

FROM IDEA TO IMPACT

A Step-By-Step Manual
To Establishing Community
Foundations In Uganda



EXECUTIVE SUMMARY:

CivSource-Africa (CivSource) works to refine the practice of philanthropy and the footprint of civil society for effective civic engagement in Africa. This mission is served through donor advocacy, building capacities of civic actors and shaping narratives. In 2021, CivSource commissioned research to identify organisations in Kampala and Wakiso districts that fit the definition of Community Foundations (CFs); how they define themselves, how they operate, and the role they play in the lives of the people in the communities among other things. In the study, Community Foundations were defined as public charity organisations that are dedicated to improving people's lives in a defined local geographic area through financial resources of individuals, families, and businesses that support effective non-profits in their communities. The study identified several challenges within the CFs that inhibit their operations. Key among these was limited information on registration and regulation of CFs and the uncertainty this brings. It is against this background that CivSource enlisted services of a consultant to document experiences of CFs with the applicable governing framework and develop a manual on their registration and operation.

The essence of CFs lies in their ingenious design that fosters a pool of funds directed towards meeting the needs of a local area. While it is pertinent that an institution of this stature and mandate operates in adherence to the law, Uganda does not have a specific law on CFs. The current legal and policy framework provides for various bodies that one may utilize to establish a community foundation.

While this may appear to be an opportunity for community foundations to be able to formalise their operations in a variety of legal forms, most of them are registered as either Community

Based Organizations (CBOs) or Non-Governmental Organizations (NGOs). It is the finding of this study that NGOs and CBOs are the closest bodies to the definition of community foundations and indeed most of the community foundations that participated in this study operate either as NGOs or CBOs. It is the finding of this study that NGOs, CBOs, and Trusts are the closest bodies to the definition of community foundations, however, much as there are CFs registered as Trusts, they are not many, and indeed most of the CFs that participated in this study operate either as NGOs or CBOs. This Manual has been developed and tailored towards guiding leaders, philanthropists and communities to establish community foundations that choose to formalise their operations in that manner.

This manual will be a resource for CFs, and anyone interested in setting up and operating one. It will provide detailed explanation of steps involved at different stages including registration, licensing, reporting, filing tax returns, and any other relevant undertakings required of CFs by law. The manual will specify the interlocutor organisations and applicable costs related to each of the steps.

Disclaimer:

We aim to provide a valuable resource but state that this manual is not a substitute for professional legal advice. CivSource Africa disclaims liability for errors, omissions, or post-publication changes in legal requirements. Users should stay informed about legal updates affecting community foundations in Uganda or their jurisdictions. Consult a legal professional for specific guidance on your unique circumstances and legal requirements



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LIST OF ACRONYMS:

AGM	Annual General Meeting
CAO	Chief Administrative Officer
CBO	Community Based Organisation
CDO	Community Development Officer
CF	Community Foundation
DNMC	District NGO Monitoring Committee
FIA	Financial Intelligence Authority
LC1	Local Council One
MEMARTs	Memorandum and Articles of Association
NGO	Non-Governmental Organisation
NITA	National Information Technology Authority
PDPO	Personal Data Protection Office
RDC	Resident District Commissioner
SNMC	Sub-County NGO Monitoring Committee
TIN	Tax Identification Number
TOR's	Terms of Reference
URA	Uganda Revenue Authority
URSB	Uganda Registration Services Bureau



PART 1. **COMPANY LIMITED BY GUARANTEE**



Requirements for Incorporating a Company Limited by Guarantee

For any entity to register as a Non-Governmental Organisation (NGO) or Community Foundation (CF), it is required to first register as a Company Limited by Guarantee. It is pertinent to note that due to the technical difficulty of navigating this process, it is likely for persons intending to incorporate a company to solicit the services of a lawyer or a professional to support the process, and in such an instance, a fee would be applicable.

No.	Requirement	Cost Implication (Uganda Shillings)
1.	Memorandum and Articles of Association of a Company Limited by Guarantee (See Appendix 1)	N/A
2.	Company registration forms are accessible on the URS website Forms 1, A1, 18, S18, 20 and Beneficial Owner's form Visit www.ursb.go.ug/forms/business-registration-forms	N/A
3.	Photocopies of the Identification documents and passport photographs of the members and Directors.	N/A
4.	Payment of the prescribed fee	
	Reservation of Company Name	20,000
	Fees for the Company Forms	30,000
	Registration fees	60,000
	Stamp Duty	100,000
	Any Company Resolution	30,000
	*Please find the updated fees here	

Practical Steps in the Incorporation of a Company Limited by Guarantee

1

Go to the Online Business Registration System (OBRS) at www.obrs.ursb.go.ug and create an account or log into your account if you already have one



2

Use your account to reserve a preferred name for the Company. Go to "Start", then "Reserve name", fill in the details and pay reservation fees.



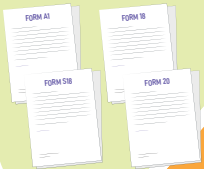
3

Once the preferred name is reserved, click on "Start", then "Incorporate Company", select the reserved name and continue.

START

4

Fill in the details and provide information in the Form A1, Form S18, Form 18, Form 20 and Beneficial Owners' form



5

In regard to the Company Address details under Form 18, provide a valid postal address registered in the reserved name, visit: www.eposta.ug Apply for a postal address on the Posta Uganda website.

6

Provide "Official Company Contact Details" within the Online Business Registration System (OBRS)



7

Make sure you preview all the information provided, download the forms generated by the system



UPLOAD

9

Upload the signed forms, copies of identification documents of the members, pay the fees assessed by the system and submit for registration

8

Once the forms are downloaded, print them and let the forms be signed by the Company members, directors, secretary, & beneficial owners



Requirements for Filing Company Annual Returns with URSB

All companies (including companies limited by guarantee) are required by law to file their annual returns every year that they are in operation.

No.	Requirement	Cost Implication (Uganda Shillings)
1.	Registration number of the Company	N/A
2.	Audited Accounts in the case of a Company Limited by Guarantee	N/A
3.	Payment of Prescribed fees	
	Returns for Company Limited by Guarantee (per year)	30,000

Practical Steps in the Process of Filing Company Annual Returns with URSB

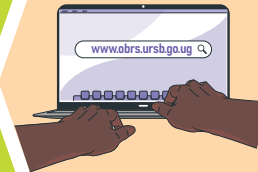
1



Using an individual account, update company information to URSB's Online Business Registration System (OBRS) to get a Company Account.

2

Go to the Online Business Registration System (OBRS) at <https://obrs.ursb.go.ug> and create a business account for the Company using its registration number.



4

Amongst the options under "Start", click on "Annual Returns".

ANNUAL RETURNS



Once the Company Account is created, log into the Company Account and click "Start".

3

START



5

Under the "Official Business File" page, click on the heading of "Annual Returns" and click on the year you filling the return for.

Fill in the required information and scan and upload the Company's audited accounts.

6

7

Once all the necessary information has been provided, the system will prompt you to make payment for the annual return.



36 HOURS

It usually takes about 36 hours from the date of submission for the URSB Registrar to either approve or query the return.

9

Make the payment and submit the return for processing.

8



PART 2. **NON-GOVERNMENTAL ORGANISATIONS (NGOS)**



Registration Requirements for Indigenous NGOs

Community Foundations are meant to address the needs of a specific community in a specific geographical area, which needs might significantly vary from those of other communities in other areas. The registration of the indigenous Non-Governmental Organisation as a vehicle for the registration of CF's in Uganda is one avenue through which a community can pool resources to address community-specific needs in a particular locale.

The Non-Governmental Organizations Act, 2016 mandates the NGO Bureau to register and maintain an up-to-date register of all NGOs in Uganda. NGOs are registered under five different categories namely Indigenous, Regional, Continental, Foreign, and International.

A new NGO is required to obtain both a Certificate of Registration and a Permit of Operation at the first instance of registration before it commences operations. A Certificate of Registration is issued once and a Permit of Operation is issued for a period between one (1) to five (5) years as desired by the organisation. Upon expiry, an NGO is required to renew its permit of operation before proceeding with its operations.

It is pertinent to note that there is a cost implication where one decides to solicit the services of a professional to support with the registration process.

No.	Requirement	Cost Implication (Uganda Shillings)
1.	Filled Form A and Form D Both Forms shall be signed by at least two founder members	N/A
	Application for registration of an NGO form (Form A)	
	Application for a permit form (Form D)	
2.	A letter requesting for registration and a permit to operate addressed to the Executive Director, NGO Bureau indicating; objectives, area of operation, and number of years applied for not exceeding 5 (five). The information required in this letter is the same as that captured in the Memorandum and Articles of Association (See Appendix 1).	N/A
3.	A certified or notarized copy of the Certificate of Incorporation from the Uganda Registration Services Bureau (URSB).	
	i. Certification Fees	20,000
	ii. Notarization fees (this one will depend on the charges of the Notary Public)	

No.	Requirement	Cost Implication (Uganda Shillings)
4.	Annual Work plan and budget for the number of years applied for the Permit	N/A
5.	A copy of the registered Memorandum and Articles of Association, organization's constitution, or governing documents in which the dissolution clause should inter alia specify;	N/A
	i. Quorum to pass a resolution for winding up	
	ii. How organization assets shall be handled upon winding up	
6.	A chart showing the governance structure of the organization (See Appendix 2 for a sample organogram)	N/A
7.	Proof of payment of the prescribed fees for the Certificate of Registration and the Permit of Operation:	
	Fees for a Certificate of Registration for an Indigenous Organization (Uganda Shillings)	100,000
	Fees for NGO Permit of Operation for an Indigenous Organization per year (Uganda Shillings)	60,000
8.	A statement indicating the source of funding for the activities of the organization whether locally or internationally sourced funding.	N/A
9.	Copies of valid identification documents (National ID or Passport) and passport-size photographs of at least two founder members.	N/A
10.	A copy of Minutes, Signed Attendance List, and resolution registered with Uganda Registration Services Bureau authorizing the organization to register with the NGO Bureau	
	Registration for Resolution	20,000
11.	A statement complying with Section 45 of the NGO Act, 2016 (About staffing of the organization)	N/A
12.	A recommendation from the District Non-Governmental Organizations Monitoring Committee (DNMC) where the Organization's headquarter is located.	N/A
13.	A recommendation from the responsible Ministry or Ministries, or a Government Department or Agency depending on the kind of work that the CF intends to do. However, due the fact that most CF's have the aspect of community development, it is advisable that they utilize the Ministry of Gender, Labour and Social Development.	N/A
14.	New NGOs are given one month from the date they pick their permits of operation to submit a copy of the certificate from the Data Protection Office.	N/A

Practical Steps for Registration of NGO's

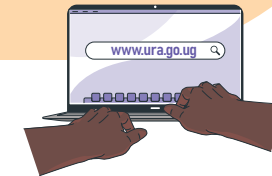
1

Incorporate/ Register a company limited by guarantee.



2

Apply to Uganda Revenue Authority (URA) on www.services.ura.go.ug/tinApplication/faces/registerTINInstant.xhtml for a Tax Identification Number (TIN).



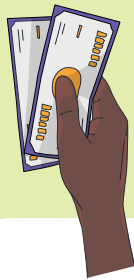
3

Compile three files containing all the requirements provided the preceding list of requirements including incorporation documents



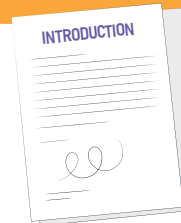
4

Make the necessary payments for the certificate of registration and permit of operation for the number of years applied for at any bank.



5

Proceed to LC1 Chairperson with one of the compiled files & request for letter of introduction.

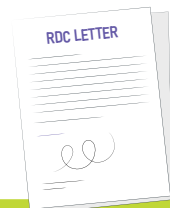


6

Proceed to LC2 Chairperson to endorse the letter of introduction from LC 1.

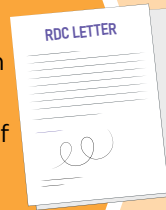
7

Write a letter addressed to the Resident District Commissioner (RDC) requesting for a recommendation letter from their office and add it to the file.



8

Proceed to Resident District Commissioner's (RDC) office with a file containing all the required documents and endorsed letter of introduction



9

Write a letter to the permanent secretary of the line ministry requesting for a letter of introduction.



10

Proceed with fully compiled file to the line ministry for a letter of introduction.



12

Proceed to the District NGO Monitoring Committee of the District where NGO head office will be located for a letter of recommendation.

11

Write a cover letter addressed to the Chief Administrative Officer (CAO) (for District), Town Clerk (for Municipality) or to the Directorate of Gender KCCA for Kampala City.



13

At the district, proceed to the office of the Chief Administrative Officer (CAO)

14

Proceed with a fully compiled file to the NGO Bureau on the 3rd floor of Kingdom Kampala for submission. You are issued a receiving slip

15

After 30 working days, return to the NGO Bureau to check for progress. ALWAYS HAVE THE RECEIVING SLIP

NGO Bureau



Requirements for Renewal of an NGO Permit

A permit of operation is a document issued by the NGO Bureau to organisations on an annual basis which grants the organization permission to operate in Uganda. A Community Foundation model established as an NGO would be required to renew this permit to enable its continued existence. No organization can legally operate in the country without a valid permit of operation. An NGO may apply for a permit of operation for the number of years it desires not exceeding 5 (five) years. Section 32(1) of the NGO Act, 2016 stipulates that an NGO shall apply for renewal of a permit within six months before the expiry of the permit.

An NGO whose permit expires, but continues to operate without renewal of its permit will be fined one hundred currency points (UGX 2,000,000) for every month of operation in default of renewal of its permit. Below are the requirements for renewal of a permit of operation:

No.	Requirement	Cost Implication
1.	<p>Filled Form H</p> <p>Organizations that registered under the NGO Act Cap 113 as amended in 2006 and therefore do not possess the new Certificate of Registration according to the NGO Act, 2016 (Landscape format) are required to fill Form A (for organizations categorized as Local) and Form N (for organizations categorized as Foreign). ii). Organizations incorporated in East Africa under Cap 113 should fill Form A, Form H and Form A or Form N as appropriate shall be signed by at least two Founder members.</p> <p>Application for registration form FORM A</p> <p>Application for renewal of a permit FORM H</p> <p>Application for registration of organisation incorporated outside Uganda FORM N</p>	N/A
2.	A letter requesting for registration and a permit to operate addressed to the Executive Director, NGO Bureau indicating; objectives, area of operation, and the number of years applied for not exceeding 5 (five).	N/A
3.	A photocopy of the expiring Permit of Operation.	N/A
4.	A copy of the Audited financial statements of the previous year(s) from a Certified Auditor(s).	N/A
5.	Minutes of the Annual General Assembly or the Governing body which resolved for renewal of the Permit and a signed attendance list.	N/A

6.	Annual Work Plan and budget or Strategic Plan for the number of years applied for.	N/A
7.	Annual report(s) of the previous year(s)	N/A
8.	Photocopies of identification documents (National ID or Passport) and passport-size photographs of at least two Promoters/Founders.	N/A
9.	A certified or notarized copy of the Certificate of Incorporation from the Uganda Registration Services Bureau (URSB) or its equivalent from the country of incorporation.	N/A
10.	Proof of payment of prescribed fees for renewal of permit of operation. Organisations that do not possess the new Certificate of registration under NGO Act, 2016 should pay for it as per the prescribed fees	60,000
10.	A copy of Minutes, Signed Attendance List, and resolution registered with Uganda Registration Services Bureau authorizing the organisation to register with the NGO Bureau.	N/A
11.	Recommendation from the District Non-Governmental Organisations Monitoring Committee (DNMC) of the district(s) of operation.	N/A
12.	A certified copy of Memorandum of Understanding (MOU) from the district(s) of operation.	N/A
	Memorandum of Understanding template FORM V	
13.	A certified copy of the Certificate of Registration from the Financial Intelligence Authority (FIA).	N/A
14.	A copy of the Tax Identification Number (TIN) Certificate of the Organisation from URA.	N/A

Practical Steps in the Process of Renewing an NGO Permit

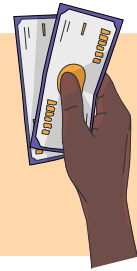
1

Obtain an assessment from the URA website on <https://ura.go.ug/payment> Controller/load for payment of fees.



2

Pay fees (UGX 60,000/= per year applied for) for renewal of a permit before its expiry in any bank



3

Prepare a well labelled spring file with all requirements arranged as per the above list of requirements for ease of crosschecking and verification



4

Proceed to the District Chief Administrative Officer (CAO) with a complete file and request for a recommendation and MOU from the District leadership.



5

Proceed to the NGO Bureau and submit your application. Ensure you are issued a receiving slip to be presented whenever checking for the permit.



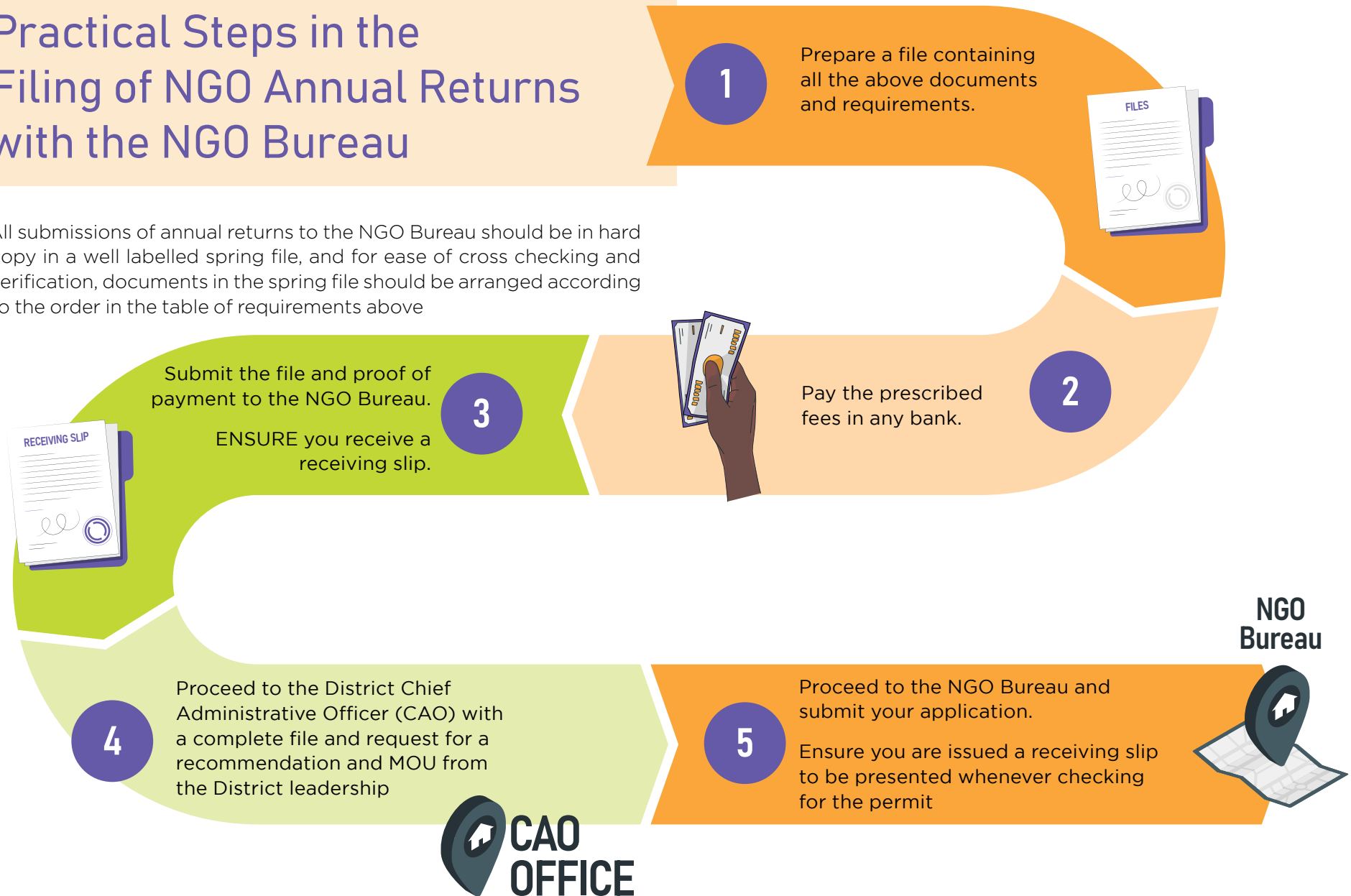
Requirements for Filing NGO Annual Returns with NGO Bureau

All Non-Governmental Organizations (NGOs) are required to file returns with the NGO Bureau. An Organization shall submit to the NGO Bureau Annual Returns at least once every year.

No.	Requirement	Cost Implication
1.	A cover letter addressed to the Executive Director, NGO Bureau	N/A
2.	Annual returns for organizations other than Community based Organization Form R	N/A
3.	Photocopy of the Permit of Operation	N/A
4.	Proof of payment of the prescribed fees	50,000
5.	A copy of the audited books of accounts from a Certified Auditor(s).	N/A
6.	A copy of the Annual Report(s)	N/A
7.	Minutes of the General Assembly of the members of the NGO or governing body meeting which considered and approved the Audited Accounts & Annual Report and a signed attendance list	N/A

Practical Steps in the Filing of NGO Annual Returns with the NGO Bureau

All submissions of annual returns to the NGO Bureau should be in hard copy in a well labelled spring file, and for ease of cross checking and verification, documents in the spring file should be arranged according to the order in the table of requirements above



PART 3. **COMMUNITY BASED ORGANISATIONS (CBOS)**



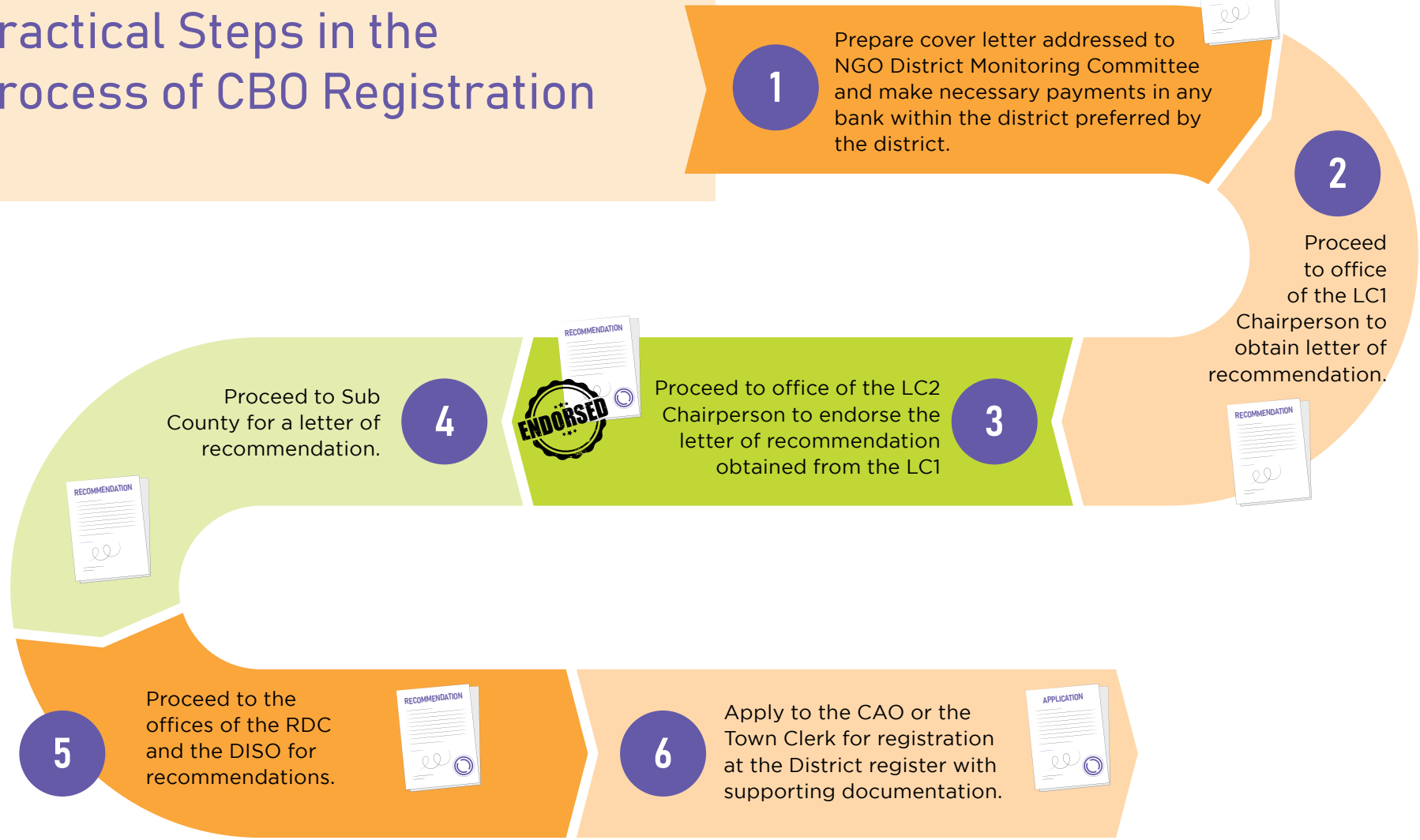
Registration of a Community Based Organisation

A Community Based Organisation (CBO) is an organisation operating at a sub-county level and below whose objectives are to promote and advance the well-being of the members of the community.

Community Based Organisations are registered at the district level by the District NGO Monitoring Committees (DNMCs) with recommendations from the Sub-County NGO Monitoring Committees (SNMCs).

No.	Requirement	Cost Implication
1.	A cover letter addressed to the chairperson of the District NGO Monitoring Committee seeking registration of the CBO.	N/A
2.	Application for registration of a community based organization Form K	N/A
3.	A registered copy of the constitution of the Community Based Organisation to be registered.	N/A
4.	A recommendation letter from the Sub- County Non-Governmental Organisations Monitoring Committee.	N/A
5.	A work plan and budget or strategic plan for the Community-Based Organisation.	N/A
6.	Proof of payment of the prescribed fees:	
	Fees for Certificate of Registration of a CBO	40,000
	Fees for a permit of Operation of a CBO	60,000
	Fees for renewal of a Permit of a CBO	60,000
	Fees for submission of Annual returns of a CBO	40,000

Practical Steps in the Process of CBO Registration



Renewal of a Community Based Organisation's Permit

A CBO whose permit expires, but continues to operate without renewal of its permit will be fined ten currency points (UGX 200,000) for every month of operation in default of renewal of the permit.

Submission of the application should be made to the District Community Development Officer's (DCDO) office in the respective district in hardcopy in a well labelled spring file. For ease of crosschecking and verification, documents in the spring file should be arranged according to the order in the table of requirements below.

No.	Requirement	Cost Implication (Uganda Shillings)
1.	A cover letter addressed to the chairperson of the District NGO Monitoring Committee seeking for renewal of a permit of the CBO.	N/A
2.	Permit to operate a community based organization Form L	N/A
3.	Copy of financial report	N/A
4.	Copy of the annual report	N/A
5.	Minutes of the annual general assembly or the governing body	N/A
6.	Work plan and budget or strategic plan for the Organization	N/A
7.	Evidence of payment of prescribed fees	60,000/=

Filing a CBO's Annual Returns

It is a requirement under the NGO Act that all CBO's must file annual returns for every year they are in operation.

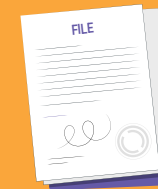
Submission of the Annual returns should be made to the Sub-County Community Development Officer's (DCDO) office in the respective sub-county in hardcopy in a well labelled spring file. For ease of crosschecking and verification, documents in the spring file should be arranged according to the order in the table of requirements below:

No.	Requirement	Cost Implication (Uganda Shillings)
1.	A cover letter addressed to the chairperson of the Sub-County NGO Monitoring Committee submitting Annual returns;	N/A
2.	Annual returns of community bases organizations Form S	N/A
3.	A copy of the annual report of the CBO	N/A
4.	Minutes of the general assembly or governing board.	N/A
5.	Proof of payment of the prescribed fees	40,000

Practical Steps in the Filing of a CBO's Annual Returns

1

Prepare a file with all the above documents and requirements



2

Pay the prescribed fees



Sub County Community Development Officer

3

Submit the file and proof of payment to the Sub County Community Development Officer where the CBO operates



PART 4.

TRUSTS



Requirements for Registering a Trust in Uganda

The operation of Trusts and Foundations is governed by the Trustees Act, Cap 164 and the Trustees Incorporation Act, Cap 165 (as amended). Individuals or associations have the authority to create trusts, serving various purposes, including religious, educational, literary, scientific, social, or charitable causes.

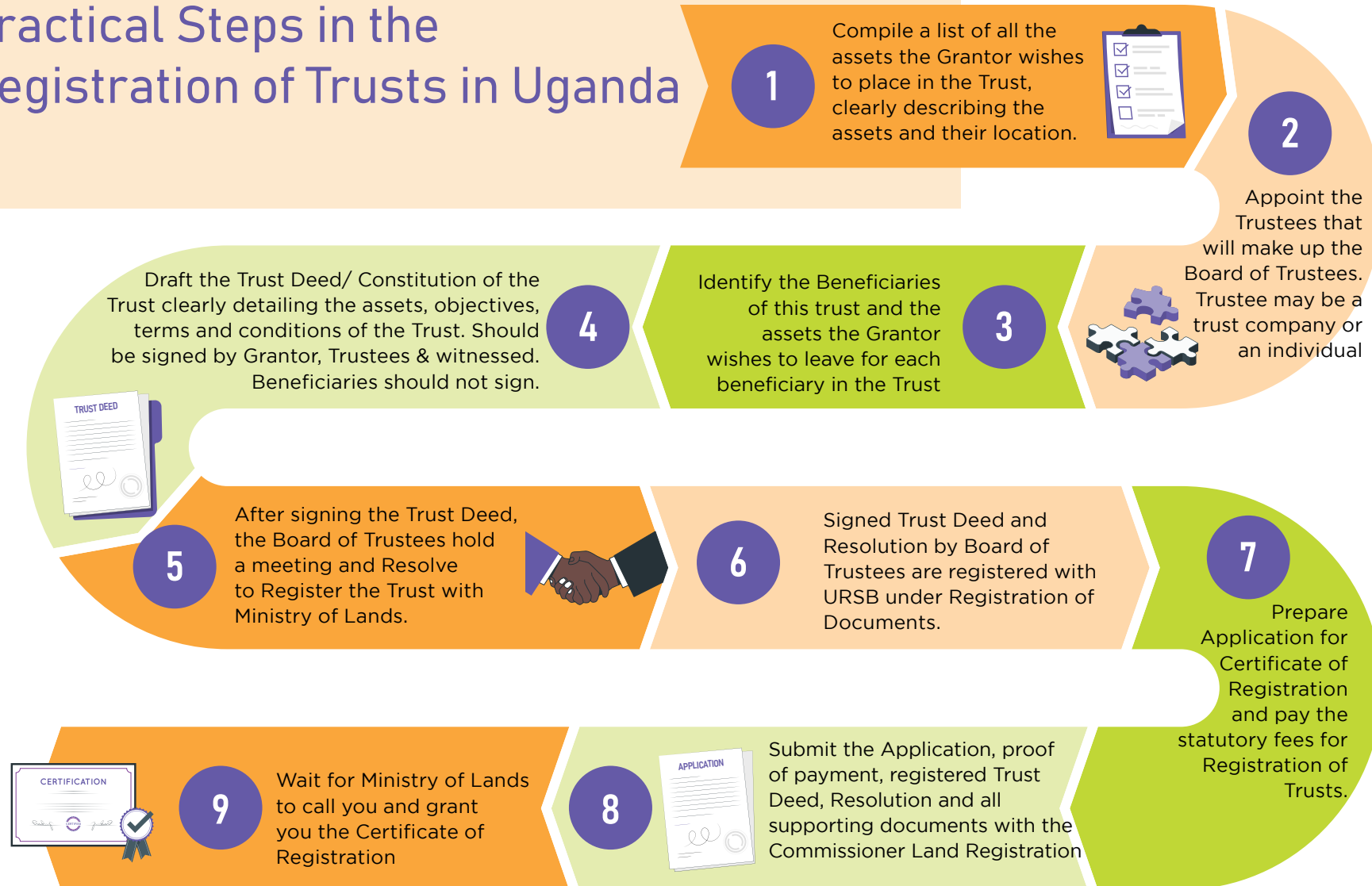
A charitable trust or foundation can be established by anyone who decides to set aside some of their assets or income for charitable causes, resulting in their registration as charities. A charitable trust may be an appropriate choice if you wish to make regular contributions to multiple causes, provide a significant one-time gift occasionally, or invite others

to contribute to the trust's funds. Establishing your own trust offers a structured and thoughtful approach to planning your charitable giving. It is highly advisable to have a Trust Deed that outlines the terms and conditions governing this arrangement from the very beginning.

To formalize these trusts, a certificate of registration must be acquired from the Minister of Lands, Housing, and Urban Development under the Trustees Incorporation Act. Subsequently, these entities are able to provide grants and, in certain cases, offer loan financing at more favorable rates to support the objectives of NGOs, community-based organizations, and private entities.

No	Requirement	Cost Implication (UGX)
1.	An Application to the Minister for a Certificate of Registration of a Trust (See Appendix 3 for Form of an Application)	Nil
2.	Resolution by the Board of Trustees registered with URSB	50,000
3.	Minutes of the General Meeting, Board of Trustees forming the Trust	Nil
4.	Attendance list at the meeting	Nil
5.	Trust Deed or Constitution (to be submitted in triplicate).	50,000
6.	Passport Photographs, Identification documents and specimen signatures of Trust members	Nil
7.	Payment of statutory fees	65,000

Practical Steps in the Registration of Trusts in Uganda



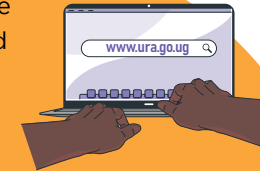
PART 5. **FILING OF TAX RETURNS WITH THE UGANDA REVENUE AUTHORITY**



Practical Steps in the Process of Filing Tax Returns with the URA

1

Go to the URA website on www.ura.go.ug and log in using your TIN and password



2

On the left Menu, go to e>Returns and select the type of return you wish to file (e.g. income tax final)

e>Returns



DOWNLOAD

3

Download the template for that return from the provided list under e-Return and save it on your Computer

4

Open the downloaded excel template. You will be prompted to enable **MACROS**, so enable it



5

Indicate whether you are filing an original or amended return & proceed to fill in the required information



6

Once you have filled all the required information, scroll to the last page & click the **VALIDATE** button to confirm that all the required information has been provided

Validate



7

In case of errors, check the **ERROR** section to identify the errors, correct the errors, save the file and click the **VALIDATE** button again



8

Once there are no errors, you will be prompted to generate an upload file, click **YES** to generate a compressed file for upload.



9

Go back to the URA website and log into your account again. On the left menu, go to e>Returns and select the type of return you wish to upload.

Details

Enter all the details required, return period & captcha and upload the return.

10

11

Once the upload is successful, click the **SUBMIT** button to submit your return.

Submit



12

An e-Acknowledgement receipt will be generated by the system and a copy will be sent to the associated email address.

Receipt

NB: See the following images to better understand the above steps.

Step 1:

The image shows a screenshot of the Uganda Revenue Authority (URA) website. At the top, there are three main sections: 'Need Login Assistance?' with links for account issues, 'Create Account' with fields for TIN, Form For, Pass Code, and Reg. Effective Date, and 'Login' with fields for Login Id and Password. A hand icon points to the 'Login' section. Below this is a news alert titled 'URA LAUNCHES DIGITAL STRATEGY' with a photo of officials on stage and a brief description. To the right is a sidebar with 'Tax Assistance', 'Tax Tools', and 'Compliance' sections, along with social media links. At the bottom, there are navigation links for 'Service Quick Links', 'Daily Exch. Rates', 'Tweets by @URAuganda', and 'View URA's Timeline'.

Step 2:

The screenshot displays the Uganda Revenue Authority (URA) website interface. At the top, the URA logo and tagline "Developing Uganda Together" are visible, along with navigation links for Home Page, About Us, Notices, Publications, Self Service, e-Invoicing, Kakasa, Careers, Legal & Policy, URA FC, Tax Education, Tax Incentives, and e-Receipt Vange. A user is logged in as "Hello" with "My Account | Logout" options.

The main content area features a "WELCOME TO UGANDA REVENUE AUTHORITY" message with a link to "Access the URA TouchPoint". A large banner promotes "Learn more about filing of Tax Returns" with a "GET STARTED:" button and links to the portal (<https://elearning.ura.go.ug/>) and app. Contact information includes a toll-free number (0800 217 000, 0800 117 000) and social media links.

A dropdown menu is open under "E>Returns", showing two columns of options:

Returns Filing	Others Return Service
Monthly	➤ Generate Tax Credit Certificate for Pay As You Earn
➤ Diplomatic Value Added Tax	➤ Generate Tax Credit Certificate for Withholding
➤ Gaming Tax - Monthly	➤ Download filled sheet for previous Returns
➤ Local Excise Duty	➤ View History
➤ Monthly Value Added Tax	➤ Extend Return Due Date
➤ Pay As You Earn (PAYE)	➤ Generate Copy of Tax Credit Certificate for WTH
➤ Withholding Tax	
Annual	
➤ Income Tax Final	
➤ Income Tax Provisional	

On the right side, there are three utility sections: "TRACK APPLICATION STATUS" (with a "Track" button), "PRINT SUBMITTED FORM" (with "Print Form" button), and "PRINT PRN SLIP" (with "Print Receipt" button). Each section includes input fields for reference numbers and search codes.

At the bottom, there is a "LEARNING OPPORTUNITY" section with a link to access the course, and contact information for the website (www.ura.go.ug) and email (services@urago.ug).

Step 3:

The screenshot displays the Uganda Revenue Authority (URA) website interface. At the top, the URA logo and tagline "Developing Uganda Together" are visible. The navigation menu includes links for HOME PAGE, ABOUT US, NOTICES, PUBLICATIONS, SELF SERVICE, e-INVOCING, KAKASA, CAREERS, LEGAL & POLICY, URA FC, TAX EDUCATION, TAX INCENTIVES, and e-RECEIPT VANGE. The user is logged in, as indicated by "Hello" and "My Account | Logout" in the top right corner. A search bar is also present.

The main content area is divided into two sections: "e-Communication" and "e-Services". The "e-Communication" section includes links for Compose Message, Sent Messages, Received Messages (3), and Third Party Agency Notices (1). The "e-Services" section lists various services such as E-Registration, E>Returns, Payment, Objection and Appeals, Motor Vehicle Registration, Stamp Duty, Manage Uploads, Exchange Rate, Search Taxpayers, Post Query, Change Password, My Reports, Withholding Exempted List, Create Sub Account(s), Extend Return Due Date, Penalty Fersal Request, Taxpayer Ledger, and Application for Payment Redistribution.

The "Income Tax Return for Non-Individual" form is displayed, showing fields for BRN/NIN, Tax Payer Name, TIN, and Form Name. The form name is "Income Tax Return for Non-Individual". The Return Period is set to "From:" and "To:". A blue arrow points to the "To:" field, which is highlighted. A link "Download Income Tax Return Form for Non-Individual" is visible next to the form. A note at the bottom of the form states "Field marked with * are mandatory".

Step 4:

IT_Return_NonIndividual (Protected View) - Excel

File Home Insert Page Layout Formulas Data Review View Help Acrobat

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. Enable Editing

	A	B
1	Return Details	
2	TIN*	
3	Return period From date*	
4	Return period To date*	

Step 5:

IT_Return_NonIndividual [Compatibility Mode] - Excel

File Home Insert Page Layout Formulas Data Review View Help Acrobat

Clipboard Font Alignment Number Styles Cells

B5 fx Original

Income Tax Return For a Non-Individual		Form DT-2002				
This Form shall be filled by a Company, Trust or any other partnership firm deriving income from business or profession.		Toll Free Number 800117000				
Section B - Filing Status		Version 9.0				
1) Whether Original Return or Amended Return	Original					
Section C - Statement of Chargeable Income and Tax Assessed						
Source of Taxable Income:	Chargeable Income	Tax Rate (in %)	Principal Tax	Penal Tax		Tax Assessed
				Section 48	Section 51	
1) Business and Profession (Schedule 1 Line 9)	0.00	30	0.00			
2) Income from Short term insurance Business	0.00	30	0.00			
3) Assessed Chargeable Rental Income (from Schedule	0.00	30	0.00			
4) Income from Mining (Schedule 5 Line 9)	0.00	30	0.00			
5) Repatriated Branch Profit (Schedule 7 Line 11)	0.00	15	0.00			
6) Gross Income from Non Residents providing Shipping Services (Section H line 1e)		2	0.00			
7) Gross Income from Non Residents providing Telecom Services (Section H line 1f)		5	0.00			
8) Total	0.00		0.00			0.00

Step 6:

Excel interface showing the 'Schedule 8 - Computation of Chargeable Rental Income' worksheet. The formula bar shows the entry: `=2)Total Expenses purely related to Rental Income`.

	A	B	C	D	E	F
1	Schedule 8 - Computation of Chargeable Rental Income					
2	1) Gross Rental Income (from Sec F , line 4(d))			0.00		
3	2) Total Expenses purely related to Rental Income					
4	a) Operating Expenses			0.00		
5	b) Administrative Expenses			0.00		
6	c) Financing Expenses			0.00		
7	d) Total Expenses purely related to Rental Income			0.00		
8	3) Profit / Loss on account of Rental Income for the year			0.00		
9	4) Add: Non Allowable expenses/deductions					
10	5) Adjusted Profit or Loss on account of rental income			0.00		
11	6) Allowable Apportioned Capital Allowance					
12	7) Less: Other Allowable Expenses/Deductions					
13	8) Adjusted Rental Income or Loss for the year			0.00		
14	9) Brought forward Assessed Loss from the previous year of income (only loss directly attributable to rental income)					
17	10) Assessed Chargeable Rental Income for the year (Transferred to Section C Line 3)			0.00		
18	11) Assessed Rental Loss for the year			0.00		

Note: Assessed Rental Loss for the year should be carried forward and offset against the chargeable rental income for the subsequent year. It should not be offset from other sources of income.

A hand icon points to a **VALIDATE** button located below the table.

Step 7 to Step 9: Self-explanatory

Step 10:

Uganda Revenue Authority
Developing Uganda Together

HOME PAGE ABOUT US NOTICES PUBLICATIONS SELF SERVICE e-INVOICING KAKASA POLICY URA FC TAX EDUCATION TAX INCENTIVES e-RECEIPT VANGE

HOME → E-RETURN INCOME TAX FOR NON-INDIVIDUAL

BRN/NIN
Tax Payer Name

Form Name **Income Tax Return for Non-Individual**

Return Period* From: 01/01/2023 To: 31/12/2023 Download Income Tax Return Form for Non-Individual

Whether Original Return or Amended Return* Original

Reason for submission of Advance Return*

- A taxpayer has died
- A taxpayer has become bankrupt
- A taxpayer is wound up
- A taxpayer is about to leave Uganda permanently
- Requested by the Commissioner (URA)
- Others (Specify):

Enter text from Given the image* 3Rk6BY Try Another
(Letters are case sensitive)

Upload File* Choose File No file chosen
Note: Please upload zip file for better performance.

Field marked with * are mandatory

Upload Back

PART 6. **OTHER COMPLIANCE REQUIREMENTS**



Registration with the Personal Data Protection Office (PDPO)

The Data Protection and Privacy Act, 2019 and The Data Protection and Privacy Regulations, 2021 require all data collectors, processors and controllers to register with the Data Protection Office (PDPO). It should be noted that no organization can submit any application at the NGO Bureau without proof of registration with the PDPO.

No.	Requirement	Cost Implication UGX
1.	Certificate of Incorporation	N/A
2.	Permit to operate either an NGO or CBO	N/A
3.	PDPO Form 2 and Form 3 Application for Registration/Renewal of Registration (Form 2) Undertaking Not to Process or Store Personal Data outside Uganda (Form 3)	N/A
4.	Proof of payment of registration fees	100,000

Practical Steps in The Process of Registering with the PDPO

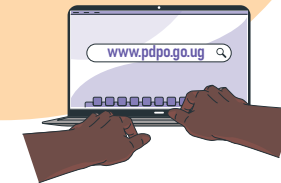
1

Prepare & compile registration documents in a file.



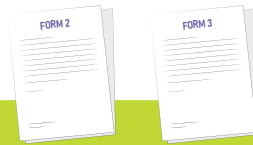
2

Open an account with the PDPO website on www.pdpo.go.ug



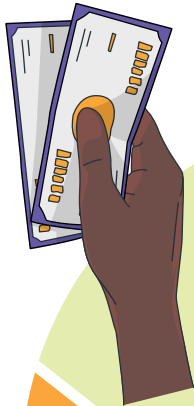
3

Complete form 2 and form 3 within the account on the website.



4

Pay registration fees of UGX 100,000 in any bank in Uganda.



5

Submit the application for review and consideration.

submit



6

PDPO either approves the complete application or requests the Applicant to submit additional information.

7

PDPO issues a Certificate of Registration.



Practical Steps in The Process of Renewal of the PDPO Registration

Registration with the PDPO must be renewed annually and registered companies, firms or organisations are required to renew their registration three (3) months prior to their renewal of registration.

1 Open your account with the PDPO website on www.pdpo.go.ug

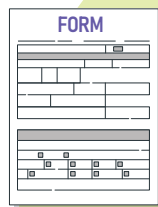
2 Click under “Dashboard” and proceed to “Company Registration”.



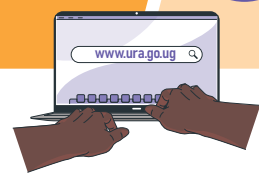
3 Under “Company Registration”, proceed to “Renewals”



4 Under “Renewals”, fill the online form and provide the necessary information.



5 Once the form is filled properly, pay UGX 100,000= (one hundred thousand shillings) at any commercial bank or through mobile money after generating a PRN through the Uganda Revenue Authority (URA) website www.ura.go.ug



6 Once the payment is completed, click the “Submit” button for processing.



PART 7. **REQUIREMENTS FOR REGISTRATION WITH THE FINANCIAL INTELLIGENCE AUTHORITY (FIA)**



All Accountable persons including non-governmental organisations, churches and other charitable organisations are required to register with the Financial Intelligence Authority as per the Anti Money Laundering Act, 2013 and subsequent regulations.

It should be noted that no NGO permit can be renewed without proof of registration with the FIA including possessing an Anti-Money Laundering Policy and an internal Money Laundering Control Officer.

No.	Requirement	Cost Implication UGX
1.	Identification documents of the Money Laundering Control Officer in the Reporting Institution.	N/A
2.	Copy of the Certificate of Incorporation.	N/A
3.	NGO Permit.	N/A
4.	Practicing Certificates for professionals.	N/A
5.	Registration Form 1 and Form 3 Form for Appointment of an Anti-Money Laundering Control Officer (AMLCO) Registration Form for Accountable Persons (Form 1)	N/A

Practical Steps in the Process of Registering with the FIA

1

Download Forms 1 and 3 from the supplied link and fill them.

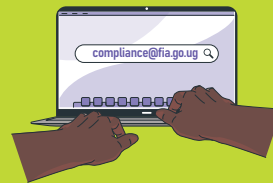


2

Attach the required documents.

3

Submit the filled forms and required documents either in hard copy or email a soft copy to compliance@fia.go.ug



Other Compliance Requirements after Registering with the FIA

No.	Requirement
1.	Annual Compliance Reports (fill the reports downloaded from the links below and send email to compliance@fia.go.ug
	Circular for Submitting Annual Compliance Reports to the Financial Intelligence Authority: here
	Annual Compliance Reporting Template for Accountable Persons: here
	Annual Compliance Reporting Template for the Designated Non-financial Businesses and Professions: here
2.	Cross Border Declarations (fill the reports downloaded from the links below and follow the guidelines below and send email to compliance@fia.go.ug and follow the guidelines below)
	Completion of the Suspicious Transaction Report Form: here
	Guidelines on Identifying Suspicious Transactions: here
	Annual Compliance Reporting Template for the Designated Non-financial Businesses and Professions: here
3.	International Wire Transfer (follow the guidelines below)
	Guidelines for Reporting International Transfers: here
	International Wire Transfer Report goAML Web Form Submission Guide: here
4.	Large Cash Transactions (complete the forms downloaded from the links below and send email to compliance@fia.go.ug and follow the guidelines below)
	Completion of the Cash and/or Monetary Transaction Report Form: here
	Large Cash and/or Monetary Transaction Report (LCTR) Form A: here
	Large Cash and/or Monetary Transaction Report (LCTR) Form A - for insurance companies: here
	Guidelines on the Reporting of Large Cash and/or Monetary Transactions: here
5.	Suspicious Transactions Reports (complete the forms downloaded from the links below and send email to compliance@fia.go.ug and follow the guidelines below)
	Completion of the Suspicious Transaction Report Form: here
	Guidelines on Identifying Suspicious Transactions for all Accountable Persons: here
	Suspicious Transaction Report (STR) Form B: here
6.	Money Laundering Control Officer. (It is a requirement for every reporting entity to have a Money Laundering Control Officer whose main duty is to oversee its anti - money laundering and control of terrorist financing programmes)
7.	Anti-Money Laundering Policy (It is a requirement for every reporting entity to have an Anti-Money Laundering Policy)

APPENDICES



Appendix 1: Sample Memorandum and Articles of a Community Foundation

THE REPUBLIC OF UGANDA

THE COMPANIES ACT NO. 1 OF 2012

MEMORANDUM AND ARTICLES OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE, AND NOT HAVING A SHARE CAPITAL MEMORANDUM OF ASSOCIATION OF LIMITED.

1. The name of the company is “..... limited.”
2. The registered office of the company will be situated in Uganda.
3. The objects for which the company is established are;
 - a) mobilizing in-kind goods, and financial donations to support local organisations implementing ... projects for community good.
 - b) acting as local resource mobilisation and grant making/donating the resources mobilised
 - c)
 - d) and doing all such other things as are incidental or conducive to the attainment of those objects.
4. The liability of the members is limited.
5. Every member of the company undertakes to contribute to the assets of the company if it is being wound up while he or she is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he or she ceases to be a member, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding shillings.
6. WE, the several persons whose names and addresses are subscribed, desire to be formed into a company, under this memorandum of association and we respectively agree to take the number of shares in the capital of the company set opposite our respective names.

Names, postal addresses and occupations of subscribers	Signature of subscribers
1.	
2.	
3.	
4.	

Dated at day of, 20.....

Witness to the above signatures

ARTICLES OF ASSOCIATION LIMITED.

Adopt table C Part II of Companies Act 2012

Adopt table C Part II of Companies Act 2012 with modification (attach the modification,¹)

WE, the several persons whose names and addresses are subscribed, desire to be formed into a company, under this Articles of association.

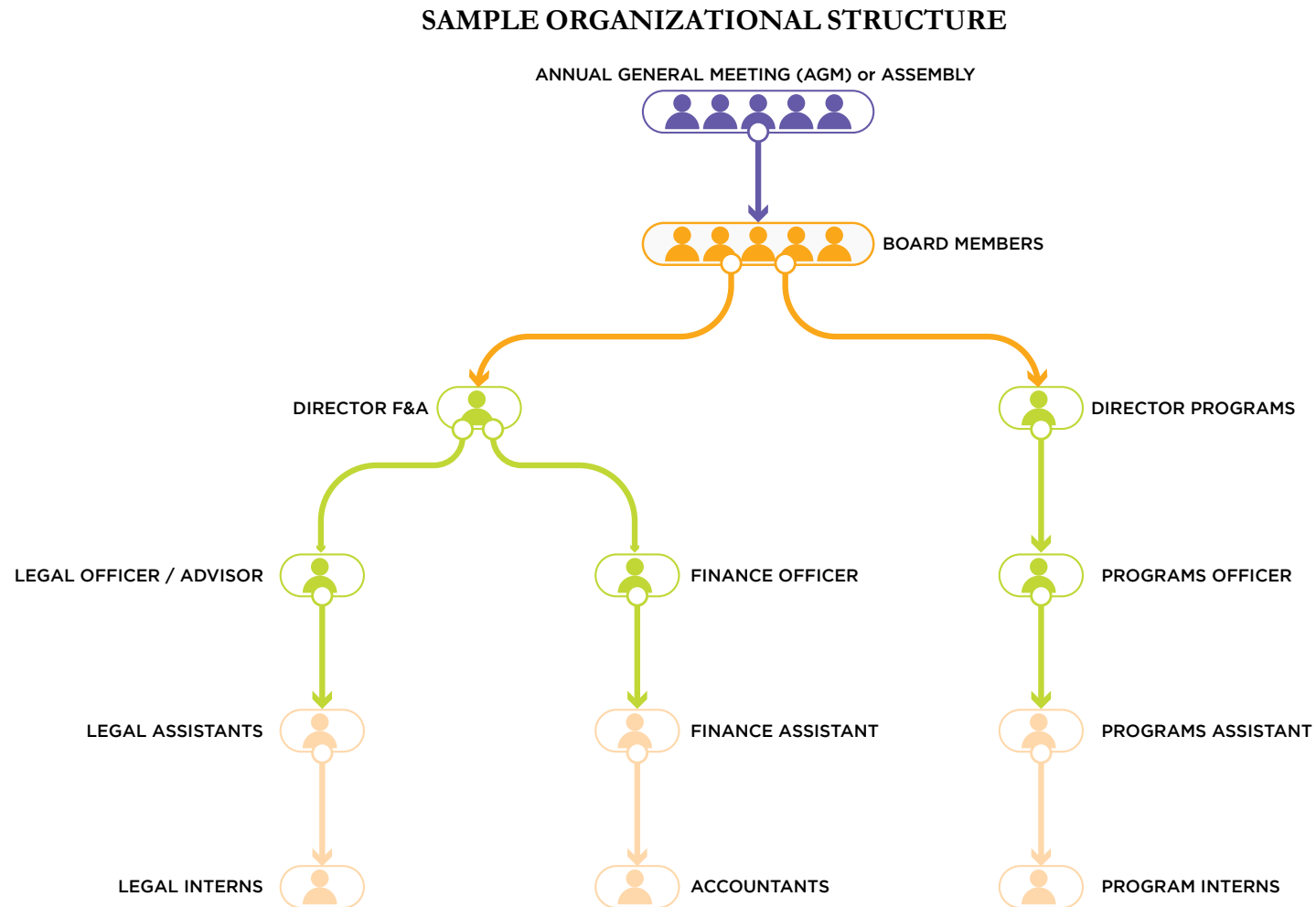
Names, postal addresses and occupations of subscribers	Signature of subscribers
1.	
2.	
3.	
4.	

Dated at day of, 20.....

Witness to the above signatures

1 Recommended, not more than 2 pages

Appendix 2: Sample Organogram for a Community Foundation



Appendix 3: Form of an Application to the Ministry for a Certificate of Registration of a Trust

Form 1: Application for Certificate of Registration

To the Minister,

I/ We have the honour to apply for a Certificate of Registration as a Corporate body under the Trustees Incorporation Act. I/ We desire to be regulated in the manner set out in the subjoined particulars and in the documents attached.

Date _____ of _____, 20____.

Signatures of all the Applicants being the
Trustees of the Proposed Corporate Body

Particulars.

(It is unnecessary to set out below any particulars contained in any printed book of rules, instrument or document attached)

1. The objects of the proposed corporate body are _____

2. A copy of the rules of the _____ (state name of body or association) is attached _____
_____ (if none is submitted, so state)

3. Copies of the following instruments or documents are attached _____
_____ (state nature, setting out date and parties to the instruments or documents;
if none submitted so state)
4. It is desired to acquire the following interest in land _____
_____ (give particulars of situation, title, reference and area; and state if already
held on behalf of body or association)
5. The number of trustees of the proposed corporate body is _____ (state number)
6. The names, addresses and occupations of the trustees are _____
_____ (in full in block letters)
7. The trustees have been appointed in the following manner _____

_____ (certified copy of the minute relating to any resolution of any meeting, with full particulars thereof to be attached)
8. The proposed qualification of future trustees is _____

9. It is proposed that the trustees shall hold office for _____ (state period)
10. Any trustee may avoid his or her office in the following circumstances _____
_____ (name circumstances)

11. Any trustee may be removed from his or her office in the following circumstances _____
_____ (name circumstances)

12. The proposed mode of appointing new trustees is _____

13. The proposed name of the corporate body is the Registered Trustees of _____

14. The common seal shall kept _____
_____ (state where and by whom)

The common seal shall be affixed in the presence of _____ (state number of trustees)
and the _____ (specify any officer of the corporate body) who will attest the affixing

The proposed device of the common seal is as below _____



Where philanthropy
and civil society meet

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www.civsourceafrica.com

+256 393 224 056

info@civsourceafrica.com