Ped owns a general wholesale shop dealing in ox ploughs and related merchandise. He pays a Local Service Tax (LST) on an annual basis and incurs other expenses in form of fees and license. On a daily basis, he pays UGX 1,000/= for garbage collection.

**Ped, the Taxpayer**

- **Safety for him and his property.**
- **Good quality healthcare.**
- **Good quality education system for his children and the nation at large.**
- **Good roads etc…**

**Facts:**
- Given that the gross turnover of Ped’s wholesale shop does not exceed UGX 35,000,000 in a year, he pays UGX 300,000 to URA as presumptive tax annually.
- UGX. 60,000/= for trading license per year.
- Ped also pays UGX. 20,000/= as local Service Tax.
- Assuming Ped works 6 days a week, he will pay UGX 312,000/= a year as garbage collection fee.
- Ped also pays Uganda National Bureau of Standards (UNBS) a fee on weighing scale UGX 50,000/= on an annual basis basing on the position of the weighing scale.

**FACTS:**
- Annually Ped pays UGX 549,000/= in taxes.

**SUMMARY OF TAXES PAID BY PED**

<table>
<thead>
<tr>
<th>#</th>
<th>Items</th>
<th>Monthly</th>
<th>Annually</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Water, electricity and soap</td>
<td>15,864/=</td>
<td>190,368/=</td>
</tr>
<tr>
<td>2</td>
<td>Tooth paste</td>
<td>1,256/=</td>
<td>15,072/=</td>
</tr>
<tr>
<td>3</td>
<td>Sugar</td>
<td>2,597/=</td>
<td>31,164/=</td>
</tr>
<tr>
<td>4</td>
<td>Transport on a boda boda</td>
<td>11,536/=</td>
<td>138,456/=</td>
</tr>
<tr>
<td>5</td>
<td>Purchase of a mobile phone</td>
<td>197,845/=</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Purchase of air time</td>
<td>7,300/=</td>
<td>87,600/=</td>
</tr>
<tr>
<td>7</td>
<td>Social media</td>
<td>6,000/=</td>
<td>73,000/=</td>
</tr>
<tr>
<td>8</td>
<td>Mobile money withdrawals</td>
<td>225/=</td>
<td>2,700/=</td>
</tr>
<tr>
<td>9</td>
<td>Presumptive regime</td>
<td>300,000/=</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Local Service Tax</td>
<td>20,000/=</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Mineral water during lunch time of UGX 20,000/= attracts VAT (18%) and Excise duty (10%).</td>
<td>5,510/=</td>
<td>66,120/=</td>
</tr>
<tr>
<td>12</td>
<td>Groceries (Bread, milk)</td>
<td>39,410/=</td>
<td>472,920/=</td>
</tr>
<tr>
<td><strong>Total Taxes Paid</strong></td>
<td>99,700/=</td>
<td>1,715,245/=</td>
<td></td>
</tr>
</tbody>
</table>

**Other Costs**

<table>
<thead>
<tr>
<th>#</th>
<th>Items</th>
<th>Monthly</th>
<th>Annually</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>Trading license</td>
<td>60,000/=</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Garbage fee</td>
<td>26,000/=</td>
<td>312,000/=</td>
</tr>
<tr>
<td>15</td>
<td>Weighing Scale</td>
<td>50,000/=</td>
<td></td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>125,700/=</td>
<td>2,137,245/=</td>
<td></td>
</tr>
</tbody>
</table>

**Pay Your Taxes, Demand for Accountability. Speak Up! Engage!**

**Disclaimer:**
The information published in this fact sheet does not necessarily reflect the official view of the DGF and its development partners. Neither the DGF, development partners nor any person acting on its behalf may be held responsible for the use which may be made of the information contained herein.

**A Day in the Life of a Ugandan Taxpayer FY 2019/20**

**Ped in his shop in Soroti Main Market.**

**8:30am-6:00pm**

Ped having lunch.

**6:00pm**

On his way home Ped buys some groceries.

"The government intends to undertake fiscal reforms to widen the tax base so as to improve the welfare of its citizens."

**7:00pm**

Ped at home listening to his radio.

**1:00pm**

For more information please contact:
SEATINI-Uganda
P.O.BOX 3138 Kampala,
Email: seatini@infocom.co.ug
Web: www.seatiniuganda.org

**He buys mineral water during lunch time of UGX 20,000/= which attracts VAT (18%) and Excise duty (10%).**

**The government intends to undertake fiscal reforms to widen the tax base so as to improve the welfare of its citizens."**

**FACTS:**
- Security for him and his property.
- Good quality healthcare.
- Good quality education system for his children and the nation at large.
- Good roads etc…

**Value Added Tax (VAT)**
**Pay As You Earn (PAYE)**
**Mobile Money Tax**
**Import Duty**
**Withholding Tax**
**Excise Duty**
**Registration Fees**
**Trading Licence**
**Local Service Tax (LST)**
**Presumptive Tax**
**Over The Top (OTT) Services**
**...other taxes**
Enangu Ped takes a cup of tea before leaving home. He leaves at 7:00am to go for work. He uses boda boda as his means of transport. He owns a shop in Soroti main market. He uses boda boda on his way to work. However, he predominantly uses boda boda within the EAC region. He spends a total of UGX. 6,000/= on transport to and from his work place daily.

**FACTS:**
- Ped pays: UGX. 1,518,000/= as registration fees and insurance (20%).
- Ped pays: UGX. 1,205,000/= for excise duty and stamp duty.
- Ped pays: UGX. 1,200/= on fuel (excise duty). Ped spends UGX. 6,000/= on transport to and from his work place daily.
- On a monthly basis, he sends UGX. 45,000/= to his mother for upkeep. He tops up the mobile money transaction of his UGX. 30,000/= airtime.
- The taxes Ped has to pay include:
  - Excise tax on mobile use (0.5%
  - Value Added Tax (18%)
  - Import duty (25%)
  - Withholding tax (6%)

**Scenario One:**
- If the sugar was imported, it attracts the following taxes at importation of his Toyota Corolla 2006 model from Japan.

**FACTS:**
- Scenario One: Assuming that the boda boda man spends about UGX 1,200/= per litre as excise duty. In addition to the above, Ped would incur the following taxes at importation of his Toyota Corolla 2006 model from Japan:
  - Import duty (35%)
  - VAT (18%)
  - Withholding tax (6%)
  - Environmental levy (car older than 8 years)

**Scenario Two:**
- If the sugar Ped puts in his tea is locally manufactured in Uganda, he pays the following taxes:
  - Local excise duty of UGX. 100/= per kg
  - Withholding tax (6%)

However, he consumes 1kg of sugar in a week, therefore in a month. He predominantly buys locally manufactured sugar at UGX. 300/= per kg.

**FACTS:**
- The taxes Ped has to pay that are associated with owning a phone include:
  - Import duty (20%)
  - VAT (18%)
  - Withholding tax (6%)
  - Which is not reclaimable.

**Scenario One:**
- Using boda boda as a means of transport, Ped is indirectly charged tax levied on fuel (excise duty). Ped spends UGX. 6,000/= on transport to and from his work place daily.

**FACTS:**
- From the above expenditure, Ped pays monthly total VAT of:
  - 6% on Social media
  - 18% on electricity
  - 18% on water
  - 18% on newspaper
  - 18% on sugar

Annually, he pays a total of UGX. 163,300/= in taxes.