

# **UNHCR Uganda Operation - Standard Operating Procedures on Submission of Value Added Tax (V.A.T) claim supporting documentation by Implementing Partners to UNHCR**

Date: 08/11/2019

## **A. Purpose:**

The purpose of this document is to communicate the objective and related procedures regarding the recently instituted requirement for Implementing Partners to submit Value Added Tax claim supporting documentation to UNHCR to enable the organization claim value added tax IN PUT by virtue of the V.A.T exempted status (ref. [Uganda VAT Act Cap 349 Sec.45 & Sec 76](#)) granted by the Government of Uganda. Exceptionally, in 2019, the UNHCR Uganda operation has been granted leeway by the host government to claim retroactively for V.A.T IN PUT related to procurements by partners using UNHCR funds from 2016 to date.

Given the sheer number of documents from several partners to be processed from 2016 onwards, this SOP is designed to facilitate the institution of best practices focusing on efficiency and compliance during the processing and submission of relevant documentation, as well as to inform future developments and or decisions surrounding the same.

## **B. Procedure:**

### ***Preparation of documents***

1. Partners are to continuously compile on a monthly basis the required supporting documentation related to procurements of goods/services with funds disbursed to the partner in order to carry out implementation activities on behalf of UNHCR. This is both in the form of hard copy documents in two (2) sets as well as the standard URA Diplomatic V.A.T return schedule excel document for each respective year to be submitted to UNHCR:
  - a. Filed original and photocopies of all invoices with V.A.T components in single file, and related receipts plus delivery notes (optional) and or summary of cost sharing breakdown (shared project contributions from other donors) where applicable.
  - b. Duly filled and complete Diplomatic V.A.T return schedule (URA standard template) to be submitted both in soft and hard copy to UNHCR for compilation.
  - c. Prepare and submit summary of budget codes/lines linked to PA budget and related items procured for the booking of V.A.T receivable by UNHCR accordingly and subsequent reconciliation of returns paid by URA.

## **UNHCR Uganda Operation - Standard Operating Procedures on Submission of Value Added Tax (V.A.T) claim supporting documentation by Implementing Partners to UNHCR**

2. Once details are compiled in a single comprehensive schedule, UNHCR will proceed to make online submission of the same through the URA portal to determine validity of Tax Identification Numbers (TIN) of each supplier as provided in schedules shared by partners.
3. For cases where a supplier is found to have an invalid TIN, the portal provides feedback on reason for rejection. Upon identification of the non-compliant supplier invoices, partners will be informed and expected to exclude related invoices and supporting documentation during the submission of hard copy documents until remedial action is taken (refer to Annex – A).
4. UNHCR is to revise schedule excluding rejected/deferred invoices accordingly and resubmit via URA portal excluding non-compliant suppliers for clearance.

### ***Submission of Documents***

5. If and when schedule is cleared by the URA system, it will generate a listing of invoices in a specific order which is to be followed during the physical submission of documents to URA by UNHCR. UNHCR will then proceed to call on partners to submit hard copy documentation as per schedules they provided ensuring to exclude identified ineligible invoices from suppliers.
6. UNHCR and Partner focal points will then organize and arrange documents submitted by partners as per order of list generated via the URA portal in preparation for submission to URA at the end of each quarter (3 months).
7. Once original documents have been verified and approved/rejected by URA, partners shall be requested to retrieve their respective approved documents to return to their files, or else amend as required to have deferred claims accepted.
8. For rejected/deferred invoices, where amendment may be required for acceptance, partners will be informed by UNHCR on the required action (ref. Annex 1 attached)

**UNHCR Uganda Operation - Standard Operating Procedures on Submission  
of Value Added Tax (V.A.T) claim supporting documentation by Implementing  
Partners to UNHCR**