Tax and URA

How NFE meets its URA obligations: EFRIS invoicing, the monthly VAT return, and the VAT, PAYE, withholding and income tax calendar. Adapted from GitLab's Tax pages.

- Monthly URA routine: EFRIS invoices and VAT return
- VAT treatment decisions

Monthly URA routine: EFRIS invoices and VAT return

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Owner: Aaron Tushabe · **Backup:** *to be named* · **Last reviewed:** 29 Oct 2026

Adapted from GitLab's Tax pages (CC BY-SA 4.0).

Each month NFE issues its electricity bills as fiscal invoices in **EFRIS** and files the **Monthly VAT return** in **eTax**. The return for month M is due on the **15th of month M+1**.

This page is the source of truth for the routine. Claude's `ura-monthly-vat` skill follows it, so to run it with Claude, say **"run the ura-monthly-vat routine"**.

Rules

- The taxpayer is **Watt Works Foundation Limited**. "Nearly Free Energy" is the brand only.
- Aaron logs in to EFRIS and eTax himself, and types every CAPTCHA and OTP. Logins are in the password manager.
- Only **one eTax session** at a time. Opening eTax in a second tab logs the first one out.
- Only generate an EFRIS invoice when its gross amount matches the billing PDF total **to within 1 UGX**. If it doesn't, stop and check.
- Aaron submits the VAT return himself.
- Record every FDN (fiscal document number) and the return's acknowledgement number in that month's working notes.

Step 1: Review the month's invoices

Invoices are in the Sezibwa Rentals folder, under `<Month YYYY> Invoices/NFE-YYYY-NNNNN.pdf`. Check each one against the tariff:

Tier	kWh	UGX per kWh, excluding VAT
T1	1–15	250
T2	16–80	779.40
T3	81–150	412
T4	151+	779.40

There's also a service charge of UGX 7,320 a month, and VAT of **18%** on everything. Build a review table (invoice, customer, kWh per tier, taxable amount, VAT, total) and flag anything that doesn't add up.

Step 2: Issue the invoices in EFRIS

In EFRIS, go to Fiscal Document Management → Receipts/Invoices → **Issue**.

1. **Section A:** Branch = Watt Works Foundation Limited; Currency = UGX; Seller's Reference No. = the NFE invoice number.
2. **Section B:** pick the buyer from **Frequent Contacts**. The customer-to-contact mapping is in the working notes. For a new customer, add them as a contact first.
3. **Section C:** add one line per tier, with the kWh from the bill as the quantity, plus the service charge. EFRIS prices include VAT:

Code	Item	Unit	Price incl. VAT
001	First 15 kWh	kWh	295
002	Between 16–80 kWh	kWh	919.69
003	Between 81–150 kWh	kWh	486.16
004	Above 150 kWh	kWh	919.69
005	Service Charge	per month	8,637.60

4. **Section D:** set Payment Mode to **Mobile money**. It defaults to Cash.
5. Check the gross amount against the bill (within 1 UGX), then click **Generate Invoice** and confirm **once**.
6. Note the FDN and verification code.
7. After the last invoice, open **Fiscal Document Inquiry** and confirm the count is right, there are no duplicates, and every invoice is "Valid".

Step 3: File the Monthly VAT return in eTax

1. Go to e-Services → Return → **Monthly Value-Added Tax**. Set the period to the month and choose **Submit Return** (not View Return).
2. eTax prefills sales and purchases from EFRIS **by invoice date**. Invoices issued in month M+1 belong to month M+1's return. **Decision (Sep 2026): file as prefilled**, and never add carried-over invoices by hand.
3. **Sales** tab: set "additional sales to declare?" to **No** (it defaults to Yes). **Purchases** tab: set "dispute prefilled purchases?" to **No** (it defaults to Yes). UEDCL purchase invoices come in from EFRIS automatically.
4. Review Input Tax Allowed, VAT Withholding Credit and the Tax Summary: sales, output VAT, input VAT, net VAT.
5. Aaron submits. Save the acknowledgement (`EB…`) receipt as `URA_VAT_Return_<Mon><YYYY>_Ack_<ref>.pdf` in that month's Invoices folder.

Step 4: Close out

In that month's working notes, record: the filed figures, the acknowledgement number, the FDNs, which invoices carry over into next month's return, and follow-ups. Then post the VAT payment in ERPNext against the **VAT** account.

Known issues

- ☐ The billing template shows the wrong seller VAT number. It should show the company TIN.
- ☐ Two customers share service address R5.

Other URA obligations

UNVERIFIED: confirm with the accountant.

Obligation	When	Status
VAT return	15th of each month	Filed monthly (this page)
PAYE	15th of each month, once there are salaried staff	Registered Aug 2025; confirm whether returns are due
Withholding tax	When paying suppliers that require it	To confirm
Provisional income tax	During the year	To confirm
Annual income tax return, FY2025-26	About 31 Dec 2026	To confirm with the accountant

Related

- VAT treatment decisions
- Roadmap: EFRIS integration for billing
- Battery import cost analysis: import VAT and withholding tax (confirm current rates)

VAT treatment decisions

VAT treatment decisions

> **Planned: not yet written.** Owner: Aaron Tushabe. Trigger: the accountant's VAT review comes back.

A newest-first log of VAT decisions:

Date	Decision	Why	Who
Sep 2026	File the monthly return as prefilled from EFRIS; never add carried-over invoices by hand (routine)	eTax prefills by invoice date	Aaron Tushabe

To be decided with the accountant:

- ☐ How VAT payments made during the Open Collective years are treated against output VAT. They're currently debited to the VAT account.
- ☐ VAT on future commercial tariffs (Commercial RPMs).
- ☐ Input VAT on site equipment and imports.
- ☐ The VAT position of grants and owner contributions.