime ki bot lacul mucoro onyo kitimo ma kaka lacul mucoro.</li> <li>• Kace inen ngec manyen dok ononge malube ki mucoro ma lacul mucoro omyero ocul pi kare me mucoro moni.</li> </ul>

## KWERO NGOL/MOK KI KOKO APIL

Kace ki ngoli wel mucoro ento pe iyeng ki wel ma ki miyo boti ni, obedo twero ni me kwero mok meno woko.

### Kwero mok/ngol

Kwero mok/ngol obedo kit ma lacul mucoro keto icoc bot Komicono General (Commissioner General) ma nyutu ni en pe iyeng ki mok me mucoro ma kimoko ni ecul macalo wel mucoro ma ki ngolo bote macalo lacul mucoro. Man tiine kit ma Komicono ocimo ni ki coo kwede.

### Mok me mucoro

Man aye mucoro ma ki ngolo ikom lacul mucoro onyo mok mo keken ma Komicono twero moko ne kene, miyo tame, tiro ne, cwako ne, yeng ki lok pa lacul mucoro onyo twer pa Komicono.

### Ngol me koko apil

Man aye ngol ma komicono General (Commissioner General) me Uganda Revenue Authority (URA) omoko i kom koko apil ma lacul mucoro okati kwede, me yee ikom ngol man weng onyo ikom bute moo, ci loko wel cul ma ki ngolo weng onyo bute moo onyo kwero apil meno woko.

### Yoo me kwero wel mucoro ma ki kimoko/ngolo ni icul

Issue/Tyen lok	Mucoro me tedero (Domestic Taxes)	Kare ma rom mene (Timeline)
	<ol style="list-style-type: none"><li>1) Kace pe iyeng ki ngol/mok me wel mucoro labole wel ma ki ngolo/okati inge riibo wel mucoro, itwero kwero wel mucoro meno kun iketo i coc bot Komicono General (Commissioner General)</li><li>2) Kwero ngol/mok meno omyero obed malube ki cik dok bene onyut kamaleng/atyer tyen lok ma oweko lacul mucoro okwero mok man. Omyero latyel kor kwer man/caden ma oromo obed tye ma cwako kor kwero ngol ma okati ni.</li><li>3) Kace lacul mucoro okwero ngol/mok pi mucoro ma kimine me acula pi mucoro me kare moni-ni, Komicono twero ngiyo lok man kace;<ol style="list-style-type: none"><li>a) En ocwalo ritan onyo adwogi tic malube (ki cul macon onyo wel ma onongo kimiyo con).</li></ol></li></ol>	
	<ol style="list-style-type: none"><li><ol style="list-style-type: none"><li>b) En onongo dong oculu woko mucoro malube ki adwogi tic ki cul me mucoro man kacel ki acara wa ki magoba ma onongo omyero en ocul iwi mucoro.</li></ol></li><li>4) Itwero keto/penyo i coc bot Komicono General (Commissioner General) me medo kare ma itwero kelo applikecon me kwero ngol me mucoroni kun itito/tucu kamaleng/atyer pingo itye ka kwayo ni kimed nino me kwero mok man. Kace Komicono General (Commissioner General) oyeng ki tyen lok ma lacul mucoro okati kwede, ci en twero medo kare kit ma nongo en onongo opore kwede.</li></ol>	

	<p>5) Komicona General (Commissioner General) bene twero moko ngol ikom koko apil ikom ngol, me mucoro kun:-</p> <p>a) Moko wel meno, dwoko wel piny, medo malo onyo loko wel malube ki koko apil me ngol ma kicoyo bote ni.</p> <p>b) Ma lube ki tam mo keken mukene, ma kun moko, kwero, onyo kong keto moko tam man itenge nio wa ikare mo.</p>	Ikine me nino 45 inge nongo ngec/waraga ma nyutu adwogi me moko tam ma otime
	<p>6) Komicona General (Commissioner General) niango in malube ki adwogi me ngol/mok ikom koko apil-ni.</p> <p>7) Kace pe inongo ngec ikine me nino 90, ci itwero miyo ngec bot Komicona General (Commissioner General) icoc ni in dong itero lingo mamege macalo en oyee ni koko apil mamegi tye kakare.</p> <p>8) Kace iyero/imoko tami, ki biteri calo ngat ma onongo ngec ikom ngol me koko apil-nino ma en ocwalo moko tame-ni bot URA.</p>	Ikine me nino 90 nicake inino ma en onongo kwede ki koko apil meno
	<p>9) Kace mite ni omyero ki ngi rekod ni me mucoro wek ki tyek lok kom apil meno kun nongo ki niango/kimini ngec meno, ci nino 90 me kati ki koko apil ni ki jwayo/ki kwanyo woko.</p> <p>10) Kace Kommicona General ongiyo/okwedo lok kom rekod ni, ci en bi mini ngec malube ki kwed ma en otimo-ni.</p>	Ikine me nino 90
Tic ki yoo mukene me cobo niang manok/winye manok (Alternative dispute resolution)	<p>Kace pe iyeng ki ngol/mok ma kimiyo/moko ikom koko apil-ni itwero coyo applikecon bot Komicona General (Commissioner General) wek en otii ki yoo mukene me cobo niang manok/winye manok kit macalo Minista me Lim, Yub ki Dongo Lobo (Minister of Finance, Planning and Economic Development) ocimo kwede kun lube/keme ki cik.</p> <p>Man twero cimo yoo mukene bot lucul mucoro manongo mito ngiyo kor ngol/mok me mucoro ma URA omoko labongo koko apil ikot me mucoro (Tax Appeals Tribunal).</p>	
<b>KOKO APIL</b>		
Kot me apil pi Mucoro. (Tax Appeals Tribunal).	Kace pe iyeng ki ngol/mok me koko apil-ni itwero penyo/lego ni ki kwed kor ngol/mok odoco inyim dul ma winyo pido me mucoro ma ki lwongogi ni (Tax Appeals Tribunal).	Ikin nino 30 inge nongo adwogi me mok/ngol meno.
Pido/kot mamalo	<ul style="list-style-type: none"> <li>•Kace pe iyeng ki ngol pa dul ma winyo pido me mucoro, itwero coyo applikecon me koko apil bot kot mamalo wek gu ngii odoco adwogi me mok/ngol meno.</li> <li>•Cwalo koko mamegi inyim kot mamalo twero time kun nongo icwalo/iketo icoc bot Karan madit me kot mamalo.</li> </ul>	Ikin nino 30 inge nongo adwogi me mok/ngol meno.
Koko apil ikot me apil	Kace pe iyeng ki ngol pa kot ma malo itwero itwero penyo kot me apil me ngiyo i mok/ngol meno. Koko apil man twero bedo kun keme/i lapeny me cik keken. Kot me koko apil bi penyo dok ngiyo koko apil me ngol meno cut cut/oyot oyot ci tyero kamaleng adwogi me kwed meno ikine me nino 60 nicake inino ma onongo koko pi apil man.	Ikin nino 30 inge mok me ngol pa kot man onyo ikine me kare ma kot me apil oyee.

Koko apil ikot madit loyo me lobo man	<ul style="list-style-type: none"> <li>•Ka pe iyeng ki ngol pa kot me apil itwero cwalo koko ni ikot madit ma loyo me lobo man. Apil meno itwero cwalo-ne ki catifiket me Kot me Apil dok lapeny matye iye omyero obed lapeny ma pire tek adada pi lwak.</li> <li>•Ka onongo kot ma ongolo kop mite ni omyero odwok cen wel ciling mo boti malube ki adwogi me ngol pa dul ma ongiyo i apil macalo – Kot me Mucoro, Kot ma Malo, Kot me Apil, ki Kot Madit ma Loyo me Lobo mucoro meno kibiculu ki magoba i wel ma kimoko malube ki cik ma kwako kit ngol meno.</li> <li>•Magoba man kiculu ikom wel ma omyero kidwok cen-ni pi kare ma cake inino ma lacul mucoro oculu mucoro ma kidwoko ni, nio inino me agiki me dwe ma kiculu kwede mucoro me agiki.</li> </ul>	Kot Madit ma Loyo me lobo kwedo kor apil man ikare ma opore ci tyero kamaleng adwogi me kwed meno ikin nino 30 nicake inino ma en onongo koko apil meno.
Atwom me moko caden	Atwon me moko caden tye iwii me nyutu/moko atir ni wel mucoro ma ki ngoli-ni pe tye kakare, dok bene pi ngol mo keken mukene malube ki mucoro, tye pi ngat ma tye ka kwero mok/ngol ma okati, me moko ni mok/ngol man onongo omyero obed mapat ki kit ma ki ngolo kwede ni.	

### KIT ME KWERO NGOL KI KOKO APIL I KACTOM

- Kace ngol/mok pa komiconna me Kactom onyo latic mo keken me kactom ilok malube ki lok me cato wil omako in kikomi, ci ikine me nino 30 inge ngol meno itwero cwalo koko/cwalo applickecon wek ki kwed kor ngol/mok ma kimiyo.
- Applikecon/Koko ma kiloko pire malo ni kibi cwalone bot komiconna I coc kun nyutu tyen lok ma omiyo icwalo koko meno.
- Kace Komiconna me Kactom oyeng ni, pi tyen lok me bedo peke pa lobo ma orumu wa, pi twoo onyo tyen lok mukene ma pire tek, oweko pe ibedo ki kare me kelo applikecon ikine me nino 30 nicake ikare me ngol/mok meno otiine onyo pe kimiyo ngol, dok gale mo keken obedo pe ikare me cwalo applikecon/koko apil, Komiconna me Kactom twero yee gamo koko meno kadi bed nino 30 okato.
- Komiconna ikine me kare ma pe kato nino 30 inge nongo applikecon/waraga me koko apil mamegi, miyo ngec pi ngol onyo mok ma en okati kwede I coc kun tito kamaleng tyen lok ma oweko ekati ki ngol/mok meno.
- Kace komiconna pe omiyo ngec pi ngol/mok mamege ikine me kare ma pe okato nino 30 inge nongo applikecon ni, ci kitero ni komiconna oye koko/lok ma ikati kwede I apil-ni.
- Komiconna twero miyo twero kace ikwayo/ilego ni ki wek jami ducu ma onongo kimako malube ki koko apil meno. Man tiine malube ki culu mucoro onyo ki miyo lajeng pi wel mucoro ma mite ki pi acara ma omyero kicul malube ki kit ma Komiconna oneno ni opore kwede.

### Kit me koko apil ite cik me East African Community Customs Management Act 2004.

Kace pe iyeng ki ngol pa Komiconna me Kactom itwero koko apil ikot me mucoro (Tax Appeals Tribunal) dok omyero itim man ikine me nino 45 inge nongo ngol /mok meno, lbitero/cwalo waraga me koko apil I nying Komiconna me Kactom.

### PWOD MOGO MA INONGO KA PE ILUBU CIK ME CULU MUCORO

Kace pe ilubu cik ma kwako culu mucoro itwero nongo pwod kit ma ki ryeyogi piny-ni.

Wit mucoro/cul	Bal ma itimo (Offence)	Pwod mamegi (Penalty)
a) Mucoro Malube ki lim ma donyo i kicaa/jaba mamegi. (Income Tax)	Ka pe ico ne, pe ngolo/igiko cone onyo inyango Komiconna malube ki aloka loka I cone onyo gin mo keken ma oweko pe itye ka mede ki cone.	i. Cul (fine) ma pe kato Shs. 3,000,000 onyo buc ma pe kato mwaka abicel onyo pwod aryoni ducu malube ki kit ma kot ongolo kwede kace tim/bal man otime me akaka/me arenyi. ii. Cul (fine) ma pe kato Shs. 1,000,000 onyo buc ma pe kato mwaka aryo onyo pwod aryoni weng/ducu kace lok oloyi I kot pi bal mo keken.
b) Mucoro ma kimeddo iwi jami pi gin maber ma omede ikome. (VAT)		
c) Mucoro ma kimego iwi wel cato jami ma kiyubu ki ilobo wa kany (Local Excise Duty)		



	Kwero culu Ritan inino dwe ne kikome.	Cul ma pe kato Shs. 2,000,000 onyo buc ma pe kato mwaka abicel onyo pwod aryoni weng kace lok oloyi I kot.
	Kwero gwoko rekod maleng dok maber kun ingeyo onyo ma akaka.	Cul ma pe kato Shs.2,000,000 onyo buc ma pe kato mwaka abicel onyo pwod aryoni weng kace lok oloyi I kot.
Mucoro ma lbe ki lim ma donyo I kicaa/jaba mamegi (Income Tax)	Kwero cone <ul style="list-style-type: none"> <li>• Pi mucoro mo keken (Me agiki onyo ma kibyeko abyeka)</li> <li>• Mucoro me pwod mo keken.</li> <li>• Mucoro ma odong cen onyo ma omyero ki ngol odong cen onyo ma pwod nino me cul pwod pe oromo.</li> </ul>	Magoba I wel me pacent 2% dwe ki dwe ikom lim ma pe iculu nicake inino ma omyero onongo icul kwede mucoroni nio wa inino ma dong iculu kwede.
Mucoro ma gimedo iwii jami pi gin maber ma omede ikome, onyo (VAT)	Kwero culu mucoro ma nongo nino dwe me cul pwod tye anyim onyo inino dwe ma omyero icul iye ni kikome.	Pwod pi mucoro ma pe kiculu I wel me pacent 2.
Mucoro ma gimedo iwii wel cato jami ma giyubu ki ilobo wa kany, onyo (Excise Duty) Citam onyo alama ma kidino ikom jami moni me nyutu ni mucoro ne dong kityeko culu, onyo (Tax stamp)	Kwero culu mucoro	Magoba ma nywal iwii lim iwel me pacent 2 ma nongo kidolo pi tic weng ma pe kiculu pire.
	Kwero ni pe kidin alama onyo citam ma nyutu ni kiculu mucoro.	Madit makato: <ul style="list-style-type: none"> <li>• Dodo wel cente mucoro me aculu pi jami, onyo</li> <li>• Cente Million 50</li> </ul>
	Rudu karatac iwii, onyo, yeco kama kidino citam me culu mucoro i iye.	Madit makato: <ul style="list-style-type: none"> <li>• Dodo wel cente mucoro me acula pi jami, onyo</li> <li>• Cente million 20</li> </ul>
	Bedo ki jami ma pe kidino citam me culu mucoro iye.	Madit makato: <ul style="list-style-type: none"> <li>• Dodo wel cente mucoro me acula pi jami, onyo</li> <li>• Cente million 50</li> </ul>
	Temo nongo, onyo nongo, onyo cato alama onyo citam me culu mucoro labongo cwak onyo yeyo pa Komicono General.	Madit Makato: <ul style="list-style-type: none"> <li>• Dodo wel cente mucoro me acula pi jami, onyo</li> <li>• Cente million 10</li> </ul>
	Kwero miyo ngec bot Komicono kace en openyi ni imine ngec meno.	Cente Milion 50
	Waco lok goba onyo lok mogo ma pe tye atir	Dodo wel ma okato ki i wiye

#### OPIC KI NAMA CIM PA MA PATPAT ME URA KAMA KIRAYO IYE MUCORO

But Uganda mapatpat	Citecen kama opic tye iye	Dul mapatpat maloyo rayo mucoro	Kama ginonge iye	Nama cim me opic mamegi (+256)
<b>DYE UGANDA (CENTRAL)</b>	Opic madit pa URA	Mucoro me tedero ki mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	URA Tower , Plot M 193/4 Nakawa Industrial Area, P.O. Box 7279, Kampala	0323443610
	Opic pa joo ma kupe ki lwak	Dul ma kupe ki lwak	16 <sup>th</sup> Floor, URA Tower	0417442054
	URA Headquarter Service Office (HSO) Katwe Branch	Mucoro me tedero	URA Head Office, NIP building	0323442142
		Mucoro me tedero	Finance Trust Bank, Plot No 115 & 121.	0323444626
	William Street	Mucoro me tedero	Vision house, Behind Equatorial Mall next to Post Bank, Plot 68/70	0323443260

	Nakivubo Branch	Mucoro me tederero	Diamond Trust Bank, Ham Shopping	0323444636
	Entebbe	Mucoro me tederero	Plot Gowers road, Opp Entebbe Junior School	0323443636
	Nateete	Mucoro me tederero	Plot 125; Next to new Police Station Nateete Birus Mall	0323448006
	Mityana	Mucoro me tederero	Mityana T.C	0323445156
	Bwaise Branch	Mucoro me tederero	Diamond Trust Bank, Bombo Road	0323444635
	Kampala Road	Mucoro me	Diamond Trust Building, opposite Cham Towers	0323443609
	Mukono	Mucoro me tederero	Mukono T.C	0323445221
	Nansana	Mucoro me tederero	Nansana Trading Center, Hoima road, Katonda ya bigera House	0323448009
	Kyaliwajjala	Mucoro me tederero	Martyrs Mall, Plot 1667; Kyaliwajjala Namugongo Kira Road	0323448001
	Masaka	Mucoro me tederero	Plot 31, Kampala Road, Masaka Municipality	0323444981
<b>KUMALO ME UGANDA  (NORTHERN)</b>	Pakwach	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Pakwach TC	0772140958
	Nebbi	Mucoro me tederero	Nebbi Town	0323443814
	Koboko	Mucoro me tederero	Koboko Town	0323445162
	Arua	Mucoro me tederero ki ikom jami ma aa ilobo ma woko.	Plot 1,Pakwach road, Arua Hill, Opp Arua playground	0323443506
	Kitgum	Mucoro me tederero	Kitgum Town	0323444825
	Moyo	Mucoro me tederero	Moyo Town	0323445177
	Padea	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Padea (Uganda/DRC- Border)	0772142441
	Elegu	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko.	Elegu (Uganda/S Sudan - Border)	0772593232
	Lira	Mucoro me tederero	Plot No.5-7, Citadel Towers,3rd Floor, Obote Avenue, Lira Municipality	0323444890
	Gulu	Mucoro me tederero	Plot 26, Labwor Road, Gulu	0323443751
<b>KUNYANGO ME UGANDA (EASTERN)</b>	Malaba	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Malaba (UG/Kenya Border)	0772141106
	Busia	Mucoro me tederero ki mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Busia (UG/Kenya Border)	0323443557
	Mbale	Mucoro me tederero ki mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Plot 1, Court Road-Oval Plaza	0323444950
	Tororo	Mucoro me tederero	Tororo Town, Kampala- Busia Road, opp Children's park	0323445501
	Soroti	Mucoro me tederero	Soroti Town, Haridas Road, near Doctor's Plaza	0323445500
	Busitema	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Busitema, Malaba Busia junction	0772142400

	Iganga	Mucoro me tedero ki mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Iganga Town, Jinja-Malaba Highway, opp Posta Uganda	0323443803
	Jinja	Mucoro e tedero ki mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Plot 2A, Spire road, Jinja Town	0323443840
	Moroto	Mucoro me tedero	Moroto Town	0323443756
<b>KUPINY ME UGANDA (WESTERN)</b>	Katuna	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Katuna, Uganda Rwanda Border	0323444783
	Mirama hills	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Mirama, Uganda Rwanda Border	0772140749
	Kabale	Mucoro me terdero	Plot 92, Mbarara road, opp. NSSF	0323443940
	Bushenyi	Mucoro me tedero	Ishaka Town, Basajja, Kasese road, next to KIU Branch	0323443541
	Mutukula	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Mutukula, Uganda - Tanzania boarder	0772140389
	Fort portal	Mucoro me tedero ki mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Plot 1, Ruhandika Street	0323443720
	Mbarara	Mucoro me tedero ki mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Plot 3 B, Stanley Road	0323445037
	Rukungiri	Mucoro me tedero	Rukungiri town	0323445437
	Kyotera	Mucoro me tedero	Wotonava Building (Building with Letshego) Plot 316 Mutukula Road	0772141709
	Mpondwe	Mucoro ma kirayo ikom jami ma aa ki ilobo ma woko	Mpondwe, Uganda, DRC Border	0772141005
	Hoima	Mucoro me tedero	Kitara courts building, Main Street	0323443780
	Masindi	Mucoro me tedero	Masindi town	0323445012
	Kasese	Mucoro me tedero	Finance Building, Rwenzori Road opp teacher's corner	0323444752

### ME AGIKI

Walegi ni ibed lacul mucoro maber I wot ni me culu mucoro. Walego ni wii opo ka niango wa kace imito ngec mo keken onyo kony mo ki botwa.

### Pi Lapeny onyo kony mo keken

GO Cim: **Nama cim ma kigoyo me nono:** 0800217000 onyo **0800117000** **Email:** services@ura.go.ug

URA Facebook, twitter, YouTube handles

### Ngee/Niang ni

Lok eni tye me poko ngec ki tiro wii lwak matiyo kwedgi. Omyero pe kiti kwede me leyo kaka cik mo keken, twero loke kace cik me mucoro onyo cik mukene malube ki lok kom mucoro oloke.

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