



Taxation of international executives: Uganda



June 2023

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01

Overview and Introduction

1 Overview and Introduction

This document summarizes the key points to note in respect to taxation of international executives. Taxation in Uganda is both source and resident based. Income sourced from Uganda is taxable in Uganda; and tax residents in Uganda are taxed on worldwide income.

We also summarize the requirements relating to immigration in Uganda ranging from Visa requirements, process and applicable fees.

02

Income tax

2 Income Tax

2.1 Tax Returns and Compliance

When are tax returns due? That is, what is the tax return due date?

The final return is due by 31 December.

What is the tax year-end?

Uganda's fiscal and tax year end is 30 June. However, a person may be permitted to use a year end other than 30 June upon approval by the tax authority.

What are the compliance requirements for tax returns in Uganda?

Pay as You Earn (PAYE) - Filing by the employer is on a monthly basis by the 15th day of the month following the month in which payment was made.

Individual Income Tax returns are filed by 30 September (1st Provisional return), 30 June (amended provisional Return) and 31 December being the end of 6 months after the end of the year (Final Return). Please note that the provisional tax is paid in four installments on a quarterly basis.

Rental income is taxed separately from other incomes earned. The tax on rental income is also paid on a quarterly basis as is the case for other income tax payments.

2.2 Tax rates

What are the current income tax rates for residents and non-residents in Uganda?

Residents

Income tax table for 2021/2022

Resident individual rates per month, in Ugandan shilling (UGX)

Chargeable income	Rate of Tax
Not exceeding UGX235,000 per month	Nil
Exceeding UGX235,000 per month but not exceeding UGX335,000 per month	10% on the amount exceeding UGX235,000
Exceeding UGX335,000 but not exceeding UGX410,000 per month	UGX10,000 per month plus 20% of the amount exceeding UGX335,000 per month
Exceeding UGX410,000	UGX25,000 plus 30% of the amount exceeding UGX410,000; and Where the chargeable income of an individual exceeds UGX10,000,000, an additional 10% on the amount exceeding UGX10,000,000 per month

Non-resident individual rates per month

Chargeable income	Rate of Tax
Not exceeding 335,000 per month	10%
Exceeding UGX335,000 per month but not exceeding UGX410,000	UGX 33,500 plus 20% of the amount by which the amount exceeds UGX335,000
Exceeding UGX410,000	UGX 48,500 plus 30% of the amount exceeding UGX410,000; and Where the chargeable income of an individual exceeds UGX10,000,000, an additional 10% on the amount exceeding UGX10,000,000 per month.

Local Service Tax

This is deducted within the first quarter of the Individual's fiscal year (1 July to 30 June). This may be submitted either as a lump sum by the 31st day of October or in 4 equal installments by the end of July, August, September and October.

Local Service Tax rates

	Amount of monthly income earned net of tax (UGX)	LST payable per year (UGX)
1	>UGX100,000 but <UGX200,000	UGX5,000
2	>UGX200,000 but <UGX300,000	UGX10,000
3	>UGX300,000 but <UGX400,000	UGX20,000
4	>UGX400,000 but <UGX500,000	UGX30,000
5	>UGX500,000 but <UGX600,000	UGX40,000
6	>UGX600,000 but <UGX700,000	UGX60,000
7	>UGX700,000 but <UGX800,000	UGX70,000
8	>UGX800,000 but <UGX900,000	UGX80,000
9	>UGX900,000 but <UGX1,000,000	UGX90,000
10	>UGX1,000,000	UGX100,000

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Uganda?

2.4 Residents

The Ugandan Income Tax Act, Cap 340 states that for an individual to be considered a resident person, they should;

- have a permanent home in Uganda; or be present in Uganda –
- for a period of, or periods amounting in aggregate to, 183 days or more in any 12-month period that commences or ends during the year of income; or

- during the year of income and in each of the 2 preceding years of income for periods averaging more than 122 days in each such year of income.

2.5 Non-residents

A person is not resident if they do not meet the parameters for a resident individual.

Is there a de minimus number of days rule when it comes to residency start and end date? For example, a taxpayer can't come back to the host country/jurisdiction for more than 10 days after their assignment is over and they repatriate.

No.

What if the assignee enters the country/jurisdiction before their assignment begins?

Residency depends on the number of days present in Uganda. The number of days is counted from when the individual is present in Uganda and this information is usually obtained from the date of entry/departure in the passport.

2.6 Termination of residence

Are there any tax compliance requirements when entering or leaving the country/jurisdiction?

When leaving the country/jurisdiction, an individual is required to de-register for taxes and notify the tax authorities and immigration. It is also advisable for the exiting assignee to obtain a tax credit certificate as it may be needed in the assignee's home country/jurisdiction as evidence that their income was taxed while in Uganda.

If the assignee has been contributing to the National Social Security Fund, they will be required to make an application for the social security claim if they have been with the fund at-least three years.

When arriving in Uganda, an assignee will be required to apply for and obtain a Tax Identification Number, a social security number and the relevant visas/work permits. Social security registration is mandatory ONLY if the expatriate intends to stay in Uganda for more than 3 years and the employer has at least 5 employees.

Departure tax

What if the assignee comes back for a trip after residency has terminated?

There is no restriction, however the assignee would be required to obtain a tourist visa.

Communication between immigration and taxation authorities

Do the immigration authorities in Uganda provide information to the local taxation authorities regarding when a person enters or leaves Uganda?

It is not common for immigration authorities to share information with the tax authorities. However, the taxation authorities may communicate to the immigration authorities if the assignee has outstanding taxes to be paid to the tax authority

Filing requirements

Will an assignee have a filing requirement in the host country/jurisdiction after they leave the country/jurisdiction and repatriate?

No. Once an assignee has left Uganda and de-registered for taxes, there is no requirement to file tax returns in Uganda.

2.7 Economic employer approach

Do the taxation authorities in Uganda adopt the economic employer approach to interpreting Article 15 of the Organisation for Economic Co-operation and Development (OECD) treaty? If no, are the taxation authorities in Uganda considering the adoption of this interpretation of economic employer in the future?

The taxation authorities exempt employment income if the conditions as set out in Article 15 of the OCED treaty are met. For anyone to benefit from the treaty, they must be resident in the other contracting state.

De minimus number of days

Are there a de minimus number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

Not applicable

2.8 Types of taxable compensation

What categories are subject to income tax in general situations?

Employment income including benefits of any kind provided to the assignee by virtue of their employment in the company. The taxable benefits include:

- accommodation,
- meals (provided they are not provided at the employers' premises or during the course of operations and to all staff on an equal basis)
- private travel
- and any other allowance or benefit provided to the employee.

Intra-group statutory directors

Will a non-resident of Uganda who, as part of their employment within a group company, who is also appointed as a statutory director (i.e. member of the Board of Directors in a group company situated in Uganda trigger a personal tax liability in Uganda, even though no separate director's fee/remuneration is paid for their duties as a board member?

Yes.

Directorship of the company is defined as employment under Section 2(z) (ii) of the Income Tax Act. Based on this, the remuneration to a Director who is a member of a Board of Directors for a company situated in Uganda would be subject to tax in Uganda.

a) Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Uganda?

Yes. As long as the Director is remunerated for their role as Director of the Ugandan entity, their remuneration will attract tax in Uganda.

b) Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Uganda (i.e. as a general management fee where the duties rendered as a board member is included)?

Yes. In case the costs are directly or indirectly charged to the company in Uganda, the taxation of this income is triggered irrespective of whether the member is physically present at the board meetings.

c) In the case that a tax liability is triggered, how will the taxable income be determined?

The taxable income would be the cost that is directly or indirectly booked relating to the payment to the directors for their services to the Ugandan Company.

2.9 Tax-exempt income

Are there any areas of income that are exempt from taxation in your country/jurisdiction? If so, please provide a general definition of these areas.

- Any benefit in kind that is provided to an employee with a value not exceeding UGX10,000 (currently equivalent to 2.8 US dollars (USD))
- 10 percent monthly NSSF contribution by the company for its employees.
- Medical and life insurance provided to an employee. Please note that Life insurance exemption only applies where the employer is a tax paying entity.
- Cost of passage to and from Uganda in respect to the employment to be exercised in Uganda (at the start and at the end of the employment contract).

2.10 Expatriate concessions

Are there any concessions made for expatriates in your country/jurisdiction?

Yes. This is dependent on the bi-lateral agreements between the Government of Uganda and the Foreign Government or International Development Agency.

2.11 Salary earned from working abroad

Is salary earned from working abroad taxed in Uganda If so, how?

For assignees who meet the definition of residents as defined above, income from all geographical areas is taxed in Uganda. This rule does not apply to short term residents who are present in Uganda for a period of not more than 2 years.

However, it should be noted that section 80 of the Income Tax Act, exempts foreign employment income to the extent there is evidence that Income Tax was paid on it in the foreign country where the service was rendered.

2.12 Taxation of investment income and capital gains

Are investment income and capital gains taxed in your country/jurisdiction? If so, how?

Dividends, interest, and rental income

Yes.

We summarize below the applicable rates of tax.

Description	Amount of tax
Dividend and interest income	15%
Rental income	For resident individuals, the tax rate is 30% of the chargeable income. Non-residents are taxed at 15% on the gross rental income earned

Gains from employee stock option exercises

Yes. This is included in the individual's employment income and taxed based on the PAYE rates as stated above.

Foreign exchange gains and losses

No.

Principal residence gains and losses

No.

Capital gains

Yes, capital gains are taxed at the individual income tax rates specified above.

Capital losses

No.

Personal use items

Yes.

Gifts

Yes.

Foreign property reporting

Yes, for resident individuals.

Non-resident trusts

The income derived from Uganda by a non-resident trust is taxed either to the trustee or to the beneficiaries of the trust at a rate of 30 percent.

2.13 Additional capital gains tax (CGT) issues and exceptions

Are there capital gains tax exceptions in your country/jurisdiction? If so, please discuss.

Pre-CGT assets

Yes. The following categories are exempt from CGT:

- a transfer of an asset between spouses
- a transfer of an asset between former spouses as part of a divorce settlement of bona fide separation agreement
- an involuntary disposal of an asset to the extent to which the proceeds are reinvested in an asset of a like kind within 1 year of the disposal; or
- the transmission of an asset to a trustee or beneficiary on the death of a taxpayer. any capital gain not included in business income

Deemed disposal and acquisition

Yes.

Assets are deemed to be disposed when the asset has been:

- sold, exchanged, redeemed or distributed by the taxpayer transferred by the taxpayer by way of gift
- destroyed or lost; or

- when there is a direct or indirect change of ownership of the company by 50 percent or more.

2.14 General deductions from income

What are the general deductions from income allowed in your country/jurisdiction?

Expenses or losses incurred by the person in the production of income included in gross income for the year of income.

2.15 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in your country/jurisdiction?

Tax equalization.

2.16 Calculation of estimates/ prepayments/ withholding

How are estimates/prepayments/withholding of tax handled in your country/jurisdiction? For example, Pay-As-You-Earn (PAYE), Pay-As-You-Go (PAYE), and so on.

Withholding tax and PAYE are accounted for to Uganda Revenue Authority on a monthly basis.

When are estimates/prepayments/withholding of tax due in your country/jurisdiction? For example, monthly, annually, both, and so on.

Withholding tax and PAYE is accounted for within 15 days after the end of the month in which payment was made.

Provisional income tax returns are paid in four instalments on a quarterly basis.

2.17 Relief for foreign taxes

Is there any Relief for Foreign Taxes in your country/jurisdiction? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

Yes, foreign tax credits are allowed, to the extent that the foreign tax was paid and does not exceed the tax that would have ordinarily been paid had the income been earned in Uganda.

We also have double tax treaties with 8 countries.

2.18 General tax credits

What are the general tax credits that may be claimed in your country/jurisdiction? Please list below.

Provisional tax paid, Foreign tax credits, Withholding tax credits.

2.19 Sample tax calculation

This calculation assumes a married taxpayer resident in Uganda with two children (spouse is not working), whose 3-year assignment begins 1 July 2018 and ends 30 June 2021. The taxpayer's base salary is USD100,000 and the calculation covers 3 years.

Years of income	2019 USD	2020 USD	2021 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car	12,500	12,500	12,500
Moving expense reimbursement	20,000	0	20,000
Home leave	0	5000	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

Other assumptions

- All earned income is attributable to Ugandan sources, except interest income. The applicable tax rates are applied for each of the years 2019, 2020 and 2021 tax calculations.
- Bonuses are paid at the end of each tax year and accrue evenly throughout the year.
- The company car is used for business and private purposes and originally costs USD50,000 on 1 July 2018
- The employee is deemed resident throughout the assignment.
- Tax treaties are ignored for the purpose of this calculation, i.e. this is only a Ugandan tax calculation.
- The employee lives in Kampala Uganda. The spouse has no income.

Calculation of taxable income

Year-ended	2019 USD	2020 USD	2021 USD
Days in Uganda during year	365	365	365
Earned income subject to income tax			
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car*	17,500	6,500	5,200
Moving expense reimbursement**	0	0	0
Home leave	0	5,000	0
Education allowance	3,000	3,000	3,000
Personal income	162,500	156,500	150,200
Interest income	6,000	6,000	6,000

Year-ended	2019 USD	2020 USD	2021 USD
Annual nontaxable threshold ***	-762	-762	-762
Total taxable income	167,738	161,738	155,438

Calculation of tax liability

	2019 USD	2020 USD	2021 USD
Taxable income as above	167,738	161,738	155,438
Total Ugandan tax	63,534	61,152	58,614
Less:			
Foreign tax credits	0	0	0

*It is assumed that the car is available for use by the employee for both private and official use throughout the year. There is no contribution by the employee to use the car.

** Please note that this is not included as taxable income to the extent to which it relates to passage to and from Uganda after end of contract for a non-resident expatriate in Uganda specifically to perform employment services under the contract in question.

*** Exchange rate: USD1: UGX3,700

03

**Special considerations
for short term
assignments**

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 2 years.

3.1 Residency rules

Are there special residency considerations for short-term assignments?

Yes. Expatriates who are short term residents are only taxed on income sourced from Uganda.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

Yes. A short-term resident will be taxed only on income sourced in Uganda. If they earn employment income, it will be taxed through the PAYE system.

3.3 Taxable income

What income will be taxed during short-term assignments?

Income sourced in Uganda.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short-term assignment in your country/jurisdiction?

Yes. In case an assignee is to be present in Uganda for a period of less than 3 months, they will be required to obtain a special pass. However, for a period of more than 6 months, the assignee will be required to obtain a work permit.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in your country/jurisdiction? If so, what are the rates for employers and employees?

Yes.

Type of insurance	Paid by employer	Paid by employee	Total
National Social Security	10%	5%	15%

Pension Plan

No

Employment insurance

Yes. Employers must take out worker's compensation insurance for injuries suffered by employees at work.

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in your country/jurisdiction?

No.

4.3 Real estate tax

Are there real estate taxes in your country/jurisdiction?

Yes. This would be taxed under property income.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in your country/jurisdiction?

Yes. The standard rate is 18 percent.

4.5 Unemployment tax

Are there unemployment taxes in your country/jurisdiction?

No.

4.6 Other taxes

Are there additional taxes in your country/jurisdiction that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, and so on.

Local taxes

Customs in case the assignee imports goods

Stamp duty in case an assignee engages in transactions subject to stamp duty e.g. purchase of land or building

Excise duty on purchases or transactions subject to excise duty as a final consumer

Advance tax for transport services.

Provincial Health Premiums

Not applicable.

Employer Health Tax

Not applicable.

Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g. foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

No.

05

Immigration

5 Immigration

Following is an overview of the concept of Uganda's immigration system for skilled labor.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

5.1 International Business Travel/Short-Term Assignments

1 A Visa.

This is required for all non-Ugandans for them to enter Uganda.

Uganda has 5 main categories of Visas for those intending to come into the country/jurisdiction with intentions of working.

It takes between 5-10 Working days to obtain a Visa depending on the availability of information required and current political, economic, and social environment.

Process for applying for all Visas

- Log into the Immigration Portal and select start new application (www.visas.immigration.go.ug/#/apply)
- Accept the terms and conditions displayed in the Disclaimer.
- Select the visa or permit type, category, and subcategory.
- Complete the application form.
- Upload the required documents; a six-digit application ID e.g. (234790123) is automatically generated as the reference number.
- Make payment for applications that require prepayment.
- Upon approval, for application that don't require top up payment, an approval letter will be generated and emailed to the applicant on the home page.
- Upon approval, make a top up payment for applications that require a top up payment. After payment an approval letter is generated and emailed to the client.
- Report to the immigration office/ border for biometric capture with all documents uploaded, payment receipts, approval letter and passport.

The different Visas include:

a) Diplomatic and Official Visa

This is issued to Diplomatic, Official and Service passport holders coming into the country on official business or duties and to Ordinary passport holders who are exempted from immigration fees.

Requirements

- Copy of the diplomatic/official passport (Bio-data page & Cover Page) with at least 6 months validity
- Copy of recent Passport size Photograph
- Vaccination Certificate (Yellow Fever)
- Copy of Diplomatic Note (Note Verbal)/ support document for official
- visit Language: all documents attached should be in English.
- Other documents may be required during the process.

The visa is gratis and is granted Fee Nil.

b) Uganda Tourist Visa – Single Entry

This visa is granted to travellers coming to Uganda for tourism, medical treatment, family visit etc. this is a single-entry visa and can be granted up to 3 months.

Requirements

Tourism

- Passport copy (bio-data page) with at least 6 months validity
- Tour plan
- Travel itinerary / booking
- Recent Passport-size Photograph
- Vaccination Certificate (Yellow Fever)
- Hotel booking or reservation (if any other accommodation, provide an address)

Business (meetings, conferences)

- Passport copy (bio-data page) with at least 6 months validity
- Letter of invitation with clear address and clearly stating business in Uganda
- Recent Passport-size Photograph taken in the last 6 months
- Vaccination Certificate (Yellow Fever)
- Immigration status of host if individual

Studies

- Passport copy (bio-data page) with at least 6 months validity
- Letter of invitation from the school
- Recent passport size photograph
- Admission letter from the school
- Vaccination Certificate (yellow fever)
- Status of host in Uganda

Family Visit

- Passport copy (bio-data page) with at least 6 months validity
- Letter of invitation
- Immigration status of the host
- Recent Passport-size Photograph
- Vaccination Certificate (Yellow Fever)
- Hotel booking or reservation (if any other accommodation, provide an address)
- Status of host in Uganda

Fees

The visas cost USD 50. Visa Fees are non-refundable, and all payments are subject to a bank charge.

c) Transit Visa

This visa is granted to travelers transiting through Uganda to a third country and it is granted for a maximum of 7 days and is not extendable. The visa is valid for only 7 days and cannot be extended within the country if it expires.

Requirements

- Copy of the passport (Bio-data page) with at least 6 months validity
- Copy of recent Passport size Photograph
- Vaccination Certificate (Yellow Fever)
- A letter stating reason for transit and country of destination
- Proof of permission to enter the country of destination
- Language: all documents attached should be in English.
- Any other documents may be required during processing

Fees

The fee payable is USD 50. Visa Fees are non-refundable, and all payments are subject to a bank charge.

d) Multiple-Entry Visa

This is granted to travelers who travel to Uganda frequently. This can be granted for 6 months, 12 months or 24 months and allows the holder multiple entry for the duration. The visa prohibits employment.

Requirements

- Passport (Bio-data page) with at least 6 months validity
- Recent Passport size Photograph
- Valid Police clearance from Interpol or home country
- Vaccination Certificate (Yellow Fever)
- Recommendation letter from one (2) referees in Uganda
- Cover Letter stating reasons for Multiple Entry
- Language: all documents attached should be in English.
- Any other documents may be required during processing

Fees

- 6 months to 12 months: USD 100
- 24 months: USD 200

Visa Fees are non-refundable, and all payments are subject to a bank charge.

e) East African Tourist Visa

This is a Joint Tourist Visa and it allows the traveler to travel to Uganda, Kenya and Rwanda ONLY. It can be used multiple times for tourism purposes. The visa prohibits employment and is issued only for tourism purposes. The visa is valid for 90 days and is not renewable upon expiry or upon exit from the block (Kenya, Uganda, Rwanda). This is granted for 3 months from the date of issue and not extendable within the country.

The issuing country should be your first entry point.

Requirements

- Copy of the passport (Bio-data page) with at least 6 months validity.
- Copy of recent Passport size Photograph.
- Vaccination Certificate (Yellow fever).
- Return Ticket.
- Travel Itinerary.

- Language: all documents attached should be in English.
- Any other documents may be required during processing.

Fees

The Fee payable is USD 100. Visa Fees are non-refundable, and all payments are subject to a bank charge.

2 A Special Pass

This is a temporary pass that allows one to work on short contract, obtain medical treatment, tourism and exploring business opportunities etc.

- a) **Sponsored:** this is for a person applying under a company or organisation

Requirements

- Passport Copy (Bio data page) with at least 6 months validity
 - Recent Passport-size Photograph
 - Copy of Contract
 - Covering letter from the company explaining reason for special pass and duration of stay
 - Current immigration status
- b) **Individual:** this is for applicants that apply for the pass in their individual capacity and not under any company/organisation

Requirements

- Covering letter explaining reason for special pass,
 - documents to support stated reason and duration of stay
 - Recent Passport-size Photograph
 - Passport Copy (Bio data page) with at least 6 months validity
 - Current immigration status
- c) **Diplomat:** this is issued to holders of diplomatic passports

Requirements

- Recent Passport-size Photograph
 - Covering letter from the Embassy (Diplomatic note)
 - Covering letter from the Ministry of Foreign Affairs of Uganda
 - Passport Copy (Bio data page) with at least 6 months validity
 - Current immigration status
- d) **Official:** this is issued to holders of official passports, employees in organisations exempted from payment of fees

Requirements

- Passport Copy (Bio data page) with at least 6 months validity
- Recent Passport-size Photograph
- Covering letter explaining reason for special pass,
- Documents to support official status and duration of stay
- Current immigration status

Fees:

USD 400 for 3 months

3 Student Pass

This is granted to foreign nationals above the age of 4 years enrolled in a learning institution in Uganda. This can be for 3 months, 6 months & 12 months.

Where to apply: the visas are available online through the Immigration portal.

Requirements

- Valid Student ID Card
- Passport Copy (Bio Data Page) with at least 6 months' validity
- Recent Passport-size Photograph
- Support Letter from School
- Admission letter from school
- Proof of payment of fees
- Current immigration status (visa or previous pass)
- Where the child is below 18 years, immigration status and identification of the parent/guardian.

Fees

USD 100 and this is payable at the point of application. This is a standard fee for any period that has been granted. East African nationals are exempted from this fee.

4 Dependent pass

The dependent pass is granted to children (less than 18 years), spouse and other relatives of a foreign resident with proof of legal stay (student pass, work permit, certificate of residence) in Uganda.

It can also be issued to a foreign dependent of a Ugandan citizen and this can be the child, spouse or other relative

Spouse Requirements

- Marriage certificate
- Copy of Principal's Passport
- Immigration status of Principal
- Recent Passport-size Photograph
- Passport Copy (Bio data page of the dependent) with at least 6 months validity
- Immigration status of dependent in Uganda

Child Requirements

- Immigration status of dependent in Uganda
- Principal's Immigration Status
- Passport Copy (Bio data page of the dependent) with at least 6 months validity
- Birth certificate
- Cover letter/diplomatic note from principal
- Principal's Passport Copy
- Recent Passport-size Photograph

Other Relatives/Members of The Household Requirements

- Principal's Work Permit / Status in Uganda
- Immigration status of dependent in Uganda
- Cover letter/diplomatic note from principal stating the relationship and reason for the dependent pass
- Proof of relationship where applicable
- Passport Copy (Bio data page of the dependent) with at least 6 month's validity
- Recent Passport-size Photograph
- Language; all documents attached should be in English.

Fees

- Child: USD 200
- Spouse: USD 350
- Other relatives: USD 1000

Visa Fees are non-refundable, and all payments are subject to a bank charge.

5 Inter-State Pass

Nationals of Uganda, Rwanda and Kenya are FREE to move between these countries with only an ID card i.e. National ID instead of their passports. Residents require a Work permit to be issued the Inter-state pass.

No visas are needed, and no charge is required for the Inter-State Pass. The Inter-State pass is issued FREE at the border at the point of exit.

Describe (a) which nationalities may enter Uganda as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

The following nationalities do not need to apply for a Visa to enter Uganda.

- Angola
- Eritrea
- Malawi
- Madagascar
- Seychelles
- Swaziland
- Zambia
- Comoros
- Kenya
- Mauritius
- Zimbabwe
- Tanzania
- Rwanda
- Burundi
- Antigua
- Barbados
- Fiji
- Grenada
- Lesotho
- Sierra Leone

- Solomon Islands, The Grenadines
- Vanuatu
- Ghana
- Cyprus
- Bahamas
- Belize
- Gambia
- Jamaica
- Malta
- Singapore
- St. Vincent-Tonga

They may be allowed to stay in Uganda for periods up to 3 months at a time for tourism, attending business meetings, conferences, and trainings

Describe (a) the regulatory framework for business traveler being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

Business travelers are required to obtain the ordinary/tourist Visa. It allows business travelers attend meetings, trainings, and conferences.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments in Uganda? In this context outline whether a local employment contract is required for the specific permit type.

Work Permit

This permit allows the applicant to live and work in Uganda. This permit is always sponsored by an organization or company which must have a mandatory organization code.

To obtain an organization code the company/ organization is required to be a Ugandan Company and must submit the following documents to immigration.

- A Certificate of Incorporation or Registration
- Memorandum and Articles of Association
- Bank Statements
- Tax Registration certificate
- Tax Clearance Certificate
- Company form for Directors
- Notice of Situation of Company office
- Filled in profiling form issued by immigration

Steps for Application

- Log into the Immigration Portal and select start new application
- Accept the terms and conditions displayed in the Disclaimer.
- Select the visa or permit type, category, and subcategory
- Complete the application form

- Upload the required documents; a six-digit application ID e.g. (234790123) is automatically generated as the reference number
- Make payment for applications that require prepayment.
- Upon approval, for application that don't require top up payment, an approval letter will be generated and emailed to the applicant on the home page
- Upon approval, for application that don't require top up payment, an approval letter will be generated and emailed to the applicant.
- Report to the immigration office/ border for biometric capture with all documents uploaded, payment receipts, approval letter and passport

The Main work permit categories are listed below.

1 Class A

Diplomatic; granted to holders of diplomatic passports.

Requirements

- Covering letter from the Embassy (Diplomatic note)
- Recommendation Letter from the Ministry of Foreign Affairs (Uganda)

Duration & Fees

- 6 Months, 12 Months, 24 Months, 36 Months, No Cost

2 Class A Official

Holders of official passports and employees of Organisations exempted from payment of immigration fees.

Requirements

- Covering letter from the Agency
- Recommendation Letter from the Ministry of Foreign Affairs (Uganda) Documents to support official status

Duration & Fees:

- 6 Months, 12 Months, 24 Months, 36 Months, No Cost

3 Class A2

Issued to a person employed in a government institution and paid by the government of Uganda

Requirements

- Covering letter from the organization (Ministry, Department or Agency)
- Copy of the contract with the Government institution

Duration & Fees:

- 6 Months cost USD 250
- 12 Months, cost USD 500
- 24 Months, cost USD 500
- 36 Months, cost USD 500

Class B1

Issued to shareholders of companies engaged in Agriculture

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Copy of the land title/ Agreement
- Recommendation letter from LCs or RDC's office from the area where the business is to be undertaken
- Work plan/feasibility study of the project to be undertaken
- Current Bank statement (last 3 months)
- recommendation from Ministry of Agriculture (MAAIF)
- Passport (Bio-data page) with at least 6 months validity
- Recent Passport size Photograph

Duration & Fees:

- 6 Months cost USD 1250
- 12 Months, cost USD 2500 (include \$1500 non-refundable fee)
- 24 Months, cost USD 5000 (include \$1500 non-refundable fee)
- 36 Months, cost USD 7500 (including a \$1500 non-refundable fee)

Class B2

Issued to shareholders of companies engaged in Argo-processing.

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Copy of the land title/ Agreement
- Recommendation letter from LCs or RDC's office from the area where the business is to be undertaken
- Proof of purchase of agricultural raw materials from Uganda
- Current Bank statement (last 3 months)
- A license from Uganda Investment Authority

Duration & Fees:

- 6 Months cost USD 400
- 12 Months, cost USD 400
- 24 Months, cost USD 800

- 36 Months, cost USD 1200

Class C1

Issued to shareholders of companies engaged in Mining of other minerals

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Copy of the land title/ Agreement
- Recommendation letter from LCs or RDC's office from the area where the business is to be undertaken
- Proof of purchase of agricultural raw materials from Uganda
- Current Bank statement (last 3 months)
- A license from Uganda Investment Authority

Duration & Fees:

- 6 Months cost USD 400
- 12 Months, cost USD 400
- 24 Months, cost USD 800
- 36 Months, cost USD 1200

Class C2

Issued to shareholders of companies engaged in prospecting of minerals or mining of specific mineral (gold, copper, iron ore, silica, phosphate, limestone & Marble).

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Copy of valid mining license issued in Uganda
- Copy of Uganda Investment Authority (U.I.A) license
- Support letter from Ministry of Energy, Minerals & Natural Resources/any other relevant Government Agency.
- Certified proof of shareholding by the applicant

Duration & Fees:

- 6 Months cost USD 400
- 12 Months, cost USD 400
- 24 Months, cost USD 800

- 36 Months, cost USD 1200

Class D

Issued to shareholders of companies engaged in General trade

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Copy of certified Company Bank statement (last three months).
- Copy of valid Trading license.

Duration & Fees:

- 6 Months cost USD 1250
- 12 Months, cost USD 2500
- 24 Months, cost USD 5000
- 36 Months, cost USD 7500 (including \$1500 non-refundable fee)

Class E

Issued to shareholders of companies engaged in Manufacturing.

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Copy of Uganda Investment Authority license
- Current Bank statement (last 3 months)
- Proof of land ownership/ Agreement

Duration & Fees:

- 6 Months cost USD 400
- 12 Months, cost USD 400
- 24 Months, cost USD 800
- 36 Months, cost USD 1200 (including \$1500 non-refundable fee)

Class F

Issued to shareholders of companies engaged in specific professionals (medical profession, dentists, legal profession, pharmacists, civil engineers, mechanical engineers, electrical engineers, mining engineers, aeronautical engineers, chemical engineers, accountants, architects and surveyors, veterinary surgeons, estate agents, valuers, land surveyors and land agents, nurses and midwives.).

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Proof of Registration certificate with relevant professional body in Uganda e.g. Association of media practitioners in Uganda, Engineers Registration Board etc.

Duration & Fees:

- 6 Months cost USD 1500
- 12 Months, cost USD 3000
- 24 Months, cost USD 6000
- 36 Months, cost USD 9000 (including \$1500 non-refundable fee)

Class G1

Issued to employees who are missionaries and volunteers working in NGOs

Requirements

- Appointment letter from the organization
- Covering letter from the organization
- Certified copy of Qualifications
- Recommendation Letter from NGO Bureau for NGO volunteer employees
- Current immigration status
- Valid NGO permit for NGOs
- List of employees in the organisation indicating nationality and position held.

Duration & Fees:

- 6 Months cost USD 250
- 12 Months, cost USD 250
- 24 Months, cost USD 500
- 36 Months, cost USD

750 Class G2

Issued to foreign expatriates employed in Uganda including salaried employees working in NGOs.

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Appointment letter from the organization

- Certified copy of Qualifications (graduate certificate)
- Proof of failure to employ a qualified Ugandan
- List of employees in the organization indicating nationality and position held.

Duration & Fees:

- 6 Months cost USD 1250
- 12 Months, cost USD 2500 (including a \$1500 non-refundable fee)
- 24 Months, cost USD 5000 (including a \$1500 non-refundable fee)
- 36 Months, cost USD 7500 (including a \$1500 non-refundable fee)

Class G3

Issued to expatriate with rare skilled foreign nationals employed in Argo-processing, manufacturing, and mining of selected minerals.

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering letter from the Agency
- Valid Clearance letter from Interpol/ valid police clearance from the home country
- Valid Tax Clearance Certificate
- Current immigration status
- Appointment letter from the organization
- Certified copy of Qualifications (graduate certificate)
- Proof of failure to employ a qualified
- Ugandan NCHE equivalence certificate

Duration & Fees:

- 6 Months cost USD 400
- 12 Months, cost USD 400
- 24 Months, cost USD 800
- 36 Months, cost USD 1200

Class H

Ordinary residents: this is issued to persons who have an assured income derived from sources outside and undertakes not to accept employment of any kind.

Requirements

- Valid Passport (bio-data page)
- Recent Passport Size Photograph
- Covering/application letter from the applicant
- Valid Clearance letter from Interpol/valid police clearance from the home country issued within the last 6 months
- Current immigration status
- Documentary proof of an assured income of not less than USD 36,000 per annum
- Letter of undertaking not to accept any employment or engage in any income generating activity

Duration & Fees:

- 6 Months cost USD 750
- 12 Months, cost USD 1500
- 24 Months, cost USD 3000 (including a \$1500 non-refundable fee)
- 36 Months, cost USD 4500 (including a \$1500 non-refundable fee)

Work Permit Fees for East African Nationals and Refugees

Nationals from Kenya and Rwanda are exempted from payment of immigration fees however, they should apply and obtain the work permit.

For nationals from Tanzania, the work permit fees have been revised to USD 1500 per year.

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be considered for the salary?

No, there is no minimum salary requirement.

Is there a fast-track process which could expedite the visa/ work permit?

No there is no fast track process for the Visa/ Work permit application

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

The employee is only permitted to start work once the approved work permit has been embossed in their passports.

Can a short-term permit/ business visa be transferred to a long-term permit in Uganda?

A special pass application is only issued for periods not exceeding 3 months and the applicant will be required to exit the country/jurisdiction at the end of the special pass period. However, the applicant may apply for a work permit and upon expiry of the special pass, they may be issued with a work permit.

It is important to note that where the DCIC determines that an applicant is likely to stay beyond the 3 months period, a special pass will be rejected in favor of the work permit.

Is it possible to renew work and residence permits?

Yes, it possible to renew a work permit in Uganda. However, the organization may be required to demonstrate that there is knowledge transfer to the local team and that there is no person in Uganda qualified to take up the role.

Is there a quota or system or a labor market test in place?

There is no quota system in labor markets however in some sectors like the insurance sector, recruiting a non-Uganda requires approval from the regulator.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Uganda?

Yes, it is possible, but they will be required to obtain dependent passes for them to stay in Uganda.

Is it possible to obtain a permanent residence permit?

Yes, it is possible for those who have continually stayed in Uganda for consecutive periods exceeding 10 years.

What if circumstances change after the Work and Residence application process (e.g. change of employment or personal situation, including job title, job role or salary)?

The Work permit application will be valid if it's to the same employer. However, immigration will be required to be notified on the change in circumstance

How long can a permit holder leave Uganda without their permit becoming invalid?

There is no limit to how long the permit holder can leave the country/jurisdiction before their permit becomes invalid. Where no request for cancellation of the work permit has been lodged, the permit holder can use it until its expiry date.

Must immigration permissions be cancelled by the end of the assignment/employment?

Work permits are required to be cancelled at the end of the assignment. This is aimed at making it possible for the company to be able to submit a security bond refund application.

Employers or sponsors are also required to cancel work permits in cases where the work permit holder gets terminated before the expiry of the work permit duration.

The Visa and Special passes expire automatically at the end of their validity period.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

Yes, there are penalties in place for non-compliance with immigration Laws. The most issued penalty is a fine of USD100 dollars for every day the applicant has worked without the correct immigration documentation.

Work permit holders may also be deported or may have their work permits cancelled where non-compliance is confirmed by immigration.

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in Uganda when it comes to the immigration processes.

Below is a list of important items to note;

- Documents not in English will be required to be translated to English
- Immigration may require certified copies of documents such as academic documents
- Applicants may also be required to present police clearance certificates showing their criminal records for multiple entry, Visas and work permits
- Work permits are also not transferrable between companies.

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