

Advisory to Partners on Invalid/Unregistered supplier Tax Identification Numbers

- Implementing Partners (IPs) are advised to follow up with vendors whose TINs are not VAT registered, advise them to register for VAT for purposes of claiming the VAT in question.
- Implementing Partners as a preventive measure, are advised to always first establish the VAT registration status of suppliers before entering into a contract for the supply of goods and services. IPs are encouraged to check the current validity of all relevant tax registration certificates of suppliers before procuring from the same especially in cases where it is a new supplier, or a previous supplier of goods/services with whom business has not been conducted for a significant period of time (1-2 years).
- For cases where invoices do not disclose the 18 percent VAT component as required, they should be rejected and a new invoice requested to be issued by the vendor/supplier in line with the URA regulations (Uganda VAT Act Sec.29).