





<b>Client:</b>	One Stop Consulting Solutions SMC Ltd.	<b>Prepared by:</b>	YM
<b>Year Ended:</b>	30/06/2023	<b>Date:</b>	
<b>Description:</b>	CONTROL RECO	<b>Reviewed by:</b>	BS
		<b>Date:</b>	

	LEDGER					RETURN					Reconciled Position	Remarks
Month	Output Vat	Input Vat	VAT Disallowed	Net Payable/ Receivable	BAL	Output Vat	Input Vat	VAT Disallowed	Net Payable/ Receivable	BAL	Net Over/ Under Payment	
<b>Opening Balance</b>										-		
July	68,934,027	66,860,675		2,073,351	2,073,351	68,934,027	66,860,675		2,073,351	2,073,351	(0)	
August	59,565,117	75,020,108		(15,454,991)	(15,454,991)	59,565,108	75,020,108		(15,454,999)	(15,454,999)	(8)	
September	41,997,723	24,886,161		17,111,562	1,656,570	41,997,722	24,886,160		17,111,562	1,656,563	(7)	
October	39,173,408	26,877,482		12,295,926	12,295,926	39,173,406	26,877,482		12,295,924	12,295,924	(2)	
November	74,582,240	78,724,681		(4,142,442)	(4,142,442)	74,582,235	78,724,681		(4,142,446)	(4,142,446)	(5)	
December	78,038,386	67,299,539		10,738,846	6,596,404	78,038,397	67,299,541		10,738,856	6,596,410	5	
January	70,713,034	112,330,411		(41,617,377)	(41,617,377)	70,713,039	112,330,409		(41,617,370)	(41,617,370)	7	
February	74,554,012	106,425,899		(31,871,887)	(73,489,264)	74,554,027	106,425,898		(31,871,870)	(73,489,240)	23	
March	57,705,166	51,821,411		5,883,754	(67,605,509)	57,705,166	51,821,412		5,883,755	(67,605,485)	24	
April	66,078,334	55,382,730		10,695,604	(56,909,906)	66,078,335	55,382,729		10,695,606	(56,909,880)	26	
May	51,218,873	35,934,629		15,284,244	(41,625,662)	51,218,875	35,934,630	855,182	16,139,427	(40,770,452)	855,209	
June	103,124,764	97,503,591	855,182	6,476,355	(35,149,307)	103,124,765	97,503,591		5,621,174	(35,149,278)	29	
<b>Total</b>	<b>785,685,082</b>	<b>799,067,319</b>		<b>(12,527,054)</b>	<b>(313,372,204)</b>	<b>785,685,103</b>	<b>799,067,316</b>		<b>(12,527,030)</b>		<b>855,301</b>	

 <p><b>URA</b> Uganda Revenue Authority DEVELOPING UGANDA TOGETHER</p>	<b>Monthly Value Added Tax Return</b>	
	<p><i>This Form will be used by all persons who are registered for VAT under The VAT Act, Cap 349. To be completed and submitted by the 15th of the month following the tax period. You will incur a penalty if you fail to submit a return.</i></p>	
	<p>Please fill in CAPITAL letters where applicable and sign the declaration. If you have any query regarding any of the questions consult the nearest URA-DT tax office.</p>	
		<p><b>Form DT-2031</b></p> <p><b>Period (Month/Year)</b> <b>June /2023</b></p>  <p><b>CR0124000499081</b> Toll Free Number 0800117000</p>

## Section A - Taxpayer Information

1. Taxpayer's Legal Name <b>ONE STOP CONSULTING SOLUTIONS LIMITED</b>		2. Taxpayer Identification Number <b>1018106850</b>	
3. Do you want to declare VAT on imported Services without VAT registration?(If yes then complete section H, Schedule-3 and Section G-I only.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If yes then complete section H, Schedule-3 and Section G-I only.)			
4. Are You an Investment Trader? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, complete section B, E, F, G, H and I)			
5. Do you intend to file a NIL return? (If Yes, complete Section B and H only)* <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1.a) Are you entitled to any special VAT treatment? (If Yes, complete question 1.b)* <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1.b) Select appropriate category*			
i. Licensee <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
ii. Contractor supplying licensee <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
iii. Contractor of Aid funded project <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
iv. Supplier to a contractor of Aid funded project <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
v. Business Process Outsourcing service provider <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
vi. Investment Trader <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
6.a Bank <b>Bank Of India Uganda Limited</b>		6.b Bank Branch <b>340120200001252</b>	
		6.c Account Number (Only UGX Accounts)	

## Section B - Filing Status

Is this a branch Return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		1.a Name of Branch	
If "Yes" then provide the details of branch for which return relates		1.b Address of Branch	
2. Whether Original Return or Amended Return <input checked="" type="checkbox"/> Original <input type="checkbox"/> Amended		If Amended, earlier returns acknowledgement number and date:	
		2.a. Date	2.b. Receipt No
		3. Date of Submission	<b>10/07/2023</b>

## Section C - Sales (Goods and Services)

Nature of Sales			Amounts (Exclusive of VAT) (a)	Rates	VAT charged (b).
Zero Rated Sales	Local	1.	5,200,390.00	0%	
	Exports	2.	62,054,158.51	0%	
Exempt Local Sales		3.	0.00	0%	
Standard Rated Sales	VAT Charged	4.	572,915,361.49	18%	103,124,765.07
	VAT Deemed	5.	0.00	18%	0.00
	Government	5.(i)	0.00	18%	0.00
Capital Goods sold (Business Assets)	VAT Charged	6.	0.00	18%	0.00
	VAT Deemed	7.	0.00	18%	0.00
<b>Total Output tax (4b+5b+6b+7b-5b-7b)</b>			8.		103,124,765.07
<b>Adjustments to Output tax</b>			9.		
i.VAT deferred at Importation				0.00 18%	0.00
ii.Tax Claim due to credit notes issued				0.00 0%	0.00
iii.Tax Charge due to change of Accounting method				0.00 0%	0.00
iv.Tax Charge due to end of year apportionment of input tax				0.00 0%	0.00
v.Payments Received for Supplies to Government including from Previous Periods				0.00 18%	0.00
<b>Total Tax Charged for the Period (8b +9(i)b + 9(ii)b - 22(i)b + 9(iii)b + 9(iv)b + 9(v)b)</b>			10.		103,124,765.07

## Section D - Purchases (Goods and Services)

Nature of Sales			Amounts (Exclusive of VAT) (a)	Rates	VAT Charged (c)
Zero Rated Purchases	Local	11.	145,000.00	0%	
	Imports	12.	0.00	0%	
Exempt Purchases		13.	0.00	0%	
Standard Rated Local	VAT Incurred	14.	66,487,544.15	18%	11,967,757.95
	VAT Deemed	15.	0.00	18%	0.00
Standard Rated Imports (Goods)	VAT Incurred	16.	472,878,122.00	18%	85,118,061.96
	VAT Deferred	17.	0.00	18%	0.00
Administrative Expenses - VAT Incurred			18.	2,320,951.00 18%	417,771.18

Capital (Business) Assets	VAT Incurred	19.	0.00	18%	0.00
	VAT Deemed	20.	0.00	18%	0.00
<b>Total Input Tax (14b +15b - 15b + 16b + 17b - 17b + 18b + 19b + 20b - 20b)</b>		21.			<b>97,503,591.09</b>
<b>Adjustment of input tax</b>		22.			
i. Deferred VAT discharged (permitted by Commissioner General)			0.00	18%	0.00
ii. Tax Claim due to bad debts written off / Credit Note Issued			0.00	0%	0.00
iii. Tax Credit due to change of Accounting method			0.00	0%	0.00
<b>Total Input Tax for the Period (21b + 22(i)b - 22(i)b + 22(ii)b + 22(iii)b)</b>		23.			<b>97,503,591.09</b>

## Section E - For Investment Traders Only

Nature of Sales	Amounts(a)	Rates	VAT(b)
23. Land and Site Development	0.00	18%	0.00
24. Building and Civil Works	0.00	18%	0.00
25. Plant and Machinery Equipment	0.00	18%	0.00
26. Pre-Operating Activities	0.00	18%	0.00
27. Administrative Expenses	0.00	18%	0.00
28. Others (Specify)	0.00	18%	0.00
<b>Total Input Tax [23b+24b+25b+26b+27b+28b]</b>			<b>0.00</b>

## Section F - Calculation Input tax Credit Allowed

Select Method of Apportionment (where applicable)	Input tax disallowed	Input tax credit Allowed
29. Input tax directly attributable to Taxable Sales		<b>97,503,591.09</b>
30. Input tax directly attributable to Exempt Sales (Disallowed)	0.00	
31. Input tax apportioned to Taxable Sales		0.00
<b>32. Input tax credit for the period (29+31)</b>		<b>97,503,591.09</b>
<b>33. Adjustments to Input tax credit</b>		
a) Tax Credit due to end of year apportionment of Input tax		0.00
<b>34. Total Input tax credit Allowed for the period [32 + 33a + 21(i) + 21(iii) + 21(iv)]</b>		<b>97,503,591.09</b>

## Section G-1: Details of VAT withheld payable

S/N	Supplier's TIN	Supplier's Name	Invoice Number	Invoice Date	Description Of Supplies	Date of payment	Payment Voucher Number	Gross Amount	VAT withheld
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## Section G-2: Details of VAT claimable

S/N	Purchaser's TIN	Purchaser's Name	Date of Payment	Payment Voucher Number	Description of supplies	Invoice Number	Gross Amount	VAT Claimable
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## Section H - Calculation of Tax Due

Section H1 : Monthly VAT	
Output tax Charged	<b>103,124,765.07</b>
Total Input tax Allowed	<b>97,503,591.09</b>
Offset brought forward from previous month	<b>40,770,452.00</b>
Total VAT Payable/Claimable	<b>-35,149,278.02</b>
Less: VAT withheld Credit ( From GII)	<b>0.00</b>
Net VAT Due/Claimable	<b>-35,149,278.02</b>
For Amounts Claimable, tick appropriately: <input checked="" type="checkbox"/> Offset <input type="checkbox"/> Cash Refund (for amounts exceeding Sh. 5m)	
Section H2 : VAT on Imported Services	
Tax Charge on Imported Services (A) (From schedule 3)	<b>0.00</b>
Credit allowed on imported Service (B)	<b>0.00</b>
VAT Payable on Imported Services	<b>0.00</b>
Section H3: VAT Withheld	
VAT Withheld Payable ( From Section G I )	<b>0.00</b>

## Section I - Declaration

I, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete and that the particulars shown herein are truly stated and are in accordance with the provisions of the VAT Act. (This return should be signed by an authorized person)		Received By	
		Office	
		Name	
		Signature	
		Date	
Name	Signature		
Designation			
Date (Day/Month/Year)			

## Schedule 1(a): Output Tax Schedule for Sales (Goods and Services) on which VAT is charged

S/N	Name of Supplier	TIN of Client	Invoice Date	Invoice Number / Fiscal Document Number	Description of Goods	Is It a Capital Good (Business Asset)?	Amount(Exclusive of VAT) (A)	Local Excise Duty (B)	TOTAL (A+B)	VAT Charged
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