

REGULATION OF TAX AGENTS

Q Dear Commissioner,
What measures has URA put in place to regulate and monitor tax agents to ensure they act professionally and ethically when representing traders?

A Dear Reader,
The Tax Procedures Code Act provides for the establishment of the Tax Agents Registration Committee (TARC), which is mandated to register, renew and cancel tax agents' registration.
TARC has developed a code of conduct for regulating the operations of tax agents, including the assessment of their professional and ethical behaviour. Where agents are found wanting, the committee may revoke their registration as a tax agent.



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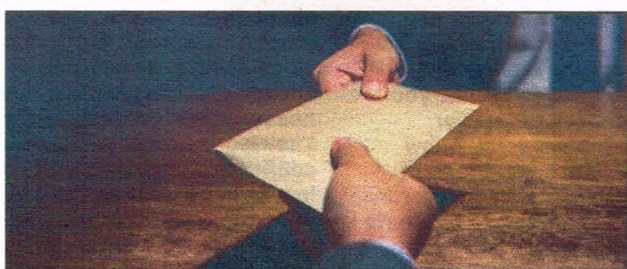
Addressing unprofessional conduct by agents

Q Dear Commissioner,
In cases where tax agents act negligently or dishonestly and cause financial loss to traders, what mechanisms exist for traders to report them and seek redress?

A Dear Reader,
Tax agents are registered by the Tax Agent Registration Committee (TARC) and appointed by a taxpayer.
URA has provided a platform — touchpoint.ura.go.ug — accessible via the URA web portal, where a taxpayer can lodge a complaint regarding a tax agent. A taxpayer must clearly state the circumstances that have led to the alleged financial loss, negligence, or dishonesty.

Upon receipt, the committee will review the complaint and afford both the tax agent and the taxpayer an opportunity to present their respective facts. A tax agent found to be negligent or dishonest by the committee may have their registration cancelled.

In addition, the taxpayer may also seek legal redress in courts of law where financial loss has been caused or the agent has acted negligently.



ASK URA COMMISSIONER GENERAL

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



SEND YOUR QUESTIONS TO
✉ AskCG@newvision.co.ug 📞 0703409710

How companies get registered

Q Dear Commissioner,
Can a company register an additional or substituted tax agent?

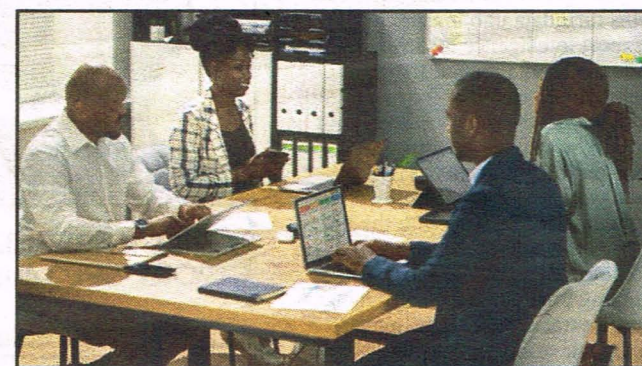
A Dear Reader,
A partnership or company registered as a tax agent may apply to the Tax Agent Registration Committee to register a partner of the partnership or an employee of the company as an additional or substituted tax agent.

\$\$ A company registered as a tax agent may apply to the Tax Agent Registration Committee to register a partner of the partnership.

Continuous professional development of agents

Q Dear Commissioner,
Where do URA-recognised agents receive their training, and does URA provide ongoing refresher training to maintain service quality?

A Dear Reader,
URA has planned training sessions for tax agents to equip them with the knowledge and prerequisite skills necessary to execute their roles effectively. Training sessions are conducted in person at designated locations and times. For online training, a link is shared with tax agents via their registered email addresses and URA's social media platforms.



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What is the criteria for accrediting tax agents?

Q Dear Commissioner,
What qualifications, training, and standards does URA require before granting agents permission to operate on its behalf?

A Dear Reader,
For a person to be registered as a tax agent, they must meet the following requirements:

- A degree or postgraduate award from an approved tertiary institution in a discipline relevant to the provision of tax agent services; or
- Completed a course in taxation that is recognised by the Tax Agent Registration Committee; or
- Engaged in the equivalent of 24 months of full-time tax practice within a period of five years preceding July 1, 2016
- Must be fit and proper to prepare tax returns and transact business with the Commissioner General on behalf of the taxpayer
- Must be of high integrity and good character

Protection from agent abuse

Q Dear Commissioner,
What happens if an agent ceases to carry on business as a tax agent?

A Dear Reader,
Where a tax agent ceases to carry out business as a tax agent, they shall notify the Tax Agent Registration Committee in writing within seven days of ceasing the business. Where the committee is satisfied that the tax agent has ceased to carry out business as a tax agent, it may cancel the registration and notify the tax agent in writing of the decision to cancel the registration.