TAX JUSTICE
ALLIANCE
Uganda

CSO POSITION PAPER ON THE TAX BILLS FOR FY 2024/ 2025

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Submitted to the parliamentary
committee on Finance, Planning and Economic
Development on 15th April 2024

ABOUT TAX JUSTICE ALLIANCE UGANDA

Tax Justice Alliance Uganda (TJAU) was established in 2014 following the realization that it was important for Civil Society Organizations (CSOs) in Uganda to come together and deliberate on tax issues and pool human, financial and technological resources for common and/or joint action. Since then, the Alliance has spearheaded civil society debate and engaged different stakeholders on tax issues in Uganda. TJAU is a gradually growing network both in membership and the number of issues it covers. It currently has 54 members both at national and regional chapters across the country. TJA-U envisions a fair, just, and accountable tax system in Uganda. The mission is to mobilise and strengthen the capacity of citizens to influence duty bearers for fair, just and accountable tax system through research, alliance building, capacity building and advocacy.

NATIONL BUDGET FOR FY 2024/25

Uganda's resource envelope for the Financial Year (FY) 2024/25 has been revised upwards from the initially proposed UGX 52,722,682,928,748 to UGX 58,340,862,552,130 indicating a 10.65 percentage change on the resource envelop amounting to UGX 5,618 billion. This comprises of UGX 31,574.42 billion Domestic Revenue, 919.26 billion Budget Support, Domestic Borrowing UGX 4,283.10 billion, Project Support 9,349.16 billion, Domestic refinancing 12,021.70 billion and Local Revenue estimates from Local government amounting to 293.22 billion. Notwithstanding the overall increase in the resource envelope, the discretionary resources have reduced from Shs25.205 trillion from the Financial Year 2023/24 to Shs22.439 trillion for the Financial Year 2024/25. This is because the loan principal, interest payments and statutory expenditure have increased.

As part of the efforts to ensure that Government meets its financing obligations, five tax amendment bills were tabled before the floor of parliament on the 28th of March 2024 by Ministry of Finance Planning and Economic Development including: the Excise Duty (Amendment) Bill 2024, the Income Tax (Amendment) Bill 2024, Value Added Tax (VAT) Amendment Bill 2024, Stamp Duty (Amendment) Bill 2024 and Tax Procedures Code (Amendment) Bill 2024. The bills are mainly aimed at strengthening tax administration, enhance tax compliance, close the loopholes, and widen the tax base.

During the month of April 2024, TJAU members and like-minded stakeholders at national and subnational level as well as representatives of the Small and Medium Enterprises to formulate this position. We also held consultation with Kampala City Traders Association-Uganda.

GENERAL OBSERVATIONS

Tax Harmonisation: Although, the tax systems of the Partner States are harmonised in terms of design and principle, there are significant differences in definitions and interpretations of tax bases, tax rates, tax deductions, tax incentives for investments, and treatment of capital gains tax across Partner States. We are concerned that un-harmonised tax policies and increasing tax competition among the member states have continued to cause distortions in cross-border transactions and investment decisions undermining Article 83(2)(e) of the 1999 Treaty establishing the EAC. The article aims to harmonise tax policies with a view to removing tax distortions to bring about a more efficient allocation of resources within the Community.

In order to address these gaps, on 13th March 2024, the East African Legislative Assembly (EALA) debated and passed a motion urging the EAC Council of Ministers and Partner States to fast track harmonization of tax policies within the EAC Region.
We urge the Government of Uganda to ensure that as it formulates tax proposals, they are in line with the principles of tax harmonization within the East African Community (EAC) region.

The changing International Tax Architecture: The international tax landscape is swiftly evolving, with potential ramifications on tax policy and tax administration. For instance, Countries are actively demanding for an international tax architecture that is comprehensive, inclusive, just, and effectively rebalancing taxing rights to jurisdictions where economic activity takes place. We note that Uganda under the auspice of the African Group is supporting the process of negotiating the Framework Convention on International Tax cooperation at the United Nations.

Uganda's active participation in international tax processes is a critical and strategic move in an era of increasing economic interconnectedness. The nation's involvement ensures that her interests are represented on the international stage hence influencing the development of global tax norms that align with her economic growth objectives and developmental priorities. This participation grants Uganda access to crucial information, resources, and expertise necessary for designing and implementing effective tax policies and practices. In order to achieve the above, we call upon Government to leverage on its current chairmanship of the G-77 plus China and Non-Aligned Movement (NAM).

Leveraging taxation as a development tool: Taxation plays traditional roles of raising government revenue, redistributing wealth and income and allocation of resources among the population. It has the potential of ensuring good state-society relations through good governance and accountability. Taxation can also be a tool to achieve trade policy objectives. Therefore, as we analyse the tax bills, there is need to ensure that the four traditional roles of taxation are balanced, through allocation of resources to development programs that prioritize the needs of the ordinary citizens and accounted for by the duty bearers.

Furthermore, as Government embarks on enhancing tax administration and revenue generation through various tax measures, it's essential to formulate tax policies that respond to market dynamics and business practices. This necessitates the formulation of tax policies that not only ensure tax certainty but also facilitate a fair distribution of the tax burden among different taxpayers. By crafting a tax regime that fosters certainty and fairness, Uganda can create an environment conducive to trade and investment, thereby stimulating economic activity and job creation while at the same time enhancing investor confidence, promoting domestic entrepreneurship, and boosting Uganda's competitiveness in the global economy. This will ultimately contribute to sustainable development.

We further propose that upon approval of tax amendments, sufficient time for transition is allocated or provided for premised on the understanding that sudden changes can disrupt market activity, deter investment, and create fiscal uncertainty, thus impending compliance amongst the taxpayers. This further enhances social cohesion and strengthens the government's revenue base. Therefore, as Uganda crafts its tax policies and laws, there is need to prioritize the creation of a conducive tax environment that fosters economic activity and the livelihoods of the ordinary persons, ultimately driving inclusive and sustainable economic growth.

Rationalization of the tax expenditures: We note that Uganda formulated the Tax Expenditure Governance Framework and Tax Expenditure Rationalization Plan FY23/24 to FY25/26 to improve efficiency and effectiveness of Tax Expenditures. While this is commendable, there is need to fast track the issues that have over the years been raised by the Auditor general, Parliament of Uganda and the CSOs to ensure that the said incentives and exemptions achieve the intended economic benefits. For instance, according to the Auditor general's report for 2023, out of 36 companies granted incentives, 22 failed to meet the employment threshold of 50%, indicating a gap in desired outcomes. Moreover, the report revealed that over the reviewed period, government waived taxes amounting to UGX 1.417 trillion.

The Bujagali Tax Waiver; We observe that extension of the Bujagali Energy Limited (BEL) was granted a one-year extension premised on the Presidents recommendation granting a one-year period for the ad hoc committee to conduct a cost benefit analysis on the exemptions enjoyed by BEL. However, this has not been fulfilled to this date further facilitating the haemorrhage and repatriation of resources from Uganda. More still, Ugandans continues to incur high costs for electricity defeating the purpose of the tax waiver granted by Government of Uganda. We therefore recommend that the Ad hoc committee fast tracks finalizing and dissemination of the cost benefit analysis report to inform the extension or rejection of the tax waiver.

Ensuring gender responsive tax system. The imperative to recognize the role that tax policy can play in driving or rolling back gender inequality ought not to be ignored. Tax systems overall tend to impact negatively on poor women. This is largely because, majority of women in Uganda have an unequal and disproportionate responsibility towards unpaid care and domestic work. As such, they tend to spend a significant proportion of their income on consumption goods as opposed to assets/ investments. Due to their limited skills and literacy levels, they are also more likely to be involved in precarious or informal jobs with less access to social protection. As such, women form the majority of those within the poverty bracket. One of the fundamental concerns of tax justice is to raise revenues in a way that does not place the burden of tax on low-income groups such as women. This is why, Uganda needs to urgently shift towards a more progressive tax system where those with higher incomes/ wealth/ and other resources pay more in form of taxes. Majority of the women in Uganda bear a larger tax incidence through consumption taxes like VAT, and excise duty resulting in a reduction in their purchasing capacity. A tax system that is dependent on consumption taxes for raising revenue restricts its own ability to fulfil its redistributive objectives.

The matrix below analyses the five tax amendment Bills in detail and makes recommendations for consideration by the Parliamentary Committee on Finance, Planning and Economic Development.

Income Tax (Amendment) Bill 2024

	Proposed amendment	Rationale	Implication	Recommendation
1	The Income Tax Act, Cap. 340, is proposed to be amended in section 2 by inserting immediately after paragraph (lll) (ii) the following— "(iii) the provision of benefits for members of the fund in the event of termination of service or upon the occurrence of an event specified in the written law, agreement or arrangement;"	Section 2(lll) of the ITA currently defines a "retirement fund" to mean a pension or provident fund established as a permanent fund maintained solely for either or both of the following purposes: – (i) the provision of benefits for members of the fund in the event of retirement; or (ii) the provision of benefits for dependents of members in the event of the death of the member.	The proposed amendment redefines a retirement fund by adding a third leg to the definition which now includes provision of benefits for members of the fund in the event of termination of service or upon the occurrence of an event specified in the written law, agreement, or arrangement. The current definition is inconsistent with that of a retirement benefits scheme in Section 1 of the Uganda Retirement Benefits Regulatory Act, 2011 (URBRA Act). The definition within the ITA focuses on retirement funds intended only for provisions of benefits upon a member's retirement or upon their death. However, the definition in the URBRA Act and the current market practice allow for retirement schemes whose benefits are accessible by their members prior to the termination of employment with the respective employers.	This amendment raises no concerns. It is harmonizing the URBRA Act with the ITA and allowing the tax law to catch up with and reflect market practice. Therefore, this amendment should be adopted.

2	The Income Tax Act is proposed to be amended to introduce a 5% tax on sale of non-business assets. 5A. Tax imposed on disposal of non-business assets. (1) A tax shall be charged on the gains from the disposal of non-business assets at a rate of five percent on the gain computed under subsection (4). (2) The tax payable by a person under subsection (1), shall arise from the gains from the disposal of— (a) shares of a private company. (b) land in cities or municipalities except the principal place of residence; and (c) rental property that is subject to rental tax under section 5 of this Act. (3) This section shall not apply to gains from the disposal of non-business assets— (a) by involuntary disposal of non-business assets through auction, court order, mortgages, divorce settlement or spousal separation agreement. (b) the transmission of non-business assets of the deceased to a trustee or beneficiary; or (c) arising from the disposal of investment interest of a registered venture capital fund or private equity. (4) Sections 50 (1) and (2), 51, 52 and 53 shall apply with modifications in computation of the gain under this section. (5) The tax imposed under this section on a person is a final tax and separate from any other tax imposed by any provision of this Act. (6) The tax imposed under this section shall be paid within fifteen days after the disposal or transfer of a non-business asset. (7) A person who fails to pay the tax imposed under this section within the time specified in subsection (6), shall be liable to pay interest in accordance with section 136 of the Act. (8) Where a person disposes of a non-business asset, he or she shall notify the Commissioner General in writing of the details of the disposal within fifteen days from the date of disposal. (9) For purposes of this section "non-business assets" means assets specified in subsection (2) and does not include business assets.	The objective of this proposed amendment is to widen the income tax base, to improve progressivity of the tax regime and generate additional revenue. This by default constitutes the introduction of a form of wealth tax on individuals premised on the principles of vertical and horizontal equity. Furthermore, this intends to widen the scope of taxation to include taxation of passive income from non – business assets. for instance, the disposal of shares of the private company.	The provision seeks to introduce a reduced Capital gains regime on the disposal of non-business assets at a rate of 5% as a final tax. We note the following concerns. Shares are generally subject to a capital gains tax under Sections 18(1)(a) and Section 21(1)(k) of the ITA at the rate of 30% or he graduated rates for individuals under Part I of the Third Schedule. However, the debate remains on whether shares should be treated as business assets as determined under Blandina Nshakira v URA TAT 172 of 2020. We note that gains from disposals of land in cities or municipalities are currently subject to Capital Gains Tax or withholding tax only when the land is a business asset as defined by Section 2(h) of the ITA (Sections 18(1)(a), 18(4) and 118B(2) of the ITA). While gains from disposal of land which is not a business asset (for example a home, land on which one intends to construct a home, or land held for any other non-business purpose) are currently excluded from tax under Section 21(1)(k) of the ITA. This proposed amendment now attempts to tax gains from the disposal of all assets including the non-business purpose land in cities and municipalities that is currently exempted. However, this has flaws on its proposed treatment. • Absence of the definition and the principal purpose test to determine what constitutes a principal place of residence which creates ambiguity in the tax law. • Subject to misalignment of market dynamics as the proposed amendment assumes full payment for the said land on land transactions. • The selective nature of the application of the proposed amendment undermines the principle of horizontal equity as land outside of the prescribed places remains exempted from the said capital gains regime. • The proposed treatment of rental property undermines the current taxation regime as rental property generate rental income that is subject to tax under Section 5 the charging provision of rental income tax. Furthermore, the proposed 15-day timelines are unrealistic and neglect the market dynamics.	We recommend that except for the disposal of shares of a private company, all the other provision therein be rejected subject for further review to eliminate the ambiguities around the disposal of land and rental property.

3.	Introduction of Section 21(1)(ta) of the Income Tax Act exempting venture capital funds	The objective of the proposed amendment is to promote investments in early stage and high-risk enterprises with potential to grow, spur employment and development. Private equity or venture capital investments provide capital and expertise for companies to grow. This reform will facilitate access to affordable capital and expertise by Ugandan enterprises by removing any income taxes in Uganda on funds flowing through private equity or venture capital funds that are regulated by the Capital Markets Authority.	While the provision applies to registered private equity and venture capital funds, currently, most known venture capital funds are non-resident and therefore not registered with the Capital Markets Authority. The result is that the incentive may not achieve its intended objective. Furthermore, in absence of the CMA Act regulations, may result into revenue leakages through capital flight. In 2021, the ITA was amended to introduce Sections 54(1)(e) and 54(1a) which exempted gains arising from the sale of investment interest of a registered venture capital fund if at least 50% of the proceeds on sale is reinvested within the year of income. The Capital Markets Authority Act was amended in 2016 to introduce "registered venture capital funds" defined to mean a company approved by the Capital Markets Authority and incorporated for purposes of providing risk capital to businesses in Uganda with high growth potential, whereby not less than 80% of the funds so invested consist of equity or quasi-equity investment in eligible enterprises. This proposed amendment goes a step further now and completely exempts the income derived from or by private equity or venture capital fund. To promote investment into early-stage and high-risk enterprises. Private equity provides capital and expertise for companies to grow. This has a considerable impact in terms of productivity, skills development, job creation and social impact as it includes the transfer and exchange of know-how, access to a broadened network, plus the flow of capital. This incentive seeks to promote private equity. While the provision applies to registered private equity and venture capital funds, currently, most known venture capital funds are non-resident and therefore not registered with the Capital Markets Authority. The result is that the incentive may not achieve its purpose as it will not be applicable to the majority of funds in the country. Furthermore, in absence of the CMA Act regulations, this could generate revenue leakages that could affect Uganda's ability to tax this sector due to increased risk for capital flight.	This should be rejected subject to absence of the CMA regulations on registration of the Private Equity and Venture capital funds.

4.	Amend the Income Tax Act to include Section 21(1)(tb) on disposal of government securities	Currently, income from the disposal of government securities is currently subject to capital gains tax under sections 2(h), 18(1)(a) and 50-54 of the ITA. The proposed amendment intends to ease trade in government securities on the secondary market encourages investors to purchase securities as concerns about lock-in effects of Capital Gains Tax are eliminated.	The sale of securities in the secondary market allows investors to sell their bonds before they reach their maturity date. Exempting gains from disposal of government securities on the secondary market eases trade in government securities in the secondary market promotes liquidity for bond investors. BoU Data from the second quarter of 2022 shows a continued upward trend in secondary market activity. In addition, the government has previously expressed concerns about commercial banks over reliance on government securities, crowding out the private sector. This suggests that the government might view the current level of appetite as sufficient. It can be noted that even without an incentive there already exists a high appetite for government securities within the market. Therefore, the proposed exemption is likely to reduce government revenue.	This proposal should be revised as this could potentially increase government domestic borrowing which could increase Uganda's debt Burden.
5	Amending Section 21(1)(af)(vii) to introduce exemption for manufacturers an electric vehicle, electric battery or electric vehicle charging equipment	Exemptions for strategic investors have been part of the ITA since 2018. The list of sectors considered strategic has been increasing ever since while the provision has undergone significant amendment.	This will facilitate the growth of e-mobility and affordability of electric cars and bikes and promote the manufacture of electric vehicles, motorcycles, and batteries. This is aligned with the Government of Uganda strategy on e-mobility and the growing need for environment protection and conservation globally.	We recommend that this proposal is adopted.
6.	Introduce Section 21(1)(af)(viii) exempting a hospital facility	Exemptions for strategic investors have been part of the ITA since 2018. The list of sectors considered strategic has been increasing ever since while the provision has undergone significant amendment. The VAT Act already provides for some incentives for hospital developers under Paragraph 1(rr) of the Second Schedule to the VAT Act.	It is proposed to exempt for 10 years the income earned by the operator of a specialized hospital facility who invests USD 10 million (for a foreigner) or USD 300,000 (for a citizen) or USD 150,000 (for a citizen investing upcountry), employs 70% Ugandans earning 70% of the wage bill and uses 70% locally sourced raw materials subject to their availability. We recommend that government should address the broader issues impacting the health sector rather than using taxation as an alternative to address the issues including inter alia absence of essential workers, High Patient doctor ratio, unstocked medical facilities and unregulated health sector that has caused an increase in out-of-pocket expenditure. More still, If implemented it will relegate the government's critical role in health infrastructure development to the private sector. Further privatizing the sector by providing such incentives will not address the question of affordability if the actors are not regulated to guarantee affordability.	Therefore, the proposal should be revised in light with the potential impact of privatization of the health sector.

7	Section 54 of the Income Tax Act is proposed to be amended by repealing subsection (1) (e) and (1a).	In 2021, the ITA was amended to introduce Sections 54(1)(e) and 54(1a) which exempted gains arising from the sale of investment interest of a registered venture capital fund if at least 50% of the proceeds on sale is reinvested within the year of income.	This proposed amendment repeals these provisions because the total exemption of the income from venture capital funds is being proposed under the proposed Section 21(1)(ta) of the ITA.	This is a consequential amendment with the introduction of the proposed Section 21(1)(ta) of the Income Tax Act
8	Insertion of sections 78A and 78B to principal Act by inserting immediately after section 78 Sections 78A and 78B	The objective of the amendment to repeal the concept of "branch" to replace it with "permanent establishment". This intended to domesticate the language of the Double Tax Agreement into the domestic tax law as provided for under the different provision of the EAC, United Nations and OECD Model Tax Conventions. Furthermore, the provisions are intended to attribute profits / income of the non-resident persons to the Permanent Establishment.	The proposed provision widens the scope for foreign investment outside of the limitations of the current treatment of branch profits in section 78. This further seeks to determine and define Uganda's taxing rights to tax the profits of foreign entities that fit within the definition of the Permanent Establishment. This brings clarity to the law as the Permanent Establishment definition is more comprehensive and captures international definitions of the same especially as enshrined in Double Taxation Agreements. Section 78(a) of the ITA defines a branch that has been subject to misinterpretation as evidenced under UETCL v URA TAT No 46 of 2018. In a dispute over VAT on design services for a Ugandan transmission line project, UETCL, challenged a VAT assessment by URA. UETCL argued the design by KEC India, the EPC contractor with a Ugandan branch, was incidental to the project and exempt. URA saw it as a separate taxable import. The Tribunal noted KEC Uganda likely wasn't a branch but a subsidiary, and the contracts lacked clarity on subcontracting, leaving the VAT responsibility unclear and the case likely to continue based on these interpretations.	We welcome the proposal as it intends to domesticate international tax principles.
9	Proposed amendment Section 79 of principal Act is amended— (a) in paragraph (m), by inserting immediately after subparagraph (ii), the following— "(iii) the annuity is paid by a non-resident person as expenditure of a business carried on by the non-resident person through a permanent establishment in Uganda;"	The amendment is intended to clarify the source rule for purposes of taxation of annuities where the annuity is paid by a non-resident person as expenditure of a business carried on by the non-resident person through a permanent establishment in Uganda.	The current tax regime as dictated under Section 79(m) of the ITA taxes a pension or annuity where the pension or annuity is paid by the Government of Uganda or by a resident person; or the pension or annuity is paid in respect of an employment exercised or services rendered in Uganda. The proposed amendment introduces a new provision to cater for taxation on annuity paid by a non -resident through a PE in Uganda to constitute taxable income sourced in Uganda.	This should be adopted.
10	Section 79(qa) to include insurance premium as income sourced from Uganda	The objective of this amendment is to introduce a source rule for the tax treatment of insurance premiums and reinsurance of risk in Uganda to support the charging provision under Section 16 of the ITA.	In reference to Section 118D that indicates the tax treatment premiums paid to non-residents relating to insurance or reinsurance of risk in Uganda is income sourced in Uganda. However, there is no specific provision that allocates sourcing rules for international transaction.	This is a clarification of the law, and we recommend adopting it.

11	**Proposed amendment to** Section 83(5) Interest on debentures: Section 83(5) of the ITA is proposed to be amended by substituting for subsection (5), the following— "(5) Interest paid by a resident person in respect of debentures is subject to tax at rate prescribed in Part IV of the Third Schedule where the following conditions are satisfied— (a) the interest is paid by a resident person to a financial institution. (b) the financial institution referred to in paragraph (a) is unrelated to, and dealing wholly independently with, the resident person that is the borrower; and (c) the interest is not paid as part of an arrangement involving a back-to-back loan or other arrangement that is economically equivalent and intended to have a similar effect to a back-to- back loan."	The proposal attempts to impose interest at the rate of 2% on all manner of debentures and interest paid to financial institutions. The financial institution to which this section shall apply must not be a related party to the resident payer; and the interest is not part of an arrangement involving back-to-back loans. The objective of the amendment is to mitigate revenue leakages arising from the taxation of Uganda-sourced interest income in other jurisdictions while the interest income is tax exempt in Uganda. This is intended prevent transfer of revenue to other jurisdictions.	Under the current law, interest paid to financial institutions of public character or widely issued debentures is exempt from Withholding tax if it meets the set criteria including in the practice Note issued on 24th July 2006 including widely issued criteria as evidence under AFGRI Uganda Ltd v URA TAT No 18 of 2019. It's argued that under the current regime, the exemption from WHT leads to loss of revenue in Uganda to the extent to which tax on this income is payable by the foreign lender in their country of tax residence. The proposed provision seeks to introduce a 2% charge on interest payments on debentures. However, we note that this may increase the cost of access to financing while borrowing from international monetary markets.	This should be adopted
12	Section 83(5): Interest on Government payments to non-residents. Section 83 is proposed to be amended by inserting immediately after subsection (5), the following— "(5a). Notwithstanding the provisions of subsection (5), interest paid by Government to a non-resident person in respect to debentures is exempt from tax."	The amendment intends to clarify that, the interest paid by Government to a non-resident person in respect to debentures is tax exempt. The objective of this amendment is to reduce the cost of Government borrowing.	We note that the current regime requires government to withhold and remit tax on payment of interest to non-residents. Which increase the cost of borrowing therefore the proposed provision seeks to exempt interest payments to non -resident persons in respect to debentures.	We recommend that this provision is adopted.

13	Amendment of section 90 of the Income Tax Act. Section 90 of the principal Act is amended by inserting immediately after subsection (3), the following— "(4) A person to whom this section applies shall at the time of filling returns, submit transfer pricing information to the Commissioner, in the format prescribed by the Commissioner."	The objective of this amendment is to create a requirement for MNEs to submit information on associate dealings at the time of submitting their self-assessed returns. The reporting format will be prescribed by the Commissioner and shall include information such as the nature of transactions, the country of residence of the associates, the amount involved and the transfer pricing method adopted, among others. This amendment is intended to enhance the tax compliance of MNEs in line with the transfer pricing regulations under regulation 8(2) of the Transfer Pricing Regulations of 2011.	The Proposal intends to compel voluntary submission of the transfer pricing documentation upon filling of the IT returns to allow tax administrators verify in real time that the transactions were at arm's length, conduct quick risk profiling and in-time transfer pricing audits/ reviews. This is intended to streamline Uganda's tax regime to response to international best practices hence curbing Base Erosion and Profit shifting.	This should be adopted.
14	Insertion of section 118I of principal Act The principal Act is amended by inserting immediately after section 118H the following— 118I. Withholding tax on commission paid to payment service provider. (1) A person who pays a commission to a payment service provider shall withhold tax on the commission paid to the payment service provider at the rate prescribed in Part XVI of Third Schedule. (2) For avoidance of doubt, this section shall apply to commission paid to banking agents or any other agent offering financial services."	This objective of this amendment is bringing payment service providers within the scope of Withholding tax regulations. Currently there is no Withholding tax on commissions paid to payment service providers. This amendment aims to broaden the tax base, enhance tax compliance and revenue collection.	The commissions paid to agency banking agents will be subject to withholding tax akin to mobile money agents. This applies to other money transfer services currently out of scope including Chipper cash, Wave Transfer, or any other related platforms. The proposed amendment will level the playing field to facilitate equal treatment of similar economic activity.	This expands the tax base and equalizes the treatment of persons in the similar business.

VALUE ADDED TAX (AMENDMENT) BILL 2024

	Proposed amendment	Rationale	Implication	Recommendation
1	Amendment of Section 5 of the principal Act amend Section 5 to provide that: "(ab) in the case of supply of goods through auction, is to be paid by the recipient of the proceeds of the auction;"	The proposed amendment together with the proposed amendment of Section 10 place the burden of accounting for the goods sold by auction on the recipient of the proceeds of the auction.	The amendment is intended to clarify that that where debtor's property is disposed off through a sale by way of auction, then the supply is treated as made by the debtor and not the auctioneer/creditor. Further, the auctioneer/creditor is not entitled to a credit for any input tax incurred against the output tax and shall be liable to pay the output tax payable on the supply. In 2023 Section 10 of the VAT Act was amended to provide that the supply of goods by auction is treated as a supply of goods made by the auctioneer as the supplier in the course of auctioning goods. However, Section 5 was silent on who ought to pay tax at the point of finalisation of an auction. Therefore, this proposal cures this deficiency by ensuring that the ***recipient of the proceeds*** of the auction will be the person liable to pay tax.	This provision ought to be adopted
2	Clause 3 of the Bill amends Section 7 of the Principal Act by repealing (4A) (c)	The amendment removes the anomaly of a commercial farmer dealing in exempt supplies registering for VAT. Most agricultural inputs are exempt and players in agro-processing may have recourse to the exemptions regime under the priority sectors. There is little to no impact from this proposed amendment.	Section 7(4A)(c) of the VAT Act allows persons engaged in commercial farming to register for VAT despite the fact their supplies are exempt from VAT under schedule 2. This renders the provision redundant which further creates ambiguity in the tax policy.	This provision ought to be adopted
3	Clause 4 of the Bill amends Section 10(4) of the Principal Act to provide that the supply of goods through auction by an auctioneer in the course of auctioning goods is treated as a supply of goods by the recipient of the proceeds of the auction.	In 2023 Section 10(4) of the VAT Act was amended to provide that the supply of goods by auction is treated as a supply of goods made by the auctioneer as the supplier in the course of auctioning goods. This provision classifies/identifies the recipient of the proceeds from the auction, as a supplier of goods	A supply will not be treated as a supply by the auctioneer but rather as a supply by the recipient of the proceeds of the auction.	We recommend that this provision is adopted.

4	Clause 5 of the Bill amends Section 18 of the Principal Act by inserting paragraph 18(9) to provide that the supply of goods or services by an employer to an employee for no consideration as a taxable supply except where the employer was not entitled to input tax credit.	Employers who give free taxable goods to their employees but claim input credit for the goods shall be required to account for output VAT on those goods. The taxable supply shall be treated as having been made for a consideration equal to the fair market value of the supply and shall only apply to employee benefits which are taxable supplies under the law.	A supply of goods/services by an VAT registered employer to an employee for no consideration is a supply between associates under Section 18(7) of the VAT Act as was held in Celtel Uganda Ltd v URA CACA No. 22 of 2006. The proposed amendment codifies with clarity the position adopted in the above-mentioned court decision. The court ruled that even though employees aren't specifically listed as "associates" in the Act, their obligation to follow employer instructions qualifies them as associates receiving a taxable supply under reduced consideration.	This proposal is a means of clarifying the law and is welcome.
5	Clause 6 of the Bill amends Section 42(2) of the Principal Act by to increase the threshold for VAT claimable from UGX 5,000,000 to UGX 10,000,000.	Under the current tax regime, a taxable person with a VAT credit of less than UGX 5M cannot claim a refund and must automatically offset the VAT. This provision seeks to increase the threshold of how much money can be claimed for a refund from 5 to 10 million.	This proposed change increases the upper limit where a taxable person, save a licensee or person dealing in zero rated supplies may carry forward excess input tax from Five million to 10 million. This is intended to reduce the number of taxpayers claiming small refunds below Shs10m. This implies an automatic offset carried forwards for the next tax period. This could reduce the administrative cost on the part of URA and unnecessary business costs that arise with the audit requirement to qualify for the tax refund for small business.	We recommend adopting this.
6	Clause 7 of the Bill amends the principal Act by introducing a new section 66A to provide that a withholding agent who fails to withhold tax in accordance with the law shall be personally liable to pay to the tax but remain entitled to recover it from the taxpayer.	Currently, there is no provision compelling a designated withholding tax agent to withhold VAT. Therefore, this amendment seeks to compel the withholding agents to withhold and avoid the inconvenience of paying for the taxpayers and pursuing reimbursement.	In 2018, the VAT Act was amended to incorporate VAT withholding. Nevertheless, there exists a gap wherein there are no penalties for non-compliance with VAT withholding on the part of the withholding agent. It is imperative to institute measures that hold withholding agents accountable for maintaining a high standard of diligence in ensuring the payment of necessary taxes by final consumers, as they hold a responsibility to withhold VAT on behalf of the Uganda Revenue Authority (URA However, this could increase the compliance cost for the taxpayer, therefore, there is need for increased tax education and awareness raising to ease on the implementation and compliance.	We recommend the adoption of the proposed provision
7	Amendment of Second Schedule to principal Act	This is meant to harmonize the treatment of the items under the exemption schedule removing some of the identified items from zero rating to the exemption list.	The items being added to the exempt schedule have been exempted from VAT tax obligations	We recommend adoption of this proposed provision
8	Amendment of Third Schedule to principal act	To achieve consistent treatment of all agricultural inputs which are under the exempt schedule.	Items are being repealed from the zero-rated schedule meaning they cannot benefit from tax credit positions	We recommend adoption of this proposed provision

THE TAX PROCEDURES CODE (AMMENDMENT) BILL, 2024

	Provision	Rationale	Implication	Recommendation
1	Amendment of TPC Act, 2014 The Tax Procedures Code Act, 2014 in this Act referred to as the principal Act, is amended by inserting immediately after section 18 the following— "18A. Destruction of goods (1) A taxpayer who intends to claim a deduction of or credit for the goods destroyed as a result of - (a) damage of trading stock. (b) expiry of trading stock. (c) damage of manufactured stock. (d) expiry of manufactured stock; or (e) obsolete stock, shall inform the Commissioner in writing, using the form prescribed under section 70 of this Act before destroying the goods. (2) A taxpayer who fails to inform the Commissioner in accordance with subsection (1), shall not claim for deduction of or credit for the destroyed goods."	The proposed amendment intends to streamline the disposal and destruction of manufactured and trading stock. In alignment with **Section 175 of the EACCMA 2004 (As amended).**	The posed measure intends to streamline the process of disposal and destruction of goods by the taxpayer. However, we note that the proposed amendment neglects procedural requirements like the issuance of the certificate of destruction as required under the EACCMA to facilitate the claim for a tax credit on the part of the taxpayer. Secondly, the proposed provision is silent on the treatment of non-response from the commissioner general on the part of the taxpayer.	This should be adopted in line with the requirements of the provision of the EACCMA and the PPDA act.

STAMP DUTY (AMENDMENT) BILL 2024

	Proposal	Rationale	Implication	Recommendation
1	The Stamp Duty Act 2014, in this Act referred to as the principal Act is amended in Schedule 2— a. in item 18 paragraph (a), by inserting immediately after the word "limited liability" the words "but does not include shares acquired by investors in a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84." in item 18, by inserting immediately after paragraph (d) the following—on nominal share capital or any increase of share, acquired by an investor in a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84(NIL)	Private equity or venture capital funds regulated under the Capital Markets Authority Act will be exempted from paying capital duty of 0.5% on nominal share capital or any increase of it of any company incorporated in Uganda with limited liability.	While the provision applies to registered private equity and venture capital funds, currently, most known venture capital funds are non-resident and therefore not registered with the Capital Markets Authority. The result is that the incentive may not achieve its intended objective. Furthermore, in absence of the CMA Act regulations, may result into revenue leakages through capital flight.	This should be rejected subject to absence of the CMA regulations on registration of the Private Equity and Venture capital funds.
2.	in item 60A— i. by substituting for the words "capacity to employ a minimum of one hundred citizens" the words "employs at least seventy percent of its employees being citizens earning an aggregate wage of at least seventy percent of the total wage bill", wherever they appear. ii. by substituting for the words "capacity to use at least fifty percent of the locally produced raw materials, subject to availability" the words "capacity to use at least seventy percent of the locally produced raw materials, subject to availability", wherever they appear;	It creates harmony of treatment of strategic investment sectors across all tax laws which could potentially ease administration of the exemptions because it is difficult to administer when the laws have different requirements.	Paragraph 1(pp) of the Second Schedule to the VAT Act and Section 21(1) (af) of the Income Tax Act provide respective exemptions to an investor invests USD 10 million for a foreigner and USD 300,000 for a citizen and USD 150,000 for a citizen who invests upcountry who employs 70% Ugandans earning 70% of the wage bill and uses 70% locally sourced raw materials subject to their availability. However, in the Stamp Duty Act the conditions were different. Instead, it provided for capacity to employ a minimum of one hundred citizens and capacity to use at least fifty percent of the locally produced raw materials, subject to availability.	This should be adopted.
3	i. paragraph (d) by deleting the words "at the level of a national referral hospital"; and	Paragraph 1(rr) of the Second Schedule to the VAT Act provides for an exemption for hospital developers and the requirement of developing to the level of a national referral was removed in 2022. Therefore, the proposal seeks to make a provision where an investor no longer needs to develop any hospital investment to a national referral hospital but is now tasked to simply develop a specialized hospital thereby simplifying the requirements for tax exemption and promoting foreign investment.	This harmonizes the requirements for this incentive across tax laws and Ease of administration of the tax incentive for hospital developers.	This should be adopted

4	ii. by inserting immediately after paragraph (g). manufacturer of an electric vehicle, electric battery or electric vehicle charging equipment or fabricator of the frame and body of an electric vehicle who meets the following requirements— (i) a minimum investment capital of ten million United States Dollars in case of a foreigner, or three hundred thousand United States Dollars in case of a citizen or one hundred fifty thousand United States Dollars in case of a citizen who invests up country. (ii) capacity to use at least seventy percent of the locally produced raw materials, subject to availability. (iii) employs at least seventy percent of its employees being citizens earning an aggregate wage of at least seventy percent of the total wage bill; and	To expand the scope of manufacturers who qualify for the Stamp Duty exemption and include a manufacturer of an electric vehicle, electric battery or electric vehicle charging equipment. This is intended to promote investment in an environmentally friendly transport system in Uganda.	Promoting environmental protection and the sustainable utilization of natural resources is paramount. Utilizing local inputs can effectively lower production costs while facilitating a smooth transition from fossil fuels to renewable energy sources. This transition not only enhances job opportunities but also contributes to climate action efforts, reducing carbon emissions and fostering a greener future. The incentive will enhance investment in clean transport and clean energy as well as bosting local investment in clean energy.	This should be adopted.
5	(d)in item 62 by inserting immediately after paragraph (e) the following— (f)of shares or other securities, to or by an investor in a private equity or venture capital fund regulated under the Capital Markets Authority Act, Cap. 84	To attract venture capital funds and private equity fund investments into early stage and high-risk enterprises with growth potential.	While the provision applies to registered private equity and venture capital funds, currently, most known venture capital funds are non-resident and therefore not registered with the Capital Markets Authority. The result is that the incentive may not achieve its intended objective. Furthermore, in absence of the CMA Act regulations, may result into revenue leakages through capital flight.	The need to fast track the regulation of public equity and venture capitals

EXCISE DUTY (AMENDMENT) BILL 2024

	Proposal	Rationale	Implication	Recommendation
1	*The Excise Duty Act 2014, in this Act referred to as the principal Act is amended in section 2—* *(a) by inserting immediately after the definition of "export" the following—* *""fruit juice" means unfermented liquid extracted from the edible part of a fresh fruit, whether the extracted liquid is diluted or not;".*	Fruit juice is subject to excise duty under Item 5(b) of Schedule 2. This proposal amendment introduces a definition of fruit juice, not currently defined under the Act.	The purpose of this amendment is to bring clarity to the law and remove ambiguity as to the definition of fruit juice.	Should be adopted as proposed
2	(b) by inserting immediately after the definition of "plant" the following— **"powder for reconstitution into beer"** means a powder, crystal or any other dry substance which after being mixed with water or any other non-alcoholic beverage ferments to or otherwise becomes an alcoholic beverage;"	The proposed tax measure intends to define and create a charging provision for the powder with the backbone of raising revenue from item.	Definition to ensure powder reconstituted beer is also subject to Excise Duty.	This definition should be adopted
3	*(c) by inserting immediately after the definition of "tribunal" the following—* *""**un-denatured spirits**" means spirits that are not mixed with any substance to render the spirit unfit for human consumption or capable of being rendered. unfit for human consumption and includes neutral spirits or alcoholic beverages made from neutral spirits that are fit for human consumption;*	The proposed definition intends to define and create a charging provision for the powder with the backbone of raising revenue from item.	This proposal amendment introduces a definition of "un-denatured spirits", current not provided for under the tax law.	Welcome the definition of un-denatured spirits
4	*(d) by inserting immediately after the definition of "value added tax" the following—* *""**vegetable juice**" means unfermented liquid extracted from the edible part of a vegetable, whether the extracted liquid is diluted or not;"*	The definition provides distinction what constitutes vegetable juke between vegetable and other juices.	With this definition provides clarity and will ease tax collections.	The definition should be adopted
5	d, **Opaque Beer;** 12% or Shs 150 per litre whichever is higher.	The current excise duty regime dictates an excise duty rate of 20% or Shs 230 per litre whichever is higher. The proposed UGX 80 reduction in the excise duty levied on opaque beer is intended to provide an incentive to produce and sell the product competitively.	A lower tax rate is intended to boost value addition and promote investment in local production of opaque beer. We observe that the production of such beer is primarily from local raw materials which could further facilitate realization of governments local content agenda and further support local value chain actors including farmers, hence boosting their livelihood.	We welcome the reduction on the excise duty on opaque beers.

6	e) Any other alcoholic beverage locally produced - 12% or Shs 150 per litre whichever is higher	The proposed Ugsh reduction in the excise duty levied on other locally produced alcoholic is intended to provide an incentive to produce and sell the product competitively.	We note that consumers of these products are price sensitive, and a higher tax rate may lead to consumption of alternative harmful products. There will be more consumption of high quality locally produced beverages. This proposal will also boost local production and support the usage of locally produced raw materials.	We welcome the amendment.
7	2 f) Insertion of Powder for reconstitution into beer at Shs 2500 /kg	For Tax purpose, beer made from powder is a new product on the market and requires its own categorization and tax treatment indicating the market responsiveness of the tax amendment.	The proposal is a new tax measure which will broaden the tax base.	This amendment should be adopted
8	a. Un- denatured spirits of alcoholic strength by volume of 80 % or more made from locally produced raw materials taxed at 60% or 5000/= per liter whichever is higher for un-denatured spirits of alcoholic strength by volume of 80% or more made from locally produced raw materials	The above proposal is intended for revenue generation. The increase in tax rates would better account for the harmful health consequences of alcohol over-consumption.	This introduces the use of alcohol strength by volume in determining the tax treatment of undenatured spirits. This adds clarity to the tax law. However, the shs 3500 is astronomically high and could discourage local production.	We welcome the amendment, but the increment should be justifiable.
9	b. Un-denatured spirits of alcoholic strength by volume of 80% or more made from imported raw materials. 100% or 5000/= per litre whichever is higher for an-denatured spirits of alcoholic strength by volume of 80% or more made from imported raw materials	This deals with Extra Neutral Alcohol made from imported raw materials This replaced the provision dealing with ready to drink spirits. This provision introduces a distinction between the tax rate for un-denatured spirits with alcohol strength by volume when imported.	This clause also provides for a distinction between locally produced un-denatured spirits and imported un-denatured spirits. This clause also proposes an increase in the specific rates levied on spirits to discourage consumption.	The amendment should be as is.
10	c) i) 80% or Shs. 1700 per litre whichever is higher for any other un-denatured spirits that is locally produced of alcoholic strength by volume less than 80% or ii) 100% or Shs. 5000 per litre whichever is higher for any other un-denatured spirits that is imported of alcoholic strength by volume less than 80%	This replaces the provision dealing with ready to drink spirits. This provision introduces a distinction between the tax rate for undenatured spirits with alcohol strength by volume when imported (100% or Ushs 2,500) and when locally produced (80% or UShs.1700/=).	This clause also provides for a distinction between locally produced un-denatured spirits and imported un-denatured spirits. This clause also proposes an increase in the specific rates levied on spirits to discourage consumption..	We welcome the amendment.
11	Other wines- 100% or 10,000 per litre whichever is higher	The proposal seeks to raise revenue in a progressive manner based on affordability. However, we note that the term “other wines” is not defined which could cause ambiguity in interpretation causing enforcement and administrative issues	This excise duty levied on imported wine from 80% or Shs 8000 whichever is high.	We welcome the amendment. However, there is need for the definition of the term “other wine”

12	b) 12% or Sh. 250 per litre whichever is higher for fruit and vegetable juice made from at least 30% pulp or at least 30% juice by weight or volume of the total composition of the drink from fruits and vegetables locally grown	This is proposed to tax fruit juice by percentage volume of Pulp or Juice content for locally sourced/produced fruits and vegetables while at the same time removing ambiguity in the current wording for the fruit juices that are exempted from excise duty.	The proposal will ease computation of volume of juice content or pulp thereby simplifying tax administration. Furthermore, the same intends to enhance investment in local fruit manufacturing and provide more market for local fruit and vegetable products. The proposed amendment applies the 30% on the total juice content requiring that the pulp be 30% of the total content. However, it's doubtful that the requirement of 30% pulp from locally sourced fruits is industrially viable as such juice would likely be too expensive. It appears that this provision is intended to limit the preferential treatment of NIL excise duty to very few players in the industry, if at all any.	The amendment is welcome.
13	10% or Shs 75 per litre whichever is higher for mineral water, bottled water and other water purposely for drinking.	This introduces a fixed rate instead of just the ad-valorem rate. The proposal is premised on the assumption that lower priced products have entered the market and the current 10 % ad valorem rate results in a low tax burden for certain water products.	While this is intended to deepen the tax base, the potential impact on access to clean drinking water could have far reaching consequence on Uganda's health sector. According to a study conducted by Twaweza East Africa in 2023, 63% of Ugandan households identify access to clean drinking water in their community as a serious problem prevalent in rural areas and outside the greater Kampala.1 The proposed amendment could further exacerbate the crisis and could hinder the progress registered towards access to clean water. Furthermore, in principle it's worth noting that the specific rates is always higher than the ad valorem rate which could cause distortion in the product price affecting access to clean drinking water.	This increment is rejected and should stick to the current position of 10%.
14	shs 500 per 50 KG on cement, adhesive, grout, white cement or lime	The proposal to streamline treatment of cementitious products for tax purposes other than "cement" to include adhesives, grout white cement and lime. The current regime imposes excise duty on only cement therefore the proposed amendment seeks to cause similar treatment on products of the same nature.	This a revenue generation measure with potentially low effect on the production and cost of the cementitious products unless manipulated by the market practices likely to increase the cost of the products to the final consumer.	We welcome the amendment;
15	a) 1550 per litre of Motor Spirit Gasolin	This proposal Increases the tax by Shs100 from Shs 1450	The proposed increment in excise duty levied on fuel is likely to have negative impact on the prices in the market. This cost potentially increase the cost of transportation, and production and prices for some products/services attributed to hike in fuel prices.	We propose that the tax proposal is rejected and maintained to the status quo.
16	b) Shs 1230 per litre of Gas Oil	This proposal Increases the tax by Shs100 from Shs 1130		
17	e) Shs 500 per Litre for Illuminating Kerosene	The proposal increases tax on Kerosene by Shs 300 from Shs 200	Looking at the global campaign on renewable/ clean energy, we agree with the need to phase out usage of Kerosene. However, we still have challenges on the alternatives to use especially for the rural communities. A phased approach should be adopted to support this transition away from Kerosene.	The increment is welcome but should be at about 100/=Shs

1 Twaweza East Africa, "Turning on the taps? Ugandans' experiences and opinion on water, sanitation and hygiene," 2023. Available at: https://twaweza.org/download/turning-on-the-taps/

18	0.5% of the value of the Transaction on payment services of withdraws of cash provided through a payment system but does not include withdrawal services provided by a financial institution or a microfinance deposit taking institution.	This proposal introduces a tax on withdrawals besides financial institutions or Microfinance deposit taking institutions. This proposal is designed to provide for an equal tax treatment to that of mobile money for payment services that offer a similar service to mobile money. These payment services include Chipper Cash and Wave Transfer. At present, withdrawals from these services are not subject to the same excise duty as that levied on mobile money. This proposal seeks to remedy this unequal tax treatment.	The tax will broaden the tax base to other providers other than mobile money services. This will harmonize withdraw taxes on all providers beyond mobile money.	We welcome the amendment.
19	30% or Shs 550 per litre whichever is higher for any other fermented beverages including, perry, mead or near beer produced from locally grown or produced raw materials	The proposal intends to protect local producers for other fermented beverages produced from locally grown or locally produced raw materials with a lower tax rate than importers of similar goods and Items.	This is an incentive to support local production and protect local producers. Furthermore, this is to correct a clerical error in the wording of other fermented beverages including cider, perry, mead, spears or near beer produced from locally grown and produced raw materials. This removes ambiguity in the current law.	We welcome the amendment.
20	construction materials of a manufacturer of an electric vehicle, electric battery or electric vehicle charging equipment or fabricator of the frame and body of an electric vehicle whose investment capital is, at least thirty five million United States Dollars in case of a foreigner or five million United States Dollars in the case of a citizen;	This proposal is designed to provide a tax exemption on for strategic investors in the electric vehicle manufacturing sector. This exemption is being harmonized in the Excise Duty (Amendment) Bill, 2024 considering that the same exemption has been proposed under the Income Tax (Amendment) Bill, 2024 and the VAT (Amendment) Bill, 2024.	The incentive will enhance investment in clean transport and clean energy as well as bosting local investment in clean energy.	We welcome the insertion. However, there should a cap on the number of years. 10 years is more viable.

We the undersigned.

Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI Uganda) | Oxfam in Uganda | Civil Society Budget Advocacy Group (CSBAG) | Advocates Coalition for Development and Environment (ACODE) | Public Services International (PSI) | Uganda Debt Network (UDN) | Water Governance Institute (WGI) | ActionAid International Uganda (AAIU) | Youth For Tax Justice Network (YTJN) | Eastern African Sub-regional Support Initiative for the Advancement of Women (EASSI) | Forum for Women in Democracy (FOWODE) | Uganda Women's Network (UWONET) | Uganda Youth Network (UYONET) | Africa Freedom for Information Center (AFIC) | The Open Forum Initiative (TOFI) | Food Rights Alliance (FRA) | Uganda National Health Consumers Organization (UNHCO) | Rwenzori Anti-Corruption Coalition (RAC) | Transparency International Uganda (TIU) | Twaweza Uganda | Initiative for Social and Economic Rights (ISER) | Kick Corruption Out of Uganda (KICK) | Kanungu Community Efforts for Rural Transformation (KACOERT) | Uganda National NGO-Forum | Gulu NGO Forum | Kalangala NGO Forum (KADINGO) | CEED | Forum For Rights Awareness and Monitoring- Uganda (FORAMO) | Mukono NGO Forum, Kitgum Women Peace Initiative (KIWEPI) | Yumbe NGO Forum | Nebbi NGO Forum | Arua NGO Forum | Mukono NGO Forum | Public Affairs Center of Uganda (PAC-Uganda) | South Buganda Anti- corruption Organization | Community Empowerment for Rural Development (CEFORD) | West Nile Youth Empowerment Center | Koboko Civil Society Network (KOSCINET) | Advocates in Research and Development (ARID) | Forum for Women in Democracy (FOWODE) | Women & Girl Child Development Association (WEGCDA) | Resource Rights Africa (RRA) | African Center for Trade and Development (ACTADE) | Publish What You Pay (PWYP)- Uganda | Institute for Social Transformation (IST) | Federation for Small and Medium Enterprises (FSME) |The Populace Foundation International (TPFI) | Climate Action Network – Uganda | Environmental Management for Livelihood Improvement (EMLI Bwaise Facility) | Akina Mama wa Afrika (AMwA) | Touch a Heart | Jay mallow Foundation | Uganda Parliamentary Network on Illicit Financial Flows and Tax Justice (UPNIFFT).

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