



Harvest Training and
Consultancy Uganda Ltd.

Plot 48 Bombo Road
Kalmex Building, Office Suite D12
Mobile: 0701690601 / 0786499326
WhatsApp: 0786499326
Email: admin@harvestuganda.com

TAX PRACTITIONERS COURSE

Duration: 20 days

OVERALL AIM

To provide the knowledge of taxation in Uganda covering all aspects of tax and hands-on skills that are needed in handling all tax tasks of an enterprise using real business scenarios.

LEARNING OUTCOMES:

On completion of this course, the learner should be able to:

- (i) Explain the different forms of taxation for individuals and organizations.
- (ii) Compute the different tax liabilities for individuals and corporate bodies.
- (iii) Have an in-depth knowledge and understanding of the practical concepts and principles of income tax returns.
- (iv) Solve practical income tax problems which draw on the interaction of different income tax business processes.
- (v) The ability to examine the various line items of an income tax return.
- (vi) File various tax returns of income, VAT and Customs.
- (vii) Use the EFRIS new tax management information System

MODULE 1: - INCOME TAX

UNIT 1: - Introduction to income tax

- 1.1: Meaning and Scope of Income Tax
- 1.2: Registration of Taxes in Uganda (TIN)
- 1.3: URA e-services (Navigation of the URA portal)
- 1.4: Taxpayer rights and obligations
- 1.5: Taxpayer Registration Procedure (*Activity 1*)

UNIT 2: - Taxation of Employment Income

- 2.1: Meaning and scope
- 2.2: Composition of Employment Income
- 2.3: Treatment of Employee Allowances
- 2.4: Treatment of Benefits-in-Kind
- 2.5: Employee Relief
- 2.6: PAYE Return submission procedure (*Activity 2*)
- 2.7: P.A.Y.E Tax Planning

UNIT 3: - Taxation of Property Income

- 3.1: Meaning and scope
- 3.2: Dividend Income
- 3.3: Interest Income
- 3.4: Royalties, Natural Resources, Annuities
- 3.5: WHT Return Submission Procedure (*Activity 3*)

UNIT 4: - Taxation of Rental income

- 4.1: Meaning and composition of Rental Income.
- 4.2: Taxation of Resident Individuals
- 4.3: Taxation of Non-resident Individuals
- 4.4: Taxation of Corporate companies
- 4.5: Return Submission Procedure (*Activity 4*)
- 4.6: Rental Tax Planning

UNIT 5: - Presumptive tax (Small Taxpayers)

- 5.1: Meaning and Scope of Presumptive Tax
- 5.2: Presumptive Tax Registration
- 5.3: Change of Basis of Taxation
- 5.4: Tax Credits and Offsets
- 5.5: Expenditures and losses
- 5.6: Fines and Penalties
- 5.7: Return Submission Procedure (*Activity 5*)

UNIT 4: - Taxation of Business income

- 4.1: Meaning and Scope
- 4.2: Composition of Business income
- 4.3: Deductions / expenses allowed
- 4.4: Deductions Not allowed
- 4.5: Capital Deductions
- 4.6: Return Submission Procedure - Individual (*Activity 6*)
- 4.7: Return Submission Procedure – Non-individual (*Activity 7*)
- 4.8: Return Submission Procedure – Partnerships (*Activity 8*)
- 4.9: Corporate Tax Planning

MODULE 2: - VALUE ADDED TAX

- 5.1: The Scope of VAT
- 5.2: VAT Registration
- 5.3: Treatment of VAT on Sales (Output tax)
- 5.4: Treatment of VAT on purchases and expenses (Input tax)
- 5.5: Determining VAT payable / Claimable
- 5.6: Return Submission Procedure (*Activity 9*)

MODULE 3: - CUSTOMS MANAGEMENT

- 6.1: Introduction to customs tax
- 6.2: Customs valuation and computation of duty (*Activity 10*)

MODULE 4: - ELECTRONIC RECEIPTING AND INVOICING SYSTEM (EFRIS)

- 7.1: Registration
- 7.2: Stock Management
- 7.3: Fiscal Document Management
- 7.4: Reports Management