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Company formation in Uganda

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Company formation in Uganda



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Coat of arms

Common form	Private company limited by shares [1]
Registry	Uganda Registration Services Bureau (URSB) [1]
Minimum capital	None [1]
Directors	1 director [1]
Local director	Not required [1]
Corporate tax	30% [2]
VAT / sales tax	18% [2]
Typical timeline	Usually 1–2 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Ugandan shilling (UGX)

In short: To set up a company in Uganda, most founders form a private company limited by shares, registered with the Uganda Registration Services Bureau (URSB). [1] Minimum capital: none. Corporate tax: 30%. Registration: usually 1–2 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 22 October 2026); company-law details summarise official guidance and can change. Confirm requirements with the Uganda Registration Services Bureau (URSB) before filing.

Companies in **Uganda** are registered online with the **Uganda Registration Services Bureau (URSB)**. Corporate tax is 30%.

Business structures

Most founders in Uganda form a private company limited by shares, registered with the Uganda Registration Services Bureau (URSB). [1] Other forms are listed below.

- **Private company limited by shares** – the usual company form for private businesses

Requirements

Minimum share capital in Uganda (2026): none. Directors required: 1 director. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: not required.
- A registered office address in Uganda.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Uganda (2026): usually 1–2 weeks. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Uganda Registration Services Bureau (URSB).

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Uganda Revenue Authority (URA).

Taxation

The corporate tax rate in Uganda in 2026 is 30%. [2] Standard VAT or sales tax: 18%. [2]

Tax	Rate and notes
Corporate income tax	30%
VAT / indirect tax	18%
Withholding tax on dividends to non-resident companies	15%

Ongoing compliance

Annual compliance in Uganda: Companies file annual financial statements and tax returns with the Uganda Revenue Authority (URA), and keep their details up to date with the Uganda Registration Services Bureau. [1]

Double tax treaties

Uganda has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
15%	15%	15%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Uganda lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty

benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Uganda?

Typical registration time in Uganda: usually 1–2 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Uganda?

Minimum share capital in Uganda: none (as of November 2026).

What is the corporate tax rate in Uganda in 2026?

The corporate tax rate in Uganda in 2026 is 30%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Uganda?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Uganda: not required.

What withholding tax applies to dividends paid from Uganda?

Uganda withholds 15% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Uganda Registration Services Bureau (URSB)
- Uganda Revenue Authority (URA)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Uganda Registration Services Bureau (URSB) . Government of Uganda. Accessed November 2026.
2. Official Uganda Revenue Authority (URA) . Government of Uganda. Accessed November 2026.
3. Uganda: Corporate – Taxes on corporate income (reviewed 22 October 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
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7. Uganda: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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