

# WHAT IS THE CURRENT WAIVER ALL ABOUT?

**Q Dear Commissioner,**  
What is the current waiver all about?

**A Dear Reader,**  
The current waiver is another opportunity Government has given to taxpayers who have tax arrears, to settle their liabilities without worrying about the burden of interest and penalty.

The waiver applies to outstanding interest and penalty as at June 30, 2024, where a person pays their principal tax by June 30, 2026.

The waiver is a unique opportunity to enable taxpayers to settle their tax obligations without the burden of paying penalties and interest thereby giving one the opportunity of having a fresh start with their tax compliance.

## Does the waiver cover all penalties and interest?

**Q Dear Commissioner,**  
Does the waiver cover all penalties and interest?

**A Dear Reader,**  
The waiver covers all penalties and interest outstanding as at June 30, 2024, except the following:

- Interest on customs taxes and duties;
- Penal tax for failure to provide information;
- Penal tax related to digital tax stamps (DTS);
- Penal tax related to non-compliance with the Electronic Fiscal Receipting and Invoicing System (EFRIS);
- Penalty for failure to register for taxes;
- Any court-imposed penalties and interest.

URA is committed to serve you better. Therefore, if you require further assistance, do not hesitate to reach out to us via <https://touchpoint.ura.go.ug/> or on our tollfree number 0800217000 or WhatsApp on 0772140000.



Contact URA promptly for a reconciliation if you disagree with the principal tax amount in your tax ledger

## What happens if I disagree with the principal tax reflected in my ledger?

**Q Dear Commissioner,**  
When I disagree with the principal tax reflected in my ledger, what happens to me?

**A Dear Reader,**  
Once you disagree with the principal tax amount in your tax ledger, it's important to contact URA promptly for a reconciliation. This will help ensure that any disagreements are resolved in time so you can take full advantage of the waiver.



# ASK URA COMMISSIONER GENERAL

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



Uganda Revenue Authority  
DEVELOPING UGANDA TOGETHER

SEND YOUR QUESTIONS TO

✉ AskCG@newvision.co.ug 📞 0703409710

## Is this the first waiver we are experiencing as clients?

**Q Dear Commissioner,**  
Is this the first waiver we are experiencing as clients?

**A Dear Reader,**  
Following the COVID-19 pandemic, the Government of Uganda realised that a number of businesses were adversely affected and therefore introduced various waivers that have benefited clients namely:

### 2020/2021 waiver

- Waived penalty and interest outstanding as at June 30, 2020.

### 2023/2024 waiver

- Waived penalty and interest outstanding as at June 30, 2023 in proportion of the principal tax paid by December 31, 2023.

### 2025/2026 waiver

- Waiver of penalty and interest outstanding as at June 30, 2024 in proportion of the principal tax paid by June 30, 2026.



Taxpayers are encouraged to pay the principal tax in full in order to maximise their benefit from the waiver

## Do I still benefit from the waiver if I pay part of my outstanding principal tax?

**Q Dear Commissioner,**  
If I manage to pay part of my outstanding principal tax before the deadline, do I still benefit from the waiver?

**A Dear Reader,**  
Yes, you will still benefit from the waiver. However, where a person pays only part of the principal tax outstanding as at June 30, 2024 by June 30, 2026, the interest and penalty waived will be the portion that relates to the principal tax paid.

For example, if you pay 50% of your principal tax, then 50% of the corresponding interest and penalties will be waived.

Taxpayers are therefore encouraged to pay the principal tax in full in order to maximise their benefit from the waiver.

## Why is govt offering another waiver?

**Q Dear Commissioner,**  
Why is the Government offering another waiver?

**A Dear Reader,**  
As business continue to recover from the economic hardship caused by the COVID-19 pandemic, the Government of Uganda has extended this tax amnesty through the waiver of interest and penalty on any outstanding principal tax to enable struggling businesses recover and stabilize. The extension aims to cater for taxpayers who didn't benefit from the earlier waivers of interest and penalty.

However, this is likely to be the last waiver of interest and penalties, otherwise it may also create a culture of non-compliance where some non-compliant taxpayers relax on their tax obligation hoping to pay later without any interest or penalty.

I appeal to all our taxpayers to utilize the opportunity and pay before June 30, 2026 as it is likely to be the last and the longest waiver given by government.

## What taxes are covered by the waiver?

**Q Dear Commissioner,**  
What type of taxes are covered by the waiver?

**A Dear Reader,**  
The waiver covers all domestic taxes including: Corporation tax, Individual income tax, rental income tax, PAYE, Value Added Tax, Local Excise Duty, Gaming Tax and others.

## When is the deadline for the waiver?

**Q Dear Commissioner,**  
What is the deadline for the waiver?

**A Dear Reader,**  
The current waiver will lapse on 30th June 2026. Therefore, all taxpayers are encouraged to pay any principal tax that was outstanding as at June 30, 2024 by 30th June 2026 in order to benefit from the waiver.

## What will happen to the interest that accrued after June 30, 2024?

**Q Dear Commissioner,**  
What will happen to the interest that will accrue after June 30, 2024, but before June 30, 2026?

**A Dear Reader,**  
Where the interest relates to principal tax that was outstanding as at June 30, 2024, the interest shall be waived if the principal tax is paid by June 30, 2026. It is only interest on principle tax assessed and not paid after 30/06/2024 that isn't covered by the current waiver.