



## Keeping you in the loop

### Changes in tax payment process

**Uganda Revenue Authority (“URA”) has issued a Public Notice prescribing changes in the tax payment process effective 1<sup>st</sup> August 2021.**

**This communication highlights the changes and related potential implications to taxpayers.**

## Preamble

Uganda Revenue Authority (“URA”) has issued a Public Notice prescribing changes in the tax payment process. These changes are highlighted below.

- a) Effective 1st August 2021, every tax return submitted electronically shall be automatically issued with a payment Registration Slip (PRS) bearing a unique payment Registration Number (PRN) to enable the Taxpayer effect payment for the corresponding tax, provided the tax return lodged bears a tax payable.
- b) Effective 1st September 2021, every tax payment made shall bear a corresponding tax period to which the payment relates. The PRN issued automatically shall also bear the tax period to which the tax return relates.

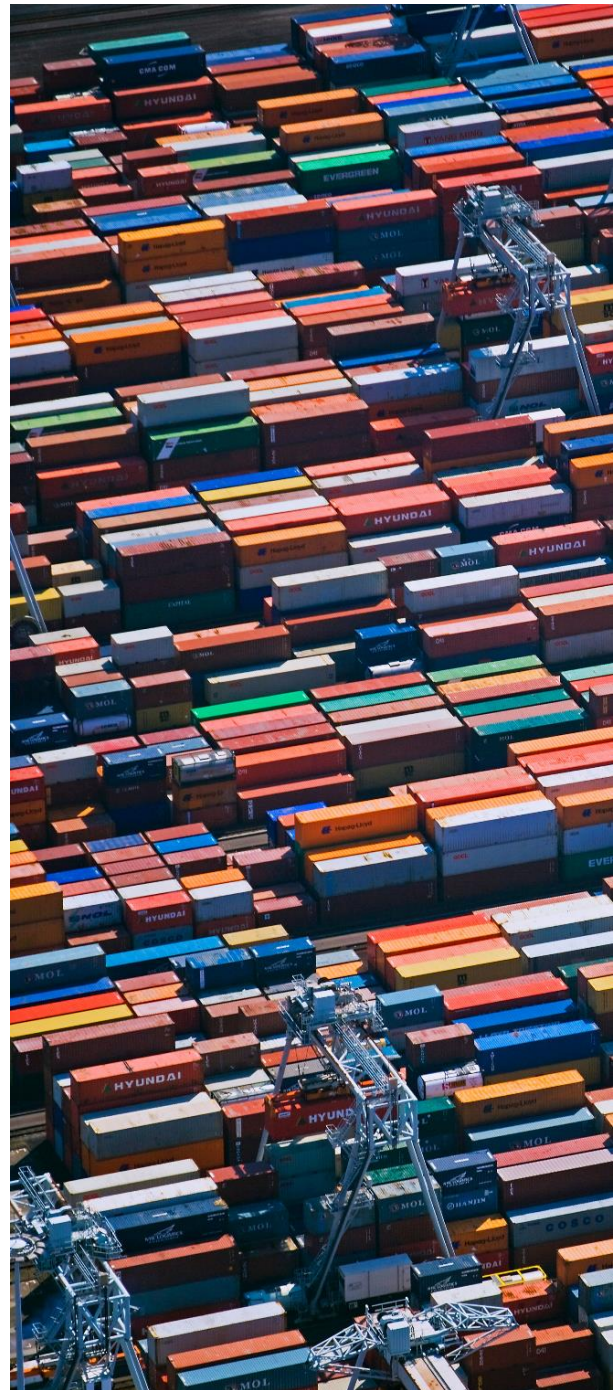
## Who is affected

All taxpayers with tax payable in a given tax period.

## Our view

The automation of the issuance of payment slips upon return submissions and addition of a tax period against each payment serves to quicken and smoothen tax ledger reconciliation since any tax paid is applied to principal tax first, penal tax next and lastly to interest due.

However, in certain instances where the taxpayers want to make payments but have not yet filed the return, a possibility of generating two payment slips may arise. One being generated before the return is filed for the advanced payments and the other when the return is submitted. Note that the any payment slip generated expires within 21 days if payment has not been effected.



## Contacts

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