

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

UGANDA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 26 May 2016 - Or. Engl. (*in force since 1 September 2016*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income Tax;
 - . Withholding tax on royalties;
 - . Tax on foreign entertainers and sportspersons;
 - . Turnover tax on Small and Medium Enterprises;
 - . Gaming and sports betting taxes;
 - . Withholding taxes on dividends;
 - . Withholding tax on interest.
- . **Article 2, paragraph 1.a.ii:** Capital gains.
- . **Article 2, paragraph 1.b.iii.B:**
 - . Stamp duty;
 - . Taxes in immovable property including Rental Tax.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax.

ANNEX B – Competent Authorities

The Commissioner General of the Uganda Revenue Authority or an authorised representative of the Commissioner General.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the nationality or citizenship of Uganda and any legal person, partnership or other entity deriving its status as such from the laws in force in Uganda.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>