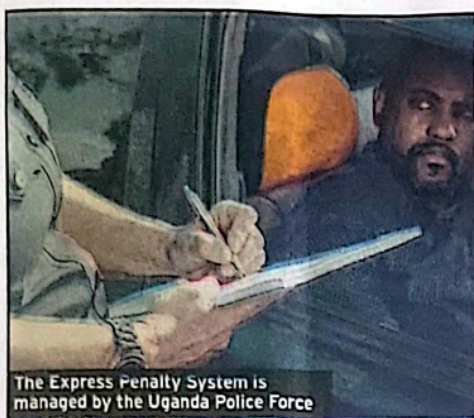


# CAN PENALTIES BE PAID IN INSTALMENTS?

**Q Dear Commissioner,**  
Is it possible for taxpayers to pay penalties related to driving licences in instalments? If so, what is the procedure and eligibility criteria?

**A Dear Reader,**  
The Express Penalty System is managed by the Uganda Police Force. You may contact the Traffic Operations Office through their toll-free line 0800199099 for assistance.



The Express Penalty System is managed by the Uganda Police Force



## ASK URA COMMISSIONER GENERAL

Every Thursday, the Uganda Revenue Authority (URA) Commissioner General, John Musinuzi Rujoki, answers your questions.



Uganda Revenue Authority  
EST. 1997

SEND YOUR QUESTIONS TO

AskCG@newvision.co.ug 0703409710

# Have you forgotten the TIN?

**Q Dear Commissioner,**  
What steps should a taxpayer take if they have forgotten their TIN password and no longer have access to the registered email address?

**A Dear Reader,**  
If a taxpayer forgets their TIN (Tax Identification Number) password and can no longer access their registered email, they should first update the email address on their TIN profile.

To change the email address, the taxpayer must visit the nearest URA office with a valid identification document:

- A national ID for Ugandans, or
- A passport for non-Ugandans.

At the URA office, the taxpayer will need to:

- Fill out a form (DT 1003) and clearly write the new email address.

• Attend a short interview with a registration officer to confirm ownership of the TIN.

Once ownership is confirmed, the officer will begin the update process. The taxpayer will receive a phone call on their registered number for verification before the changes are approved.

After the email address is updated, the taxpayer can reset their password through the URA website ([www.ura.go.ug](http://www.ura.go.ug)). A default password will be sent to the new email address and it must be changed upon first login.

For non-individual TINs (such as companies), a director or owner must follow the

**\$\$\$**  
**If a taxpayer forgets their TIN password and can no longer access their registered email, they should first update the email address on their TIN profile.**

# How to offset tax liabilities

**Q Dear Commissioner,**  
Can taxpayers request URA to offset outstanding tax liabilities using available withholding tax credits or retained funds? What is the procedure for this?

**A Dear Reader,**  
A taxpayer may use their withholding tax credits to offset their outstanding tax liabilities. To utilise the credits, follow the steps below:

- Log in to the TIN portal account.
- Under Payment, select Credit Transfer.
- Input the period that has credits.
- Select the period you wish to transfer to and submit.

The credits will be transferred after approval. Please note that the above process only applies to the transfer of credits for the same tax head.

# How does URA foster compliance in govt?

**Q Dear Commissioner,**  
In cases where government entities delay payments to businesses for extended periods, how does URA factor this into tax compliance requirements?

**A Dear Reader,**  
For VAT (value added tax)-registered persons, a taxpayer may elect to account for VAT on supplies to Government on a cash basis. To account for VAT on supplies to government entities on a cash basis, select the category B2G when issuing e-invoices through the Electronic Fiscal Receipting and Invoicing Solution (EFRIS).

Thereafter, at the point of filing the return, the taxpayer will be required to adjust the return for invoices where payments have been received.

Taxpayers may also request to pay the outstanding tax in instalments.

# How to reactivate dormant businesses post-COVID-19

**Q Dear Commissioner,**  
For businesses that ceased operations during the COVID-19 period, what is the process for reactivation, especially where there are outstanding tax liabilities?

**A Dear Reader,**  
It is unfortunate that your business stopped operating during COVID-19. However, closing your business does not automatically deactivate your TIN. TIN deactivation must be requested by the taxpayer and approved by URA. If your TIN was deactivated and you wish to reactivate it, you need to visit the nearest URA office with a valid identification document:

- A national ID for Ugandans, or
  - A passport for non-Ugandans.
- At the URA office, you will be required to:
- Fill in a form (DT 1016) and attach your identification.
  - Attend an interview with a registration officer to confirm ownership of the TIN.

Once this is confirmed, the officer will begin the reactivation process. You will receive a phone call on your registered number for verification before the reactivation is approved. If your TIN was deactivated while there were unpaid taxes, the taxes will continue to accumulate. You are required to pay all outstanding amounts. However, if you do not agree with the tax assessed, you have the right to lodge an

# How are agricultural inputs taxed?

**Q Dear Commissioner,**  
Are agricultural pesticides imported for personal or farm use, with approval from the agriculture ministry, exempt or zero-rated for tax purposes?

**A Dear Reader,**  
The supply of pesticides (insecticides, rodenticides, fungicides and herbicides), except pesticides packaged for personal or domestic use, is subject to VAT at a rate of zero. However, insecticides packaged for personal or domestic use and acaricides are exempt from VAT under the law.

