

DOING BUSINESS IN UGANDA

A Practical Guide

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Given that the new Investment Act, new Companies Act, and the devolution of the Registrar General are currently pending, we are planning to publish a fourth and revised edition in the fourth quarter of 1999

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"Technical assistance, training and grants for growth of the private sector "

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I. INVESTING IN UGANDA

Uganda boasts a rapidly growing economy with generally low, stable rates of inflation. Uganda has taken major strides to liberalize the economy, maintain low inflation and allow the economy to grow, which it has done at high rates since 1987. GDP growth, which averaged more than 8 percent in the three previous years, was 5 percent in 1996/97. The Government of Uganda is privatizing parastatals, revising regulations to promote foreign investment and following IMF guidelines to restructure the economy. Major efforts are underway to restructure several commercial banks and strengthen Uganda's financial system.

The Ugandan Government's economic strategy is to modernize the economy by relying on markets and the efforts of private entrepreneurs as the basis for efficient and productive economic activity. In the meantime, the government provides the necessary legal, policy and physical infrastructure for private investment to flourish. This strategy, endorsed by the World Bank, other donors and the private sector, is already showing results. Uganda currently ranks as the fastest growing economy in Sub-Saharan Africa.

Most economic activities are fully liberalized and open to foreign investment. There are no restrictions on 100% ownership of investments by foreign investors and no barriers to remittance of dividends. The Ugandan shilling is fully convertible and has remained stable over the last five years. The foreign market is now wholly liberalized and Uganda is one of the very few countries in Africa that has no foreign exchange controls.

In general, the environment for private sector investment in Uganda is very healthy. Taxes on imports and locally manufactured goods continue to go down and as a result economic activity in tourism, manufacturing and agriculture is up while the impetus for regional and international export trade has increased.

The Uganda Investment Authority (UIA) is the lead agency in providing assistance and information to investors. They have produced two guides for the investor which should be consulted: *A Quick Guide to Investing in Uganda (August 1998)* and the more comprehensive *Guide to Investing in Uganda (March 1998)*. There are also business associations, business consultancy firms, solicitors, and realtors which can offer assistance to the prospective investor. A list of business associations and consultancy firms has been included in this document. Please consult the Table of Contents.

FISCAL INCENTIVES

Uganda's incentive package provides for generous capital recovery terms, particularly for investors whose projects entail significant investment in plant and machinery and whose investments are medium/long term. The incentives package includes:

- A uniform corporate tax rate of 30% which is among the lowest in Africa and the world
- Zero rate of tax on imports. Imports of any necessary plant, machinery and equipment not available in Uganda carry a zero rating in the Harmonized Tariff Code
- A duty draw-back facility for exporters
- A fully liberalized foreign exchange regime with no restrictions on the movement of capital into and out of the country
- A freely convertible and stable currency
- An initial investment allowance of 50-75% on plant and machinery, 25% on start-up costs, and 100% on scientific research, training, and mineral exploration expenditures. These are capital allowances/expenses which are deductible once from the Company's income
- Deductible annual allowances for equipment, furniture, and vehicles ranging from 20-45%
- Other annual depreciation allowances on industrial buildings, hotels, and hospitals of 5%, and on general farm works and horticultural activities of 20%
- VAT at 17% with deferral and efficient VAT refund facilities
- Double taxation agreements with the UK, South Africa, Kenya and Tanzania

- Reciprocal Investment agreements with the UK, South Africa, Kenya, Tanzania, and Italy
- Investment protection and bilateral trade agreements with numerous other countries
- A variable rate of income tax (VRIT) for the mining sector

INVESTMENT LICENSE

In accordance with the Investment Code, 1991, a foreign investor must obtain an investment licence. Foreign investor means a company in which at least 50% of the shares are held by non-citizens of Uganda. A local investor is not required to obtain an investment licence, however, the licence affords the investor certain privileges throughout the process of establishing a business. New foreign investors are required to approach the Uganda Investment Authority (UIA) to obtain an investment licence and at the same time receive assistance in setting up their investment. In order to qualify for an investment licence, there must be an investment of \$50,000 for local investors (the licence is optional), or \$100,000 for foreign investors (the licence is obligatory).

ADDITIONAL LICENSES REQUIRED

Some sectors of investment require secondary licenses or permits prior to the issuance of an investment licence. These include fisheries, mining, tourism, forestry, air transport, banking, and media and broadcasting. The UIA can assist the investor to obtain these licenses from the relevant line ministries or agencies.

IMPORT AND EXPORT INFORMATION

Customs Valuation

Uganda follows the Harmonized System (HS) of categorizing goods. All imported goods worth \$10,000 and above are subject to a pre-shipment inspection in the country of origin. The pre-shipment inspection covers:

- Verification of the quantity and quality of imported goods to ensure conformity with contractual specifications
- Price comparison to ensure that the price of imported goods corresponds to the prevailing export market price of comparable goods
- Verification of the customs classification code and evaluation of the dutiable value of imported goods according to Uganda Customs Regulations

Import Certificates

All importers are required to complete Form E (Declaration of Imports) which can be processed by commercial banks and foreign exchange bureaux. Import certificates, which are non-good-specific, are required and have a validity of six months. The certificates take the place of import licenses.

Supplementary documentation may be required by the Uganda Revenue Authority at the entry point whenever the following goods are imported:

- Human and animal drug medications. Verified pro-forma invoices from the Pharmacy Board
- Firearms. Firearms Certificate
- Live animals (domestic and wild). Health Certificate
- Wild endangered species. Approval Authority
- Secondhand clothing. Fumigation Certificate
- Explosives. Approval Authority
- Seeds and plants. Phytosanitary Certificate

Export Controls

Items which cannot be exported without prior authorization by the Ministry of Tourism, Trade and Industry include

- Waste and scrap of ferrous cast iron
- Wood charcoal
- Timber from any trees grown in Uganda whether sawn, unsawn, hewn or machined (but not any other articles manufactured from such wood)
- Coffee husks
- Fresh unprocessed fish
- Game trophies

The following supplementary documents are required at the Customs exit whenever the following goods are exported

- Fish Health Certificate and Trading License
- Minerals Permit to export minerals, Mineral Dealer's License
- Fresh/dry fruit and vegetables Phytosanitary Health Certificate
- Game Trophies Permit to export game trophies and wild animals
- Hides and skins Export Buyer's license, Export Certificate for hides and skins, Veterinary Health Certificate

Labelling, Marking Requirements

The following information must be clearly marked on imports and exports

- importer/exporter name,
- consignee,
- flight/vehicle details,
- place of discharge,
- number of packages,
- container identity,
- description of goods,
- air way bill number/bill of lading and
- country of origin/destination

Standards

Importers and exporters should contact the Customs Administration for specific information on standards

Free Trade Zones/Warehouses

There are no free trade zones in Uganda. There are bonded warehouses

Membership in Free Trade Arrangements

Uganda is a member of the Preferential Trade Area (PTA) for East and Southern African States, the Common Market for East and Southern Africa (COMESA) and the Africa-wide Abuja Agreement. Duties and tariffs for countries in these groups, including South Africa, are significantly lower than duties for non-members. Uganda is also part of the East African Cooperation, formed with the neighboring countries of Kenya and Tanzania.

TAXES

Income And Corporate Taxes

The payment of taxes is regulated by the Income Tax Act 1997. Graduated income tax must be paid by most residents of Uganda, citizen and non-citizen alike. Persons covered by taxation agreements (e.g. diplomats) are exempted. All companies must pay a corporate tax which is 30%, except for mining companies which are taxed at a variable rate from 25-45%. The Uganda Revenue Authority (URA) or a solicitor should be consulted for more information on the payment of taxes, tax incentives, double taxation agreements, first arrival privileges, and other issues related to duties and taxes.

Value Added Tax (VAT)

VAT is governed by the VAT statute 1996 and is charged at a rate of 17%. All suppliers of goods and services with an annual turnover of at least UgSh 50,000,000/= (approx. \$50,000) must register for VAT and charge and pay VAT on all goods and services sold by them. Suppliers with an annual turnover of less than 50,000,000/= are not required to register. Only registered suppliers may charge VAT on goods or services sold, and may claim an input tax on goods and services acquired. The URA or a solicitor should be consulted for more information on VAT.

INSURANCE

Third party liability insurance must be taken out on each motor vehicle. No other insurance policies are required.

INVESTMENT HURDLES

Land

Local investors can own land while foreign investors are restricted to long term leases, usually from five to 99 years. Land can be obtained from private owners, local councils and other government agencies. Locating available and suitable land is not a simple process, especially in Kampala where it is scarce. In Kampala, when land is located, the investor must submit all plans through the building department of Kampala City Council which is required to periodically check the construction stages and issue the certificate of occupancy.

Investors seeking to build their own plant will discover that the costs of a new building are extensive. The investor must pay the costs of construction, the land lease (generally five years up-front, and at the end of that period, 44 years paid up front) and the ground rates. Additionally, the investor may be required to fund the costs of the water/sewer pipes and the telephone and electric poles and wires.

Acquiring land is not specifically handled in this document as it is a lengthy issue. A new land law was passed in 1998 and the Uganda Investment Authority (UIA) can assist in interpreting this law. The UIA, a business consultant, a realtor, or a solicitor can assist the investor in locating property and purchasing or leasing it, as well as with the construction phase. PRESTO has published a document called *The Investor's Real Estate Guide* which has detailed information on securing real estate for investment purposes.

Customs

All investors have to deal with customs at some point, whether it is clearing personal effects sent over as part of the first arrival privileges or importing and exporting merchandise. Clearing customs is a lengthy process and in the case of importers very costly. Shipments coming from the UK to Kampala

can take as long as two to three months to arrive because of delays involved in clearing customs, and an import commission, withholding tax, Value Added Tax (VAT) and customs duties will be collected There may be additional costs as well

GENERAL INFORMATION ON UGANDA

Geographical indicators

Latitude	4° 12'N & 1° 29' S
Longitude	29° 34'W & 35° 0' E
Altitude (minimum ASL)	620 metres
(maximum ASL)	5,110 metres
Total surface area	241,038 Km ²
Area under land	197,097 Km ²
Area under water & swamps	43,941 Km ²
Temperature	15-30°C
Rainfall	750 - 2,000 mm/year

1996 Economic Indicators

GDP at factor cost	UgSh 6,037,603,000,000
Per capita GDP	UgSh 305,825
% of agriculture in GDP	48.4%
Balance of payments surplus	US\$ 109.6 million
Inflation rate	7.0%
Budget deficit, as a % of GDP (1996/97)	3.0%
GDP growth rate	5.0%
Per capita GDP growth	2.1%

1996 Demographic Characteristics

Total population	19.26 million
Female population	9.75 million
Male population	9.50 million
Percentage Urban	13.4
Population of Kampala (1995)	840,700
Female population aged 15 - 49 (1995)	4.32 million
Male population aged 15 - 54 (1995)	4.44 million
Population aged 0 - 4 (1995)	3.83 million
Population aged 65+ (1995)	0.46 million
Sex ratio of total population (1995)	97.4
Population density (1991)	85 pers /km ²
Infant Mortality Rate (1988-92)	97 per 1000
Life expectancy (1991)	
Male	45.7 years
Female	50.5 years
Population Per Physician (Doctor)	18,575

POPULATION OF CITIES MUNICIPALITIES AND TOWN COUNCILS 1991 CENSUS

STATUS	DISTRICT	URBAN CENTRE	MALE	FEMALE	TOTAL	
CITY	Kampala	Kampala	377 225	397 016	774 241	
		TOTAL	377 225	397 016	774 241	
MUNICIPALITY	Arua	Arua	10 682	11 535	22 217	
	Gulu	Gulu	18 404	19 893	38 297	
	Jinja	Jinja	32 578	32 591	65 169	
	Kabale	Kabale	13 994	15 252	29 246	
	Fort Portal	Fort Portal	15 844	16 945	32 789	
	Lira	Lira	14 857	12 711	27 568	
	Masaka	Masaka	23 660	25 925	49 585	
	Mbale	Mbale	25 358	28 629	53 987	
	Mbarara	Mbarara	21 493	19 538	41 031	
	Moroto	Moroto	5 386	5 131	10 517	
	Mpigi	Mpigi	21 218	21 545	42 763	
	Soroti	Soroti	19 336	21 634	40 970	
	Tororo	Tororo	12 987	13 796	26 783	
		TOTAL	235 797	245 125	480 922	
TOWN COUNCIL	Apac	Apac	2 781	3 002	5 783	
	Bundibugyo	Bundibugyo	3 275	3 570	6 845	
	Bushenyi	Bushenyi	6 981	7 214	14 195	
	Hoima	Hoima	2 078	2 538	4 616	
	Iganga	Iganga	9 052	10 688	19 740	
	Kalangala	Kalungula	752	624	1 376	
	Kamuli	Kamuli	2 948	3 547	6 495	
	Kapchorwa	Kapchorwa	2 235	2 369	4 604	
	Kasese	Kasese	9 376	9 374	18 750	
	Kiboga	Kiboga	2 479	2 798	5 277	
	Kisoro	Kisoro	3 615	3 870	7 485	
	Kitgum	Kitgum	6 203	6 775	12 978	
	Kotido	Kotido	2 282	2 262	4 544	
	Kumi	Kumi	5 659	6 090	11 749	
	Luwero	Bombo	5 337	5 229	10 566	
	Luwero	Wobulenzu	5 201	5 911	11 112	
	Luwero	Luwero	2 411	2 980	5 391	
	Masindi	Masindi	6 291	4 548	10 839	
	Moroto	Moroto	658	821	1 479	
	Moyo	Moyo	3 213	3 466	6 679	
	Mpigi	Mpigi	3 486	3 797	7 283	
	Mubende	Mityani	10 411	12 168	22 579	
	Mubende	Mubende	4 577	4 724	9 301	
	Mukono	Kayunga	6 538	7 631	14 169	
	Mukono	Lugazi	9 333	9 495	18 828	
	Mukono	Mukono	3 429	3 977	7 406	
	Mukono	Njeru	18 109	18 622	36 731	
	Nebbi	Nebbi	3 291	3 678	6 969	
	Ntungamo	Ntungamo	n a	n a	n a	
	Pallisa	Pallisa	1 405	1 522	2 927	
	Rakai	Kyotera	2 318	2 793	5 111	
	Rakai	Rakai	294	255	549	
	Rukungiri	Rukungiri	4 105	4 473	8 578	
	Tororo	Busia	13 303	14 664	27 967	
			TOTAL	163 426	175 475	338 901

(1) The list includes district administration headquarters which are not officially Gazetted as Town Councils

(2) Karuguuza Town Council (Kibaale) is not included. It was created after enumeration and the enumerated boundaries do not match the actual boundaries

SUMMARY OF EXTERNAL TRADE 1987 1996

Year	Imports	Exports (Incl Re Exports)	Trade Balance
1987	582 531	333 039	(249 492)
1988	531 802	300 091	(231 711)
1989	578 288	298 133	(280 154)
1990	551 095	177 658	(373 437)
1991	522 690	184 263	(338 427)
1992	524 434	146 767	(377 667)
1993	403 387	201 231	(202 156)
1994	686474	409 939	(226 535)
1995 (1)	1 047 649	075 867	(471 782)
1996 (2)	729 410	665 266	(64 144)

- (1) Figures for 1995 have been updated
(2) 1996 figures are provisional

DOMESTIC EXPORTS BY QUANTITY 1990 1996 (1)

COMMODITY	Unit	1990	1991	1992	1993	1994	1995(2)	1996 Estimates
TRADITIONAL EXPORT CROPS								
Coffee	Tonne	141 489	127 438	119 006	114 169	194 325	168 860	278 711
Cotton	Tonne	3 808	7 819	7 536	7 961	3 841	5 580	9 756
Tea	Tonne	4 760	7 018	7 816	10 175	10 972	10 681	14 610
Tobacco	Tonne	2 342	2 400	2 291	4 109	4 082	3 525	3 118
NON TRADITIONAL EXPORTS								
Maize	Tonne	26 733	33 070	29 623	160 438	99 511	86 149	86 552
Beans and other Legumes	Tonne	9 278	14 419	9 327	47 532	37 477	38 758	40 308
Fish and Fish products	Tonne	1 664	4 687	4 851	6 138	6 564	16 046	14 075
Cattle hides	Tonne	2 660	2 750	3 561	0 259	6 737	5 090	5 017
Sesame seeds	Tonne	9 207	17 805	12 863	8 372	4 142	9 314	11 462
Soya beans	Tonne		2 382		7 076	1 690	3 972	8 493
Soap	Tonne				2 597	2 142	4 420	3 657
Electric Current	000 kwh	161 228	100 080	281 827	206 182	252 201	195 500	151 117
Cocoa beans	Tonne	1 096	492	623	1 313	623	552	1 414
Goat and Sheep skins	Tonne	70 911	48 780	118 150	486	218	16	
Hoes and hand tools	000	40	263	362	324	476	793	267
Pepper	Tonne		220	182	333	269	80	74
Vanilla	kg		3 783		4 731	13 488	176	14 868
Live animals	000	3			47	64	160	45
Fruits	Tonne				2 760	169	324	48
Groundnuts	Tonne		239	84	625	415	391	75
Bananas	Tonne	901	1 814	1 952	301	2 535	1 187	2 557
Roses and Cut flowers	kg				96 941	241 292	133 378	379 504
Ginger	Tonne		131		290	62	52	113
Gold	kg			7 500	11 200	1 392	2 448	1 394
Gold compounds	kg							2 826

DOMESTIC IMPORTS BY VALUE SITC GROUPING 1993-1996 (1)

(000 US\$)

SITC Description	1993(1)	1994	1995	1996
00 Live animals other than animals of division 03	814	1 092	715	1 272
01 Meat and meat preparations	80	208	290	217
02 Dairy products and birds eggs	1 784	2 817	2 657	2 075
03 Fish crustaceans and molluscs and preparations thereof	13	181	17	36
04 Cereals and cereal preparations	12 971	38 336	39 741	31 696
05 Vegetables and fruit	463	5 734	12 791	5,144
06 Sugars sugar preparation and honey	12 270	16 355	26 694	7 540
07 Coffee tea, cocoa, spices and manufactures thereof	206	271	231	221
08 Feeding stuff for animals (not including unmilled cereals)	218	223	196	211
09 Miscellaneous edible products and preparation	1 775	5 620	6,894	5,539
11 Beverages	1 624	1 420	988	619
12 Tobacco and tobacco manufactures	202	163	98	69
21 Hides, skins and furskins, raw	1	9	0	9
22 Oil seeds and oleaginous fruits	437	106	2,815	3,911
23 Crude rubber (including synthetic and reclaimed)	161	86	58	61
24 Cork and wood	46	74	124	22
25 Pulp and waste paper	94	17	12	26
26 Textile fibres (other than wool tops) wastes not manufactured	15 776	19,648	23,421	22,445
27 Crude fertilizers and minerals (excl coal petrol precious stones)	5 876	6,761	9,496	11 185
28 Metalliferous ores and metal scraps	10	16	1	22
29 Crude animal and vegetable materials	724	1,815	1 171	788
32 Coal coke and briquettes	71	73	35	66
33 Petroleum products and related materials (2)	6 563	59,115	77 770	91,421
34 Gas natural and manufactured	274	83	375	305
41 Animal oils and fats	10,082	5 985	4 965	306
42 Fixed vegetable fats and oils crude refined or fractioned	7 929	21 042	27 376	21,899
43 Animal or veg Fats and oils processed animal or vegetable waxes	5 122	8 685	14 706	9 532
51 Organic chemicals	1 238	2,116	5 318	4,211
52 Inorganic chemicals	4 444	4 644	6 610	4 818
53 Dyeing tanning and colouring mats	1 452	2,896	4,350	4 428
54 Medical and pharmaceutical products	19 639	29,239	40,365	46 372
55 Essential oils perfume materials toilet cleaning preparations	2 655	6 980	8 934	11,592
56 Fertilizers manufactured (other than those of group 272)	1 641	2,177	3 467	3 806
57 Plastics in primary forms	2 004	8 049	12,238	14,503
58 Plastics in non primary forms	4,738	3 665	7 869	3,600
59 Chemical materials & products nes	4 473	7 945	16 256	23 509
61 Leather leather manufactures nes and related products	178	38	102	23
62 Rubber manufactures	11 230	15 937	16 885	17 015
63 Cork and wood manufactures (exc furnt)	858	2 069	1 706	1,276
64 Paper paperboard and articles of paper pulp paper or paperboard	9 039	14 470	20 719	17,508
65 Textile yarn fabrics made-up articles nes and related products	15 064	28 740	37,599	25 242
66 Non-metallic mineral products nes	20 032	32 241	41 847	33 267
67 Iron and steel	17 108	44,653	49 439	35,033
68 Non ferrous metals	2,933	5 193	8,301	11 277
69 Manufactures of metals nes	21,858	20 681	29,086	21 353
71 Power generating machinery and equipment	3 123	7 775	10 403	9 460
72 Machinery specialized for particular industries	23 498	25 322	53 062	30,449
73 Metal working machinery	2 480	2 198	4 512	3 321
74 General industrial machinery and equipment nes machine parts nes	17 347	20,466	29 614	26 835
75 Office machines and automatic data processing machines	6 201	19 496	11 856	10 463
76 Telecommunications and sound recording/reproducing apparatus etc	10 063	13 739	26,210	16 427
77 Electrical machinery apparatus and appliances nes	22 400	28,838	39 556	32,637
78 Road vehicles (including air cushion vehicles)	57 607	34 955	149,055	115,525
79 Other transport equipment	986	7,258	3,053	3 519
81 Prefabricated buildings sanitary plumbing etc fixtures and fittings	940	2 297	4 051	3 439
82 Furniture and parts thereof, bedding mattresses mattress supports etc	3 318	11 524	9,096	3 958
83 Travel goods handbags and similar containers	761	1 768	2,972	2 746
84 Articles of apparel and clothing accessories	4 785	15 614	14 754	12,819
85 Footwear	3 306	6 603	5,838	4 751
87 Professional scientific and controlling instruments and apparatus nes	6 334	6 574	7,740	10,374
88 Photographic apparatus equipment and supplies and optical goods watches	1 914	2 669	2 779	2 967
89 Miscellaneous manufactured articles nes	12 090	20,867	31 657	30,948
97 Gold non-monetary (excluding gold ores and concentrates)	0	0	1	1
99 Undescribed	1	0	7	0
TOTAL	402 510	715,631	970 944	816 010

NOTE (1) 1996 figures are provisional
(2) 1993 figures for petroleum are not available

II. BUSINESS ENTITIES IN UGANDA

When establishing a business in Uganda, most investors choose to set up a company, either incorporating locally or registering as a foreign company. Other business entities include sole proprietorships and partnerships.

COMPANIES

Incorporation in Uganda is regulated by the Companies Act, Chapter 85 of the Laws of Uganda. A company retains a legal identity separate and apart from the officers, members and shareholders of the company. Thus although legal proceedings can be initiated against the company, they can not be initiated against the individuals themselves for the actions of the company.

A company incorporated under Ugandan law is legally able to own property as a separate entity. This holds two distinct advantages: a company can occupy business premises as a tenant, and members of the company cannot interfere with the company's property. In cases of commercial disputes, a company can take action to enforce its legal rights. At the same time, it may also be sued for breach of its duties.

There are no share capital requirements in Uganda and companies are often formed with a nominal share capital. Most investors set up companies limited by shares, where the members' liability is limited, whereas companies limited by guarantee are usually formed by non-profit entities.

A company is recognized as public or private. Public companies face more stringent legal requirements than do private companies. Public companies must have a minimum of seven members, including two directors, are required to lodge audited financial statements with the Registrar of Companies on an annual basis, and must hold a statutory general meeting annually. Public companies are permitted by law to offer their shares to the public, but prior to doing so must submit a prospectus to the Capital Markets Authority for their review. Private companies may be incorporated with as few as two members, but no more than 50, including one director, are not required to lodge audited financial statements with the Registrar, are not required to hold a statutory general meeting annually, and they may not offer their shares to the public.

Certificate of Incorporation

To receive a certificate of incorporation, a company must submit the following documents to the Registrar of Companies:

- Memorandum of Association (three copies),
- Articles of Association (three copies, obligatory for companies limited by guarantee and for unlimited companies, optional for companies limited by shares),
- a statutory declaration by a legal practitioner engaged in the formation of the company, or by a person named in the Articles as a director or secretary, in compliance with the registration requirements of the Act,
- General Company Form No. A1 (statement of nominal capital),
- General Company Form No. A2 (Declaration of Compliance with the Companies Act, to be sworn before a Commissioner for oaths),
- General Company Form No. A9 (indicating the location of the registered office),
- General Company Form No. 7, to be filed within 14 days of appointment of Directors, and
- General Company Form No. A3, to be filed within 60 days of Allotment of Shares.

Public companies must also submit the following documents:

- a statement with the names, particulars, responsibilities and duties of the directors and the secretaries,
- a statement by the directors to take and pay for qualification shares, if any, unless they have signed the Memorandum for at least that number of shares, and
- a prospectus (or statement in lieu of prospectus)

The Memorandum and Articles of Association must be drawn up by a practicing advocate unless they are drawn up by a director or secretary of the company

Memorandum Of Association

The Memorandum of Association is a company's most important document because it determines the powers of the company. Consequently, a company may only engage in activities which are stipulated in the Memorandum, and may only exercise powers which have been conferred upon it expressly by the Memorandum

The Memorandum of Association must be in English and must state the following

- the name of the company (with *limited* as the last word in the case of a company limited by shares or by guarantee),
- that the registered office of the company is situated in Uganda, and
- the company's objectives

Companies limited by shares or by guarantee must state

- that the liability of the members is limited

Companies having a share capital must include

- the amount of share capital proposed, including the number of shares of a fixed amount (not necessary for unlimited companies),
- a provision that no subscriber (first or founding member of the company) to the Memorandum may take less than one share, and
- the number of shares taken by each subscriber written opposite to his name

Companies limited by guarantee must also state

- that each member undertakes to contribute to the assets of the company, in the event of its being wound up while s/he is a member, or within one year after s/he ceases to be a member 1) a sum, up to a specified amount, which includes the payment of the company's debts and liabilities which were contracted before s/he ceased to be a member, and 2) the expenses of winding up

The Memorandum must be dated and signed by each subscriber in the presence of at least one witness. The full name, occupation and postal address of each subscriber must be listed, as well as the occupation and postal address of each witness

By special resolution a company may alter the provisions in its Memorandum with respect to its objectives. This would be done to enable the company to

- carry on its business more economically or more efficiently,
- attain any of its objectives by new or improved means,
- enlarge or change the local area of its operations,
- carry on business which under existing circumstances may conveniently or advantageously be combined with the business of the company,
- restrict or abandon any of the objectives specified in the Memorandum,
- sell or dispose of the whole or any part of the undertaking of the company, or
- amalgamate with any other company or body of persons

Articles Of Association

The Articles of Association contain the regulations of a company. They are registered with the Memorandum and are signed by the subscribers to the Memorandum. The registration of Articles of Association is required for unlimited companies and companies limited by guarantee, but optional for companies limited by shares. However, if a company chooses not to register Articles, regulations set out

in the Companies Act become the regulations of the company

The Articles of Association must be

- in English,
- printed,
- divided into paragraphs numbered consecutively, and
- signed by each subscriber to the Memorandum of Association in the presence of at least one witness

For unlimited companies and companies limited by guarantee the Articles must state

- the number of members with which the company proposes to be registered and, for unlimited companies with a share capital, the amount of share capital with which the company proposes to be registered

Any increase beyond the registered number of members must be communicated to the registrar within fourteen days

Table A of the First Schedule to the Companies Act contains regulations for the management of a company limited by shares. The Articles of Association of any company may adopt any or all of these regulations, but they are particularly applicable to companies limited by shares. Where a company limited by shares does *not* register Articles of Association, the regulations contained in Table A shall be the regulations of the company. In addition, where a company limited by shares *does* register Articles, but the Articles do not exclude or modify the regulations contained in Table A, then these regulations become the regulations of the company.

Tables B, C, D and E of the First Schedule to the Companies Act contain forms of Memorandums and Articles of Association. Table B contains the form of Memorandum of Association of a company limited by shares. Table C contains the form of Memorandum and Articles of Association of a company limited by guarantee not having a share capital. Table D contains the form of Memorandum and Articles of Association of a company limited by guarantee having a share capital. Table E contains the form of Memorandum and Articles of Association of an unlimited company having a share capital.

Subject to the provisions of the Companies Act and to the conditions contained in a company's Memorandum of Association, a company may alter its Articles of Association by special resolution.

FOREIGN COMPANIES

A company incorporated in a foreign country is authorized to operate in Uganda if it obtains a Certificate of Registration. A certified copy of the document that defines the company's constitution (in English) must be submitted to the Registrar General.

SOLE PROPRIETORSHIPS

A sole proprietorship is not a separate legal entity which means that the individual who owns the business is personally liable for all debts. There are no formalities involved in setting up in business as a sole proprietorship, apart from registering the business name.

PARTNERSHIPS

Partnerships are governed by the Partnership Act, Chapter 86 of the Laws of Uganda, and are defined as agreements between individuals for the purpose of doing business. They are limited to 20 people. The nature of business of a partnership can be changed at any time provided all members agree to the change, and if one of the partners leaves the partnership, it ceases to exist, unless otherwise stated in the partnership agreement.

Partnerships are always unlimited, and as they do not have a separate legal identity apart from their members, each partner is liable for the debts of the firm, as well as any actions taken by another partner in the ordinary course of the partnership business. A partnership can be sued either in its firm name or through the individual partners, but even when sued in the firm name the partners must appear in their individual capacity, and execution can only be against the individual partners, not against the firm.

All property rights and interests in the property brought into the partnership stock, purchased on account of the firm, or acquired in the course of the partnership business are presumed to be partnership property unless proved otherwise. Although a partnership is not a legal entity, it can own real property through a trust, a contractual licence, or a lease. A partnership can also hold a land title in its name as a Trustee.

There are two types of partnership – express and implied. An express partnership is formed when two or more individuals or corporations draw up a partnership deed. The deed, which must be signed by all the partners, is registered as a document under the Registration of Documents Act, thus making the deed automatically admissible in evidence in a court of law, should the partnership matters end in court at some future date. Any points not covered in the agreement are governed by the Partnership Act. An implied partnership exists where individuals engage in business together without a formal agreement. As long as there is evidence of profit sharing, the partnership is implied by the law which dictates how the partners share in the obligations, profits or losses, or capital of the partnership. To avoid misunderstandings or problems, it is usually advisable for the partners to have a written agreement and to have it registered.

III PUBLIC SECTOR REQUIREMENTS

The following pages provide a sketch of the requirements at each step in the investor's path to starting his/her new business. In many cases, changes are being made by agencies to simplify procedures. To save time, investors should check with the UIA, a solicitor or consultant, or agency personnel to determine whether they are accomplishing the procedure in the most efficient manner.

The length of time from arrival in Uganda, or the decision to invest there, to the actual startup of operations, has a lot to do with the investor and the investment. If an investor is locating to a building site with utilities in place, s/he could begin operations in less than one month. If an investor is choosing a building site and constructing office/manufacturing space, or is seeking entry into a restricted area, the process could take six months to several years. The variation depends upon the persistence of the investor and the availability of services and materials.

Note: Some of the costs noted are given in Ugandan shillings (UgSh) while others are given in US dollars (\$). At press time the exchange rate was UgSh 1295 = \$1.00.

QUICK GUIDE

Step	Agency	Function	Time Table
1.	Registrar General	Investor must have a business name and be a registered company before s/he can move forward	1 visit of 1 hour to register, 1-2 days for business name certificate and certificate of incorporation
2	Uganda Investment Authority (UIA)	A local investor with over \$50,000 or a foreign investor with over \$100,000 in new investment visits the UIA for an investment license , the license will afford him/her certain privileges throughout the rest of the process	2- 5 days for approval
<p><i>The following steps may be taken in different order However obtaining utilities and work permits will be the most time consuming and should be attended to first</i></p>			
3.	<u>Electricity</u> Uganda Electricity Board (UEB), <u>Water and Sewage</u> National Water and Sewerage Corporation (NWSC), <u>Telephone</u> Uganda Telecom Limited (UTL), Celtel Ltd , MTN Uganda Ltd	Because of the length of time needed to get utilities in place, all investors are advised to begin this process immediately following UIA license approval Letters from the UIA may encourage these entities (mostly parastatals) to move more rapidly In the event of new construction, or bringing new services to a site, the investor is required to provide site plans Investors should be aware that they may be required to fund the full costs of bringing services to the site UEB has started a program whereby these costs may be deducted from monthly electricity bills Environmental site assessments are also required	If new construction, water and electricity will take at least 2 – 4 months If service is already available in the area, 1- 4 weeks UTL phones (fixed lines) currently take 1 - 3 months, if there is a free line One can wait years for a free line in some areas CelTel cellular phones are available immediately MTN mobile phones are available immediately
4.	Immigration	Work permits are required only for foreign investors and/or foreign workers The UIA license and letter of recommendation will facilitate this process	1 visit of 1 hour to apply, at least one month to receive the permit
5.	Uganda Revenue Authority (URA)	All investors, firms and directors must register as tax payers and obtain a tax identification number (TIN)	Two visits, 2-3 days
6.	Uganda Revenue Authority (URA)	Any investor with projected annual gross sales of \$50,000 or more must register and obtain a VAT number Others may register as well	1 day for registration number, 2 weeks for certificate
7.	Kampala City Council (KCC)	The investor must obtain a trading license regardless of the type of business being established If the investor is constructing a new building, he or she must also go here for site plan approvals and certificate of occupancy	30 – 60 minutes

REGISTERING A BUSINESS NAME

According to the Registration of Business Names Act, Chapter 87 of the Laws of Uganda, every business in Uganda must register its business name. To register, a completed business name registration form must be sent or delivered to the Registrar of Business Names, located at the Registrar General, within 14 days of the start of business.

Once it is issued, the Business Name Registration Certificate must be openly displayed at the registered place of business. The Registrar keeps an index of all registered business names and these records are open to the public upon payment of a fee. If there is a change in the information contained in the registration form, the Registrar must be informed within 14 days of the change. When an individual, a firm or a corporation ceases to do business, it must send a notice of cessation of business to the Registrar within three months of cessation. Failure to comply with any of these regulations is punishable by a fine.

Where do you go?

Uganda Registration Services Bureau, Parliamentary Buildings
First Floor, Room 13 - Registrar General
Rooms 12 and 3 – Legal Officers (Asst Registrars)
Room 11 - Registry

Who goes?

Everyone

What does the investor have to do?

Complete Business Name Registration Form

Time Filling in particulars, name search, payment of fees **Cost** Registration Fees UgSh 2,000/=

What does the investor receive?

Business Name Registration Certificate

Time Not more than two (2) days **Cost** None in addition to the above

REGISTERING A COMPANY (INCORPORATING)

Where do you go?

Uganda Registration Services Bureau, Parliamentary Buildings
First Floor, Room 13 - Registrar General
Rooms 12 and 3 – Legal Officers (Asst Registrars)
Room 11 - Registry

Who goes?

All businesses to register company names and obtain certificates of incorporation

What does the investor have to do?

1 Provide Memorandum and Articles of Association

(investor should obtain 10 copies of these for the entire investment process)

Time Varies May be solicitor prepared Needs solicitor's signature **Cost** Varies

2 Complete forms A1, A2, A3, A9, and 7

(Directors' signatures required)

Time Preparation **Cost** UgSh 1,500/= (UgSh 300 per form)

What does the investor receive?

1 Duplicate stamped copy of deed and certified copy of deed

Time 1- 2 days **Cost** UgSh 3,900/=

2 Certificate of Incorporation making the business a legal entity

Time 1-2 days if all the requirements available **Cost** Stamp Duty of 0.5% on Nominal Capital, Stamp Duty of UgSh 23,000/= on the Memorandum and Articles of Association, UgSh 410/= filing fee and adjudications Registration fee increases gradually depending on nominal capital It is usually much lower as compared to the stamp duty on nominal capital

REGISTERING A FOREIGN COMPANY

Where do you go?

Uganda Registration Services Bureau, Parliamentary Buildings
First Floor, Room 13 - Registrar General
Rooms 12 and 3 – Legal Officers (Asst Registrars)
Room 11 - Registry

Who goes?

Foreign companies or their legal representatives

What does the investor have to do?

Deliver to the Registrar

- 1 A certified copy of the document that defines the constitution of the company (in English)
- 2 A list of the Directors and the Secretary
- 3 A statement of subsisting charges
- 4 Names and addresses of a person(s) in Uganda authorized to receive service on behalf of the company

Time Preparation of the documents

What does the investor receive?

A certificate of Registration

Time Not more than one day **Cost** \$470

REGISTERING A PARTNERSHIP

Where do you go?

Uganda Registration Services Bureau, Parliamentary Buildings
First Floor, Room 13 - Registrar General
Rooms 12 and 3 – Legal Officers (Asst Registrars)
Room 11 - Registry

Who goes?

Any one of the partners

What does the investor have to do?

1 Register the partnership as a firm under the Business Names Registration Act in order to secure the name (see above)

2 Draft the Partnership Deed (3 copies)

3 Present the documents for registration

Time Completing Business Names Registration, drafting of partnership deed

Cost UgSh 3,900/=

What does the investor receive?

Stamped copies of the Partnership Deed

Time 1-2 days **Cost** None in addition to above

OBTAINING AN INVESTMENT LICENSE

Where do you go?

Uganda Investment Authority

Investment Centre, Kampala Rd (opposite Bank of Uganda) - Deputy Executive Director

Who goes?

1 Any local investor with an investment of \$50,000 or more, who wishes to obtain an Investment License Local investors do not have to go to the UIA to obtain an investment license

2 Any foreign investor with an investment of \$100,000 or more is eligible to receive an investment license Foreign investors with investments less than \$100,000 are not eligible for Investment Licences The only exceptions are investors in professional service sectors whose investments in capital goods are normally small, but who bring into the country specialized technology and skills and provide specialized training to the local work force In these cases, UIA evaluates the investor for an Investment License on the basis of investment value and also the new technology and skills the project brings into the country

What does an investor have to do?

To obtain an investment license, an investor must provide Certificate of Incorporation, Memorandum and Articles of Association, and a business plan/detailed investment plan which includes the capital investment, value and timing of investment and a comprehensive training program

Time Investor preparation of these documents **Cost** None to apply for license

What does the investor receive?

1 An investor who meets the UIA criteria will be granted an investment license which will give the investor access to UIA facilitation

2 Investors can also apply for MIGA insurance coverage through the UIA before they make any investments MIGA coverage insures foreign investments against a wide range of non-commercial risks including expropriation, currency transfers, breach of contract and civil strife

OBTAINING TELEPHONE SERVICE

Uganda Telecom Limited (UTL)

Where do you go?

Post Office Building, Entebbe Road - Regional Telecoms Manager

Who goes?

Any investor who wants a telephone line

What does an investor have to do?

Complete Form TS 106B and submit Certificate of Incorporation, Memorandum and Articles of Association, trading license, sketch of site and signatures of two directors

Time Completing forms **Cost** Processing and deposit fees

If bringing in phones or faxes, etc , they must comply with UTL standards and a fee is charged per item \$75 00 per fax machine, \$30 00 per phone

If telephone service does not exist at the investor's site, the investor may be required to purchase the poles and equipment

What does the investor receive ?

The investor receives a telephone line, if it is available

Time 3 weeks to years **Cost** \$170 00 installation, monthly fees including fees for local calls

CelTel (U) Ltd

Where do you go?

CELTEL House, Plot 40, Wampewo Avenue, P O Box 6771, Kampala

Phone 075-230110, Fax 230106

Contact Sales/Marketing Department

Who goes?

Anyone who wants a cellular phone

What does an investor have to do?

1 Cash & Talk Service Complete an application form

Time Completing form **Cost** \$50 connection fee, \$50 minimum deposit required, \$10 50 weekly access fee

2 Permanent Service Complete an application form

Time Completing form **Cost** \$100 connection fee, \$300 security deposit, \$300 deposit for international calls, \$38 monthly access fee

3 Cellular phone handset Provide your own (must be GSM compatible – Global Technology for Mobile Phones), or purchase one from Celtel (\$160-720), Simba Telecom, or GENCOM

What does the investor receive?

A cellular phone

Time One hour if you have paid for everything **Cost** Cost of all incoming and outgoing calls in addition to the connection and access fees, security deposit, and cost of handset

MTN Uganda Ltd

MTN is the licensed second national operator and at the time of press had not yet commenced operations As a result, some information is incomplete MTN was due to start operating on 21 October 1998

Where do you go?

MTN Customer Service Center, 1st Floor, UDB Towers, 22 Hannington Road, Kampala

Tel 349701, 341980, 341978, 341964, Fax 341976

Who goes?

Anyone who wants a mobile phone/SIM cards/prepaid cards

What does an investor have to do?

1 Pay As You Go Purchase complete package (phone, SIM card, airtime) from MTN Service Centre, Select Food Stores, Shell Shops, Simba Telecom Shops, and Blitz Video When airtime finished, purchase additional airtime cards only

Time Making purchase of complete package **Cost** Cost of complete package (not available at press time)

2 Talk Time Fill out a contract and submit a positive form of identification, bank account information, letter of employment, and proof of residency

Time Completing contract **Cost** Deposit fee for domestic calls and/or international calls and/or international roaming

What does the investor receive?

A mobile phone

Time Estimated 1-2 days max , possibly less when fully operational **Cost** No information available at this time

OBTAINING POSTAL SERVICE

Where do you go?

Uganda Post Limited
Main Post Office, Kampala Road

Who goes?

Any investor who wants a Post Office Box or Private Mail Bag

What does an investor have to do?

Complete a form requesting a PO Box and attach two passport sized photos of each director, Certificate of Registration and Memorandum and Articles of Association

Time Completing forms **Cost** No processing fee

What does the investor receive?

A Post Office Box or Private Mail Bag

Time Several days **Cost** \$20 00/year for a large box or private mail bag

OBTAINING ELECTRICITY

Where do you go?

Uganda Electricity Board
Investors in Kampala and Entebbe UEB District Office behind Amber House
Investors upcountry Amber House (Adjacent to Post Office), Kampala Road, 4th Floor, Room C412,
Chief Customer Services Manager

Who Goes?

- 1 Any investor who requires electricity
- 2 Any investor who plans on using alternative means including a generator

What does an investor have to do?

- 1 Write a letter or complete an application form

Time Correspondence goes through Kampala and response is therefore more rapid if attended to in Kampala **Cost** None

- 2 Be available for site inspection so that UEB may determine the cost of installation, if needed, of new lines or reinforced lines The full expense of new lines is borne by the investor Subject to a number of factors, power users are now allowed to offset the capital costs of new connections to the network against future charges for consumption

NB Investors must provide business operations information to UEB so that they may determine the business power needs Special power arrangements may be available at an additional fee, to meet investors 24 hour needs, particularly in temperature sensitive manufacturing

What does the investor receive?

The investor receives a quote for installation and when accepted and paid up-front, UEB begins installation

Time 2-4 months on new hook-ups, less than a week where services are in place

Cost Installation costs vary The investor is responsible for new wiring, poles, etc All new subscribers pay a \$200 - \$1,000 security deposit, which is interest bearing and deducted from the final bill

OBTAINING WATER AND SEWER SERVICE

Where do you go?

National Water and Sewerage Corporation (NWSC)
Jinja Road (By roundabout) - Director of Technical Services

Who goes?

Any investor in a major town who requires water and sewerage services Investors outside of town use boreholes, lakes, and rivers for water, and septic fields for sewerage

What does an investor have to do?

- 1 Apply at local NWSC office
- 2 If a new site, investor must supply a site plan with a sketch, situation of property, estimated water use and the requirements for quality of water to be used for production purposes

What does the investor receive?

The investor receives a quote from NWSC and when accepted and paid, NWSC begins installation

Time 2-4 months on new hook-ups, less than a week where service exists

Cost Installation varies, Hook-up - \$150 00

OBTAINING WORK PERMITS

Where do you go?

Department of Immigration
Ministry of Internal Affairs, Crested Towers, Ground Floor - Commissioner for Immigration

Who goes?

- 1 Any foreign investor seeking a work permit
- 2 Any foreign employee seeking a work permit

What does an investor have to do?

- 1 At the airport, an investor usually receives a 30-day tourist pass A Special Pass (Form 10A) should be completed to extend the time to 90 days

Time 1 day **Cost** \$0 50 form, \$47 50 processing

- 2 After receipt of Investment License from the UIA, an investor may apply for an Entry Permit/Work Permit (Form 1) through the UIA The duration is up to five years, fees are annual, payable in advance Investors must include at least two passport photos, copy of passport, investment license, the UIA letter of recommendation, the business plan, Certificate of Incorporation and the Articles and Memorandum of Association May also require CVs and bank statements showing minimum investment of \$100,000 and progress of project implementation Investors should justify need for expatriates

Time Processing takes one month or more **Cost** The form is \$0 50 and fees range from \$50 to \$250 per annum depending on sector

Rule of thumb one expatriate per \$100 000 of investment

What does the investor receive?

Investor initially receives a Special Pass and then a work permit

N B The work permit is not fully valid unless accompanied by a stamp in the investor s passport

REGISTERING FOR INCOME/CORPORATE TAXES

Where do you go?

Uganda Revenue Authority
Plot 9/11 Parliament Avenue (across from Parliament) 3rd Floor - Senior Principal Revenue Officer

Who goes?

All businesses and their directors

What does an investor have to do?

1 Fill in a C E form - corporate preliminary inquiry form - attaching Memorandum and Articles of Association as well as directors names and addresses and the fiscal year end date of the firm

Time Preparation **Cost** None

2 Fill in a P E form - personal preliminary inquiry form - for each resident director

Time Minutes **Cost** None

3 Apply for Tax Identification Number (TIN)

Time 2 days for return of TIN number **Cost** None

4 Register for PAYE (Pay as You Earn), an employee withholding tax. Investor is given a registration number and a brochure of explanation with a schedule included

Time Preparation **Cost** None

NB The PAYE department is in the same building as the income tax department, though on a separate floor

5 Within six months of commencement of the fiscal year, a business must submit estimated taxes (Form IRD 2C), and pay any potential tax liability. Four months following the end of the fiscal year, corporate taxes are required to be filed and paid on form IR 2C. There is a 2.5% monthly compounded penalty for late filing. If estimated and actual tax liability differ by more than 20%, there is a 2% per month penalty.

6 On a monthly basis, by the 10th day, a business must pay PAYE (from employee payroll deductions) using form IR 10. Payment is made at a designated Uganda Commercial Bank branch. Employers must file forms IR/P9, IR/P10 and IR/p10A annually, which provide monthly details as to the amount paid in PAYE deductions, per employee, for the prior year. The PAYE year runs from 1st July to 30th June.

What does the investor receive?

Investors receive a corporate tax identification number and a PAYE identification number, and the directors receive personal tax numbers. Employer receives all stationery needs for filing PAYE information on employees. Investors are also assigned a specific revenue officer who can answer questions and assist them.

REGISTERING FOR VALUE ADDED TAX (VAT)

Where do you go?

Uganda Revenue Authority
Parliament Avenue Customs House, 4th Floor, Offices throughout the country

Who goes?

1 Any investor in any sector with projected annual gross sales of \$50,000 or more

2 Any business person who wants to get a refund of VAT on imports and inputs

What does an investor have to do?

1 Complete form VAT 101 in triplicate to register

Time 1 day for registration number, 2 weeks for certificate **Cost** None

- 2 Must make monthly reports to URA/VAT office on form VAT 100 - Vat Return form Monthly payments are made to UCB on Form VAT 200
- 3 Investors may be eligible to obtain VAT refunds (using forms VAT 230/231) on raw materials, plant and machinery, with the Commissioner's approval An investor must be licensed with the UIA, be VAT-registered, and have a pre-shipment report and a minimum shipment of \$2,000 to \$10,000

What does the investor receive?

An investor receives a certificate which should be posted in his/her place of business The URA also provides the investor with a VAT return book which contains all the necessary forms for monthly returns

OBTAINING A TRADING LICENSE (KAMPALA)

Trading license requirements vary by district and local council
Investors outside of Kampala will need to check with the local city council

Where do you go?

Kampala – Kampala City Council
Kampala City Council Building Ground Floor, Room B20 - Trading License Officer

Who goes?

Anyone operating a business in the Central Business District of Kampala Investors outside the CBD obtain their licenses from KCC offices in Nakawa, Makindye, Kawempe and Rubaga

What does an investor have to do?

- 1 Complete Form KCC 96 - Trading License Time Preparation Cost \$5 00
NB Do not obtain the signatures of the LCI Town Clerk Health or Building inspectors Where required, KCC will obtain after issuance of a trading license
- 2 Provide a Memorandum and Articles of Association
- 3 Determine which license/permit category the investment belongs in and pay corresponding fee
Cost Fees vary depending on the category(ies) (there are 176 separate categories) in which a business falls For investors, annual fees range from \$100 - 1,000 and are not pro-rated
- 4 If an investor is constructing a building, KCC must approve the site plan, check the site during construction and issue the final certificate of occupancy

What does the investor receive?

After payment of the license/permit fees, and completion of form KCC 96, the investor receives a License certificate which should be posted/available in the investor's place of business
Time Less than one hour However, delays occur if the Trading License Officer is away from his/her desk

IV. DIRECTORY OF SERVICES

QUICK INDEX

If You Need?

Go Here!

Microfinance

European Development Bank Project
The Co-operative Bank
Centenary Rural Development Bank
Finca
Pride
Consult Directory of MFIs (PRESTO) for further information

Short-term and Long-term Loans

Development Finance Company of Uganda (DFCU)
East African Development Bank (EADB)
Uganda Development Bank (UDB)
Preferential Trade Area Bank
Commercial Banks

Leasing Facility

Uganda Leasing Company
East African Development Bank (EADB)

Joint Venture Partners

Uganda Investment Authority (UIA)
Danida Private Sector Development Programme
Uganda Manufacturers Association (UMA)

Technical Assistance

Business Uganda Development Scheme (BUDS)

Association Affiliation

Uganda Manufacturers Association (UMA)
Uganda Small Scale Industries Association (USSIA)
Uganda Women Entrepreneurs Association (UWEAL)
Uganda National Farmers Association (UNFA)
Private Sector Foundation (PSF)
Northern Uganda Manufacturers Association (NUMA)
Uganda National Chamber of Commerce and Industry (UNCCI)

Export Information

Export Promotion Board
Uganda Manufacturers Association (UMA)
Ministry of Tourism, Trade and Industry

Trading License

Kampala City Council (KCC)

Company Registration

Ministry of Justice, Registrar General

Technology

Uganda Investment Authority (UIA)
Uganda Manufacturers Association (UMA)
National Council for Science and Technology

Vat Registration

Uganda Revenue Authority (URA)

Tax Identification Number

Uganda Revenue Authority (URA)

Pension Plans

National Social Security Fund (NSSF)
Panworld Insurance Company

Insurance Services

National Insurance Corporation (NIC)
Uganda American Insurance Company
Pan World Insurance Company
United Assurance Company

PUBLIC AUTHORITIES

Capital Markets Authority (CMA) and Uganda Securities Exchange (USE)

East African Development Bank Building
P O Box 24565
Kampala

Tel 342788
Fax 342803

The Capital Markets Authority (CMA) was established in 1996 to regulate and develop the securities industry in Uganda. The CMA issues rules and regulations for the securities industry. Its main activities in this area are to license market professionals and monitor their operations so as to protect the interests of investors. The CMA is also charged with developing the markets. To this end the CMA conducts mass education programs aimed at promoting the demand, supply and financial intermediation of securities. The CMA is also involved in facilitating the introduction of new legislation and other regulatory tools that will enable new financial institutions and securities to become a part of the industry.

The Uganda Securities Exchange (USE) is a corporate body licensed by the Capital Markets Authority to conduct the business of a stock exchange. The principal activities of the USE are to obtain listing of shares from the business community and to provide a venue for trading shares. It is housed with the CMA.

National Agricultural Research Organisation (NARO)

P O Box 295
Entebbe

Tel 42-20324/9
E-mail Narohq@mukla.gn.apc.org

The National Agricultural Research Organisation represents the public sector agricultural system in Uganda. NARO is composed of a Board, a Secretariat and eight institutes with various research mandates. The business community is free to contact the various institutes for research findings and can also request specialised research tailored to their needs.

National Environment Management Authority (NEMA)

4 Nile Avenue, Floor 5
East African Development Bank Building
P O Box 22255
Kampala

Tel 236817
Fax 257521

NEMA is the principal agency in Uganda for the management, coordination, monitoring and supervision of all environmental activities. A project developer must submit a project brief to the relevant lead agency, and an environmental impact assessment shall be undertaken by the developer if the lead agency, in consultation with NEMA, is of the view that the project may have an impact on the environment.

Uganda Export Promotion Board (UEPB)

Plot 17/19 Jinja Road
P O Box 5045
Kampala

Tel 259779, 230233
Fax 259779
Telex 61391 UEPC
E-mail UEPC@Starcom.co.ug

The objective of the Board is to facilitate the development, promotion and coordination of all export related activities that lead to sustainable export growth. Services provided are details of tariffs for all markets by product category, general market entry information, lists of importers by country and product category, price data from major price determining centres, analysis of market trends for products exported by Uganda, information on import and export procedures and documentation requirements by Uganda's trading partners, dissemination of market information, and technical advice.

Uganda Investment Authority (UIA)

The Investment Centre
Plot 28, Kampala Road
P O Box 7418
Kampala

Tel 251562/5, 234109, 251854/5
Fax 342903
E-mail uia@starcom.co.ug

Regional Investment Centre Northern Uganda

P O Box 330
Lira

Regional Investment Centre Western Uganda

P O Box 1608
Mbarara

Tel/Fax 485-20798

Regional Investment Centre Eastern Uganda

P O Box 1146
Mbale

Tel/Fax 4534672

The Uganda Investment Authority was created in 1991 to promote and facilitate investment in Uganda. The UIA provides assistance to the investor in assisting him to obtain secondary operating licenses and work permits (for expatriates), to gain access to industrial land, and to obtain electrical, water, and telephone services.

The UIA is also the national antenna for the Centre for the Development of Industry (CDI), based in Brussels. Through the UIA, qualifying industrial projects can access various forms of technical assistance from the CDI. CDI is an ACP-EU institution, financed by the European Development Fund (EDF) under the Lome Convention, which brings together the European Union and 70 countries from the Africa, Caribbean and Pacific region (ACP). The objective of the CDI is to encourage and support the creation, extension and restructuring of industrial companies in the ACP countries.

Uganda National Bureau of Standards (UNBS)

Plot M127 Nakawa Industrial Area
P O Box 6329
Kampala

Tel 222367/9

UNBS is a parastatal established under an Act of Parliament. Its objectives are to formulate national standards, promote standardisation, lobby for consumer protection, promote public health and safety, promote industrial and commercial development, and enhance international trade.

Uganda Tourist Board (UTB)

IPS Building, 14 Parliament Avenue
P O Box 7211
Kampala

Tel 242196/7
Fax 242188

The Tourist Board is a parastatal under the Ministry of Tourism. Its prime objective is to promote and market Uganda as a viable tourist destination. Its operations include promoting investment in tourism, coordinating activities in the industry, providing consultancy services to tour agencies and hotels, and maintaining industry standards through licensing.

MAINSTREAM BUSINESS ASSOCIATIONS

Northern Uganda Manufacturers Association (NUMA)

P O Box 296
Lira

Tel 0473-20256

NUMA was formed in 1992 with the aim of linking entrepreneurs in the northern region and helping to build an industrial base in northern Uganda. Objectives of the association are to encourage and expand industrialisation in northern Uganda, promote the export of produce and locally manufactured goods, promote government-private sector dialogue, coordinate and promote training in managerial, technical and marketing skills, and promote and protect the interests of manufacturers in northern Uganda.

Uganda Manufacturers Association (UMA)

Lugogo Show Grounds
P O Box 6966
Kampala

Tel 221034, 220698
Fax 220285

The main objective of the association is to promote, protect and coordinate the interests of industrialists in Uganda. The present membership embraces manufacturing, banking and insurance, transport and clearing, tourism, and other industries related to manufacturing. Services include industrial and trade information, trade fairs and exhibitions, training, and publication.

Uganda National Chamber of Commerce and Industry (UNCCI)

Plot 17/19 Jinja Road
P O Box 3809
Kampala

Tel 258791/2
Fax 251258

The Chamber is an apex membership organization with branches in each of the 45 Districts. Members of the Chamber are traders, retailers, wholesalers, manufacturers and service organizations in all sectors of the economy. The Chamber encourages small, medium and large business entrepreneurs, both men and women, to learn from their successful colleagues to improve their businesses.

Uganda Oilseed Processors Association (UOSPA)

UCA Building 1st Floor
Plot 47/49 Nkrumah Road
P O Box 2215
Kampala

Tel 342504
E-mail Oilseed@starcom.co.ug

UOSPA is an association of edible oil processing millers established in 1994 to cater for the interests of those involved in the edible oil industry, from production to consumption. It has a current membership of 60, mostly oil millers. The objectives of the association are to promote seed multiplication whereby UOSPA has the responsibility of availing farmers with high quality oil seed for planting, to conduct an outreach program in the major oil seed producing areas of Uganda in order to create awareness on oil seed crop cultivation, to help oil millers access credit and participate in the monitoring of the loans, and to train oil millers in mill operation and maintenance, financial management and book keeping.

Uganda Small Scale Industries Association (USSIA)

Management Training and Advisory Center Campus, Nakawa
P O Box 7725
Kampala

Tel 221785
E-mail USSIA@starcom.co.ug

USSIA is a non-governmental organisation set up in 1979 with the purpose of enhancing industrial development through promoting small-scale industries in Uganda. Limited liability companies, partnerships and individuals operating small scale or cottage industries are eligible for membership. The objectives are to mobilise small scale industrialists in the country, promote dialogue between government and small scale industrialists, provide training, provide technical and other relevant information, influence government policy on small scale industries, promote the marketing of goods produced by small-scale industries, negotiate for finance and technical assistance, and assist in the procurement of inputs and raw materials for members. USSIA has branch offices in 25 districts across

the country

Uganda Women Entrepreneurs Association Limited (UWEAL)
P O Box 10002 Tel 257177
Kampala

UWEAL is an association of women entrepreneurs formed in 1987. The objectives are to establish a forum for women who manage or own commercial enterprises, carry out research and establish a database for the women entrepreneurs' programme implementation, encourage and facilitate training for women in modern business administration, and solicit financial and material support.

Uganda Women's Finance Trust (UWFT)
Plot 59, Buganda Road Tel 341275
P O Box 6972 Fax 255144
Kampala

The purpose of UWFT is to promote the economic interests of Ugandan women so that they are able to play a more meaningful role in the development process of the country. Its objectives are to advance and promote entrepreneurship by women of Uganda, particularly those in low-income communities, in conjunction with Women's World Banking (WWB), to create a loan guarantee mechanism to support income generating activities by WWB and those established by lending institutions, to co-operate with various financial institutions to provide guarantee for loans made by local banks and other lending institutions to women entrepreneurs, and to solicit technical or other advice and assistance to beneficiaries of the Trust.

OTHER BUSINESS ASSOCIATIONS

Federation of Ugandan Consultants (FUCO)
38, Lumumba Avenue Tel 251810
Kampala Fax 250968

Federation of Uganda Employers (FUE)
Management Training and Advisory Center Campus, Nakawa
P O Box 3820 Tel 220201, 220389
Kampala Fax 221257

Institute of Certified Public Accountants (ICPAU)
P O Box 12464 Tel 255957
Kampala

Procurement and Logistics Management Association (PALMA)
P O Box 1560 Tel 255553, 235719
Kampala

Securities Commodities Exchange Brokers & Dealers Association
P O Box 8109 Tel 258967, 235395
Kampala Fax 258539

Uganda Clearing and Forwarding Agents Association (UCIFA)
Plot 65, Nkrumah Road Tel 236757, 250274
P O Box 2858 Fax 220172
Kampala

Uganda Coffee Farmers' Association

Nile Hotel
P O Box 1396
Kampala

Tel 235905
Fax 257824

Uganda Coffee Trade Federation (UCTF)

Plot 35, Jinja Road
P O Box 21679
Kampala

Tel 343678
Fax 343692

Uganda Commercial Farmers' Association

P O Box 1367
Kampala

Tel 344393

Uganda Consumers' Protection Association (UCPA)

P O Box 6573
Kampala

Tel 231824, 254651, 268687
Fax 251242

Uganda Cooperative Alliance (UCA)

P O Box 2215
Kampala

Tel 258848
Fax 254495

Uganda Floricultural Association (UFA)

Plot 274, Bombo Road, Wandegeya
P O Box 16375
Kampala

Tel 530015
Fax 530015

Uganda Flowers' Exporters' Association

Nile Hotel
P O Box 30848
Kampala

Tel 258080
Fax 257824

Uganda Grain Exporters' Association

P O Box 1216
Kampala

Uganda Honey Bee Keepers' Association

P O Box 7156
Kampala

Tel 273070

Uganda Importers and Exporters Association (UGIETA)

P O Box 23579
Kampala

Tel 347398

Uganda Insurers Association (UIA)

Shell House, Kampala Road
P O Box 8912
Kampala

Tel and Fax 230469

Uganda National Farmers Association (UNFA)

Farmers Centre
Plot 27 Nakasero Road
P O Box 6213
Kampala

Tel 230705, 255250, 255242
Fax 230748

Uganda Poultry Development Association

P O Box 11498

Kampala

Tel 567294, 290532

Fax 567803

Uganda Quarries' Operators' Association

P O Box 30217

Kampala

Tel 268490

Fax 531969

Uganda Securities Brokers & Dealers' Association

P O Box 2030

Kampala

Tel 221594

Fax 251964

DEVELOPMENT BANKS AND LEASING COMPANIES**Development Finance Company of Uganda (DFCU)**

Rwenzori House

P O Box 2767

Kampala

Tel 256125, 232212, 244059

Fax 259435

Telex 61196, Cable DEVFINANCE

An investor can raise money from DFCU to set up a new business, or to expand or rehabilitate an existing company. DFCU may also act as a co-financier of a Joint Venture with an international investor or as a partner in the privatisation of a state owned enterprise. Funds may be provided as a long-term loan of up to ten years, in either foreign currency or shillings, or as equity, or as a mixture, to fit the needs of the business. A detailed business plan must be submitted to apply for a loan from DFCU. Priority areas are agriculture and horticulture, tourism, food and agro-processing, manufacturing, and financial services.

East African Development Bank (EADB)

4 Nile Avenue

P O Box 7128

Kampala

Tel 230022/3

Fax 259763

Telex 61074 EADEVBANK

EADB offers a range of financial products to satisfy the needs of its diverse clientele in East Africa. The financial products include long-term loans in foreign and local currency, to set up new projects or for the modernisation, rehabilitation and expansion of existing operations, short-term loans for procurement of raw materials, spare parts and small auxiliary equipment, privatisation equity and loan facilities to assist the private sector in the acquisition, rehabilitation and operation of the enterprises being privatised, venture capital/investment banking risk capital, available to well-selected enterprises for an agreed period after which EADB divests, and loan guarantees in whole or in part for loans made by other financial institutions to invest in Member States' economies. Priority sectors are agriculture, industry, tourism and infrastructure. One needs a detailed business plan to apply for financing.

Uganda Development Bank (UDB)

IPS Building, 14 Parliament Avenue

P O Box 7210

Kampala

Tel 230740/5

Telex 61143

Fax 258571

Cable DEVBANK

Uganda Development Bank is a public national institution established with the aim of facilitating, promoting and financing the development of various sectors of the economy according to the government's plans and priorities. The Bank generally provides financial assistance to meet the foreign exchange component of the project cost machinery and equipment, construction materials and agricultural equipment. Other items eligible for financing include provision of minimum initial raw

material requirements and technical assistance. The latter includes payment of foreign technicians in connection with the installation, commissioning and trial runs of the plant. However, depending upon the availability of local funds, the bank may also consider financing some of the domestic components of the project on a case by case basis. UDB finances new projects as well as expansion, diversification, modernisation and rehabilitation of existing ones. The following types of loans are offered: medium and long-term loans, repayable in five to eight years including a grace period, financial guarantees, short term funding for non-traditional exports and co-financing. UDB may, in conjunction with other financiers, contribute to the cost of the project, participate in equity share capital or buy shares in a project.

Uganda Leasing Company Limited

5th Floor, Rwenzori House
Lumumba Avenue
P O Box 21032
Kampala

Tel 234283/4/5
Fax 257684
E-mail uganda_leasing@imul.com

Uganda Leasing Company is the first leasing company set up specifically to develop and provide equipment-leasing facilities to the business community. This includes plant, equipment, machinery, commercial vehicles and business cars. Uganda Leasing does not engage in the leasing of property nor provide working capital. As leasing is essentially equipment based it can apply across all the market sectors. Generally the size of the transaction is in the range of Ug Shs 25 million to Ug Shs 500 million. However, transactions outside this range will be considered in special circumstances. A normal lease period is 3- 5 years depending on the type of equipment financed and the lessee's own anticipated cash flow. Unlike a loan facility, leasing is primarily concerned with security in the asset. A security deposit, typically 10-15 % of the cost, is required and this will be refunded at the end of the lease period if all the lease obligations have been met. There may be instances in which additional security may be required in order to make the proposal acceptable. Under normal circumstances Uganda Leasing pays to the supplier the full cost of the equipment. The lessee is required to pay to Uganda Leasing, a facility fee and security deposit equal to a negotiated number of monthly rental payments during the lease period.

DONOR PROJECTS

Agribusiness Development Centre (ADC)

Plot 18, Prince Charles Drive, Kololo
P O Box 7007
Kampala

Tel 255482/3, 255468/9
Fax 250360
E-mail ideaproject@usaid.gov
adc@mail.starcom.co.ug

The Agribusiness Development Centre (ADC) was established under USAID's Investment in Developing Export Agriculture (IDEA) project to assist agribusiness firms and associations in expanding the production and marketing of selected crops and products for export. The ADC is a resource centre where agribusiness firms and associations can receive assistance. An important function of the ADC is to identify and promote crops and products for which Uganda has, or can achieve, a competitive advantage. Current priority crops include maize and beans for regional markets, and fresh vegetables, passion fruit, cut flowers, vanilla, essential oils and cocoa for international markets. As selected priority crops may change over time, prospective clients are urged to contact ADC for a current list. To qualify for ADC services, prospective clients should focus on an ADC priority crop or product, have the necessary resources to follow through on ADC technical advice, have the potential either to export or to assist those who export, and be either a private company or an association. In addition, the ADC has limited cost-sharing funds available through which it can finance "jump start" and research and development costs with clients on approved projects.

Business Uganda Development Scheme (BUDS)

c/o Private Sector Foundation
Plot 43 Nakasero Road

Tel 230985, 342163
Fax 259109

P O Box 7683
Kampala

E-mail buds@imul.com

BUDS is a cost sharing grant scheme that will reimburse 50% of pre-approved qualifying costs of private sector firms, institutions and groupings of firms. All Uganda based private firms and associations in commerce, industry, commercial agriculture and service sectors can qualify. BUDS' intention is to increase the competitiveness, sales and profitability of Ugandan private firms, and for the firms to realize the value of using outside services to better such performance. BUDS promotes the use of external services to allow companies to concentrate on structure, planning and sales and revenue performance which will enhance their ability to receive commercial loans and attract equity. BUDS participants receive reimbursement of 50% of those costs that are approved within an accepted sales expansion program. Firms supplying services to the private sector can also qualify for activities that upgrade their capacity to perform.

The Danish Private Sector Development Programme

Royal Danish Embassy
P O Box 11243
Kampala

Tel 256687, 250938, 250926, 256783
Fax 254979
E-mail denmark@imul.com

The Danish PSDP facilitates and supports the creation of long-term business linkages between companies in Denmark and companies in Uganda. To qualify for support the cooperation must have a long-term commercial perspective and comply with Danish development objectives. During the first phase the project can assist with the preparation of a full-fledged feasibility study. If the preparatory phase turns out to be successful, the partners may benefit from subsidies available for the project phase. The PSDP programme offers to support some of the initial expenditures for the start of the project. The PSDP may share the costs of training and provide local or Danish experts for technical assistance in areas of production, management, marketing or export. Funds may be available to reduce detrimental effects to both the external and the working environment and to improve occupational health. On a minor scale, funds are also available for the project to do export promotion activities. If finance cannot be obtained from other sources the PSD programme may offer to facilitate the acquisition of a loan to pay for machinery, equipment and raw materials required for the implementation of the project.

European Union Small Scale Enterprise Development Programme in the Urban Sector (SSEDP)

24 B Lumumba Avenue
P O Box 10790
Kampala

Tel 230035, 254613
Fax 230033

SSEDP's objective is to create jobs and improve urban living and working conditions through the promotion of small-scale enterprises. The following major towns are covered: Kampala, Mukono, Njeru, Jinja, Iganga, Busia, Tororo, Mbale, Soroti, Lira, Apac, Gulu, Masindi, Hoima, Fort Portal, Kasese, Mbarara, Rukungiri and Masaka. The target groups are micro and small-scale entrepreneurs operating within a radius of two kilometres from town centres, and intermediary institutions promoting small-scale enterprises.

To achieve its objectives, SSEDP provides entrepreneurship development training and technical skills training. Entrepreneurs should be able to contribute at least 10% of the total training cost. SSEDP also provides credit facilities if the entrepreneur is able to contribute 25% of the value of the project, part of which has to be cash. Projects exceeding Ug Shs 15 million require a complete feasibility study. Loans require physical collateral and cannot exceed three years.

Private Enterprise Support, Training and Organisational Development Project (PRESTO)

Plot 21, Kawalya Kaggwa Close, Kololo
P O Box 24204
Kampala

Tel 347481/2/3
Fax 347635
E-mail presto@imul.com

PRESTO is a four-year initiative funded by the United States Agency for International Development (USAID) to support the growth of the private sector in Uganda. The project focuses on increasing the capabilities of micro and small enterprises, business associations and the Government bodies that formulate and implement policies. The *Center for Microenterprise Finance* (CMF) disseminates microenterprise finance best practices to the managers and staff of microfinance institutions, Government, donors and researchers. The CMF has three principal activities: a grants facility for microfinance institutions that are committed to best practices, a training program, and a technical assistance program. The CMF has an interactive Internet link and a comprehensive set of materials documenting the methodologies and experiences of microfinance institutions worldwide. The *Business Associations Initiative* (BAI) has three objectives: increasing the participation of micro and small enterprises (MSEs), especially those owned by female entrepreneurs, in business associations, increasing the level and quality of services offered to members, and increasing selected associations' effectiveness in representing members' interests. The *Policy and Regulatory Reform* (PARR) component focuses attention on the implementation of reforms for continued sustainable growth of the economy. PARR facilitates the policy elaboration needed for the typically unresolved details to see policies put into action. Regulations must enjoy the support of those who must live with them. Working hand-in-hand with principal counterpart institutions, PARR identifies, recommends and takes specific actions to simplify processes, translate policies into practice, foster transparency and enhance accountability.

Private Sector Foundation (PSF)

Plot 43 Nakasero Road
P O Box 7683
Kampala

Tel 342163, 230956
Fax 259109
E-mail prisf@starcom.co.ug

The PSF has been structured as a company limited by guarantee. The members of PSF are business associations and public sector organisations that serve the private sector in Uganda. The PSF helps to institutionalise the process of public-private sector dialogue in Uganda and to build trust and sustain business confidence. The Foundation advises Government on policy issues affecting private sector development. It also implements the Uganda Private Sector Competitiveness Project (PSCP), a joint initiative by the Uganda Private Sector, the International Development Association (IDA) of the World Bank and the Government of Uganda.

The PSCP enhances the competitiveness of individual enterprises directly through their participation in the BUDS Scheme (described in detail later) and the Equity Financing Component. The Equity Facility is an account set up to provide equity resources under a management contract to participating equity funds that mobilise resources from private investors and/or reach small and medium sized enterprises.

UNDP Private Sector Development Programme (PSDP)

Lumumba Avenue
Kampala

Tel 251810
Fax 250968

The objectives of the UNDP Private Sector Development Programme are to support the formulation of a national strategy for private sector development, develop a focused programme and plan of action for the development of the private sector, mobilize the necessary resources, provide short-term interventions in selected critical areas, and provide a report that will lead to the preparation of the Programme Support Document on Private Sector Development and Poverty Reduction.

BUSINESS CONSULTANCY FIRMS

This list is not exhaustive and is only indicative of some of the services available

Impact Associates

Uganda House, 9th Floor

Tel 231883, 231583

P O Box 1109
Kampala
Contact Mr Chris Kyerere

Fax 257342
Email impact@starcom.co.ug

Impact Associates are development consultants specializing in private investment and financial analysis, strategic planning, and tourism development among other sectors

Impact Business Bureau

Rainbow Arcade, Plot 2C Kampala Road
P O Box 814
Kampala
Contact Mr Bruno Komakech

Tel 348693
Fax 345597
Email bbureau@starcom.co.ug

Impact Business Bureau is involved in private sector and investment analysis, feasibility studies and financial analysis, credit and investment finance analysis, business plan preparation, and provides business advisory services and is an information resource centre

Incafex Consultants Ltd

1st Floor, IPS Building, 14 Parliament Avenue
P O Box 8867
Kampala

Tel 250426
Fax 250427
Email incafex@imul.com

Incafex Consultants Ltd provides services in engineering, economics, agriculture, planning, and law

InterAfrica Corporate (U) Limited

Nile International Conference Centre
Plot 16/18 Nile Avenue
P O Box 30848
Kampala
Contact Mr Fred Zake, Director, 075-721952

Tel 232915, 258808/9 ext 354
Fax 349870
Email iacuga@imul.com

InterAfrica Corporate Uganda Limited is a corporate/investment advisory services firm licensed by the Uganda Investment Authority to provide business consultancy services to entrepreneurs/investors, government agencies, donor organizations, and institutions in Uganda. InterAfrica offers a wide range of services, including information and advice on joint ventures and investment, export planning and investor handholding, company formation, business planning and project appraisal, and market research and analysis

Serefaco Consultants Ltd

6 Katonga Road, Nakasero
P O Bopx 6916
Kampala
Contact Mr K K Chaapa

Tel 230570, 242397 230691
Fax 230691

Serefaco is a multi-disciplinary consulting firm providing market analysis, management consultancy services, feasibility studies, and socio-economic studies

Uganda Manufacturers Association Consultancy and Information Services Ltd (UMACIS)

Plot 10, Kalitunsi Road, Bugolobi
P O Box 9113
Kampala
Contact Dr William S Kalema, Director

Tel 236147
Fax 236148
Email umacis@starcom.co.ug

UMACIS provides a variety of services, including business planning and project appraisal, market research, investment promotion, management consultancy, and business analysis