



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**

CERTIFIED TAX ADVISOR BROCHURE



There are enormous opportunities in tax advisory. All year round, the Uganda Revenue Authority (URA) and the Tax Appeals Tribunal are inundated with tax compliance cases as small, medium and large enterprises struggle to interpret and comply with complex tax laws. To bridge this gap, URA registers Tax Agents every year. A tax qualification is required for tax agents.

The Certified Tax Advisor (CTA) course is designed to produce competent tax advisors or experts who will support organisations and contribute to the economic development of the country.

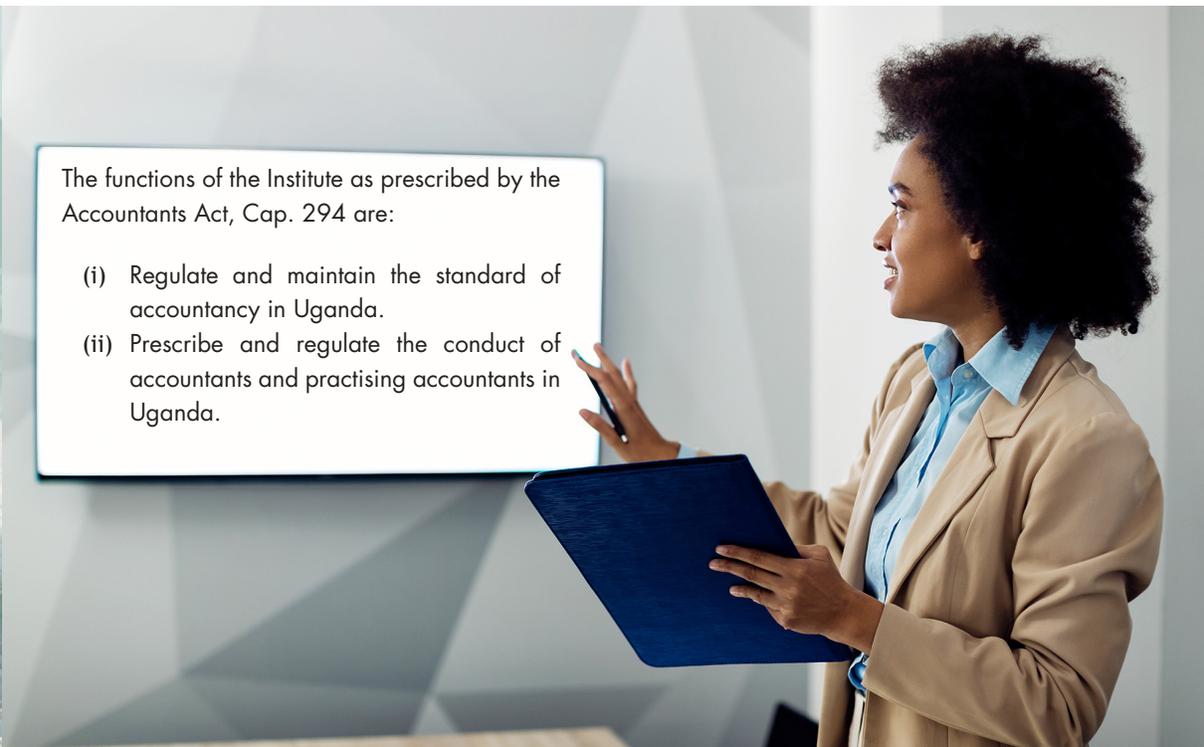


1.0 ABOUT ICPAU

1.1 Establishment & Mandate

The Institute of Certified Public Accountants of Uganda (ICPAU) is the national Professional Accountancy Organisation. ICPAU was established in 1992 by the Accountants Act, Cap. 294.

The Institute is governed by a Council which is assisted by various committees including the Education and Research Committee, and the Public Accountants Examinations Board (PAEB) among others.



The functions of the Institute as prescribed by the Accountants Act, Cap. 294 are:

- (i) Regulate and maintain the standard of accountancy in Uganda.
- (ii) Prescribe and regulate the conduct of accountants and practising accountants in Uganda.



1.2 Vision

A globally recognised promoter of accountants for sustainable economies



1.3 Mission

To develop and regulate accountants for professional excellence and sustainable impact

1.4 Core Values



1.5 International Affiliations

The Institute is a member of the International Federation of Accountants (IFAC), the Pan African Federation of Accountants (PAFA), and the Association for Education Assessment in Africa (AEAA).

1.6 The Public Accountants Examinations Board

As part of the function of regulating and maintaining the standard of accountancy, ICPAU conducts examinations. This function is executed by the PAEB on behalf of the Council.



ESTABLISH YOURSELF AS A CERTIFIED TAX ADVISOR



- Gain in-depth knowledge and understanding of the concepts and principles of taxation.
- Acquire skills to solve practical problems through the interaction of different taxes as well as case law.
- Embrace professional ethics and efficiency in tax administration and practice.
- Gain eligibility to register as a Tax Agent.



ENTRY REQUIREMENTS

To register as a student, one must possess any one of the following qualifications:

1. A professional accountancy qualification
2. A degree from a recognised institution of higher learning (ensure to present all documents from O-level to A-level).





CPA SAMUEL EYANGU
Supervisor Independent Review of Objections
Uganda Revenue Authority



EXAMINATIONS SYLLABUS STRUCTURE 2023 - 2027

LEVEL III				Tax Practice Paper 11		
LEVEL II	Business Accounting 2 Paper 5	Indirect Taxes Paper 6	Customs Paper 7	Income Tax Paper 8	Tax Compliance & Ethics Paper 9	International Tax Paper 10
LEVEL I	Business Accounting 1 Paper 1		Business Law Paper 2	Principles of Taxation Paper 3	Managerial Economics & Public Finance Paper 4	



EXEMPTIONS

Exemptions may be granted to CPA graduates and holders of other qualifications. CPA graduates will be required to pay a consolidated sum of Ushs 800,000. Bachelor of Laws degree holders will pay Ushs 205,000 per paper.

How to Apply for Exemptions

1. Present your academic transcript to the ICPAU
2. Student Engagement Officers for the determination of eligibility.
3. If exemptions are approved, proceed to make payment for the exempted papers.
4. Log in to your ICPAU student portal and accept the approved exemptions.

Procedure for accepting exemptions

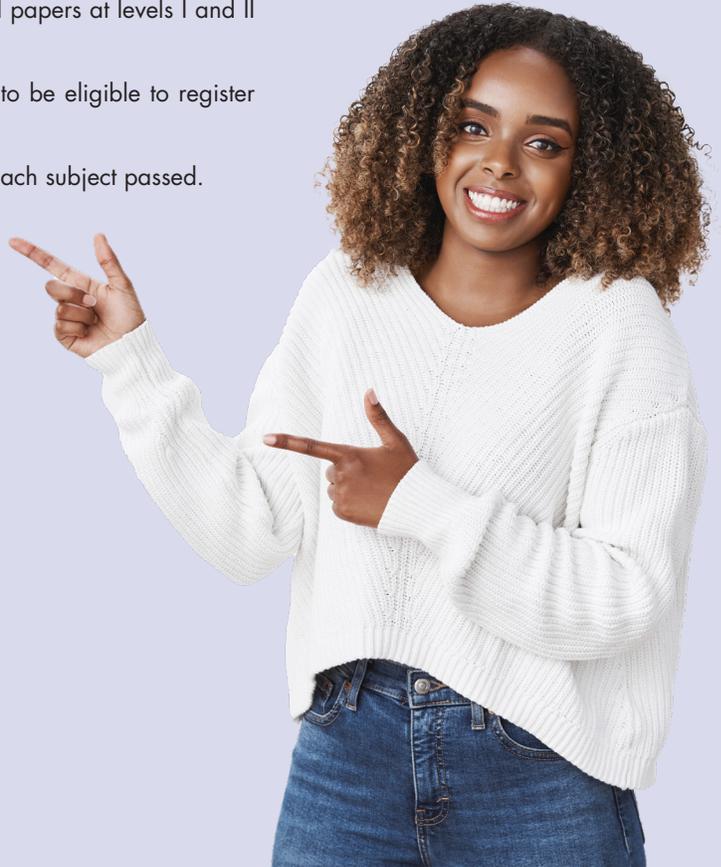
1. Click "registration", then exams/exemptions. A table will be displayed with the eligible exemptions.
2. Accept them before proceeding to examinations and ignore if you do not have enough credit on your account.



PROGRESSION RULES

A candidate:

1. May attempt one or all papers at levels I and II at any one sitting.
2. Must complete level II to be eligible to register for level III.
3. Will be credited with each subject passed.



EXAMINATIONS

1. The CTA will have two diets, May and December.
2. Registration for examinations must be done online through the Institute's website.
3. Examinations entries must be preceded by payment of the prescribed examination fees using the ICPAU ID. Use of the ICPAU ID is mandatory.
4. Payments shall be made in the bank or via mobile money. (See payment process)

The important dates for 2026 are as follows:

	Diet	Normal Registration	Late Registration	Examinations Dates	Centres
1.	May	5 January - 31 March 2026	1 - 15 April 2026	18 - 22 May 2026	All
2.	December	15 - 30 September 2026	1-15 October 2026	7 - 11 December 2026	All

Note: Late registration applies to examinations, and to students who are already registered with the Institute (continuing students) ONLY. New students must register within the normal registration period.

- a) Withdrawal of examinations entries is done online throughout the registration period (normal and late). Therefore, no withdrawal will be permitted after the registration deadline. Monies paid for examinations purposes can only be used for subsequent examinations diets or for settling any outstanding dues.

Any student who, for one reason or another, fails to withdraw their examination entry/ies within the registration period will forfeit the monies paid.

- b) Examinations Centres: Arua, Fort Portal, Gulu, Kampala, Mbale and Mbarara.



CPA CHRISTOPHER MAKWASI
Lecturer & Program Coordinator (Accounting & Finance)

Cavendish University



PASS MARK

The pass mark for each subject for all courses is 50%. Candidates will have the actual marks, alongside pass or fail, shown on their results slips.

CERTIFICATES & RESULTS SLIPS

1. The Institute no longer issues printed copies of results slips. Anyone who wants such a slip can print one from their ICPAU student portal. The slip can be verified by scanning the QR code thereon.
2. Certificates (for finalists) can also be obtained from the Secretariat offices.

FEES AND OTHER CHARGES

REGISTRATION, ANNUAL RENEWAL AND NCHE

S/N	Item	Fees
		Ushs
1.	Registration	190,000
2.	Annual Renewal	140,000
3.	NCHE	20,000

Note:

1. The NCHE fees are payable through the Uganda Revenue Authority (URA) portal: <https://www.ura.go.ug>
2. The student must notify ICPAU about the payment of NCHE fees through their ICPAU student portal.



IRENE VANESSA MBEKEKA
Senior Associate, Tax

AF Mpanga Advocates



EXAMINATIONS FEES

Level	Fees	
	Ushs	
	Normal Registration	Late Registration
I (per paper)	205,000	307,500
II (per paper)	255,000	382,500
III (per paper)	315,000	472,500

OTHER FEES (Applicable to all students)

S/N	Item	Cost (Ushs)
1.	Registration card (Identity Card) replacement	50,000
2.	Reprint of duplicate results slip (finalists)	10,000
3.	Reprint of original results slip (finalists)	100,000
4.	Reprint of duplicate certificate	10,000
5.	Reprint of original certificate	150,000

PAYMENT INFORMATION

Bank

Account Name: Institute of Certified Public Accountants of Uganda

Bank	Branch	Account Number
Centenary Bank	Mapeera	3100009548
Stanbic Bank Uganda Ltd	Forest Mall	9030005648709

Please present your ICPAU ID number to the teller and inform them that you are making an ICPAU payment. Please note that use of your ICPAU ID is mandatory, as it ensures that your payment is directly transferred to your ICPAU account.

Airtel Money: Dail *185# > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number (for continuing students) or application number (for first-time applicants) > [Amount] > [PIN]

MTN Mobile Money: Dail *165# > Payments > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number (for continuing students) or application number (for first-time applicants) > [Amount] > [PIN]

PROCEDURES FOR ICPAU ONLINE EXAMINATIONS REGISTRATION

ACCESSING YOUR ICPAU STUDENT PORTAL

- a) Access the ICPAU website www.icpau.co.ug
- b) Click on 'Login' on the home page. This will direct you to a login page whose address is <https://icpauportal.com>.



Scan QR code



- c) Type your username (ICPAU ID Number); then your password which will be issued upon registration. If this is your first time to log in then your password is the issued one. If you logged in with the issued password, you will be prompted to change your password.
- d) To change your password, you will be required to enter the old password (issued upon registration), and then the new password which should be the same for both “New Password” and “Retype New Password” fields.
- e) You can always change your password by clicking on “Change Password” under the sub-menu that is indicated by your name.

Registering for Examinations

- a) After you have successfully logged in, click on “Exams/Exemptions” under the “Registration” sub-menu. You will be availed the “Register” link if the registration period has commenced.
- b) Click on the “Register” link and follow the prompts.

If you have applied for exemptions, the title of the papers reflected should indicate that they are exemptions. If you have paid for them, check the box beside each paper to accept them or else select “proceed to registration” if you are paying for the exemptions at a later date.



If you have successfully registered for at least one paper, you will notice the appearance of the paper(s) in your financial statement, indicated as provisional. Your financial statement is accessible from the sub- menu “Financial Statement”.

Take Note

1. To register for exams, you should have paid a NCHE annual fee for the year and registered your payment under the “NCHE” link accessible from the “Registration” sub-menu of your ICPAU student portal.
2. The online exams registration service caters for: examinations registration, change of examinations papers, withdrawal from sitting for examinations and change of exam venue. The changes can always be made before the late registration deadline.
3. Ensure that your primary addresses (telephone, postal and e-mail addresses) flagged with the symbol P are correct. To have your address updated, send your details to students@icpau.co.ug. Communication with you is through your FULL CONTACTS (primary address).
4. At the end of the examinations registration deadline, you should be able to access your examinations permit from your ICPAU student portal through “Exams/Exemptions” under the “Registration” menu.

PAYMENT PROCEDURE FOR NCHE

Step-by-Step Process for Paying NCHE fees through the URA Portal

STEP I: Go to the URA Web Portal at www.ura.go.ug

STEP II: Once the portal opens

- a) Click on Domestic taxes menu, then choose make a payment
- b) Proceed to “Click here to make a payment
- c) Under the Tax Head Section: Click on Other NTR
- d) Under tax payers Details section: Enter tax payers name and Institution e.g Mr Geoffrey Mukungu – Institute of Certified Public Accountants of Uganda. Fill all places with Red by selecting from the drop-down list. Just click on “select” on select and the list will pop up. Remember when filling geographical locations fill horizontally e.g District/City.....County/Municipality
- e) Under section of Details of other NTR Payments: Click on “Select” and a list of institutions to whom payment is being made will pop up
 - Select National Council for Higher Education from the list
 - Select fees description from drop down i.e Annual contribution of a student to NCHE
 - ID Proof – select from drop down list. A student who has none of those shown in the drop down can choose “other identity” and indicate their registration number in the box at the extreme right.
 - Enter given text in the box (Note that it is case sensitive. So enter correctly)

- f) Once that is done, click on Accept and Register
- g) Your payment registration slip will appear. Print and use it to pay your fees to any of the branches of the following collecting banks or through Mobile Money

NCHE Banks Include

Absa Bank, Bank of Africa, Bank of Baroda, Bank of India, Commercial Bank of Uganda, Cairo International Bank, Citi Bank, DFCU Bank, Diamond Trust Bank, Ecobank

9.2 NCHE Mobile Money Platforms

Pay via MTN Mobile Money	Pay via Airtel Money
<ol style="list-style-type: none"> 1. Dial *165# 2. Select Option 4, Payments 3. Select option 5 'Fees and Taxes' and then choose option 1, URA 4. Choose option 1, with PRN Payments 5. Enter PRN/PTN Number that you wish to pay for 6. Key in the amount you want to pay 7. They confirm transaction with MTN Mobile Money PIN 	<ol style="list-style-type: none"> 1. Dial *185# 2. Select option 4, Pay Bill 3. Select option 7, URA 4. Choose option 1, Pay Registered 5. Enter PRN/PTN Number that you wish to pay for 6. Key in the amount you want to pay 7. Then confirm transaction with Airtel Money PIN





Note

1. The Payment Registration Slip remains valid for only eighteen days (three weeks) from the date of generation. After this period, one will have to generate another payment slip
2. You may or may not print the PAYMENT SLIP but QUOTE the Payment Reference Number (PRN) while at the bank to pay your fees.
3. After paying the NCHE fees, log into your student account and register the receipt details. Do not forget to add your permit.

APPEALS FOR REMARKING

1. Candidates who are dissatisfied with their marks may apply for remarking within 14 days from the date of release of examinations results, by logging into their studentship account and applying for the paper they desire to be remarked (available at www.icpau.co.ug) after paying the prescribed fees.
2. Students are advised not to make the appeal decision in a rush and to note that no extraneous circumstances will be considered during the remarking.
3. The remarking will take place within three weeks from the closure of the appeal period. No extensions will be granted.
4. A refund of the remarking fee, less an administrative charge of 20%, shall be made if, after the remarking, the candidate's result for a particular paper changes from FAIL to PASS. Otherwise, no refund will be made.

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The remarking fees for 2026 are as follows

Level	Fees
	Ushs
I (per paper)	820,000
II (per paper)	1,020,000
III (per paper)	1,260,000

COURSE TIME LIMITS

1. The CTA course must be completed within 5 years from the date of registration.
2. A student will be discontinued when the completion period expires.



Annual renewal fees for studentship are due on 1 January of each year and should be paid no later than 31 March of each year.

1.

MAINTAINING STUDENTSHIP

2.

Studentship will lapse if the annual renewal fees remain unpaid after 31 March of the year.

3.

Students with outstanding dues (annual renewal fees) will not be allowed to register for examinations.

4.

A student whose studentship lapses due to non-payment of annual dues may, on application, renew their studentship by paying the outstanding dues, as determined by the Institute. The student will, thereafter, be reactivated.

5.

A student who is not on the students' roll will not be permitted to sit for examinations.

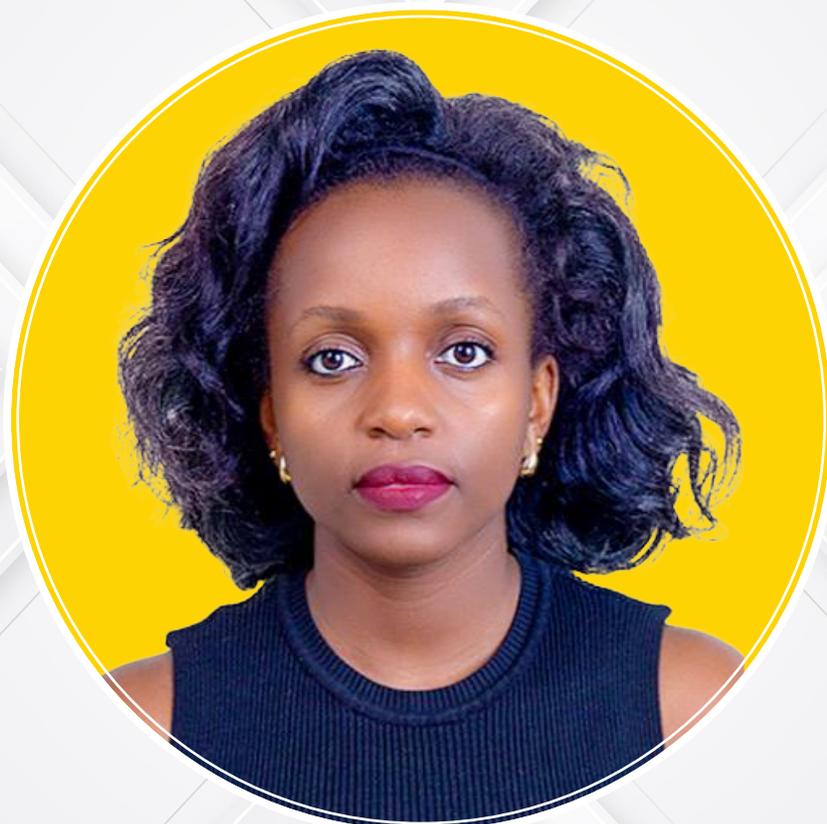
6.

The lapsed time of studentship will not affect the course completion time limits, that is, no extension of completion dates will be allowed due to studentship lapses.

7.

A student may be discontinued for professional misconduct.





DOREEN TUMUHAIRE

Ag. Senior Legal Officer-Head of the Civil Litigation & Legal Advisory Unit

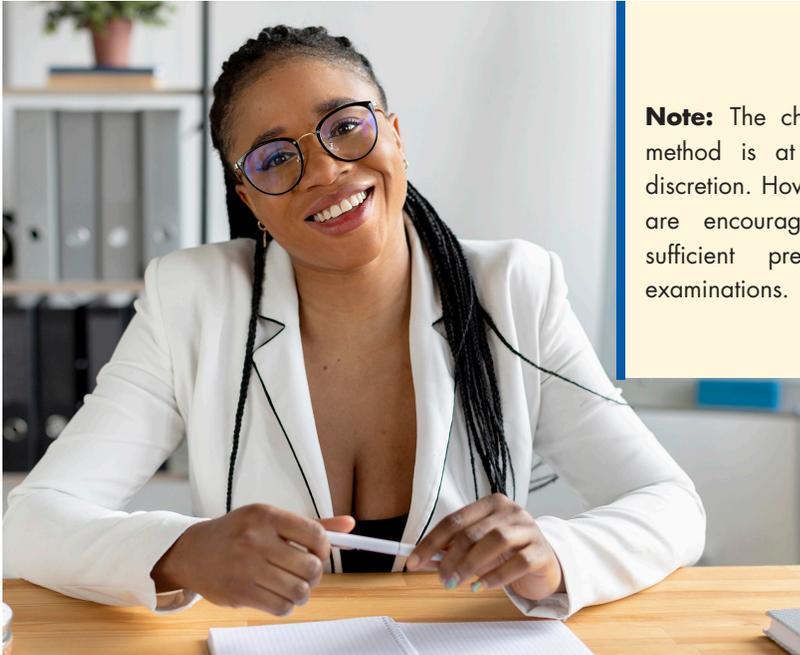
National Environment Management Authority (NEMA)



METHODS OF STUDY

There are four distinct methods of study:

1. Full-time study at an ICPAU-recognised training institution.
2. Part-time study (i.e. evening or weekend classes) at an ICPAU-recognised training institution.
3. Private study (reading on your own with the help of ICPAU study material).
4. Correspondence by an ICPAU-recognised training institution.



Note: The choice of study method is at the student's discretion. However, students are encouraged to make sufficient preparation for examinations.



CPA PATRICK JOVE OGUA
Managing Partner

Patricko & Associates Certified Public Accountants



STUDENTS WITH SPECIAL NEEDS

At ICPAU, we value all our students, and we recognise that some students may require special consideration during examinations.

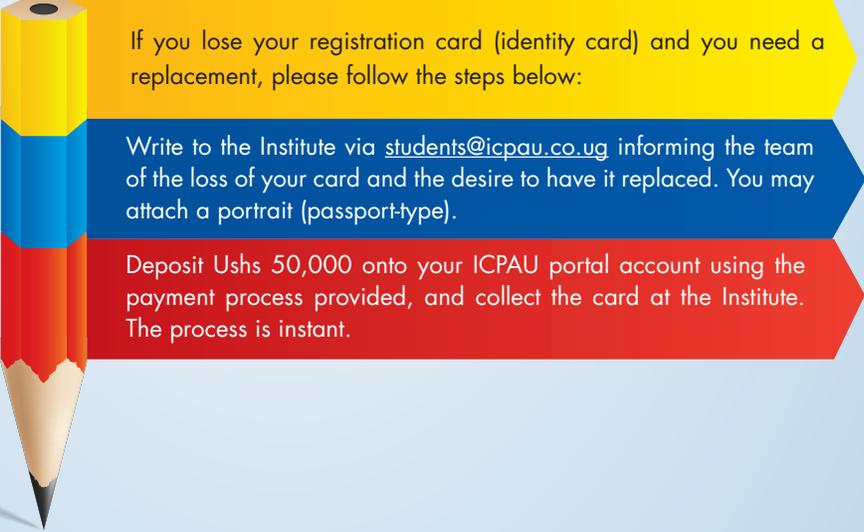
Students with special needs are advised to notify PAEB to be catered for.

1. Any student with special needs shall make a written submission to the Board stating the disability at least sixty (60) days before the start of an examinations session.
2. A special needs student who communicates to the Board shall be referred to a special needs expert for assessment, at his or her cost, and a written recommendation of the applicable interventions made to the Board.
3. The Board shall inform the student of the recommendations by the special needs expert that will be extended during examinations.



REGISTRATION CARD REPLACEMENT

1. If you lose your registration card (identity card) and you need a replacement, please follow the steps below:
2. Write to the Institute via students@icpau.co.ug informing the team of the loss of your card and the desire to have it replaced. You may attach a portrait (passport-type).
3. Deposit Ushs 50,000 onto your ICPAU portal account using the payment process provided, and collect the card at the Institute. The process is instant.



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📍 Plot 42, Bukoto Street, Kololo,

📮 P. O. BOX 12464, Kampala

☎ 0414 - 540125, ✉ students@icpau.co.ug ✎ @ICPAU1, 📘 ICPAU,

🌐 Institute of Certified Public Accountants of Uganda

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