



#### **About Grant Thornton**

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms. We help dynamic organisations achieve their progressive business goals by providing meaningful, actionable advice through a broad range of services.

Proactive teams, led by approachable partners in these firms, use insights, experience and instinct to solve complex issues for privately owned, publicly listed and public sector clients. Over 58,000 Grant Thornton people, across 138+ countries, are focused on making a difference to clients,

colleagues and the communities in which we live and work.

## Contacts

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offices

countries

(2021 revenue)



Grant Thornton Uganda is driven by a simple ambition: to be the most valued firm by all our stakeholders.

We are committed to playing a vital role in the society by advising businesses throughout their growth journey to exploit the potential of achieving their long term sustainable goals.

Anil Patel Managing Partner Uganda



# Grant Thornton in Africa

We are organized to better serve our clients across the continent.

Our Network Capability Team links our countries to facilitate quick and agile cross border collaboration. Our Regional Hubs actively initiate and coordinate Pan-African clients assistance and capacity building.

Servicing crossborder clients, building strategic partnerships, anticipating continental issues, bringing the best training and work experience to our people are the main objectives of these teams.

gtugan	da.co.ug
	MONTHLY COMPLIANCES DUE IN JANUARY 2022
2 <sup>nd</sup>	Filling of Return and Payment of Local Hotel Tax for the month of December 2021
15 <sup>th</sup>	Filling of Return and Payment of Withholding Tax for the month of December 2021
15 <sup>th</sup>	Filling of Return and Payment of VAT for the month of December 2021
15 <sup>th</sup>	Filling of Return and Payment of Excise Duty for the month of December 2021
15 <sup>th</sup>	Filling of Return and Payment of PAYE for the month of December 2021
15 <sup>th</sup>	Filling of Return and Payment of NSSF for the month of December 2021
	INCOME TAX COMPLIANCES DUE IN JANUARY 2022
31st	NI - with year end of July 2021
	Final income tax return filling and payment of balance income tax liability
31st	NI - with year end of July 2022
	1st Provisional return filling and 50% payment of full year's income tax liability
31st	NI - with year end of January 2022

Amendment of provisional return filling and the balance 50% payment of full year's

2nd amendment of provisional return filling and 25% payment of full year's tax liability

3rd amendment of provisional return filling and 25% payment of full year's tax liability

4th amendment of provisional return filling and 25% payment of full year's tax liability

Final income tax return filling and payment of balance income tax liability

1st provisional return filling and 25% payment of full year's tax liability

0	GrantT	hornto

January 2022

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
52	30	31					1
1	2	3	4	5	6	7	8
2	9	10	11	12	13	14	15
3	16	17	18	19	20	21	22
4	23	24	25	26	27	28	29

1st January, New Year 26th January, NRM Liberation Day

NI - Non-Individual Taxpayer IND - Individual Taxpayer

# Financial services

income tax liability

31st

31st

31st

31st

31st

IND - with year end of July 2021

IND - with year end of July 2022

IND - with year end of April 2022

IND - with year end of January 2022

IND - with year end of October 2022

28th

28th

28th

28th

28th

28th

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	MONTHLY COMPLIANCES DUE IN FEBRUARY 2022
2 <sup>nd</sup>	Filling of Return and Payment of Local Hotel Tax for the month of January 2022
15 <sup>th</sup>	Filling of Return and Payment of Withholding Tax for the month of January 2022
15 <sup>th</sup>	Filling of Return and Payment of VAT for the month of January 2022
15 <sup>th</sup>	Filling of Return and Payment of Excise Duty for the month of January 2022
15 <sup>th</sup>	Filling of Return and Payment of PAYE for the month of January 2022
15 <sup>th</sup>	Filling of Return and Payment of NSSF for the month of January 2022
	INCOME TAX COMPLIANCES DUE IN FEBRUARY 2022
28 <sup>th</sup>	NI - with year end of August 2021
	Final income tax return filling and payment of balance income tax liability
28 <sup>th</sup>	NI - with year end of August 2022
	1st Provisional return filling and 50% payment of full year's income tax liability

Amendment of provisional return filling and the balance 50% payment of full year's

2nd amendment of provisional return filling and 25% payment of full year's tax liability

3rd amendment of provisional return filling and 25% payment of full year's tax liability

4th amendment of provisional return filling and 25% payment of full year's tax liability

Final income tax return filling and payment of balance income tax liability

1st provisional return filling and 25% payment of full year's tax liability

Grant Thornton
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February 2022

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
5			1	2	3	4	5
6	6	7	8	9	10	11	12
7	13	14	15	16	17	18	19
8	20	21	22	23	24	25	26
9	27	28					

NI - Non-Individual Taxpayer IND - Individual Taxpayer

NI - with year end of February 2022

IND - with year end of August 2021

IND - with year end of August 2022

IND - with year end of May 2022

IND - with year end of February 2022

IND - with year end of November 2022

income tax liability

16<sup>th</sup> January, Archbishop Janani Luwum Memorial Day

# **Public sector**

#### **MONTHLY COMPLIANCES DUE IN MARCH 2022**

- **2**nd Filling of Return and Payment of Local Hotel Tax for the month of February 2022
- 15th Filling of Return and Payment of Withholding Tax for the month of February 2022
- 15th Filling of Return and Payment of VAT for the month of February 2022
- 15th Filling of Return and Payment of Excise Duty for the month of February 2022
- 15th Filling of Return and Payment of PAYE for the month of February 2022
- 15th Filling of Return and Payment of NSSF for the month of February 2022

# Grant Thornton

March 2022

03

#### **INCOME TAX COMPLIANCES DUE IN MARCH 2022**

31st	NI - with year end of September 2021
	Final income tax return filling and payment of balance income tax liability
	NII - NI

- 31st NI with year end of September 2022
  1st Provisional return filling and 50% payment of full year's income tax liability
- 31st NI with year end of March 2022
  Amendment of provisional return filling and the balance 50% payment of full year's income tax liability
- IND with year end of September 2021
  Final income tax return filling and payment of balance income tax liability
- 31st IND with year end of December 2022
  1st provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of September 2022 2nd amendment of provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of June 2022 3rd amendment of provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of March 2022 4th amendment of provisional return filling and 25% payment of full year's tax liability

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
9			1	2	3	4	5
10	6	7	8	9	10	11	12
11	13	14	15	16	17	18	19
12	20	21	22	23	24	25	26
13	27	28	29	30	31		

NI - Non-Individual Taxpayer IND - Individual Taxpayer

8th March, International Women's Day

# Technology, media and telecommunications

	MONTHLY COMPLIANCES DUE IN APRIL 2022
2 <sup>nd</sup>	Filling of Return and Payment of Local Hotel Tax for the month of March 2022
15 <sup>th</sup>	Filling of Return and Payment of Withholding Tax for the month of March 2022
15 <sup>th</sup>	Filling of Return and Payment of VAT for the month of March 2022
15 <sup>th</sup>	Filling of Return and Payment of Excise Duty for the month of March 2022
15 <sup>th</sup>	Filling of Return and Payment of PAYE for the month of March 2022
15 <sup>th</sup>	Filling of Return and Payment of NSSF for the month of March 2022

0	<b>Grant Thornton</b>

April 2022

04

	INCOME TAX COMPLIANCES DUE IN APRIL 2022
30 <sup>th</sup>	NI - with year end of October 2021 Final income tax return filling and payment of balance income tax liability
30 <sup>th</sup>	NI - with year end of October 2022 1st Provisional return filling and 50% payment of full year's income tax liability
30 <sup>th</sup>	NI - with year end of April 2022 Amendment of provisional return filling and the balance 50% payment of full year's income tax liability
30 <sup>th</sup>	IND - with year end of October 2021 Final income tax return filling and payment of balance income tax liability if any
30 <sup>th</sup>	IND - with year end of January 2022 1st provisional return filling and 25% payment of full year's tax liability
30 <sup>th</sup>	IND - with year end of October 2022 2nd amendment of provisional return filling and 25% payment of full year's tax liability
30 <sup>th</sup>	IND - with year end of July 2022 3rd amendment of provisional return filling and 25% payment of full year's tax liability
30 <sup>th</sup>	IND - with year end of April 2022 4th amendment of provisional return filling and 25% payment of full year's tax liability

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
13						1	2
14	3	4	5	6	7	8	9
15	10	11	12	13	14	15	16
16	17	18	19	20	21	22	23
17	24	25	26	27	28	29	30

NI - Non-Individual Taxpayer IND - Individual Taxpayer

15<sup>th</sup> April, Good Friday 18<sup>th</sup> April, Easter Monday

# Real estate and construction

With the strong focus by the government on infrastructure projects to support economic growth, pockets of opportunity and optimism are emerging within the real estate and construction industry. At Grant Thornton, it's our goal to help you benefit from these opportunities and unlock your potential for growth.

#### **MONTHLY COMPLIANCES DUE IN MAY 2022**

- **2<sup>nd</sup>** Filling of Return and Payment of Local Hotel Tax for the month of April 2022
- 15th Filling of Return and Payment of Withholding Tax for the month of April 2022
- 15th Filling of Return and Payment of VAT for the month of April 2022
- 15th Filling of Return and Payment of Excise Duty for the month of April 2022
- 15th Filling of Return and Payment of PAYE for the month of April 2022
- 15<sup>th</sup> Filling of Return and Payment of NSSF for the month of April 2022

# Grant Thornton

May 2022

05

31 <sup>st</sup>	NI - with year end of November 2021
	Final income tax return filling and payment of balance income tax liability

- 31st NI with year end of November 2022
  1st Provisional return filling and 50% payment of full year's income tax liability
- 31st NI with year end of May 2022
  Amendment of provisional return filling and the balance 50% payment of full year's income tax liability
- 31st IND with year end of November 2021
  Final income tax return filling and payment of balance income tax liability
- 31st IND with year end of February 2022
  1st provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of November 2022 2nd amendment of provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of August 2022
  3rd amendment of provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of May 2022 4th amendment of provisional return filling and 25% payment of full year's tax liability

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
18	1	2	3	4	5	6	7
19	8	9	10	11	12	13	14
20	15	16	17	18	19	20	21
21	22	23	24	25	26	27	28
22	29	30	31				

NI - Non-Individual Taxpayer IND - Individual Taxpayer

1<sup>st</sup> May, International Labor Day

# Not for profit

#### **MONTHLY COMPLIANCES DUE IN JUNE 2022**

- **2**nd Filling of Return and Payment of Local Hotel Tax for the month of May 2022
- 15<sup>th</sup> Filling of Return and Payment of Withholding Tax for the month of May 2022
- 15th Filling of Return and Payment of VAT for the month of May 2022
- 15th Filling of Return and Payment of Excise Duty for the month of May 2022
- 15th Filling of Return and Payment of PAYE for the month of May 2022
- 15<sup>th</sup> Filling of Return and Payment of NSSF for the month of May 2022

# Grant Thornton

June 2022

06

15 <sup>th</sup>	Submission of Application for WHT exemption status for the period between July 2022
	and June 2023
	Note: This group of group and and the standard of LIDA by the time LIDA stands in view the

Note: This may change according to approach of URA by the time URA starts issuing the WHT exemption status1

- 30<sup>th</sup> NI with year end of December 2021
  - Final income tax return filling and payment of balance income tax liability
- 30th NI with year end of December 2022
  1st Provisional return filling and 50% payment of full year's income tax liability
- 30<sup>th</sup> NI with year end of June 2022

Amendment of provisional return filling and the balance 50% payment of full year's income tax liability

- **30**th IND with year end of December 2021
  - Final income tax return filling and payment of balance income tax liability
- 30<sup>th</sup> IND with year end of March 2022

1st provisional return filling and 25% payment of full year's tax liability

- **30**th IND with year end of December 2022
  - 2nd amendment of provisional return filling and 25% payment of full year's tax liability
- **30**th IND with year end of September 2022
  - 3rd amendment of provisional return filling and 25% payment of full year's tax liability
- **30**th IND with year end of June 2022
  - 4th amendment of provisional return filling and 25% payment of full year's tax liability"

NI - Non-Individual Taxpayer IND - Individual Taxpayer

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
22				1	2	3	4
23	5	6	7	8	9	10	11
24	12	13	14	15	16	17	18
25	19	20	21	22	23	24	25
26	26	27	28	29	30		

 $3^{rd}$  June, Martyrs' Day |  $9^{th}$  June, National Heroes' Day  $21^{st}$  June, Father's Day

# Consumer products

Emerging and evolving markets, and shifting consumer demand are creating new opportunities in food and beverage, retail & logistics, and automotive, with business leaders investing in new products, markets and distribution models. At Grant Thornton, we can help you turn these trends to your advantage while providing you with a clear route for growth.

#### **MONTHLY COMPLIANCES DUE IN JULY 2022**

- **2**<sup>nd</sup> Filling of Return and Payment of Local Hotel Tax for the month of June 2022
- 15<sup>th</sup> Filling of Return and Payment of Withholding Tax for the month of June 2022
- 15th Filling of Return and Payment of VAT for the month of June 2022
- 15th Filling of Return and Payment of Excise Duty for the month of June 2022
- 15<sup>th</sup> Filling of Return and Payment of PAYE for the month of June 2022
- 15<sup>th</sup> Filling of Return and Payment of NSSF for the month of June 2022



July 2022

07

	INCOME TAX COMPLIANCES DUE IN JULY 2022
31st	NI - with year end of January 2022 Final income tax return filling and payment of balance income tax liability
31st	NI - with year end of January 2023 1st Provisional return filling and 50% payment of full year's income tax liability
31st	NI - with year end of July 2022 Amendment of provisional return filling and the balance 50% payment of full year's income tax liability
31st	IND - with year end of January 2022 Final income tax return filling and payment of balance income tax liability if any
31st	IND - with year end of April 2023 1st provisional return filling and 25% payment of full year's tax liability
31st	IND - with year end of January 2023 2nd amendment of provisional return filling and 25% payment of full year's tax liability
31st	IND - with year end of October 2022 3rd amendment of provisional return filling and 25% payment of full year's tax liability
31 <sup>st</sup>	IND - with year end of July 2022 4th amendment of provisional return filling and 25% payment of full year's tax liability

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	31					1	2
27	3	4	5	6	7	8	9
28	10	11	12		14		16
29	17	18	19	20	21	22	23
30	24	25	26	27	28	29	30

NI - Non-Individual Taxpayer IND - Individual Taxpayer

# Travel, tourism and leisure

Dynamic businesses need to move with speed and purpose if they want to make the most of opportunities in travel, tourism, and leisure. We understand the global economic cycle and the trends in this industry, from social media and online travel agent impacts, to new age consumers, green operations and emerging market challenges. At Grant Thornton, we know exactly what it takes to succeed in this rapidly changing sector.

31st

#### **MONTHLY COMPLIANCES DUE IN AUGUST 2022**

- **2**<sup>nd</sup> Filling of Return and Payment of Local Hotel Tax for the month of July 2022
- 15th Filling of Return and Payment of Withholding Tax for the month of July 2022
- 15th Filling of Return and Payment of VAT for the month of July 2022
- 15th Filling of Return and Payment of Excise Duty for the month of July 2022
- 15th Filling of Return and Payment of PAYE for the month of July 2022
- 15th Filling of Return and Payment of NSSF for the month of July 2022

INCOME TAX COMPHANCES DHE IN AUGUST 2022



August 2022

08

	INCOME IAX COMPLIANCES DOE IN ACCOUNTEDED
31st	NI - with year end of February 2022 Final income tax return filling and payment of balance income tax liability
31st	NI - with year end of February 2023 1st Provisional return filling and 50% payment of full year's income tax liability
31st	NI - with year end of August 2022 Amendment of provisional return filling and the balance 50% payment of full year's income tax liability
31st	IND - with year end of February 2022 Final income tax return filling and payment of balance income tax liability
31st	IND - with year end of May 2023 1st provisional return filling and 25% payment of full year's tax liability
31st	IND - with year end of February 2023 2nd amendment of provisional return filling and 25% payment of full year's tax liability
31st	IND - with year end of November 2022 3rd amendment of provisional return filling and 25% payment of full year's tax liability

4th amendment of provisional return filling and 25% payment of full year's tax liability

			_				
	Sun	Mon	Tue	Wed	Thu	Fri	Sat
31		1	2	3	4	5	6
32	7	8	9	10	11	12	13
33	14	15	16	17	18	19	20
34	21	22	23	24	25	26	27
35	28	29	30	31			

NI - Non-Individual Taxpayer IND - Individual Taxpayer

# **Energy and natural resources**

IND - with year end of August 2022

Well-thought plans and investment decisions are critical in dealing with the ongoing major changes in the energy and natural resources industry. Grant Thornton can help you understand and navigate the challenges, and make sure you have the solutions you'll need to take advantage of opportunities to unlock your potential for growth.

30th

30th

30th

30th

30th

MONTHLY COMPLIANCES DUE IN SEPTEMBER 2022			
Filling of Return and Payment of Local Hotel Tax for the month of August 2022			
Filling of Return and Payment of Withholding Tax for the month of August 2022			
Filling of Return and Payment of VAT for the month of August 2022			
Filling of Return and Payment of Excise Duty for the month of August 2022			
Filling of Return and Payment of PAYE for the month of August 2022			
Filling of Return and Payment of NSSF for the month of August 2022			
INCOME TAX COMPLIANCES DUE IN SEPTEMBER 2022	Sun	Mon	Τι
NI - with year end of March 2022			
NI - with year end of March 2023 1st Provisional return filling and 50% payment of full year's income tax liability			
NI - with year end of September 2022  Amendment of provisional return filling and the balance 50% payment of full year's 36 income tax liability		_	
	Filling of Return and Payment of Withholding Tax for the month of August 2022 Filling of Return and Payment of VAT for the month of August 2022 Filling of Return and Payment of Excise Duty for the month of August 2022 Filling of Return and Payment of PAYE for the month of August 2022 Filling of Return and Payment of NSSF for the month of August 2022  INCOME TAX COMPLIANCES DUE IN SEPTEMBER 2022 NI - with year end of March 2022 Final income tax return filling and payment of balance income tax liability NI - with year end of March 2023 1st Provisional return filling and 50% payment of full year's income tax liability NI - with year end of September 2022 Amendment of provisional return filling and the balance 50% payment of full year's	Filling of Return and Payment of Local Hotel Tax for the month of August 2022 Filling of Return and Payment of Withholding Tax for the month of August 2022 Filling of Return and Payment of VAT for the month of August 2022 Filling of Return and Payment of Excise Duty for the month of August 2022 Filling of Return and Payment of PAYE for the month of August 2022 Filling of Return and Payment of NSSF for the month of August 2022  INCOME TAX COMPLIANCES DUE IN SEPTEMBER 2022  NI - with year end of March 2022 Final income tax return filling and payment of balance income tax liability NI - with year end of March 2023 1st Provisional return filling and 50% payment of full year's income tax liability NI - with year end of September 2022	Filling of Return and Payment of Local Hotel Tax for the month of August 2022 Filling of Return and Payment of Withholding Tax for the month of August 2022 Filling of Return and Payment of VAT for the month of August 2022 Filling of Return and Payment of Excise Duty for the month of August 2022 Filling of Return and Payment of PAYE for the month of August 2022 Filling of Return and Payment of NSSF for the month of August 2022  INCOME TAX COMPLIANCES DUE IN SEPTEMBER 2022  NI - with year end of March 2022 Final income tax return filling and payment of balance income tax liability NI - with year end of March 2023 1st Provisional return filling and 50% payment of full year's income tax liability NI - with year end of September 2022 Amendment of provisional return filling and the balance 50% payment of full year's

Final income tax return filling and payment of balance income tax liability if any

2nd amendment of provisional return filling and 25% payment of full year's tax liability

3rd amendment of provisional return filling and 25% payment of full year's tax liability

4th amendment of provisional return filling and 25% payment of full year's tax liability

1st provisional return filling and 25% payment of full year's tax liability

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
35					1	2	3
36	4	5	6	7	8	9	10
37	11	12	13	14	15	16	17
38	18	19	20	21	22	23	24
39	25	26	27	28	29	30	

Grant Thornton

September 2022

NI - Non-Individual Taxpayer IND - Individual Taxpayer

IND - with year end of March 2022

IND - with year end of June 2023

IND - with year end of March 2023

IND - with year end of December 2022

IND - with year end of September 2022

# **Industrial** products

Industrial products industry is one of the most complex and challenging industries. Consolidation, new competition and demanding new owners continue to reshape the competitive landscape, even turning marginal competitors into stronger ones. Grant Thornton understands how to navigate your toughest challenges, with an integrated approach that translates into more powerful results across the whole business.

	MONTHLY COMPLIANCES DUE IN OCTOBER 2022					
2 <sup>nd</sup>	Filling of Return and Payment of Local Hotel Tax for the month of September 2022					
15 <sup>th</sup>	Filling of Return and Payment of Withholding Tax for the month of September 2022					
15 <sup>th</sup>	Filling of Return and Payment of VAT for the month of September 2022					
15 <sup>th</sup>	Filling of Return and Payment of Excise Duty for the month of September 2022					
15 <sup>th</sup>	Filling of Return and Payment of PAYE for the month of September 2022					
15 <sup>th</sup>	Filling of Return and Payment of NSSF for the month of September 2022					
31	Filling of Return and Payment of Local Service Tax for the year 2020/2022		Sun	Mon	Tue	W
	INCOME TAX COMPLIANCES DUE IN OCTOBER 2022					
31st	NI - with year end of April 2022 Final income tax return filling and payment of balance income tax liability	39	30	31		
31 <sup>st</sup>	NI - with year end of April 2023 1st Provisional return filling and 50% payment of full year's income tax liability		30	31		
31st	NI - with year end of October 2022 Amendment of provisional return filling and the balance 50% payment of full year's income tax liability	40	2	3	4	
31 <sup>st</sup>	IND - with year end of April 2022 Final income tax return filling and payment of balance income tax liability	41				
31st	IND - with year end of July 2023 1st provisional return filling and 25% payment of full year's tax liability		9	10	11	
31st	IND - with year end of April 2023 2nd amendment of provisional return filling and 25% payment of full year's tax liability	42				
31 <sup>st</sup>	IND - with year end of January 2023 3rd amendment of provisional return filling and 25% payment of full year's tax liability		16	17	18	
31st	IND - with year end of October 2022	43				
	4th amendment of provisional return filling and 25% payment of full year's tax liability	10	23	24	25	1

NI - Non-Individual Taxpayer IND - Individual Taxpayer



October 2022

	Sun	Mon	Tue	Wed	Thu	Fri	Sat
39	30	31					1
40	2	3	4	5	6	7	8
41	9	10	11	12	13	14	15
42	16	17	18	19	20	21	22
43	23	24	25	26	27	28	29

9<sup>th</sup> October, Independence Day

# Services

The service industry has grown consistently because there will always be a demand for human care and intelligence. To unlock growth in the industry, the work ahead will require proactive, far-reaching, often transformational changes, focused on serving customer preferences and continuous quality improvement. We know how to help you to face challenges. Grant Thornton is one of the world's largest professional services network of member firms. We can share with you our experiences in creating a unique identity and winning market share against tough competition.

	MONTHLY COMPLIANCES DUE IN NOVEMBER 2022						Gran	t Tho	rnton
2 <sup>nd</sup>	Filling of Return and Payment of Local Hotel Tax for the month of October 2022						<b>O</b> . O		
15 <sup>th</sup>	Filling of Return and Payment of Withholding Tax for the month of October 2022								
15 <sup>th</sup>	Filling of Return and Payment of VAT for the month of October 2022					Nov	emk/	oer 2	2022
15 <sup>th</sup>	Filling of Return and Payment of Excise Duty for the month of October 2022								
15 <sup>th</sup>	Filling of Return and Payment of PAYE for the month of October 2022								
15 <sup>th</sup>	Filling of Return and Payment of NSSF for the month of October 2022							J	$L \perp L$
	INCOME TAX COMPLIANCES DUE IN NOVEMBER 2022		Sun	Mon	Tue	Wed	Thu	Fri	Sat
30 <sup>th</sup>	NI - with year end of May 2022 Final income tax return filling and payment of balance income tax liability	44							
30 <sup>th</sup>	NI - with year end of May 2023 1st Provisional return filling and 50% payment of full year's income tax liability				1	2	3	4	5
30 <sup>th</sup>	NI - with year end of November 2022 Amendment of provisional return filling and the balance 50% payment of full year's income tax liability	45	4	7	8	9	10	44	10
30 <sup>th</sup>	IND - with year end of May 2022 Final income tax return filling and payment of balance income tax liability if any		0	/	0	9	10	11	12
30 <sup>th</sup>	IND - with year end of August 2023 1st provisional return filling and 25% payment of full year's tax liability	46	13	14	15	16	17	18	19
30 <sup>th</sup>	IND - with year end of May 2023 2nd amendment of provisional return filling and 25% payment of full year's tax liability	1.7							
30 <sup>th</sup>	IND - with year end of February 2023 3rd amendment of provisional return filling and 25% payment of full year's tax liability	47	20	21	22	23	24	25	26
30 <sup>th</sup>	IND - with year end of November 2022 4th amendment of provisional return filling and 25% payment of full year's tax liability	LιΩ							

NI - Non-Individual Taxpayer IND - Individual Taxpayer

# Healthcare

Healthcare is a rapidly growing industry. Providers and commissioners of healthcare face the challenges of rising public expectations, changing demographics, advances in medical technology drive to achieve greater efficiency in the delivery of healthcare services. Grant Thornton focuses on solutions. We pride ourselves on listening to our clients, working in an open and flexible manner and developing innovative, bespoke responses to the issues you face.

#### **MONTHLY COMPLIANCES DUE IN DECEMBER 2022**

- **2<sup>nd</sup>** Filling of Return and Payment of Local Hotel Tax for the month of November 2022
- 15th Filling of Return and Payment of Withholding Tax for the month of November 2022
- 15th Filling of Return and Payment of VAT for the month of November 2022
- 15th Filling of Return and Payment of Excise Duty for the month of November 2022
- 15th Filling of Return and Payment of PAYE for the month of November 2022
- 15th Filling of Return and Payment of NSSF for the month of November 2022

# Grant Thornton

December 2022

12

## **INCOME TAX COMPLIANCES DUE IN DECEMBER 2022**

31"	NI - with year end of June 2022	
	Final income tax return filling and payment of balance income tax liab	ility

- 31st NI with year end of June 2023
  1st Provisional return filling and 50% payment of full year's income tax liability
- 31st NI with year end of December 2022
  Amendment of provisional return filling and the balance 50% payment of full year's income tax liability
- 31st IND with year end of June 2022 Final income tax return filling and payment of balance income tax liability
- 31st IND with year end of September 2023
  1st provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of June 2023
  2nd amendment of provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of March 2023
  3rd amendment of provisional return filling and 25% payment of full year's tax liability
- 31st IND with year end of December 2022
  4th amendment of provisional return filling and 25% payment of full year's tax liability"

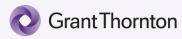
	Sun	Mon	Tue	Wed	Thu	Fri	Sat
48					1	2	3
49	4	5	6	7	8	9	10
50	11	12	13	14	15	16	17
51	18	19	20	21	22	23	24
52	25	26	27	28	29	30	31

NI - Non-Individual Taxpayer IND - Individual Taxpayer

25<sup>th</sup> December | Christmas Day 26<sup>th</sup> December, Boxing Day

# Individual private clients

We work closely with private and family-owned businesses, entrepreneurs and individuals. We will get to know your business structure, policies and practices, so we can deliver a personal service that is sensitive and responsive to your own business needs and interests.



## **RANGE OF SERVICES**

#### Audit and assurance

- · Financial statement audits
- Grant audits
- Project audits
- · Statutory audits
- Stock audits

#### **Business risk services**

- · Internal audit
- Governance and risk management
- · Risk modelling services
- · Operational advisory and improvement services
- · Forensic services

#### Transaction services

- M&A advisory
- Capital markets
- · Project financing
- · Due diligence
- Feasibility studies
- Valuations
- · Corporate finance advisory
- Debt structuring & advisory
- · Infrastructure project advisory

## Recovery and reorganisation

- · Corporate restructuring
- Recovery

#### **Public sector**

- Public sector assurance and consulting
- Dispute management
- Expert dispute resolution and advisory
- Fraud and corruption solutions
- · Forensic investigations
- · Litigation support
- Asset tracing and verification

#### Tax

- Direct international tax
- Global mobility services
- Indirect international taxes
- Support during KRA audits and compliance checks
- Individual tax
- Transfer pricing

## **Business Process Solutions**

- Bookkeeping/financial accounting
- Payroll processing
- Monthly management accounts
- Preparation of financial statements

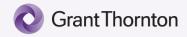
## Secretarial services

- · Establishing a presence in Uganda
- Incorporation of companies
- Manufacturing and trading licenses
- · Work and residence permits.
- · Statutory compliance
- Corporate governance services

#### Human resource solutions

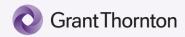
- Talent Acquisition
- Competency Assessment
- Employee Engagement
- Human Resource Administration
- HR Diagnostics
- Organization Design
- Salary survey and benchmarking
- Out-staffing Services

For any further information or guidance on other services offered by Grant Thornton, kindly contact us and we shall be pleased to serve you.



# OFFICES AND TAX CONTACTS IN AFRICA

COUNTRY	GT SERVICE OFFICE	TEL NUMBERS	GT TAX CONTACTS	EMAIL ADDRESS
Algeria	Algiers	+213 (0)23 375 231	Rafik Boussa	rafik.boussa@dz.gt.com
Botswana	Gaborone	+267 3952313	Dinesh Mallan	dinesh.mallan@bw.gt.com
Cameroon	Douala	+237 6 96 96 28 28	Jacques Bakelak	jacques.bakelak@cm.gt.com
Egypt	Cairo	+20 2 25744810 +20 2 25770785 +20 2 25762490	Tarek Youssef	tyoussef@gtegypt.org
Ethiopia	Addis Ababa	+251 (0) 11 552 4085	Seid Abdela Mohammed	seid.abde <b>ll</b> a@et.gt.com
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Madagascar	Antananarivo	+230 2120202	Sattar Hajee Abdoula	sattar.abdoula@mu.gt.com
Mauritius	Port Louis	+230 2120202	Sattar Hajee Abdoula	sattar.abdoula@mu.gt.com



# OFFICES AND TAX CONTACTS IN AFRICA

COUNTRY	GT SERVICE OFFICE	TEL NUMBERS	GT TAX CONTACTS	EMAIL ADDRESS
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Nigeria	Lagos	+234 (0)803 3224515 +234 (0)803 3327484	Nkwachi U Abuka	nkwachi.abuka@ng.gt.com
Senegal	Dakar	+221 338 897 070	Mansour Gaye	mansour.gaye@sn.gt.com
South Africa	National	+2711 231 0600	Veli Ntombela	veli.ntombela@sng.gt.com
Tanzania	Dar es Salaam	+255 784 936888	Ketan Shah Muntazir Fazel	ketan.shah@tz.gt.com, muntazir.fazel@tz.gt.com
Tunisia	Tunis	+216 71950095	El Abed Akram	akram.elabed@tn.gt.com
Togo	Lome	+228 22258774	Biva Ouro-Doni	biva.ourodoni@tg.gt.com
Uganda	Kampala	+256 200 907 333	Anil Patel	tax@ug.gt.com
Zambia	Lusaka	+260 211227722/8	Rodia M Musonda	rodia.musonda@zm.gt.com
	Kitwe	+260 212225904,+260 212225733 +260 212228574		
Zimbabwe	Harare	+263 4 442511-4	Christina Muzerengi	christina@camelsa.co.zw

# 2023 CALENDAR

	January									
Su	М	Tu	W	Th	F	Sa				
1	2	3	4	5	6	7				
8	9	10	11	12	13	14				
15	16	17	18	19	20	21				
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29	30	31								
			∠5	∠6	21	28				

February									
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March									
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26	27	28	29	30	31				

April									
Su	М	Tu	W	Th	F	Sa			
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30									

May									
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28	29	30	31						

June									
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July									
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23	24	25	26	27	28	29			
30	31								

August							
Su	М	Tu	W	Th	F	Sa	
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13	14	15	16	17	18	19	
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27	28	29	30	31			

September								
Su	М	Tu	W	Th	F	Sa		
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24	25	26	27	28	29	30		

October									
Su M Tu W Th F Sa									
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29	30	31							

November								
Su	М	Tu	W	Th	F	Sa		
			1	2	3	4		
5	6	7	8	9	10	11		
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26	27	28	29	30				

December								
Su	М	Tu	W	Th	F	Sa		
					1	2		
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24	25	26	27	28	29	30		
31								