Ayagala okutunda emmwaanyi ebweru w'eggwanga alina kusasula misolo ki?

BUUZA KAMISONA

Akulira URA, Musinguzi.

BULI Lwakusatu, akulira ekitongole ekiwooza emisolo ekya URA ayanukula ebibuuzo byammwe ku nsonga ezitali zimu. Ebibuuzo abyanukula ng'ayita mu lupapula lwo olwa ***Bukedde***. Weereza ekibuuzo kyo ku nsonga yonna ku misolo n'obusuubuzi ku nnamba eno, **0701625460** byonna ajja kubyanukula.

Obusawo omussiddwa kase atundibwa ebweru w'eggwanga.

Omuntu okutunda emmwaanyi ebweru w'eggwanga alina kubeera na bisaanyizo ki era misolo ki egibeera gimulindiridde?

Omuntu atunda emmwaanyi ebweru w'eggwanga, ateekeddwa okuba ng'awandiisizza bizinensi ye, n'afuna layisinsi emukkiriza okutunda emmwaanyi ebweru w'eggwanga (export license) okuva mu Export Promotions Board esasulibwa buli mwaka, okufuna yinsuwa ya ddoola 25,000 okusasula ensimbi mu minisitule y'ebyobulimu n'obulunzi okuweebwa layisinsi ya 1,500,000/- nga n'eno ya buli mwaka. Mu kufulumya emmwaanyi ebweru w'eggwanga, osasula omusolo gwa bitundu 2 ku 100 (2%) ku muwendo gw'emmwaanyi gw'otunze ebweru w'eggwanga.

Mitendera ki gy'oyitamu okutandika bizinensi entonotono ey'okukola 'juice', kuba abaana engeri gye bazzeemu okusoma ejja kufuna kiralu.

Buli lw'oba n'ekirowoozo ky'okutandika bizinensi, oteekeddwa okugifunira erinnya n'olitwala mu kitongole kya Uganda Registration Services Bureau (URSB), oluvannyuma n'oweebwa ekiwandiiko ekikakasa nti ogiwandiisizza ekimanyiddwa nga Certificate of Registration. Oluvannyuma, wandiisa bizinensi yo ku musolo ng'okozesa ekiwandiiko ekikuweereddwa, oweebwe TIN yaayo. Olw'okuba nti okola 'juice', oteekeddwa okukyalira ekitongole ky'omutindo ekya Uganda National Bureau of Standards (UNBS) okukakasa nti 'juice' gw'otunda ali ku mutindo ogukkirizibwa.

Bwe mba nkozesebwa, nsobola ntya okumanya omusolo gwa PAYE gwe munzigyeko?

Omusolo ku musaala gw'abakozi (PAYE) guggyibwa ku buli mukozi okusinziira ku nnyingiza ye eri abo abasukka 235,000/- buli mwezi. Buvunaanyizibwa bwa mukozesa okutoolangako omutemwa gw'omusolo ku musaala gwo buli mwezi n'aguweereza eri URA. Kikakata ku mukozesa okuwa gw'akozesa obukakafu obulaga nti omusolo agusasudde ng'amuwa ekimanyiddwa nga pay slip. Osobola n'okukyalira ofiisi ya URA ekuli okumpi n'olagibwa Statement y'omusolo gw'osasula buli mwezi.

Nnina bizinensi esukka mw'emu. Buli emu nteekeddwa okugifunira TIN?

Bw'otandika bizinensi ey'ekika kyonna, owandiisa erinnya lyayo ne URSB n'oweebwa ekiwandiikko ekimanyiddwa nga Certificate of Registration nga kino kikuyamba okugiwandiisa ku musolo mu URA (n'oweebwa TIN). Bw'oba otandise bizinensi endala, osaanidde ogiwandiise ku TIN eyakuweebwa olubereberye. Noolwekyo, tekikwetaagisa kuggulirawo buli bizinensi TIN yaayo.

Kituufu nti okufuna Letters Of Administration tuliko omusolo gwe tusasula era gwa mmeka?

Okufuna Letters Of Administration, nga kino kye kiwandiiko ekiwa omuntu olukusa okuddukanya ebyobugagga by'omugenzi, wateekeddwa okubaawo omusolo gwa Stamp Duty ogusasulwa eri Gavumenti nga gwa 15,000/-. Amakulu g'omusolo guno, kwe kuba nti ekiwandiiko kino kikkirizibwa mu mateeka, nga bwe wabaawo obutakkaanya mu bantu, ekiwandiiko kino kisobola okukkirizibwa mu kkooti.

Mu bizinensi ya betting nsasula misolo ki?

Bwe ntandika bizinensi y'ebyuma bya betting, nsaba kuntangaaza ku musolo gwe nnina okusasula.

Bw'otandika bizinesi ya zzaala, okakatibwako okusasula emisolo gino wammanga:

- Omusolo gwa Gaming and pool betting tax. Guno gusasulwa ku bitundu 20 ku 100 (20%) ku nsimbi z'ofissizza ng'amagoba oluvannyuma lw'okusasula abawangudde mw'abo abasibye n'ogusasula eri URA buli wiiki.
- Omusolo gwa Withholding tax. Abawangudde bonna obatoolako omusolo gwa Withholding tax ku bitundu 15 ku 100 (15%) n'ogusasula eri URA buli wiiki.
- Omusolo gwa VAT. Guno gusasulwa ku buweereza obuva ebweru w'eggwanga (imported services) okugeza ku software gw'okozesa. Jjukira nti litaani z'omusolo guno zissibwamu nga buli Lwakusatu lwa wiiki eddako terunnayita.

Era buli luvannyuma lwa mwaka, URA ekusuubira okussaamu litaani y'omusolo ku nnyingiza (Income tax return) mu mbeera eya bulijjo.

Munnayuganda eyaweebwa ekirabo ky'emmotoka mu America bw'agireeta kuno asasula omusolo?

Omukyala ng'avuga mmotoka ya buyonjo.

Munnayuganda ali ku misomo mu America bw'afunayo emmotoka ng'ekirabo, bw'atuuka okukomawo e Uganda era kimukakatako okugisasulira omusolo?

Omuntu yenna awangaalira mu ggwanga eddala n'abaako emmotoka emuweebwa oba gy'agula n'amala nayo ebbanga eritakka wansi wa mwaka gumu, bw'atuuka okudda mu Uganda, emmotoka eyo tagisasulira musolo, bw'eba ng'ebiwandiiko byonna biri mu mannya ge.

Nsaba kuntangaaza ku nkola ya sitampu ze mutugamba okussa ku byamaguzi.

Mu mwaka gwa 2020, ebitongole okuli ekya URA ne UNBS byatandikawo okuteeka sitampu ku byamaguzi bya bika mukaaga okuli amazzi, soda, wines, spirits, beer ne seggereeti. Mu 2022, olukalala lwayongerwako ebyamaguzi bya mirundi ebiri okuli ssukaali ne seminti. Mu 2023, olukalala lwayongerwako ebyamaguzi okuli butto, ebyokunywa ebiva mu bibala (fruit and vegetable juice) n'ebinywebwa ebirala byonna ebitamiiza okuleka ebyasooka okussibwa ku lukalala, lw'ebyokunywa byonna ebitatamiiza okuli ne 'Energy drinks'.

Buli ayingiza oba okukolera ebyamaguzi ebyogeddwaako waggulu mu Uganda, ateekeddwa okubissaako sitampu, nga kino bw'atakikola, awa engassi ya nsimbi obukadde 50. Jjukira nti ebbeeyi ya sitampu zino eyawukana okusinziira ku ky'ogenda okugissaako.