

PUBLIC NOTICE



CHANGE IN VAT & PAYE FILING TEMPLATES

Effective **4th October 2022**, the following changes have been made to the Monthly VAT Return and PAYE Return templates. Therefore, for purposes of filing for the month of **September 2022 and subsequent months**, taxpayers are advised to download the new and enhanced return templates from the URA web portal (i.e. ura.go.ug >> Download Online Forms).

Summary of changes/ enhancements

No.	Process/Module	Change(s) Implemented	Implication
1	VAT Return	Under Schedule 3 of the Monthly VAT Return, a validation control has been added against the declared "VAT Deferred" at importation.	The return will only allow amounts that exist in ASYCUDA and are supported by fiscalised import receipts from EFRIS.
2	PAYE Return	Under Schedule 1 of the Monthly PAYE return, the tax rate for computation of PAYE for employees liable to "fixed rate" has been adjusted from "30%" to "40%".	The change applies to both "Residents" and "Non-Residents" where an employee is in "secondary" employment and whose chargeable income is in excess of UGX 10,000,000 per month.

Date of first run: **11th October, 2022**

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URA Management

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