MAKERERE UNIVERSITY BUSINESS SCHOOL

COURSE WORK TWO ASSIGNMENT FOR THE DEGREE OF BACHELOR OF COMMERCE OF MAKERERE UNIVERSITY ACADEMIC YEAR 2025/2026

COURSE NAME:	INCOME TAX	**YEAR OF STUDY**:	THREE
COURSE CODE:	FIN3221	**DATE ISSUED:**	20th October 2025
SEMESTER:	I	**DATE & TIME To be collected**:	3rd November, 2025

INSTRUCTIONS:

1. **The assignment should be done individually**
2. **Answer all questions**
3. **It should be type set in; Times New Romans, Font size 12, Line spacing 1.15**
4. **Include references in APA format.**
5. **Number of pages: Not more than 5**
6. **You will hand in the assignment to your respective course leaders not later than 12:00 noon on Monday 3rd November, 2025**
7. **Note that; the way you present your work and observance of instructions are key to passing this assignment.**

QUESTION ONE

Tax administration in Uganda is guided by a structured legal framework that seeks to ensure compliance, efficiency, and fairness in the collection of government revenue. The enactment of the Tax Procedures Code Act (TPC Act), 2014, was intended to harmonize and streamline administrative processes under the various tax laws such as the Income Tax Act, the Value Added Tax Act, and the Excise Duty Act, among others. The Act provides comprehensive guidelines for taxpayer registration, the filing of returns, assessment and collection of taxes, maintenance of records, dispute resolution, and enforcement of compliance.

In light of this framework, **how does the Tax Procedures Code Act (TPC Act), 2014, enhance tax compliance and efficiency in Uganda's tax administration system through its provisions on taxpayer registration, filing of returns, assessment and collection of taxes, maintenance of tax records, protection of taxpayer rights, and resolution of tax disputes?**

(TOTAL MARKS = 30)

End of Assignment