A Practical Guide to Doing

Business in

UGANDA

INVESTOR'S GUIDE TO

Uganda

PREFACE

This guide was prepared and financed by COMESA Regional Investment Agency (RIA) with the inputs of the Uganda Investment Authority (UIA). The investor guide contains an overview of doing business in Uganda. It helps both current and potential investors with facts on investing in the country. The investor guide contains information on investment climate, taxation regime, investment incentives, exchange control regimes, sector overviews and other valuable information pertinent to investing in Uganda.

INVESTOR'S GUIDE TO UGANDA

In the preparation of this guide, every effort has been made to offer current, correct and clearly expressed information. However, the information in the text is intended to afford general guidelines only. This publication is distributed with the understanding that COMESA RIA is not responsible for the result of any actions taken on the basis of information in this publication, nor for any errors or omissions contained herein.

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GENERAL COUNTRY INFORMATION 1

The Crested Crane is a bird of national significance to Uganda, occupying a prime position on the country's national flag

General Country Information

Official Name[1]	The Republic of Uganda
Political System[1]	Republic with decentralised district local governments
Governance System[1]	Multiparty
Capital[1]	Kampala
Language[1]	Official: English. Second Official: Swahili.
Surface Area[1]	241,038 km² (93,065m²)
Population, 2017[2]	42,862 million people
Time Zone[3]	+3 hours GMT
Climate	Tropical climate with high rainfall planting seasons in March-April, and September-October each year
Main Religions[1]	Christianity, Islam and Indigenous religions
Currency[1]	Uganda Shilling (UGX)
Country Calling Code	+256
GDP (2017, current USD bn) [2]	26.6
GDP Per Capita, PPP (2017, current international USD) [2]	2,400
Driving lane[4]	Left
Internet TLD[5]	UG

Sources :
1. *Uganda Investment Authority*
2. *World Economic Indicators 2018, World Bank Group*
3. *Time and Date Portal.*
4. *Worldwide Driving Orientation by Country. Chartsbin Portal*
5. *List of internet top-level domains, New World Encyclopedia*

Country overview

Uganda enjoys a unique location at the heart of Sub-Saharan Africa, lying astride the equator in East Africa.

It is home to the snow capped Rwenzori Mountains and some of Africa's biggest bodies of water, including the Nile River, which has its source in Uganda, and Lake Victoria, the world's largest tropical body of water, which is shared among three countries - Uganda, Kenya and Tanzania. It also boasts the western escarpments of the Great Rift Valley and is home to a variety of unique flora and fauna. Uganda has a moderate equatorial climate with warm temperatures all year round. The people are friendly and highly entrepreneurial and the economy offers high returns on investment, making Uganda an attractive investment destination.

The country borders South Sudan to the north, Kenya to the east, the United Republic of Tanzania to the south, Rwanda to the south-west and the Democratic Republic of Congo to the west. Uganda's land-locked position and strategic location makes it an ideal regional trade and investment hub.

2 LEGAL AND JUDICIAL SYSTEM

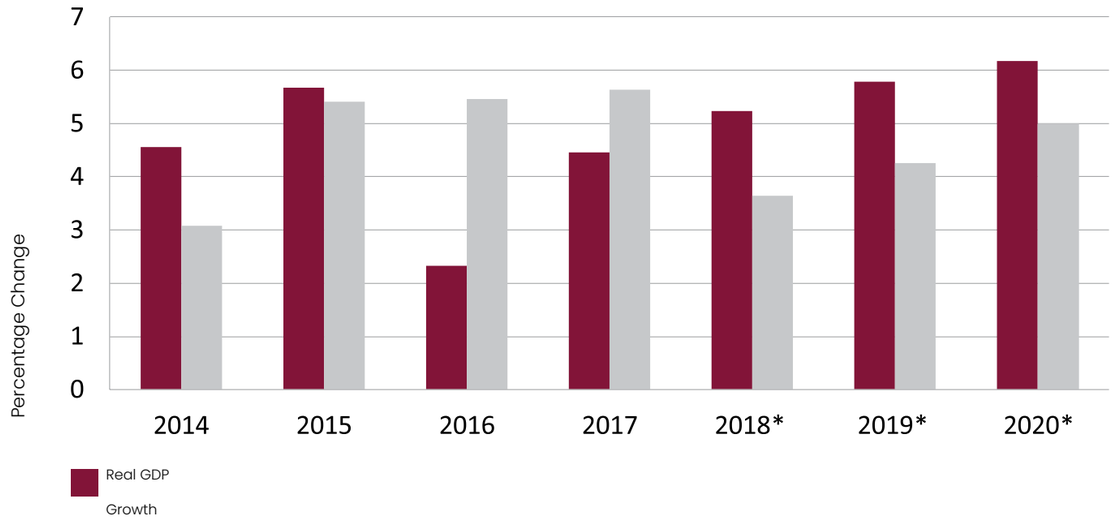
As Uganda is a former British colony, the country's legal system is based primarily on English Common Law although the supreme law is the Constitution of the Republic of Uganda, promulgated in 1995. This established Uganda as a Republic with the Executive headed by the President, Legislature headed by the Speaker and the Judiciary headed by the Chief Justice. The Constitution protects private property and investments and the Investment Code guides and regulates investments in the country.

Uganda is a signatory to the International Centre for Settlement of Investment Disputes (ICSID) convention and the Convention on the Recognition and Enforcement of Foreign Arbitral Awards, also known as the New York Convention.

3 ECONOMY

Uganda is one of the fastest growing countries in the world. The liberalisation of the economy in 1986 contributed substantially to Uganda's accelerated economic growth and it has experienced average annual growth of over 6% in the past 30 years. The economy is projected to grow by 6.2% in 2019/20, driven mainly by increased investment in value added activities in the agriculture sector, the services sector and ongoing government investment in public infrastructure. The economy is generally stable, with inflation averaging 6.3% from 1998 until 2019.

Figure 1: Trend in Growth of GDP and Change in Inflation



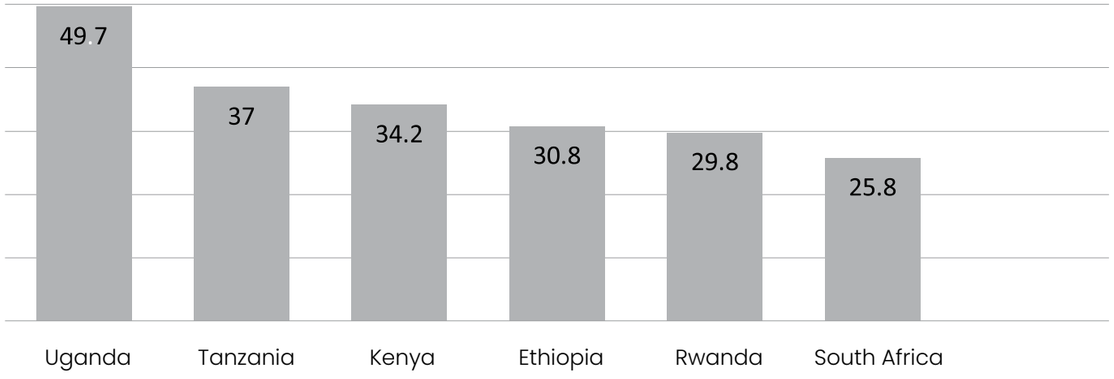
Source: Ministry of Finance, Planning and Economic Development, Uganda

Uganda is a resource rich country with large reserves of recoverable oil and it has substantial quantities of mineral deposits.

With its fertile soils, regular rainfall, and warm temperatures throughout the year, agriculture is the country's economic backbone with more than 72% of the country's labour force engaged in the sector. According to Worldlistmania.com and other reputable commodity information resources, Uganda is one of the top three largest banana producers in the world, producing 12 million tonnes per year. It is also the second largest coffee producer in the Commonwealth after India, second in Africa after Ethiopia and eighth in the world. Increasingly, the country is developing non-traditional exports such as flowers and fish.

Accelerated regional co-operation has resulted in an increase in Uganda's export volumes to other African countries. The bulk of exports are destined for members of the Common Market for Eastern and Southern Africa (COMESA), with the rest going to the European Union.

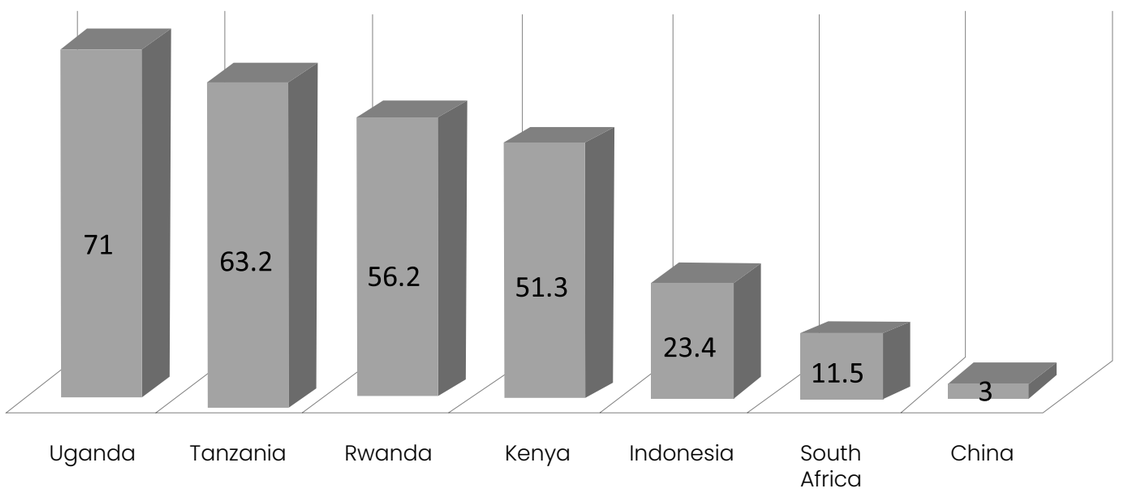
Figure 2: Merchandise of exports to sub-Saharan Africa



Source: World Bank, World Development Indicators

Uganda's economy has three principal sectors – agriculture, industry and services. The agriculture sector is composed of forestry, livestock farming and aquaculture. Collectively, these activities contribute about 32% to GDP

Figure 3. Percentage of food exports to total GDP



Source: World Bank, World Development Indicators

The industrial sector has seen strong growth over the years and now contributes almost 20% of GDP, driven mostly by manufacturing, mining and quarrying. More recently, it has been given a boost by increased activities in the oil and gas sector.

But the services sector is the largest, contributing 48%t to GDP. This sector is made up of financial, trade, transport and telecommunication activities.

Uganda's future economic development strategy focuses on the following factors: industrialisation, economic liberalisation and diversification as well as economic integration. The country is working closely with its neighbours to rebuild and restore the East African Community (EAC) through the deepening of regional integration.

The Government of Uganda has placed great emphasis on international co-operation and expansion of African markets to create sustainable domestic growth. The revival of the EAC is the first step towards the realisation of the dream of African economic co-operation and unity. Uganda's membership of the EAC and COMESA gives it easy access to a substantial and growing market, currently estimated to be 560 million people.

Stability of the Ugandan Shilling

Uganda's currency is stable in the short term and it is likely to appreciate in the medium to long term, mainly because of increased dollar inflows from export revenues driven by coffee export receipts, inward portfolio investment, tourism, private transfers and remittances as well as anticipated oil production. The potential external risks that could have an impact on Uganda's shilling include global trade policies, uncertainties arising from trade tensions and emerging geopolitical risks.

Trade Profile

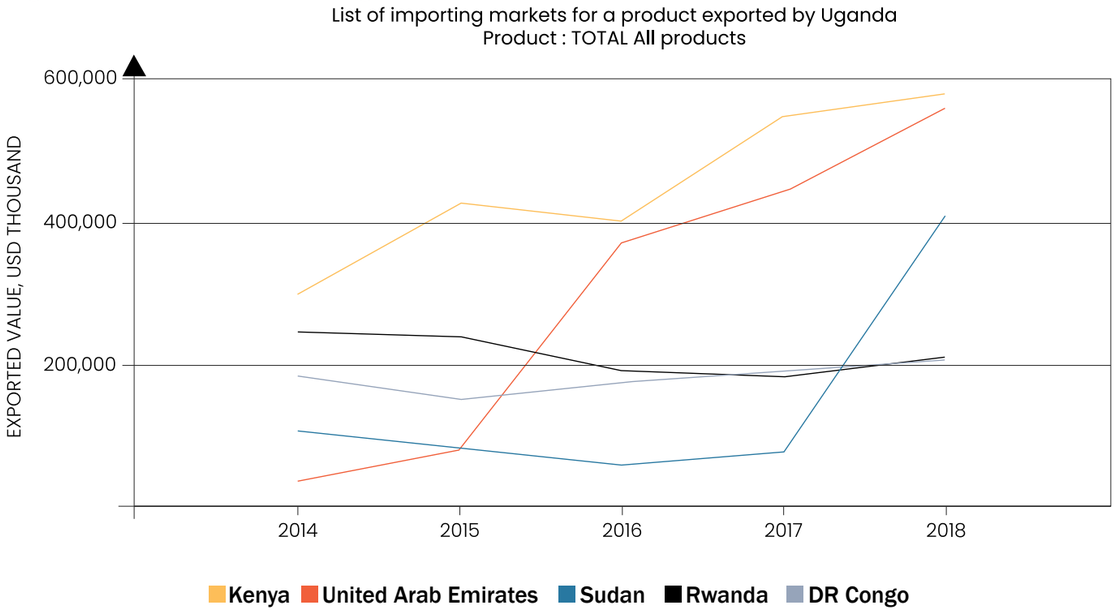
The African continent is the main destination for Uganda's exports, followed by Europe and the Middle East. In 2017, total exports to the African continent stood at US$2,05bn, accounting for 59.5% of exports, compared to the US$1,66bn recorded in 2016.

Europe is Uganda's main export market, accounting for 17.4% in 2017 compared to 16.6% in 2016. The EU bloc was the main destination for Uganda's exports in Europe, and its market share increased slightly to 16.5% in 2017 from 14.8% in 2016. The major destinations for Ugandan exports in the EU bloc in 2017 were Italy, Belgium, Netherlands, Spain and Germany.

The Middle East's share of Ugandan exports increased slightly to 13.9% in 2017 compared to 13.4% in 2016. The main export destination in the Middle East sub-continent is United Arab Emirates. Export revenues increased to US$445.5 million in 2017 from US$372.3 million during 2016.

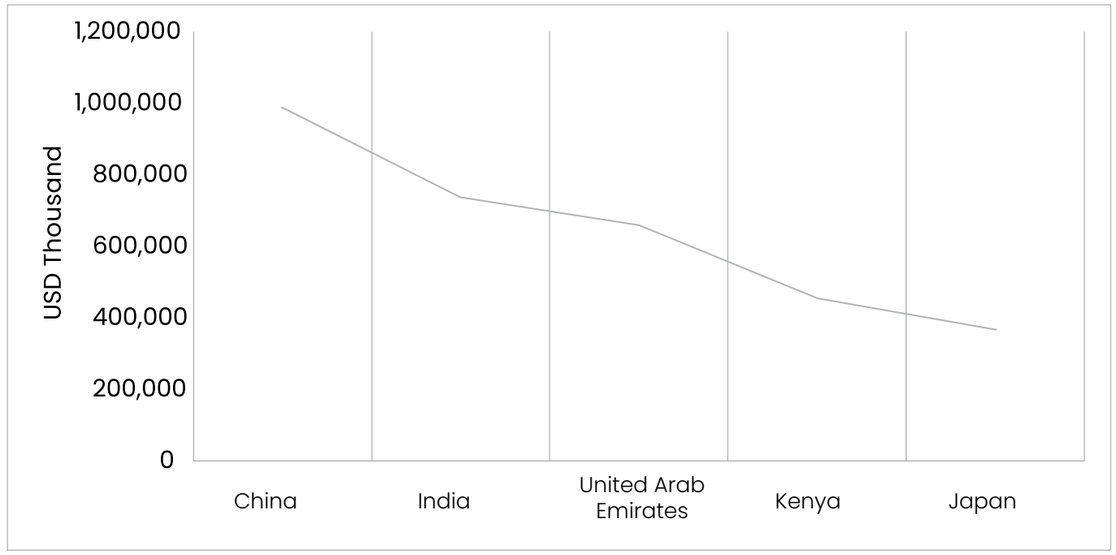
Asia's market share averaged 6.7% from 2013 to 2017 with the main export destinations being India, Hong Kong and China, according to the Uganda Bureau of Statistics.

Figure 4. Main importers of Ugandan Products in 2017



Source: Trade Map (ITC), 2018

Figure 5. Main Suppliers of products imported by Uganda in 2017



Source: Trade Map (ITC), 2018

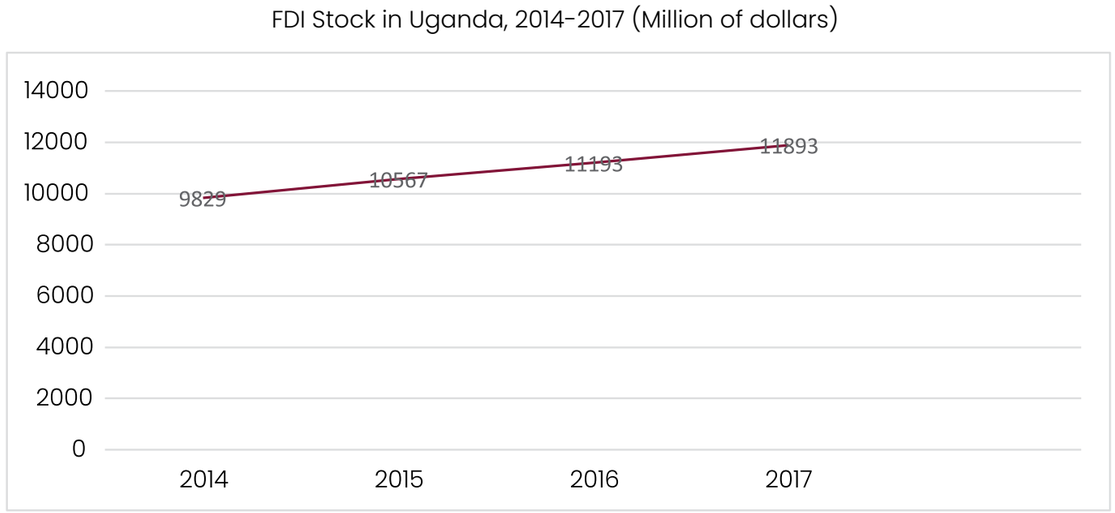
Foreign Direct Investment in Uganda

Uganda has experienced increasing inflows of foreign direct investment. In 2018, these inflows increased by 67%, reaching an all-time high of US$1.3 billion, largely due to investments in the oil and gas sector, as well as in manufacturing and in the hospitality industry. The development of the country's oil fields, led by a consortium made up of Total (France), CNOOC (China) and Tullow Oil (United Kingdom), is gaining momentum. Plans to ramp up investment in upstream and downstream oil facilities could drive FDI flows to Uganda significantly higher in the next few years.

This significant increase in FDI is partly attributable to the tax incentives that the Government introduced to promote both domestic and foreign investment, focusing on industrialisation, exports and tourism.
Source: World Investment Report, 2019, UNCTAD.

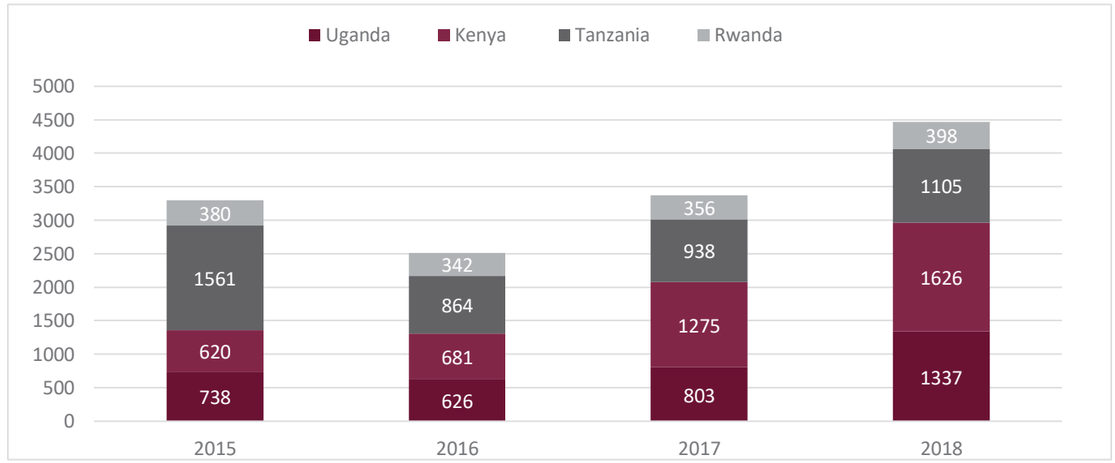
The main country sources of FDI in terms of number of projects are Kenya, India, United Kingdom, South Africa, UAE, United States, France, Nigeria, China, and Japan.
Source: Financial Times, fDi Markets, 2018

Figure 6. Stock of FDI in Uganda for the period 2014-2017



Source: UNCTAD Country Fact Sheet

Figure 7. FDI inflows in East Africa from 2019-2015(US $ millions)



Source: World Investment Report 2019, UNCTAD

4 LICENSING AND PERMITS

In order to make it easier to do business in the country, Uganda has reduced the amount of bureaucracy needed to secure licences and permits. The establishment of the One-Stop Centre by the Uganda Investment Authority through the amendment of the Investment Act, 2019 created a single access point for information and service transactions for investors. It also houses Government and private sector institutions that are responsible for investment facilitation.

The Centre has 12 agencies :

- Uganda Registration Services Bureau (URSB), which is mandated to register all business entities in Uganda which are required by law to be registered;
- The Uganda Revenue Authority, which issues a tax identification number. This can be processed on-line via the Uganda Revenue Authority website www.ura.go.ug or physically at the Centre;
- The Kampala Capital City Authority for trading and occupation permits;
- The Directorate of Citizenship and Immigration Control, which deals with visa and work permits for expatriate staff;
- The Ministry of Lands, Housing and Urban Development for processing land occupancy and ownership certificates, including industrial parks and other land facilities;
- The National Environment Management Authority, which deals with Environmental Impact Assessments;
- The Uganda National Bureau of Standards for certifying standards and quality of goods;
- The utility companies, UMEME (for power) and National Water and Sewerage Corporation;
- The Kampala Capital City Authority; and
- The Uganda Free Zone Authority.

Regional financial services institution Diamond Trust Bank also has a presence there as does Giants Club of Uganda, an international conservation agency.

These different institutions, in addition to their statutory mandates, have complementary roles in the broader objective of supporting and facilitating investment in Uganda through the creation of an enabling business environment. The services offered by the One-Stop Centre include business registration, tax, environmental impact assessments, immigration, product certification services, trading licences, banking services, and access to electricity and water services. The Giants Club of Uganda showcases investment opportunities in the tourism sector.

The Centre thus ensures that the licences and permits required to operate in Uganda are acquired with ease under one roof. Most of the services can now be accessed online through the eBiz platform, www.ebiz.go.ug

Figure 8: Client Service at the One-Stop Shop Centre of Uganda Investment Authority

Uganda Investment Authority - One Stop Centre
Client Service Charter

Dear Esteemed Client,

We will continuously work towards improving the Standards of Service and your experience at the Uganda Investment Authority One Stop Centre.

Our commitment to you

Agency	Service	Commitment
Uganda Investment Authority	Business and investment advisory	Necessary information will always be provided
	Investment license issuance	48 hours
Uganda Registration Services Bureau	Reservation of business or company name	1 hour
	New company registration and issuance of certificate	4 hours
	Processing of company forms	4 hours
	Business name registration and issuance of certificate	3 hours
	Registration of documents	3 hours
	Registration of change of particulars	3 hours
	Application for search of records with search report	3 hours
	Advisory services on business registration, intellectual property, civil registration and insolvency matters	30 minutes
Directorate of Citizenship and Immigration Control	Work permit issuance	4 days
	Special pass issuance	48 hours
	Dependent's pass issuance	48 hours
	Certificate of residence issuance	3 weeks
	Student's pass issuance	48 hours
	Uganda visa issuance	24 hours
	Organizational code issuance	48 hours
Uganda Revenue Authority	Tax Identification Number (TIN) issuance	4 hours
	Tax information	Necessary tax information will always be provided to all stakeholders
Kampala Capital City Authority	City Operator identification Number (COIN) issuance	1 hour
	Trading license issuance	24 hours
National Environment Management Authority	Environmental Impact Assessment certificate (with industrial parks/industrial areas)	2-5 days
	Environmental Impact Assessment certificate (outside industrial parks/industrial areas)	21 days

Agency	Service	Commitment
Diamond Trust Bank	Cash deposits (excluding bulk cash) at the teller counter	15 minutes
	Issuance of duplicate statement of accounts (current year)	15 minutes
	Drafts	30 minutes
	Issuance of personalized cheque book	7 working days
	Issuance of personalized debit card	7 working days
	Stop payment (time spent in queue)	15 minutes
The Giants Club	Tourism and conservation investment information	Necessary information will always be provided
Uganda National Bureau of Standards	Product certification (with in Uganda)	30 days
	Product certification (outside Uganda)	45 days
Ministry of Lands, Housing and Urban Development	Land title verification	24 hours
UMEME	Inspecting your premises	2 working days
	Standard connection (no pole or one pole)	5 working days
	Non-standard connection (schemes and more than one pole)	30 working days
	Reconnection	48 hours
	Resolution of technical complaints	12 hours
	Resolution of non-technical complaints	48 hours
	Replacement of faulty/vandalized transformers	7 working days
	Notification of planned shutdowns	48 hours
National Water and Sewerage Corporation	Industrial water connection	21 days
Uganda Free Zones Authority	Free Zones License issuance	30 days

Should we fall short of this promise, do not hesitate to reach us through the following channels :

Toll Free : 0800 300 366/0800 300 336
Help desk : +256 750 306 880 / +256 750 306 890
Tel : +256 417 788 300
Email : eblthelpdesk@gou.go.ug or info@ugandainvest.go.ug

Registering a Company

Registration of a local, public or foreign company will follow the procedures laid out on the e-Biz portal www.ebiz.go.ug.

Fees are payable for the Bureau's services, as outlined below

Table 2: Selected Fees Payable to the URSB

Matter	**Amount** *(UGX unless otherwise specified)*
Reserving a name	
Making a request to the registrar to approve and reserve a company name or change a company's name	20,000
Registration and stamp Duty fees	
The registration of a company with a nominal share capital of less than UGX 5,000,000	50,000
The registration of a company with a nominal share capital exceeding UGX 5,000,000	1% of the nominal share capital
The registration of a company without nominal share capital	80,000
The registration of any increase in share capital made after the first registration of the company	1% of the amount by which the increased share capital exceeds the share capital on the preceding registration
Registration of the increase of share capital of a company	20,000
Stamp duty on the increase of share capital	0.5% on the amount of increase on share capital
Stamp duty for a company limited by shares	0.5% of the share capital plus 35,000
Stamp duty for a company without share capital (Limited by Guarantee)	35,000
Registering company forms and resolutions	
Any resolution required to be filed under the Companies Act (3 copies) Form 1, 4,10,12, 18,20 etc.	20,000
Every extra copy	10,000
Certification of documents	
The certification of any company document (3 copies)	20,000
Every extra copy	10,000
Transferring shares	
The registration of any document effecting a transfer of shares (3 copies)	20,000
Every extra copy	10,000

Stamp duty on transfer of shares	1.5% of the amount being transferred
Registering Foreign Companies' Memorandum, Constitution, Charter or any other	
Registering a certified copy of the charter, statute or memorandum and articles of the company or other instrument constituting or defining the constitution of the company (3 copies)	US$250
Every extra copy	US$10
Registering Document under Part X	
Registering any other documents such as Forms 13, 24, 25, 26 and resolution required to be delivered to the registrar under part X of the Act (3 copies)	US$55 for a set of three forms each
Every extra copy	US$10
Registration of Annual Returns	
For a company limited by shares	50,000
For a company Limited by Guarantee (audited accounts to be attached)	30,000
Filing for exemptions for a Commonwealth country	US$55
Filing Audited accounts for a Non-Commonwealth country	US$55

For additional information please visit www.ursb.go.ug

Acquiring an Investment Licence

Acquiring an Investment licence from the Uganda Investment Agency is a mandatory requirement for foreign investors as it is the instrument that legalises the investment in Uganda.

Foreign investors require a minimum of US$250,000 in planned investment in order to secure an investment licence from the Uganda Investment Authority. Local investors require a minimum investment of US$ 50,000.

Persons intending to engage in trade do not require a licence from UIA but must prove they have access to operating capital of US$100,000 before trading licences and the recommendations for work permits can be issued by local authorities.

The Investment Licence will be issued within two days on submission and verification of the required documentation and evidence indicating registration of the business, a business and investment plan, evidence of funds, and proof of location.

Regulatory Licences

There are areas of business that require regulatory licences before the Investment Licences can be issued. These areas require a higher level of verification beyond the reach of the UIA. They include energy generation, mining, banking, air transport, pharmaceuticals, production, education and health.

Secondary Licences

Most of the secondary licences required for doing business in Uganda can be provided at the One-Stop Centre by the investment authority.

Visas and Work Permits

Visas are normally issued as single entry permits for potential investors investigating the possibility of establishing or carrying out any business, trade or profession in Uganda. Multiple entry visas can be granted to business executives who expect to make numerous visits.

Foreigners travelling to Uganda are required to obtain visas from Uganda's Diplomatic and Consular missions abroad prior to their travel. Visas can be obtained at the point of entry in cases where foreign nationals do not have access to Uganda's diplomatic and consular missions abroad.

The entry permits, which are primarily in five classes, are laid out in the table below :

Table 3: Entry Permit for Five Classes

Class	Persons Covered
A	Persons in Government services, UN organisations, the African Union, the Preferential Trade Area and other Institutions approved by the minister
A2	Contracting companies of the said organisations and Government contract agencies
B-F	Investors in various sectors
G1	NGOs, religious organisations and missionaries
G2	Employees in private organisations/companies

Investors and employees are required by law to execute a security bond equivalent to the cost of a single economy class ticket to their country of origin. If necessitated by circumstances, the money would be used to pay expenses incurred or that may be incurred by the Government in connection with the maintenance and/or repatriation of the person for whom the deposit has been made.

No entry permit fee is charged for class A. The other classes are required to pay at published rates in foreign currency or its equivalent in local currency.

Table 4: Current Visa Rates

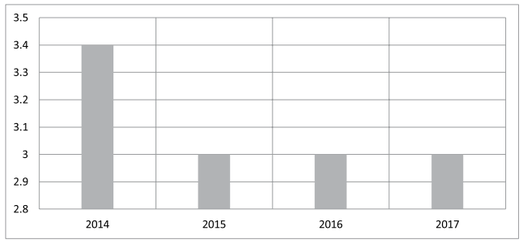
Type of Visa	Amount
Single-entry Visa	US$50
Multiple entry visa (6, 12 months)	US$100

Citizens of some countries, including the EAC, COMESA and some Caribbean countries, are exempted from visa fees.

5 POPULATION/DEMOGRAPHICS

Uganda has one the fastest growing populations in the world. The country's annual population growth rate stands at more than 3%, with a total population of 44.270 million as at the middle of 2019. It is expected to reach 89.447 million by 2050[1] . It is one of the 36 countries in 2019 that has fertility levels above four births per woman[2] .

Figure 9: Annual Population Growth Rates in Uganda



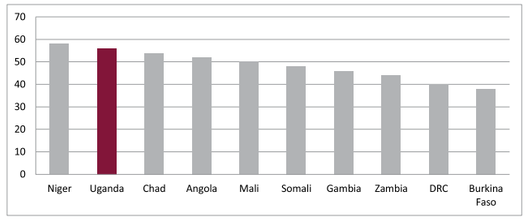
Source: United Nations Population Division, Department of Economic and Social Affairs

The high population growth rate is partly attributable to improved health services, focused on improving natal and neonatal services, which has stemmed infant mortality, and preventive health care programmes. Uganda's infant mortality rate has dropped from 122 per 1,000 people in 1993 to 43 per 1,000 in 2016, while the maternal mortality rate has dropped from 687 per 100,000 in 1990 to 336 per 100,000 in 2016[3] .

One outcome of this rapid population growth is the emerging youth bulge. Uganda is second only to Niger as the country with the youngest population in Africa, as indicated in Figure 10.

1. See United Nations (2019): World Population Prospects, 2019, Data Booklet.
2. See United Nations (2019): World Population Prospects, 2019.
3. Uganda goes big on infrastructure, Independent.co.ug, forwarded by H.E the President Yoweri K. Museveni

Figure 10: Top 10 African Countries with Young Population (Share of population under 18 years)



Source: UN World Population

The country has a resourceful labour force, whose productive potential is supported by the Universal Primary Education and Universal Secondary School programmes. Uganda has a high literacy level, which is above 73.5%[4] of the population. Its youth are among the most entrepreneurial in the world as indicated by the high number of self-employed people. Surveys show that up to 70% of young people believe there are good opportunities for business and that they have the capability to start and run a business, highlighting the potential of a positive demographic dividend.

Urban Population

Uganda's urban population has increased from about one million in 1980 to 7.4 million in 2014, 9.4 million in 2017 and it is now estimated to be above 10 million, which is slightly more than 25% of the population.

The significant change in urban population numbers is attributable to:

- Gazetting of former rural areas as new urban areas;
- Natural population increase (difference between number of live births and number of deaths);
- Creation of new districts, municipalities and town councils;
- Demarcation of the boundaries of selected urban areas; and
- Rural-urban migration.

4. Uganda Bureau of Statistics (2019): Uganda National Statistical Abstract, 2018.
5. IMF - Uganda Country Report, 19/126(May 2019)

6 EDUCATION AND HUMAN RESOURCES

Makerere University is Uganda's Largest and one of the oldest and most prestigious Universities in Africa

In order to supply the increasing need for a literate, qualified and productive labour force, the Government has invested heavily in the provision of universal primary and secondary education. The policy of liberalisation has created remarkable changes in the education sector in the past 10 years and has expanded the education system by encouraging private investment in the sector. A significant 78% of young people aged 13-18 years are currently attending school[6] .

There are a total of 3,858 secondary schools (government and private), 19,718 primary schools (government and private), 142 technical and other tertiary institutions (government and private) and 45 universities (government and private). This has turned the country into a leading education destination in East Africa[7] .

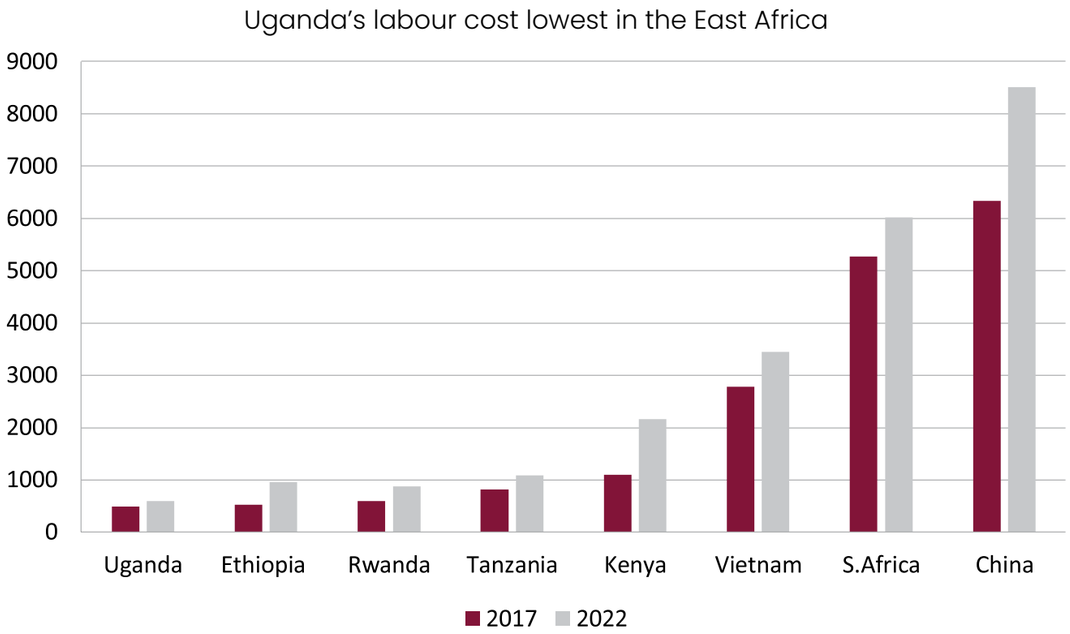
Uganda's human resource development is guided by three elements: the 30-year National Human Resource Development Strategy, 10-year National Human Resource Plan and the 5-year Sectoral Human Resource Development Plan. These provide the strategic direction and interventions for sustainable human resource development and are guided by the trends in human resource supply and demand. The plans consist of medium- to long-term priority interventions for the key catalytic areas of the economy and serve as the basis for alignment of human resource needs to the national development agenda, annual plans and budgets.

The benefits of employing or using Ugandan workers include the fact that:

- Uganda's population is set to reach 45 million in 2023, giving it the fastest growing labour force in the region;
- There is ready availability of skilled managerial labour across sectors, as well as semi and unskilled labour for labour intensive industries; and
- Uganda has the lowest costs for unskilled and skilled labour in the region.

6. United Nations Population Fund
7. State of the Nation address: H.E Yoweri Kaguta Museveni, President of the Republic of Uganda, 6th June 2017

Figure 11. Average annual Labour cost for an unskilled production operative

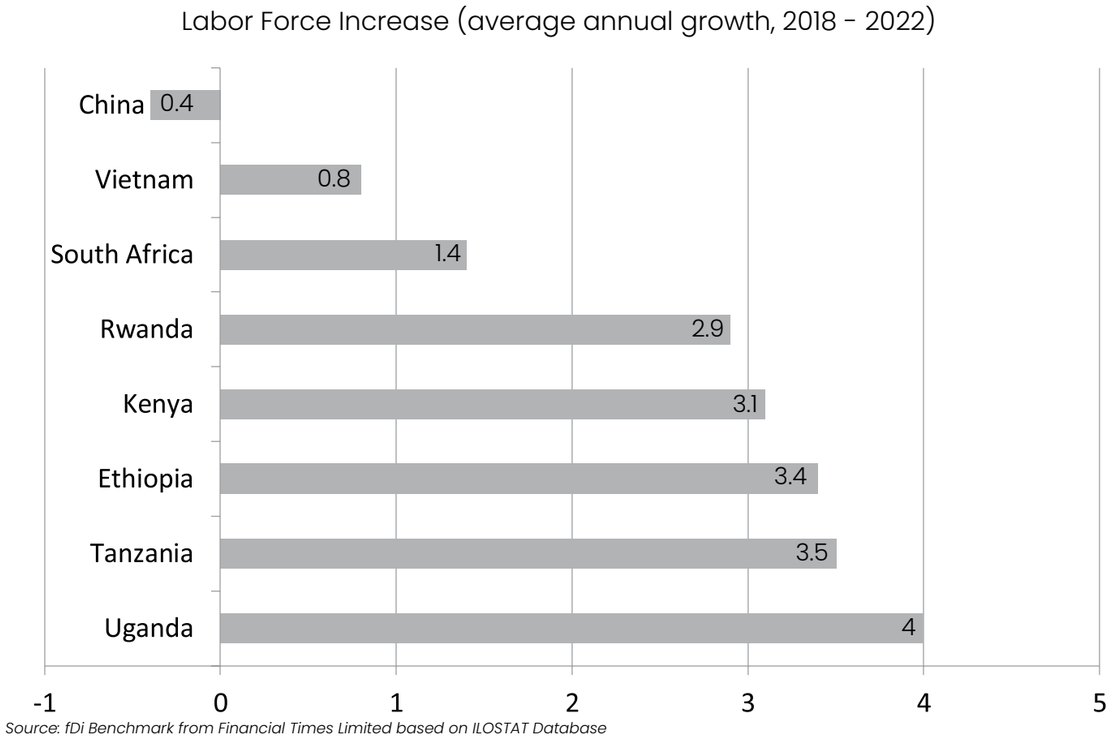


Source: FDI Benchmark, Financial Times

Uganda's workforce is becoming increasingly skilled and is ranked third globally in workforce deployment. The country is highly rated for recruitment potential (availability of people seeking employment), workforce trainability (skills application and on-the-job learning) and labor participation, including engagement of women and young people in the labour market.

Labour costs in Uganda is forecasted to increase more slowly than other countries in East Africa, reflecting Uganda's faster growing labor force and skills availability.

Figure 12. Annual growth of labour force in selected economies for 2018-2022



Source: fDi Benchmark from Financial Times Limited based on ILOSTAT Database

7 INFRASTRUCTURE

Infrastructure is a key priority of the Ugandan Government. During the past few years, infrastructure development has contributed immensely to increased productivity by facilitating efficient connectivity and easing the movement of goods and the provision of services. Infrastructure funding currently comprises about 32.8% of the Government's total annual expenditure.

Road Transport

The road network includes the national road network, city road network, as well as district, urban and community access roads. The total length of Uganda's road network is 144,785km, of which 5,111km is paved with the rest being gravel or earth roads. Government's target is to increase the length of paved roads under the national road network to 6,000km by 2020 and and 20,000km by 2025.

In line with the Government's target of starting commercial oil production by 2020, physical works on three oil roads equivalent to 363km out of 600km are under way. This will help the development of an oil and gas industrial park in western Uganda and the promotion of business start-ups.

Figure 13: Uganda's Road Network

Railway Transport

The Government of Uganda is committed to the development of the national railway system as the cheapest means of transport. This commitment is informed by the country's competitiveness and industrialisation agenda. The rail sub-sector is set to undergo major changes, including upgrading from the meter gauge rail (1 067mm) to the standard gauge (1 435mm). This change will allow for higher operational speeds and harmony with regional railways. The Government carried out rehabilitation and restoration work on the old Meter Gauge Railway (MGR), and as a result, the Kampala-Portbell-Mwanza-Dar-es-Salaam route was re-opened in June 2018, with a view to boosting regional trade. Government aims to double the proportion of freight cargo carried by rail to about 20% from the current 10%.

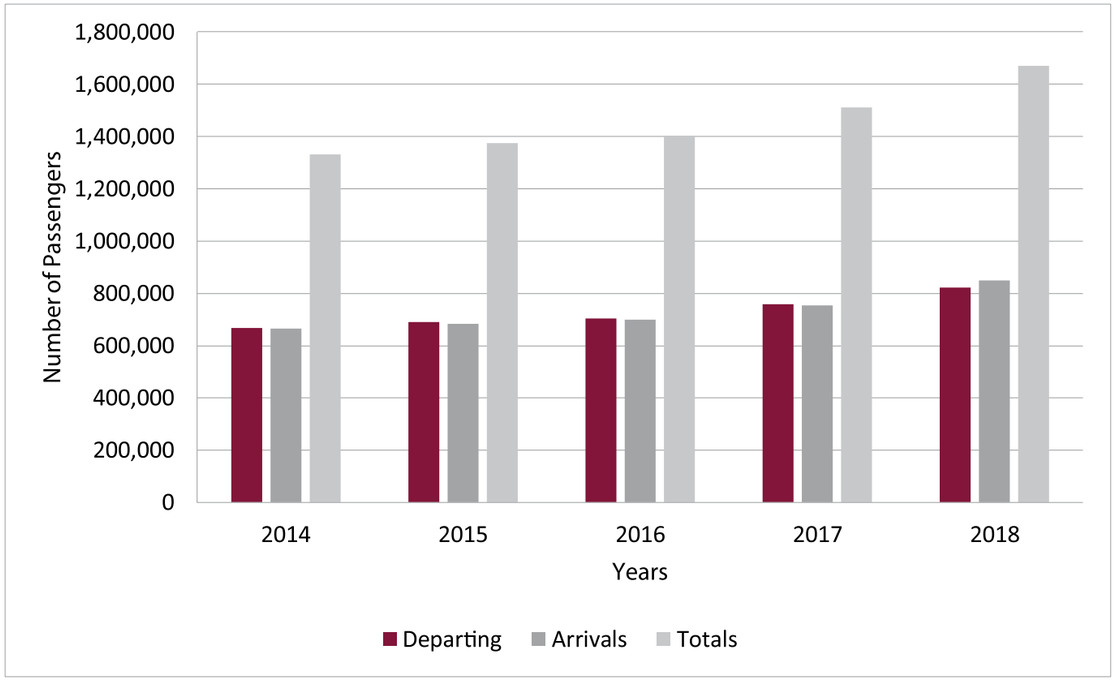
Air Transport

The air transport system is served by 47 aerodromes distributed evenly throughout the country. Of these, 14 are owned, operated and managed by Uganda's Civil Aviation Authority (CAA), including Entebbe International Airport which is the main entry and exit point for international traffic. The Government has designated five other airports as entry/exit (international) points to promote trade and tourism. These are Arua, Gulu, Pakuba, Kidepo and Kasese. The rest of the aerodromes are owned, operated and managed by the private sector and local authorities.

The government has revived the National Airline, Uganda Airline to fully support the aviation industry. Uganda Airline joins 12 commercial airlines currently operating at Entebbe international Airport which will further support the aviation industry and develop International Airport into an international hub in a bid to achieve the desired targets of 3.5million passengers and 100,000 metric tonnes of cargo per year.

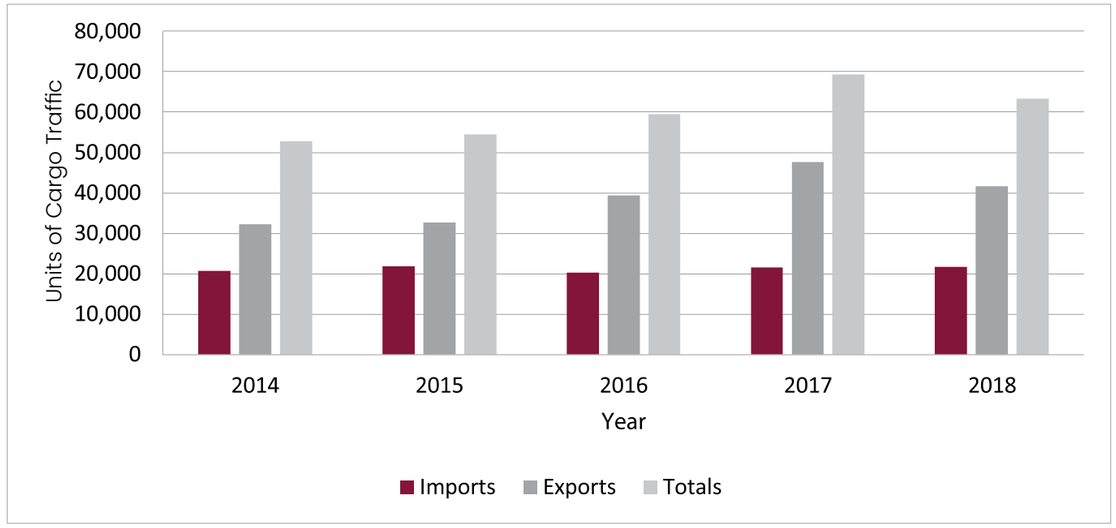
It is also developing Kabale International Airport in the Albertine region in the western Uganda to service the oil sector.

Figure 14: Air Passenger Traffic in Uganda, 2014 to 2018



Source: CAA Passenger traffic statistics

Figure 15: Cargo Traffic, 2014 to 2018



Source : CAA Cargo traffic statistics

Inland Water Transport

Water transport is one of the quickest and cheapest means of transport in Uganda. The country's waterways, notably Lake Victoria, offer an alternative competitive mode of transport for passengers and freight within Uganda and its neighbors. There are also many other lakes including Kyoga, Albert, Edward, George, Bunyonyi and Bisina.

The country is endowed with 18 inland water ports spread across the different water bodies, most of which are on Lake Victoria, which are plied by more than 170 vessels carrying an estimated 6 to 8 million passengers a year. The Government is increasing investment in water transport infrastructure to enhance the movement of both passenger and cargo traffic. The sub sector has 10 ferry routes with total distance of 110km across lakes and rivers that connect to the national roads.

The underexploited infrastructure provides a viable investment opportunity, especially for the increasing tourism market and intra-regional trade activities.

In a bid to improve safety on water bodies, the Government has instituted the registration of all water vessels with the aim of ensuring safety of boats, passengers and properties. This is in addition to the planned rehabilitation of Port bell and Jinja ports, among other projects.

Energy Infrastructure

The total electricity generation capacity is currently 1,200MW. A total of 17 hydro and solar power projects are under construction and an additional 800MW will be added to the national grid. The Government is adding 726.3km of electricity transmission lines to the network.

ICT Infrastructure

Uganda's National Backbone Infrastructure, an initiative that aims to connect all major towns within the country to an optical fibre cable-based network and to connect Government entities to the e-Government Network, has been extended to districts countrywide. The total span of fibre optic cables laid out across the country by both the government and private sector is 5,110km, providing seamless connections. Additionally, in order to provide faster internet speeds, 4G technologies have been rolled out with the objective of transforming access to public and private spectrums as well as promoting e-commerce to boost economic growth and efficiency.

8 BANKING AND FINANCIAL SERVICES

Uganda has a well-developed, sound and regulated banking system that compares favourably with other developing countries. Currently there are 24 commercial banks with a total of more than 544 branches.

According to the financial statements of the 24 commercial banks for the year ended 31 December 2017, the total assets of the banking sector increased by 12.0% between 2016 and 2017. The five top banks by market share hold 62% of all total banking assets with 38% held by 19 banks.

Opportunities exist for international banking groups promoting new or innovative financial products (mortgage finance, venture capital, merchant banking and lease financing) and micro finance saving institutions, especially regarding the extension of services to rural areas. Insurance is still a relatively a young sector and offers opportunities for investment.

Source: Bank of Uganda Annual Supervision Report 2017 and Bank of Uganda Annual Report 2018.

9 TAXATION

Uganda Revenue Authority Headquarters- Uganda unveils a home for excellent service delivery

Over the past 10 years, revenue mobilisation has been increasing. In 1986, revenue collection stood at UGX 5bn. Revenues have grown to UGX 15,507 billion in FY 2017/2018 and are expected to grow to UGX 16,359 billion in FY 2018/2019. This means Uganda's revenue has grown by a massive 3,272 times in a single generation.

The government plans to continue growing revenues until the country can fully finance its national budget.

Uganda's prudent economic management coupled with the use of various policy reforms has resulted in a sound economy. Fiscal reforms significantly increased tax revenue collection, allowed fiscal consolidation, kept inflation in single digits, buoyed foreign reserves and kept exchange rates competitive, supporting the growth of exports.

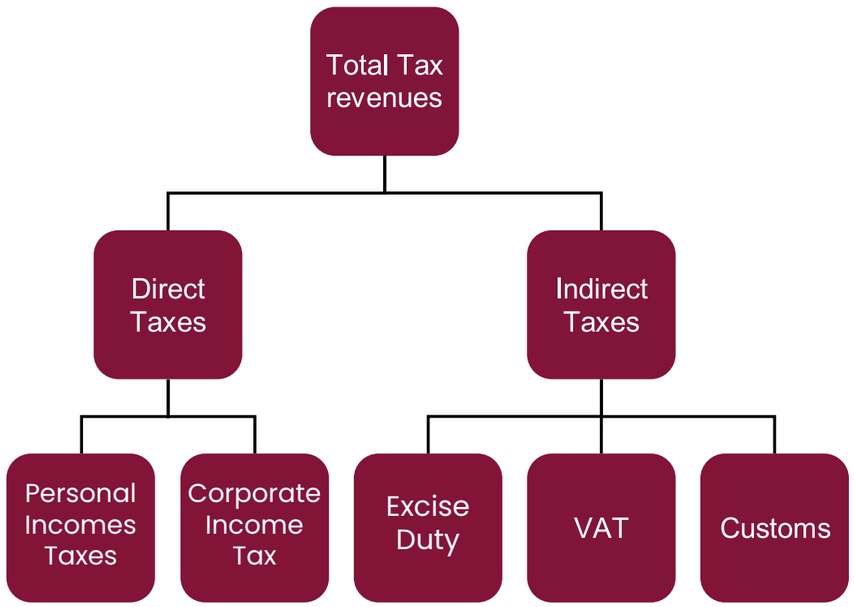
Uganda's tax-to-GDP ratio stands at 14.35%. The tax system is premised on the following principles:

- Protection of taxpayers against double taxation;
- Prevention of fiscal evasion;
- Promotion of free flow of international trade and investment and transfer of technology;
- Prevention of discrimination between domestic and foreign investors; and
- Providing a reasonable level of legal and fiscal certainty in the treatment of international transactions.

Uganda's Tax structure

In line with International norms, Uganda's tax policy comprises several tax instruments including direct personal and corporate income taxes and indirect taxes such as excise duties and value added taxes.

Representation of Uganda's Tax Structure



INCOME TAX ACT

SN	Beneficiary	Incentives	Relevant provision	Period of Incentive	Eligibility requirements
1	Investment in facilities for renting or leasing in an industrial park or free zone	Income derived by a person from renting or leasing facilities established in an industrial park or free zone.	Section 21(1) (ae)	10 years	• The new or existing developer must invest a minimum of US$50m for foreign investors & US$10m for EAC citizens. • The incentive takes effect from the date of commencement of construction.
2	Investment in processing agricultural products; manufacturing or assembling medical appliances, medical sundries or pharmaceuticals, building materials, automobiles and household appliances; manufacturing furniture, pulp, paper, printing and publishing of instructional materials; establishing or operating vocational or technical institutes; or carrying on business in logistics and warehousing, information technology or commercial farming.	Income derived by a person from undertaking any of the specified business activities.	Section 21(1) (af)	10 years	• The investor must invest a minimum of US$10m (for foreign investors) and US$1m (for local EAC investors). • The incentive takes effect from the date of commencement of the specified business.
3	Investment in processing agricultural products; manufacturing or assembling medical appliances, medical sundries or pharmaceuticals, building materials, automobiles and household appliances; manufacturing furniture, pulp, paper, printing and publishing of instructional materials; establishing or operating vocational or technical institutes; or carrying on business in logistics and warehousing, information technology or commercial farming.	Income derived by a person from undertaking any of the specified business activities.	Section 21(1) (ag)	Indefinite exemption	• The investor must invest a minimum of US$10m (for foreign investors) and US$1m (for local EAC investors) • The investor must use at least 50% percent of locally sourced raw materials. • The investor must employ at least 60% EAC citizens.
4	Investment in plant and machinery in any part of Uganda for agro-processing and to process agricultural products for final consumption.	Income derived by a person from undertaking agroprocessing.	Section 21 (1) (z)	Indefinite exemption subject to annual renewal.	• Only new investors and new investments in plant and machinery qualify for this exemption. • The investor must apply for and be issued with a certificate of exemption from URA. • The investor must generally be tax compliant.
5	Investment in a new undertaking that results in the exportation of finished consumer and capital goods.	Income derived from the exportation of finished consumer and capital goods.	Section 21(1) (y)	10 years	• Exemption valid from the beginning of the investment. • Investor must export at least 80% of production. • Investor must be issued with a certificate of exemption.

8. This information on Incentives is sourced from Uganda's tax laws.

6	Non–Sector Based Incentives/Generous Tax provisions	Losses carried forward Accelerated Depreciation (Initial Allowance) Industrial Building Deductions Scientific Research Expenditure Mining operations Training Expenditure	Section 22-34		• Losses are indefinitely carried forward • Eligible property should be located within 50km of Kampala. Rate is 50% of the cost. • Industrial Building Allowance is 5% of the cost • Proof of documentation to confirm that the expenditure was incurred. • Expenditure for training or tertiary education • Training should not exceed five years in aggregate • The training must be for Ugandan citizens • Mining operations are allowed 100% first-year deduction for capital expenditure incurred in searching for, discovering, testing, or gaining access to mineral deposits.

VAT ACT

SN	Beneficiary	Incentives	Relevant provision	Period of Incentive	Eligibility requirements
1	Developer of an industrial park or free zone	No VAT on any payment for feasibility studies, design and construction services.	Paragraph 1(mm) 2nd Schedule	Duration of the development	• The investment must be at least USD 50 million. • The development must be in an industrial park or free zone.
2	Developer of an industrial park or free zone.	No VAT on any payment for: • earth moving equipment and machinery. • construction materials	Paragraph 1(nn & oo) 2nd Schedule	Duration of the development	• The investment must be at least US$50 million. • The development must be in an industrial park or free zone.
3	Any investor in Uganda	No VAT on the payment for a feasibility study and design services	Paragraph 1(pp) 2nd Schedule	Duration of the development	• The investor must intend to invest US$10m (for foreign investors) or US$1m (for local EAC investors) anywhere in Uganda. • The feasibility and design, or materials must be supplied for the construction of a factory or warehouse.

4	Any investor in Uganda	No VAT on the supply of locally produced materials	Paragraph 1(pp) 2nd Schedule	Duration of the development	• The investor must invest US$10m (for foreign investors) or US$1m (for local EAC investors) anywhere in Uganda. • Materials must be supplied to the investor for the construction of a factory or a warehouse; • 60% of the investor's employees must be citizens of the EAC.
5	Any investor in Uganda	No VAT on the supply of locally produced raw materials and inputs;	Paragraph 1(pp) 2nd Schedule	Duration of manufacture	• The investor must invest US$10m (for foreign investors) or US$1m (for local EAC investors) anywhere in Uganda. • The investor must process agricultural goods; • The investor must source at least 70% of raw materials locally. • 60% of the investor's employees must be citizens of the EAC.
6	Any investor in Uganda	No VAT on the supply of machinery and equipment	Paragraph 1(pp) 2nd Schedule	Duration of manufacture	• The investor must invest US$10m (for foreign investors) or US$1m (for local EAC investors) anywhere in Uganda. • The investor must be manufacturing or assembling medical appliances, building materials, automobiles, and household appliances; or manufacturing furniture; or carrying on business in logistics and warehousing, information technology or commercial farming. • 60% of the investor's employees must be citizens of the EAC.
7	Developer of a hotel or tourism facility	No VAT on supply of feasibility study, design and construction services; or on the supply of locally produced materials	Paragraph 1 (qq) 2nd Schedule	Duration of development	• The investor must intend to invest at least US$8m • The feasibility studies must be for the development of a hotel or tourism facility or the supply of machinery and equipment furnishings or fittings (not available on the market) • The hotel or tourism facility must have a room capacity exceeding 100 guests.

8	Developer of a hospital facility	No VAT on supply of feasibility study, design and construction services; or the supply of locally produced materials; or the supply of machinery and equipment or furnishings and fittings			• The investor must intend to invest at least US$5 million. • The feasibility study must be for the development of a hospital facility; or the construction of hospital premises and other infra-structure; or supply of the machinery, equipment, furnishings and fittings for use in the hospital facility • The investment must be for a hospital at the level of a national referral hospital with capacity to provide specialised medical care

EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT ACT - EXEMPTIONS

Sn	Beneficiary	Incentives	Relevant provision	Period of Incentive	Eligibility requirements
1	Any importer of containers, pallets and packing material	No import duty	Fifth Schedule Part B Paragraph 2	At importation	• Designed for packaging of goods for export
2	Importer of Horticulture, Agriculture or Floriculture inputs	No import Duty	Fifth Schedule Part B Paragraph 15	At importation	• Importer must be engaged in the defined activities: Horticulture, Agriculture or Floriculture • Uganda Revenue Authority must be satisfied that the inputs are for use in Horticulture, Agriculture or Floriculture

Non-Cash Incentives

Export Incentives

- Foreign exchange liberalisation. The foreign exchange regime is fully liberalised and exporters are entitled to retain 100% of their foreign exchange earnings accruing from their export transactions.
- Duty and VAT exemptions. There are no taxes charged on exports (zero-rated). This is intended to reduce exporters' costs and to make exports from Uganda more competitive.
- Market access. The Government strongly supports global economic integration as it increases volume of trade and offers other economic opportunities. As a result of the country's membership of COMESA and the EAC, Uganda's exports qualify for preferential tariff rates across the region. In addition, Ugandan products enter the European Union (EU) and US markets duty and quota-free under the Cotonou Agreement (ACP – EU) and the African Growth and Opportunity Act (AGOA) initiatives respectively.
- VAT on exports. All exports of goods and services are zero-rated for VAT. However, exporters are required to be VAT-registered. This enables them to reclaim VAT expended on all inputs used in the process of producing and processing exports.
- Duty drawback. The rationale for duty drawback is to enable manufacturers, and other exporters, to compete in foreign markets without the handicap of including duties paid on imported inputs in the final export price. This allows exporters to drawback up to 100% on duties paid on materials imported to produce for export.
- Manufacturing under bond. This scheme allows manufacturers to seek a customs licence to hold and use imported raw materials intended for the manufacture of exports in secured places without payment of taxes. This frees up working capital, which would have otherwise been tied up in paying duties immediately after importation.
- Other incentives are available under the Investment Code, as administered under the Income Tax Act, 1997, by the URA for export-oriented investment projects.

Export zones

- A 10-year corporation tax holiday;
- Duty exemption on raw materials, plant and machinery and other inputs;
- Stamp duty exemption;
- Duty drawback to apply on input of goods from domestic tariff area;
- No export tax;
- Exemption of withholding tax on interest on external loans; and on dividends repatriated, to provide relief from double taxation.

10 MARKET ACCESS

The strength of the market is greatly influenced by the size of the population, and the economic capacity or purchasing power this brings to provide a sustainable market. Uganda's population is over 40 million and it is expected to double in the next three decades.

Uganda's market access is greatly enhanced by the fact that it is a member of the following regional economic communities:

- The East African Community, where the total exports to the five partner states is currently in the range of US$1,500 million. $1,5bn? The ECA provides access to more than 150 million people. The bloc has established a Customs Union, with One-Stop Border Posts, and a Common External Tariff with a triple band structure: for raw materials and capital goods (0%), intermediate goods (10%) and final goods (25%), as well as a Sensitive Items list.
    - The region has also developed an export promotion strategy, which focuses on a two-pronged approach to product and market diversification aimed at :
        - Improving the quality of existing exports and focusing on ways to extend the market for exports; and
        - Promoting an export discovery process that has the broadest impact and where support will be in the form of non-discriminatory targeted public goods.
- The Common Market for Eastern and Southern Africa (COMESA), which reaches from Egypt, Libya and Tunisia in the north to the southern states of Zimbabwe and Zambia and includes EAC member states. It covers 21 countries with a population of almost 550 million. The bloc is focused on increasing trade among its members. COMESA recently adopted an industrial strategy with an emphasis on local content as the stimulus for industrial growth in the region. Investors with industries in the region are set to gain from this policy.

The African Continental Free Trade Area (AfCFTA), launched in 2018, brings together 54 African countries with a combined population of more than one billion people and a combined Gross Domestic Product of more than US$3.4 trillion. The objectives of the AfCFTA are to:

- Create a single continental market for goods and services, with free movement of business people and investments, paving the way for accelerating the establishment of the Continental Customs Union and the African Customs Union;
- Expand intra African trade through better harmonisation and coordination of trade policies, instruments and facilitation between regional economic communities across Africa;
- Resolve the challenges of multiple and overlapping memberships in RECs and expedite regional and continental integration processes; and
- Enhance competitiveness at the industry and enterprise level by exploiting opportunities for scale production, continental market access and better reallocation of resources.

Uganda is also benefitting from other multi-lateral arrangements including:

- The COMESA-SADC-EAC Tripartite Free Trade Area, a market of more than 500 million people with a combined GDP of over US$800 billion.
- ACP-EU, which offers benefits especially to exporters of fruits and vegetables. The ACP-EU Partnership is based on the Cotonou Partnership Agreement, which was signed between the EU (with 28 members) and 79 countries in Africa, Caribbean and the Pacific (ACP) on 23 June 2000 in Cotonou, Benin, for a period of 20 years. ACP-EU represents more than 1.5 billion people. The partnership focuses on the eradication of poverty and inclusive sustainable development for ACP and EU countries. It is divided into three key areas: development cooperation, political dialogue and trade.
- African Growth and Opportunity Act (AGOA).

Double Taxation Agreements

The country has so far negotiated and entered into 15 Double Taxation Agreements with the following countries: Belgium, China, Denmark, Egypt, India, Italy, Mauritius, Netherlands, Norway, Seychelles, South Africa, United Arab Emirates, United Kingdom, and Zambia. In addition, there is a DTA within the regional bloc, EAC.

AREAS/SECTORS OF OPPORTUNITY 11

Uganda's Vision 2040 focuses on strengthening the fundamentals of the economy to harness the abundant opportunities in Uganda.

The identified opportunities include:

- **Oil and Gas**

The oil and gas sector has significant potential to contribute to inclusive growth in the country as it expected to bring in investments between US$15 to US$20 billion in the next three to five years.

With the discovery of 6.5 billion barrels of oil, 1.2 billion barrels of it recoverable, it is anticipated to spur two major investments: An oil refinery that will process 60,000 barrels per day and the 1,445km oil pipeline from Hoima in Uganda to Tanga port in Tanzania.

Opportunities exist in community development, upgrading transport infrastructure and the development of a petroleum-based industrial park in Kabale Hoima. Uganda's policy on local content will unlock many opportunities for investors and Ugandans.

- **Tourism**

Tourism is a fast-growing sector supported by the fact that Uganda is ranked as a top tourist destination and one of only three countries with about 50% of the world's known population of endangered mountain gorillas.

Source: Lonely planet 2012 and CNN 2016, which ranked Uganda among the top 16 holiday destinations in the world

Game viewing is the most popular tourist activity in the country's national parks. This is because the country has a variety of game, including the rare tree-climbing lions of Ishasha, white rhinoceros, and elephant and it is home to 11% of the world's bird species (a total of 1,060 bird species). It is also blessed with unspoiled scenic beauty including forests, hills and mountains, rivers and lakes.

Opportunities in tourism range from constructing high quality accommodation facilities, operating tour and travel circuits (bicycle tours, air balloon travel, marine activities on Lake Victoria and river rafting on the Nile River) to the development of specialised eco and community tourism facilities and faith-based tourism such as pilgrimages to the Namugongo-Uganda martyrs, Mahatma Gandhi statue, and Bishop Hannington landing site on the Nile.

Steadily growing tourist numbers are estimated to have reached 1.5 million per year, contributing 7.7% to GDP.

- **Minerals**

More than 80% of the country has been surveyed for mineral quantities and locations. New geo-data shows that Uganda has large underexploited mineral deposits of gold, oil, high grade tin, tungsten/wolfram, salt, beryllium, cobalt, kaolin, iron ore, glass sand, vermiculite, phosphates (agricultural fertiliser), uranium and rare earth elements. There are also significant quantities of clay and gypsum.

Investment opportunities exist in mining and mineral processing with special incentives provided to the mining sector, including writing off capital expenditures in full.

- **ICT Business**

Uganda's ICT sector is one of the most vibrant within the region and a fast-growing sector in the economy, offering many opportunities. Growth in this sector is supported by solid legal and regulatory frameworks. It is also connected to the three marine fiber optic cables off Africa' east coast in the Indian Ocean.

The newly developed and quantitative ICT infrastructure is ready to accommodate new investment. Uganda is positioning itself as a hub for business processing and management outsourcing in East Africa. The main opportunities for business process outsourcing and ICT services exist in agriculture, health, tourism, banks, insurance and public administration.

- **Water Resources**

As the country strives to increase productivity in the agricultural and industrial sectors, the provision of water for production (WfP) is key. There has already been heavy investment in the country to create and improve water sources to facilitate irrigation and water provision for livestock.

The upgrading of water production facilities has already led to the following achievements:

- Increased the functionality of WfP facilities from 86.1 to 86.7% in 2017/18;
- Increased the cumulative WfP storage to 39.3 million m^3 from 38.2 million m^3;
- Established 40 farmer field schools at the existing WfP facilities;
- Construction of one irrigation scheme and one earth dam;
- Constructed 13 communal valley tanks, 106 valley tanks on individual farms and 14 wind powered watering systems; and
- Initiated feasibility studies for five multi-purpose mega irrigation schemes.

Urban Water Supply and Sanitation Services

The National Water and Sewerage Corporation, which is focused on providing water to the urban centres.

Rural Water Supply

The Department of Rural Water Supply and Sanitation Department (DRWSS), under the Directorate of Water Development in the Ministry of Water and Environment, is responsible for the provision of safe water and sanitation services in rural areas across the country. The department coordinates the utilisation of the District Water and Sanitation Conditional Grant (DWSCG) to District Local Governments (DLGs), providing support to the planning and development of water supply and sanitation projects (large gravity flow schemes, large motorised piped water schemes and solar powered mini-piped water systems) and the promotion of appropriate technologies and sanitation practices in rural areas.

The provision of rural water supply and sanitation covers communities or villages (at the level of Local Council 1 with scattered populations in settlements of up to 1,500 people, and Rural Growth Centres with populations of between 1,500 and 5,000 people). As noted in the Sector Performance Report 2018, the rural population is predominantly served by borehole technology.

The main technology options used for water supply improvements in rural areas include deep boreholes (44%), shallow wells (24%), and protected springs (21%). Others include tap stands/kiosks of piped schemes and rainwater harvesting tanks (11%). However, SDG No.6 is a commitment to achieve universal and equitable access to safe and affordable drinking water for all by 2030, which can only be achieved through piped water supplies. Therefore, opportunities exist in:

- Installation of water supply and storage systems in both rural and urban areas;
- Installation of water sanitation services;
- Construction of piped water systems;
- Construction of Water for Production facilities. This includes "off-farm" facilities - the development of water sources and transmission (bulk transfer to farm gates) - and "on-farm" facilities, which refers to irrigation infrastructure, water use and management;
- Construction of boreholes, including motorised ones, shallow wells, and protected springs; and
- Construction of tap stands/kiosks of piped schemes and rainwater harvesting tanks and gravity flow schemes.

- **Manufacturing**

Uganda's manufacturing sector presents opportunities in all areas including beverages, leather, tobacco-based processing, paper, textiles and garments, pharmaceuticals, fabrication, ceramics, glass, fertiliser, plastic/PVC, assembly of electronic goods, as well as hi-tech and medical products.

- **Agriculture**

Although agriculture contributes 32% to GDP, it provides livelihoods to about 72% of Uganda's population. Productivity is limited by reliance on natural weather conditions and the still widespread use of traditional methods and equipment.

Uganda is among the leading producers of coffee, bananas and oil seed crops (sesame, soybean, sunflower etc.). It is also a major producer of other crops like tea, cotton, organic cotton, tobacco, cereals, fresh foods and vegetables, nuts, essential oils, flowers, poultry and freshwater fish.

The Ugandan Government is pushing for greater commercialisation of agriculture by encouraging the use of irrigation and mechanised farming. Opportunities for investment exist in:

- Commercial farming in both crops and animal industries as well as aquaculture;
- Value addition (agro-industries, agro food industries);
- Manufacturing of inputs such as improved seeds, fertilisers and pesticides;
- Cold storage facilities and logistics;
- Farm machinery manufacturing and assembly;
- Packaging; and
- Irrigation schemes.

THE LEGAL FRAMEWORK FOR INVESTMENT

12

The Investment Code Act, 2019 governs the investments in the country and Uganda Investment Authority is a primary Investment Promotion Agency (IPA) for Uganda. It's a One Stop Centre with a role of promoting, attracting, facilitating registering monitoring and evaluating all forms of investments and business activities in Uganda. It also advocates policies and measures to enhance investment projects in Uganda.

Investments in Uganda are guaranteed under the Constitution and Investment Act 2019. The country is a signatory to major international investment treaties and related institutions such as:

- Multilateral Investment Guarantee Agency (MIGA);
- Overseas Private Investment Corporation (OPIC) of the USA;
- Convention on the Recognition and Enforcement of Foreign Arbitral Award (CREFAA);
- Islamic Corporation for the Insurance of investment and Export Credit (ICIEC); and
- World Trade Organization (WTO) agreements such as ICSID, TRIMS, GATS and TRIPS.

CONTACTS 13

Uganda Investment Authority
- Plot 22B, TWED Plaza, Floors 1 & 2 , P.O. Box 7418, Kampala, Uganda
- Tel: +256 301000
- Email: info@ugandainvest.go.ug
- Website: http://www.ugandainvest.go.ug
- Web portal: www.ebiz.go.ug

Bank of Uganda
- Plot 37/43 Kampala Road, P. O. Box 7120 Kampala, Uganda
- Tel: +256-41-4258441/6, 341223
- Fax: +256-41-4231549
- Website: http://www.bou.or.ug

Uganda Manufacturers Association
- Lugogo Show Grounds, P.O. Box 6966 Kampala, Uganda
- Tel: +256-41-4221034/220831
- Fax: +256-41-4220285
- E-mail: administration@uma.or.ug

National Environment Management Authority
- Plot 17/19/21 Jinja Road, NEMA House, 3rd Floor, P. O. Box 22255 Kampala, Uganda
- Tel: +256-41-4251064/5/8
- Fax: +256-41-4257521
- Email: info@nemaug.org
- Website: https://nema.go.ug

Uganda Registration Services Bureau
- Plot 5 George Street, Georgiana House 4th floor, P.O. Box 6848 Kampala, Uganda
- Tel: +256-41-235915/233219/345727
- Fax: +256-41-4250712
- Website: http://www.ursb.go.ug

Uganda Tourist Board
- Plot 42, Windsor Crescent, Kololo, P.O. Box 7211, Kampala, Uganda
- Tel: +256-414-342 197
- Fax: +256-414-342 188
- Email: https://utb.go.ug

Uganda National Bureau of Standards
- Plot M217 Nakawa Industrial Area, P.O. Box 6329 Kampala, Uganda
- Tel: +256-41-4505995, 222367
- Fax: +256-41-4286123
- E-mail: unbs@infocom.co.ug
- Website: https://www.unbs.go.ug

Uganda Export Promotion Board
- Conrad Plaza, 5th Floor, P.O. Box 5045 Kampala, Uganda
- Tel: +256-41-4-230250/230233
- Fax: +256-41-4259779
- E-mail: www.ugandaexports.go.ug

Uganda Revenue Authority
- Plot M193/M194 Nakawa Industrial Area, P. O. Box 7279 Kampala, Uganda
- Tel: +256-41-7440000
- Fax: +256-41- 744 2245
- Email: info@ura.go.ug
- Website: http://www.ura.go.ug

Immigration Department
- Ministry of Internal Affairs, Plot 75 Jinja Road
- P.O. Box 7191 Kampala, Uganda
- Tel: +256-41-4231031/231641
- Fax: +256-414231188
- Website: https://www.immigration.go.ug

NOTES

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