

# THE INVESTOR Magazine

Vol. 1 No.1, 2019

**A Quarterly  
Magazine of the**  
Uganda Investment Authority (UIA)



July-September, 2019

[www.ugandainvest.go.ug](http://www.ugandainvest.go.ug)



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Uganda Investment Authority (UIA) is the first point of contact for any potential investor



Business  
Registration



Investment  
Licensing



Facilitation and  
Aftercare services



Policy Advocacy  
on investment to  
government on behalf  
of the Private Sector.

The physical **One Stop Centre (OSC)** has been developed into an electronic OSC portal [www.ebiz.go.ug](http://www.ebiz.go.ug) in order to improve and hasten the service delivery of core and investment relevant Agencies/Institutions to investors.

**The business Community can access the portal and perform the following activities:**

- Business Registration
- Issuance of Investment License
- Issuance of KCCA Trading License
- Process of Work Permits and other related Immigration documents
- Environmental Compliance
- Taxi advice and Registration Standard
- Certification advice and procedure
- Land Title verification

UIA  
SERVES  
TO:



- Provide all investment related information.
- Through the One Stop Centre: register and incorporate business; issue investment licenses, assist in the acquisition of secondary approvals / licenses.
- Assist in the acquisition of Agricultural and Industrial land when required
- Assist in organizing itineraries for visiting foreign business missions in the country
- Facilitate and enhance Small and Medium Enterprises to grow and link to multi- national entities for business.
- Review and make policy recommendations to Government about investment
- Broker joint venture partnerships
- Provide aftercare services to existing investors

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## Editorial Team

**David Muwanga:**  
Media Relations Officer/Editor

**Martin Muhangi:**  
Deputy Director, Investment Promotion

**Richard Kisubika Tebandeke:**  
Resource Mobilization Officer



UIA staff and Board members. This was after the swearing in ceremony of the Board Members presided over by the State Minister for Privatization and Investment Hon. Evelyn Anite.



# EXECUTIVE FOREWORD

It is my sincere pleasure to welcome you to this first edition of *The Investor Magazine*.

It is a revival of Uganda Investment Authority's Coffee break from the Online and Investment Review magazine that went offline and off the shelves respectively.

The updates featured in this inaugural edition majorly highlight Uganda Investment Authority's (UIA) performance during the last financial year 2018/2019, give a bird's eye view of UIA's Strategic direction to enhance Uganda's export oriented industry and creation of jobs, as well as brief reports on some of the investment promotion and facilitation activities.

Increasing and retaining investments in the country is a concerted effort from a number of UIA stakeholders. On behalf of UIA, I would like to express our gratitude to the Government of Uganda, the Ministry of Finance, Planning and Economic Development, Development Partners and Agencies with whom UIA facilitates investment, for the support given to UIA in the execution of our duties.

We give special thanks to all the investors that have trusted Uganda's economy and Government support and invested in their money. We have seen investment implemented in various sectors, especially Agro Processing, Construction, Mining and Beneficiation, as well as Tourism. We look forward to acknowledge a good number of investments in the upcoming Investor of the Year Award scheduled for February 2020.

We now invite you to read the magazine and encourage you to use it as a feedback channel if you wish. UIA also updates stakeholders through the Authority's Website and other social media platforms.

Lawrence Byensi

**Ag. Director General**  
**Uganda Investment Authority.**





L-R: UIA Senior Investment Executive-Legal Rukia Adam, UIA Board Member Fred Opolot and Hon. Minister Anite scrutinizing the valuation list of squatters on Mbale industrial park land in Mbale.



UIA Ag. Director General Lawrence Byensi makes a clarification during the Authority's budget preparatory meeting at Serena hotel. On his right is Deputy Director for Land Development Godfrey Semakula and other officials on the left.



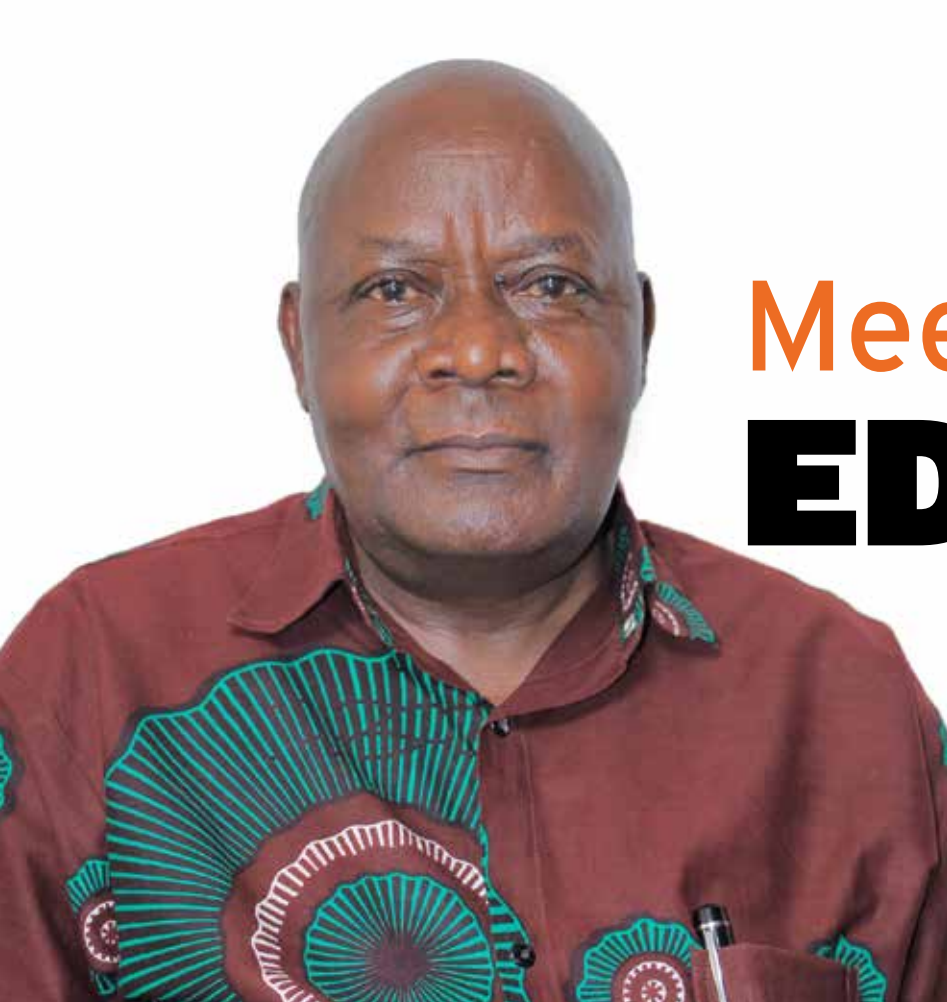


UIA Ag. Director General Lawrence Byensi chats with one the employees of Lurtex Textiles Company Limited, at Liao Shen Industrial Park in Kapeeka.









# Meet the **EDITOR**

## David Muwanga

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**N**ow in the 29<sup>th</sup> Year, UIA continues to fulfill its mandate of attracting both local and foreign investors.

With the increase in the number of investors, infrastructure planning, and innovations are critical in our day to day operations.

UIA launched the Strategic Plan 2016-2021 whose main objective is to create one million jobs by 2020.

In this issue, read about the UIA activities and performance in the July-September Quarter of the FY 2019/20.

It is an absolute honour to share an insight of the current investment activities and government initiatives to improve the investment climate in Uganda.

We are counting on every citizen for contributing towards an attractive investment climate that enables effective delivery of service.



**A Quarterly Publication  
of The Uganda  
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**Vol. 1 No. 1, 2019**

**In this Edition** ● ● ● ●





President Yoweri Museveni at Nile Agro Industries. The company processes and refine vegetable cooking oil and produces soap, flour and plastics. *Credit-PPU photo.*



President Yoweri Museveni is keen on placing emphasis on wealth and job creation which is part of the reason he opened factories in Jinja among others. Nile Batteries Limited was one of them. *Credit-PPU photo.*





H.E President Yoweri Museveni also commissioned Modern Distillers Limited.

# UIA Strategic Plan boosting Uganda's exports

**KAMPALA, UGANDA:** Uganda Investment Authority as per its Strategic Plan is developing 22 Industrial and Business Parks and four Science and Technology Parks around the country. These are aimed at creating jobs and ease accessibility of land for investments, introduce new research, technologies and skills development as well as boost Uganda's exports and ultimately increase Uganda's revenue base.

The completion of these industrial parks will among other sectors add value to locally available raw materials thus boosting the agricultural and mineral sectors.

In line with NPDP II and Vision 2020 and also taking into consideration of H.E. the President's guidance on allocation of land to prospective investors in the Industrial Parks, priority is given to investors Agro-processing, ICT, Tourism and Mineral Beneficiation.

## Status of Kampala Industrial and Business Park

No.	Category	Number of Projects
a.	<b>Operational</b>	<b>44</b>
b.	<b>Construction phase</b>	<b>106</b>
c.	<b>Pre-start studies</b>	<b>133</b>
D	<b>Newly allocated</b>	<b>26</b>

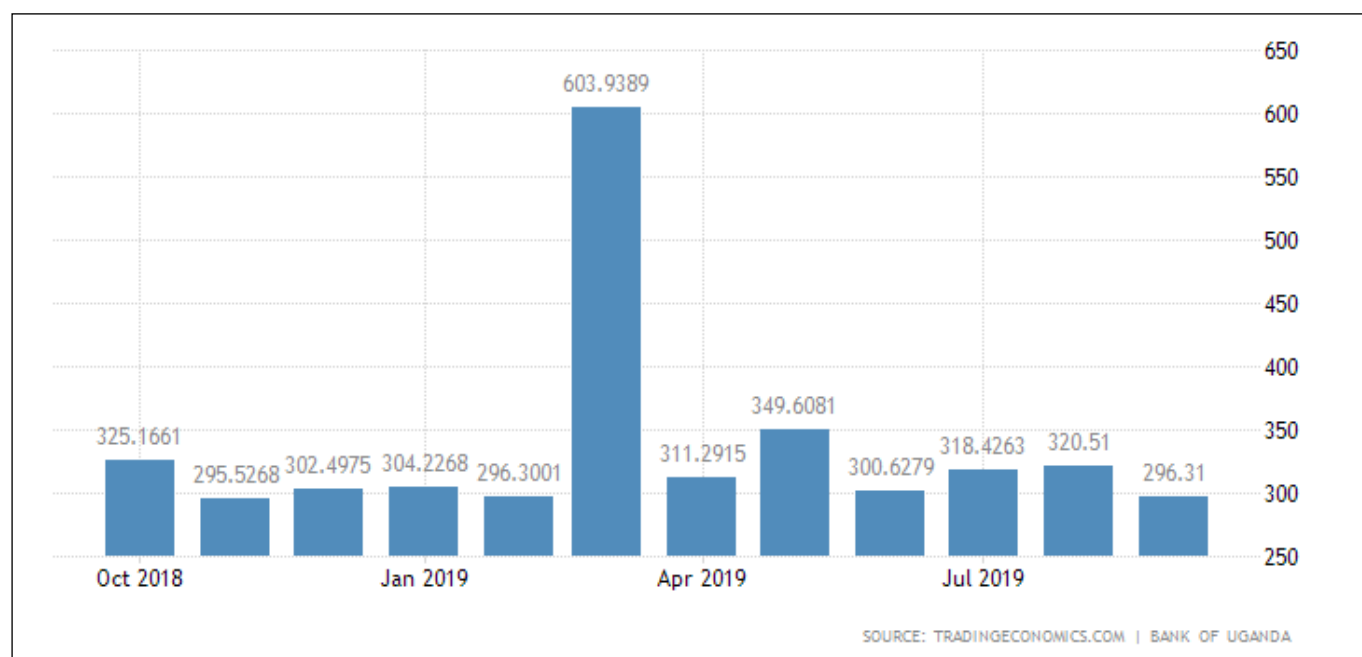
UIA Director for Land Development Division Hamza Galiwango says that forty-four (44) industries are currently in operation within the Kampala Industrial and Business Park directly employing 15,000 Ugandans. He added that Uganda's exports portfolio is to grow further following the continued growth in the industrial sector where fifty factories that are at different stages of construction at the Kampala Business and Industrial Park (KIBP), Namanve will start manufacturing different products by June 2020.



**This will bring to 100 factories that will be manufacturing different products from the industrial park both for the Ugandans and for export to neighboring countries. "The exports in Uganda increased to 321.67 USD Million in August from 318.43 USD Million in July of 2019 is partly attributed to the increasing numbers of investors in both private and government owned industrial parks,".**



Mr. Hamza Galiwango, the UIA Director for Land Development Division.



Exports in Uganda averaged 136.74 USD Million from 1993 until 2019, reaching an all-time high of 603.94 USD Million in March of 2019 and a record low of 12.39 USD Million in July of 1993.

The park is currently hosting 309 investment projects out of which 44 are operational while those under construction and to be commissioned in June next year are fifty (50).

Some of those factories that are undergoing construction include Tian Tang which is to manufacture steel and furniture products, Mukwano Industries that is investing in agro-processing and Mada Hotels for accommodation and tourism.

Others are Laborex Limited that will manufacture pharmaceutical products, Picfare Industries in paper products, Engo Holdings that will assemble mobile phones, Masindi Livestock to process wines, and Bajaber Industries investing in wheat processing among other investors.

These factories are already employing 21,000 workers as foremen, electricians, plumbers, welders, building masons among others.

The companies are expected to collectively create an additional 53,000 jobs for Ugandans when they start operating in June next year,"

# 8 EIGHT FACTORIES COMMISSIONED IN EASTERN REGION

It is not only in Namanve where President Museveni has commissioned factories but also in Mbale, Soroti and Jinja.

In May this year, he commissioned eight factories in Jinja and Buikwe districts and also commissioned the MMP Industrial Park, run by investor Magan Patel.

The factories commissioned are expected to create over 5,000 direct and indirect jobs and when the park becomes fully operational, it will employ up to 12,000 people. The factories will be producing a variety of products which include aluminum, textiles, batteries, steel and ethanol.

**...factories commissioned are expected to create over 5,000 direct and indirect jobs and when the park becomes fully operational, it will employ up to 12,000 people.**



The President remarked that, the formula for job creation is through the private sector but Government's role is to ensure peace and stability, infrastructure development like roads and electricity and skilled the human resource adding that they now must fight corruption that frustrates investors.

He emphasized that workers demand for higher wages should correspond with the profits of the company for mutual benefits of both parties (employers & employees). "The call that workers in the factories be paid higher wages must be scientific. Wages should be tied to profitability otherwise you could run down a factory by insisting on high wages". He remarked.



The President also promised the investors tax incentives. "To the investors, they will get tax incentives just like we have done with others. We are not interested in direct tax. If you manufacture products here and employ our people, we can still get money through indirect taxes". He added

He further revealed that the investors' request for land to set up a pharmaceutical factory will be granted and he is glad that they are setting up a facility to produce paper. Currently, Uganda spends \$130m annually on importing paper.

Of recent the President has been commissioning factories countrywide a move which is helping to create employment and increasing the countries GDP.



# KIBP Infrastructure development on course

**The Uganda Investment Authority signed a 246m Euros contract with Lagan Construction Company from Britain to construct all infrastructure within the Kampala Industrial and Business Park (KIBP) at Namanve.**

**For the other parks, the authority continues to get funds from Central Government annually for the development of infrastructure as well as land acquisition.**

The Authority is in the final stages of acquiring funds for infrastructure development in the industrial park.

The Environmental Impact Assessment report for the Kampala Industrial and Business Park (KIBP) at Namanve has been completed and its approval is expected soon.

This means that the loan totaling to 246 m Euros that government applied for in January 2019 from the United Kingdom to finance the infrastructure development will be released in order for construction to commence.

The funders of the projects had requested that Uganda Investment Authority provides a revised environmental impact assessment report of the park as one of the conditions to release the funds.

The UIA then sought the services of Queens Consulting Company who have completed the assessment and have submitted the report to the National Environment Management Authority (NEMA).

The report was also submitted to other lead agencies including ministries of water and environment, works, Standard Gauge Railway, NWSC, Uganda Electricity Transmission Company, Uganda National Roads Authority (UNRA) and the National Forestry Authority for further comments.

“We held the last meeting on 15th September 2019 and we expect the final approval soon, this will pave way for funds to be released to enable building of the infrastructure in the park to begin thereafter,” said Galiwango.

The Uganda Investment Authority signed a 246m Euros contract with Lagan Construction Company from Britain to construct all infrastructure within the Kampala Industrial and Business Park (KIBP) at Namanve.

This will include tarmacking all the roads, extension of high voltage industrial power, reticulation of the water lines within the park, construction of a solid waste system as well as a sewerage treatment plant and laying of the fiber optic cable to enable access to high quality internet services.

This project will also develop an SME Workspaces facility that will accommodate 1000 units.

Kampala Industrial and Business Park at Namanve has got a total of 45km road network and out of these only 7.5km is tarmac while others are still murram roads.

At full operation the industrial park will create 200,000 jobs as well as generate tax revenue to the country and introduce new technologies from developed countries.

In partnership with UETCL, Four substations are being constructed in Namanve, Luzira, and Mbale Industrial parks. Works are nearing completion in Namanve and Luzira and it is expected that this will stabilize the quality of power to the investors operating within these industrial parks.

# Walking the talk on investment promotion,

## UIA licenses projects worth \$1.34bn, to create 59,940 jobs

The Uganda Investment Authority licensed 286 companies that are planning to create 59,940 jobs

The projects licensed in the financial year 2018/2019 are expected to invest a total of \$1,347,147,174.80, according to the UIA annual report.

There are 82 domestic investors creating a 28.7 percent of the total investors while foreign investors account for the 73.3 percent translating into 204 projects.

UIA Acting Director General Lawrence Byensi said that many investors have opted to invest in the central region.

“The central region has taken the largest share of the project worth \$1,152,896,115.70 while the Eastern region will take projects worth \$48,558,503. Projects worth \$13,759,352 will be in the Northern region and \$131,933,204 are investing in the Western region,” he said.



### The Trend of Licensed Projects (2014/15 – 2018/19)

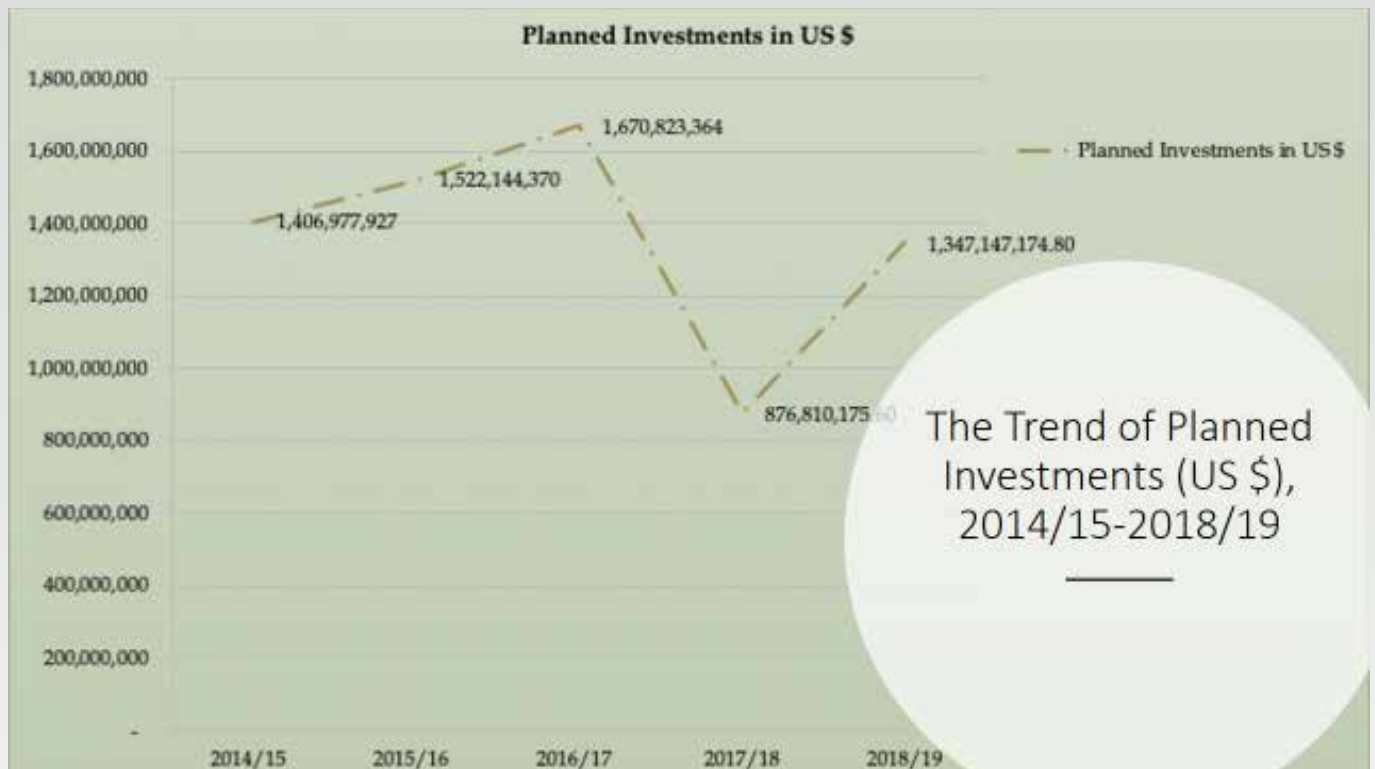
Financial years	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	% growth from FY 2017/18 to 18/19
Licensed projects	327	353	512	247	286	15.8
Growth rates (%)	-29.1	8	45	-51.8	15.8	

UIA Board Chairman Dr. Emely Kugonza said the Authority is continuously improving the investment climate since the country is becoming more competitive.

He said that the next strategic plan includes opening up more industrial parks, increasing on human resource base and improving services at the One Stop Centre.

“We expect to provide high class services when we move to our new headquarters in Kololo soon,”





"We are also in advanced stages to improve the business environment for those who are already in the industrial parks and this includes working on the roads, the sewerage system, installing a cable network, electricity supply and setting up an incubation center for the small and medium scale industries,".

He said there are plans to open up more industrial parks outside Kampala aimed at balancing regional development.



Dr. Emely Kugonza, Board Chairman.

"We are also formalizing relationships with the private sector to start investing in the parks like the one at Kapeeka,"

"We are also looking for various innovation solutions like what we have done in Mbale, the park has lighted up the Eastern region and we tasked the original investor to attract more investors from China to invest in the park," he explained.

"The figure for Ugandans may be low because investment is about capacity and capital, our foreign friends have got cheaper capital compared to ours. They are technologically advanced, so they have an advantage over Ugandans, however what is good is that they bring their capital and create jobs and introduce new skills for our people," he said.



# DID YOU KNOW?

## Why not exploit investment opportunities in Edible Oil sector?

Did you know that Uganda has a deficit of over 80,000 metric tons of edible oil annually?.

It is for this reason that Uganda Investment Authority (UIA) is seeking more investors in edible oil sector due to the growing demand for its consumption.

Recent data indicates that Uganda's edible oil demand stands at 120,000 metric tons against a production capacity of 40,000 metric tons, leaving a deficit of 80,000 annually.

"This deficit comes against a background of a country with a very strong agribusiness sector with value added in agriculture accounting for 25% of Uganda's GDP in 2017- the highest in the region," said the UIA Deputy Director for Investment promotion Martin Muhangi.

"There are opportunities in investing in quality animal feeds processing, solvent extraction, a refinery to produce quality oil for export," he told a visiting Indian edible oil investment mission to Uganda at the UIA head office on Lumumba avenue.

The delegation comprised of members of the Solvent Extractors Association of India.

"Investors can exploit the availability of large tracts of land suitable for mechanized farming of oil seeds and existence of well-developed value chains, particularly in sunflower and soya growing areas in the Midwest and Northern Uganda," he said.

"In total, nearly 35% of Uganda's land area is arable land, much higher than the regional average,".



Uganda has got the fastest growing workforce in the region and flexible labour regulations which is a key advantage for companies investing in labor-intensive operations.

"We have got the highest adult literacy in the EAC and the literacy rate for young people entering the workforce (People aged 15-24) almost 90% in 2015

He added that Uganda has excellent housing and international schools and the lowest cost of living in the region.

Incentive regime is included in the country's tax laws and is accessible to both domestic and foreign investments.

Government offers a 10 year tax holiday incentive in Industrial Parks, Free zones, processing agricultural products, assembling medical appliances, furniture, pharmaceuticals. Foreigners are required to invest a minimum of USD 10million to qualify for the incentive while citizens need a minimum of USD 1million,

There is also a 10 year Tax holiday incentive for export oriented investments on condition that the investor exports 80% of the production Import duty exemption is --available on

Plant and Machinery.







# Uganda secures duty remission on rice imports

The Uganda Investment Authority (UIA) together with the trade ministry have secured extension of the duty remission on imported husked brown rice till June next year.

In May last year, President Museveni issued a directive that there will be no further importation of white rice. He added that farmers must stop using wetlands to grow rice, urging that they should use either irrigation or grow upland rice.

He however allowed investors to import rice for a period of two years while increasing their capacity of farm production by establishing nuclear farms while supporting local farmers on out-grower schemes.

The Directive stated that selected rice millers can now import brown husked rice at \$150 per metric ton down from \$345 per metric ton but the rate will go back to \$345 when the granted permission expires in June 2020.

It is expected that by that time, rice millers in Uganda would have established nucleus farms and grown support to out-grower schemes to fill the country's deficit of 200,000 metric tons of rice.

"Government plans to stop imports of white rice by June 2020 as it expects that the granting of the duty remission, establishment of nucleus farms and support to out-growers would result into meeting the country's demand for rice," said Prosie Kikabi, the Uganda Investment Authority (UIA) acting deputy director of business development

Recently, however, rice farmers, millers and exporters petitioned

the Speaker of Parliament Rebecca Kadaga to stop the eviction of rice farmers from wetlands in favour of foreign investors.

Mr Isaac Kashaija, the chairperson of the Rice Business Sector Association, said the rice farmers were stopped from growing rice in wetlands, a situation that has left many jobless.

"If we are growing rice in wetlands and government thinks we are not doing it the right way, then we need to be guided on the best modern farming practices of growing rice in because rice as a food crop best grows in wetland areas.

President Museveni however in a letter he wrote to the Finance Minister Matia Kasaija dated 7th May 2018, advised that farmers must stop using wetlands to grow rice, they should use either irrigation or grow upland rice.

Ms Kikabi explained that many rice millers were found to be operating below capacity and that when they met the President, they requested for an incentive that enables them to utilise idle installed machinery," she noted.

She explained that government therefore requested the East African Community (EAC) partner states for a remit duty on husked brown rice to be reduced from \$345 per metric ton to \$150 for selected rice millers for a period of two years from June 2018 but renewable annually.

"The amendment seeks to enable rice importers establish nucleus farms and to support out-grower schemes," she said.

UIA Investment Executive-Business Development Kara Komuhangi pointed out that the role of the Uganda Investment Authority (UIA) is to monitor the investors on quality to ensure establishment of nucleus farms and improve relationships with farmers while the Ministry of Trade, Industry and Co-operatives allocates import quotas,"

She explained that the EAC authorization's that are revised every financial year had expired in June 2019.

"After the expiry of the first year of duty remission, the taxes were reinstated to \$345 per metric ton with immediate effect and this had complicated the process of importing rice hence the review by the EAC," She added that in July this year, millers have been facing demurrage charges as a result of impounded rice containers that had not cleared the \$345 per metric ton of duty.

"The meeting of the 36th extra ordinary sectoral council on trade, industry, finance and investment held in Arusha, Tanzania recently considered Uganda's proposal and granted a duty remission at a specific rate of \$150 per metric ton up to 30th June 2020," she said adding that however government will not stop importation of rice but the tax will go back to the \$345 per metric ton by July 1, 2020.

The meeting was also attended by officials from the Ministry of Finance, Planning and Economic Development and Uganda Revenue Authority.

Uganda is estimated to have a deficit of 200,000 metric tons of rice.

# Check list of required documents for an Investment License

The following documents are required as attachments to the application for an Investment License. All applicants must submit items 1- 5 to enable UIA process your application within the set time frame.

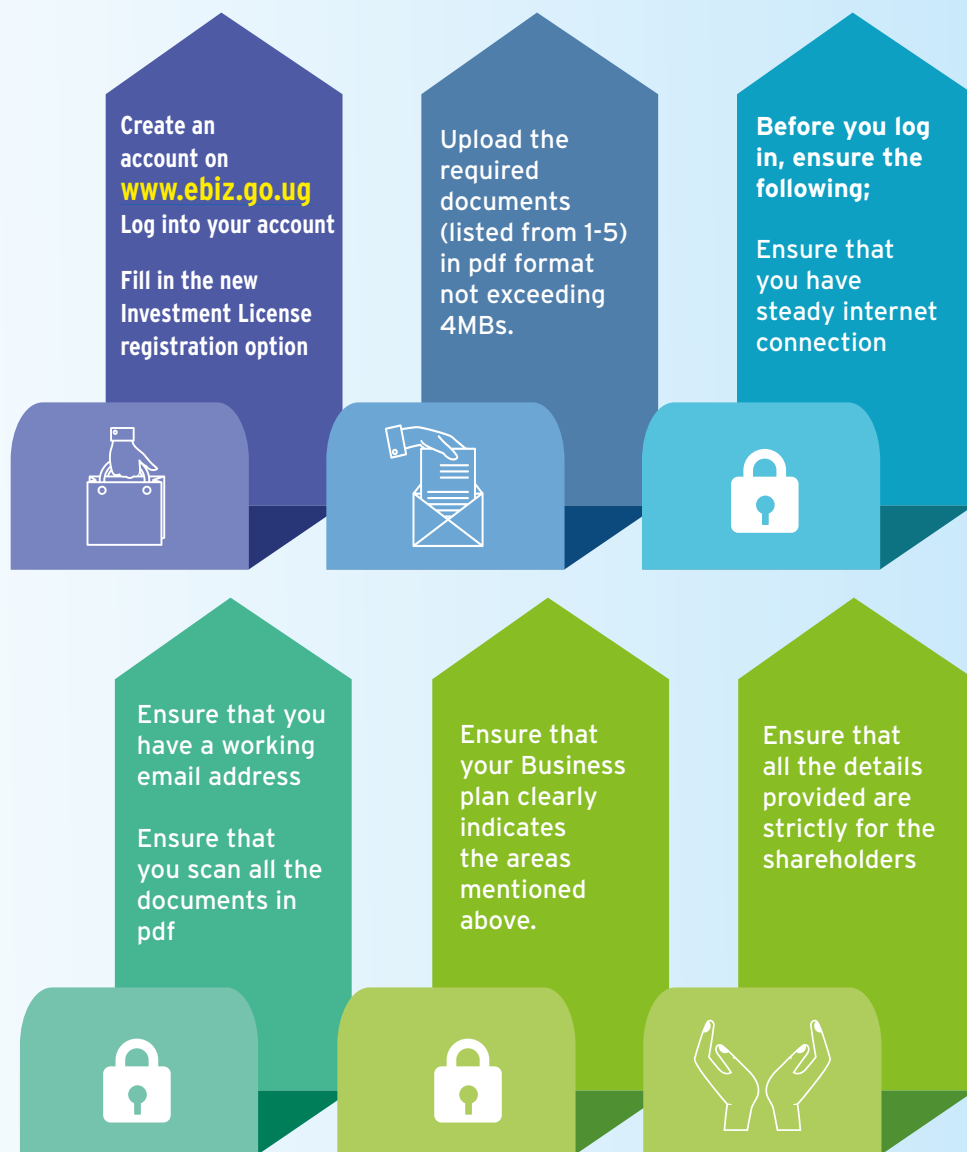
	Document required to be scanned in PDF not exceeding	Confirmed
	4MBs	(tick)
1	Legal status (Copy of Certificate of Incorporation and Articles & Memorandum of Association from URSB)	
2	A brief Business Proposal on the project clearly indicating the Company overview. Executive Summary, Product/ service description, Market analysis and feasibility done, Human Resource policy and Financial plan	
3	Evidence of availability of funds for the project, (which could be a <b>Bank statement for the company/Directors</b> . For Locals, minimum threshold is 50,000USD For foreigners, minimum threshold is 100,000USD	
4	Land status for the Project ( <i>Attach a copy of the land title or a Tenancy agreement to confirm location of the project</i> ).	
5	<b>Coloured</b> Passport Photocopy of Foreign Shareholders or National IDs for Local Shareholders.	
	<b>Other additional documents</b>	
6	Bill of lading to confirm importation of machinery (exceptional cases)	
7	Copy of the secondary license issued by the relevant Government Ministry/Department or Agency	
8	Environmental Impact Assessment Report/Certificate of Approval by NEMA	

## Note:

After securing an Investment License, all investors are advised to contact the Revenue Officer at the One-Stop-Centre (OSC) to register for a Tax Identification Number (TIN). The foreign investor will be required to get a Special Pass from Senior Immigration Officer at OSC before applying for a TIN.



# Online Investment License Application steps:



**NB: If the Company Shareholding changed, kindly attach the relevant documents (Company Resolution and Share Transfer forms)**

Remember to note down your Username and Tracking Number  
For more information, call us on our toll free numbers at  
0800300336/0800300366. Whatsapp number 0750306880

**Helpdesk Agents:**  
**Jonna Musiime - 0782 855233**  
**Docus Natwijuka- 0788457776**



# Uganda Investment Authority woos German investors

Uganda Investment Authority (UIA) hosted a twenty business man delegation from Germany who were in the country to seek information on how to invest in Uganda.

They were briefed by the Authority's Acting Director General Lawrence Byensi who informed them that government has provided various fiscal incentives.

He said that this has been done through the respective tax laws which makes it non-discriminatory and accessible to both domestic and foreign investments.

"There are also sector specific initiatives especially in agriculture, transport, education, manufacturing and energy sectors in order to encourage investment in those sectors and generate employment for nationals," he said at the meeting held at the Authority's head office on Lumumba Avenue.

He told the delegation that there tax deductions that also include specific incentives in agro sector.

These include income tax deduction in the initial capital allowances (Accelerated depreciation), industrial building allowance and deductions

There are also special deductions research, training where 100% of the cost is allowed as deduction before corporation tax

He explained that there are also carry forward of losses that could be unlimited or uncapped.

Mr. Byensi pointed out that there also incentives in the manufacturing sector that include 10 years income tax holiday for exporters of finished consumer and capital goods (80% of production).

Others are value added tax deferment on plant and machinery at importation and zero import duty on plant and machinery utilized for setting up industry.

He added that there are also several industrial raw materials that can be imported at lower rates than those listed in the Common External Tariff (CET).

"Similar exemptions are also offered on inputs and equipment in the health, energy, mining, petroleum, and transport sectors," he said.

He further pointed out government offered a 10 year tax holiday for developers investing at least US\$ 50 million (foreign) and US\$ 10 million (domestic) and this includes East African Community member states for investors in the





Industrial Park and Free zone development.

“A number of sector specific exemptions have been introduced to support the tourism and hospitality, health; mining and petroleum, leather and cotton industries,”.

This also includes investors in processing, manufacturing and assembly of listed items, as well as vocational institutes among others. These also benefit from a 10 year tax holiday for minimum of US\$ 10m (foreign) and US\$ 1m (for local) including members from the partner states of the East African Community (EAC).

He added that **UIA supports investment by providing information on the investment opportunities, issuance of licenses and after care services.**

“The Authority can also help

investors in brokering joint venture partnerships, facilitation and enhancement of small and medium firms and acquisition of land for investment and development in the Industrial Parks,”. Mr. Byensi said that tourism specific vehicles are exempt from import taxes while hotel equipment , fixtures and furniture are exempt from taxes at importation

“Agro - processors may apply for income tax exemptions subject to certain conditions as indicated in the Income Tax Act and there is zero import duty on importation of Plant and Machinery for use in Agro Processing,” There is also value added deferment facility on plant and machinery available at importation while almost all agricultural inputs are exempt from import duty and VAT.

He told the delegation that investment opportunities in Uganda currently include value Addition to the natural resources.

Others are mineral beneficiation, Information and Communications Technology (ICT), Oil and Gas Sector and its support services, services sectors.

These include finance, education, health care, infrastructure, and real estate, tourism in terms of accommodation, conferences, tour and travel among others.

He said that Uganda’s exportable products include agro products like coffee, tea, cotton, fruits, horticultural products, fish, honey, dairy and poultry products, oil seeds and or animal and vegetable oils and cocoa beans.

Other exportable products include manufactured products potential specifically sugar, plastics and selected pharmaceuticals.

“Our major export markets include Kenya, United Arab Emirates, DR Congo, Sudan and Rwanda,”.

# Ugandans are also beneficiaries of government incentives

The Uganda Investment Authority is serializing all the incentives as they were offered by government this financial year in this article "Ugandans are also beneficiaries of government incentives".

The purpose of this article is to disseminate information because a needs assessment study carried out by the Authority revealed that many Ugandans did not know that they are also beneficiaries of government incentives.

## PART ONE

Both foreign and local investors are entitled to the incentives offered by government.

What they are required to do is to fulfill the requirements as set out in the current financial year by the Ministry of Finance, Planning and Economic Development.

## SME

Among the incentives that were offered by government this financial year to investors is the duty and tax free import on plant machinery.

There are also investment capital allowances with startup costs being spread over the four years amounting to 25 percent per year.

Also included are allowances for scientific research expenditure, training expenditure and mineral exploration expenditures all offered at 100%.

There is also initial allowance

on hotel, hospital and industrial buildings which is 20 percent and other categories ranging between 20-40 percent according to classification of industry.

Government is also offering a ten year tax holiday for companies setting up to export 80 percent of their products while there is also exemption of income tax on agro-processing.

Other taxes include exemption of value added tax on agricultural equipment and inputs like tractors, fertilizers among others.

Government has also subsidized land to investors in the priority sectors that include information communication technology (ICT), agro-processing, tourism and mineral processing.

## NEWS

We want only investors who add value

**KAMPALA, UGANDA:** Uganda Investment Authority is no longer interested in attracting investors who do not add value to Uganda's products, an official has said.

"We are looking for investors who plan to add value to our products with an aim of further increasing Uganda's exports that stood at \$321.67 million in August from \$318.43 in July of 2019," said the authority's Acting Director General Lawrence Byensi.

He said it is because of this that government is offering investment incentives to investors who will add value to Uganda's products so that they fetch higher prices on the market.

Mr. Byensi was hosting a delegation Republic of Sudan at the authority's head office on Lumumba Avenue who expressed interest in investing in small and medium firms having known the requirements for them to opera.



# Did you know that there are Investment Opportunities in the Industrial Parks for Domestic Investors? **Read here**

**T**here are several business opportunities in the industrial parks that need to be tapped into by the local business people.

Uganda Investment Authority was given a mandate to establish 22 industrial and business parks to create jobs and add value to locally available raw materials.

Nine industrial parks out of the 22 are already occupied by investors but there are also parks that are being developed by private investors.

Among the private industrial parks is the Liao Shen Industrial park recently commissioned by President Yoweri Museveni in Kapeeka, Nakaseke district.

UIA has worked together with other government agencies and management of the park to attract investors and Liao Shen industrial park is currently occupied by 13 investors out of the targeted 80 investors.

The industrial park located on 5.2sq km is expected to be fully operational by the year 2022.

There are business opportunities in the already and newly established industrial parks that local business people can exploit.

In Liao industrial park, there are investment opportunities in large scale agriculture since some of the industries are into agro-processing and value addition.

There are already four investors in agro-processing who include Ho and Mu Food Technology Uganda Company Limited who are processing dried fruits and Yahe International Investment Company Limited that is investing

in processing maize flour.

Jind Company Limited is investing in vegetable oil production while Gaga Food Technology Company limited is to produce snacks.

These will need a lot of fruits and agricultural related products from the local farmers, who in turn should provide large volumes of fruits and related agricultural products to the processors.

**...there are more opportunities in all industrial parks Ugandans can exploit including building of low cost house for the workers.**

Opportunities also exist in supplying cement and other construction related products since many factories are being licensed to start construction.

In future, employees of these factories will need hotel and accommodation facilities, schools, hospitals, recreational facilities, conference halls among others that need to be looked into by our local business people, as more investors are licensed, local business people should be able to find out what the new investors require to be supplied to them.

The park is already connected to a 132kv power line by the Uganda Electricity Transmission Company from Kawanda to Kapeeka.

UIA Director for Industrial Parks Development Hamza Galiwango explained further that there are more opportunities in all industrial parks Ugandans can exploit including building of low cost house for the workers.

"Kampala Business and Industrial Park (KIBP) at Namanve when fully operational will employ 200,000 people, Bweyogerere will have 8000 workers while Luzira industrial park will have 7000 workers in the next five year, all these will need accommodation," he added.

He advised that Ugandans can also establish commercial centres to provide logistical support like printing, photocopying services, airtime, agency banking, and mobile money.

"All these will be needed by not only the workers but the residents of these areas, while professionals can tap into and bring services closer to the parks like legal, engineering, physical planners, Architects, surveying and provision of environmental information services,".

Ugandans should be strategic to provide these services that will be required by the investors all the time.

There are also jobs inside the industrial parks where construction is being carried out. Contractors are always looking for site foremen, carpenters, electricians, building masons which are all critical in the development of the parks.

Parents should prepare their children to take on vocational studies that are important for hands-on practical's. However investors have complained about absenteeism and dishonesty by some of the employees who have however lost their jobs but who later turn against government by claiming that government has failed to create jobs.

# GREAT NEWS FOR INVESTORS

## Getting an investment license in **two** days?

The Uganda Investment Authority (UIA) is now capable of issuing licenses to investors in two days.

This follows the establishment of a fully-fledged One Stop Center (OSC) that is comprised of twelve government departments related to investment.

These include the National Environment Management Authority (NEMA), Uganda Revenue Authority (URA), Kampala City Council Authority (KCCA) and Uganda Registration Services Bureau (URSB).

Others are Directorate of Citizenship and Immigration Control, The Giants Club, Ministry of Lands, Uganda National Bureau of Standards (UNBS), Diamond Trust Bank, National Water and Sewerage Corporation (NWSC).

"Also included is Uganda Investment Authority (UIA), Uganda Free Zones Authority (UFZA)," said the UIA Director for Investment Promotion and Business Development, Sheila Mugenzi.

"A combination of the government agencies and the online business registration on (ebiz) has resulted into faster registration and licensing of investors in Uganda," she told the investors at a forum held at Piato restaurant in Kampala.

"As a result, the first quarter of financial year 2019/20, from July to September, has seen UIA license 83 investors with a planned investment value of \$262.1m projected to create 7,490 jobs," she said.

Ms Mugenzi also revealed that government have raised the threshold for minimum capital investment for foreign investors to \$250,000 up from \$100,000.

"However the threshold for Ugandan investors including those from the member states of the East African Community (EAC), is still maintained at \$50, 000,".

She pointed out that one of the policy reforms the authority has had this year is the amendment of the Investment Code.

**“A combination of the government agencies and the online business registration on (ebiz) has resulted into faster registration and licensing...”**







Uganda's Vice President Edward Kiwanuka Sekandi presides over a signing ceremony of a cooperation agreement with Chinese officials.

## COOPERATION

### UIA to secure more land for Industrial Parks

**B**oard Member of the Uganda Investment Authority (UIA) Dr. Joshua Mutambi, has revealed that government has embarked on securing more land for industrial parks to attract and facilitate more investors.

"Uganda Investment Authority is securing more land to establish industrial parks to mitigate logistical and infrastructural challenges that prohibit industrialists and small and medium enterprises growth and development," he said adding that it is this growth that is spurring Uganda's economic growth," he said.

He represented the Minister of Trade, Industry and Cooperatives Amelia Kyambadde at the opening of the Uganda Small Scale Industries Association (USSIA) three day exhibition at UMA showgrounds at Lugogo.

Dr. Mutambi who is also the

commissioner for trade, industry and cooperatives added that Uganda's aspirations to become a middle income status cannot be achieved unless the industrial sector is developed.

Several small and medium scale firms and the Uganda Investment Authority participated in the exhibition.

"That is why government in the development of the national development plan (NDP III), adopted the theme "Sustainable Industrialization for inclusive growth, employment and wealth creation", he said adding that it is against this background that government is supportive of the small scale industries that later grow into large industries.

He said this is further supported by creating linkages with relevant investors who would be of value to Small and Medium Industries (SMEs) in the value chain and promised that government will continue to promote local content and the Buy Uganda Build Uganda (BUBU) project.

"As the theme for this year "Industrialization for job creation" goes we cannot sideline the importance of the small scale industries in the creation of jobs, government has endeavored to promote industrialization by providing an enabling environment

by providing security, links in national, regional and international markets, building infrastructure and improving the availability of power for instance the ongoing construction of hydropower dams,".

He added that in areas where land is available Government through UIA has developed guidelines on

acquiring the space and proper management procedures within the industrial parks.

"Therefore government is committed to development of local content and is continuously working on dialogues whose priority is to create a conducive environment that will grow enterprises and in turn eradicate unemployment and increase house incomes, events like this one, the street market initiatives, and exhibitions all will enhance the marketing strategy,".

He further pointed out that the ministry has developed the small and medium scale enterprises and implementation strategy.

"The focus is on assisting the informal enterprises to become formal and the benefits associated to being formal,".

# THE BENEFITS OF AN INVESTMENT LICENSE

## Investment License

1. The license authorizes the investor to make all arrangements necessary for setting up the business enterprise described in the license
2. The Executive Director communicates on behalf of the investor to Government Ministries and departments, local authorities and other bodies as may be necessary in order to assist an investment license holder to comply with any formalities or requirements for obtaining any permission, authorizations, licenses, land and other requirements for implementing the business enterprise. A good example is environmental clearances from NEMA and approvals/licenses/permits from regulators like National Drug Authority for manufacturing pharmaceuticals and Electricity Regulatory Authority for generating electricity for distribution.



## 2.0. Benefits of an Investment License to the Holder

The benefits that accrue to the holder of an investment license include:

- a.) Assistance in acquiring secondary licenses or approvals except in the following sectors, where the regulator issues the primary license (mandatory) i.e. mining, banking, energy and Drugs/ pharmaceutical, as well as the health and education services.
- b.) Assistance in recommendations for various services e.g. loans from commercial banks, project development assistance from Development Partners, and introductions to Equity Funders etc.
- c.) Assistance in recommendations and the follow up on the acquisition of work permits.
- d.) Assistance in access to land for investment. Investors can be allocated land in the operational and planned Industrial and Business Parks. In addition, linkages to private land owners for purchase can be made.
- e.) Possibility of Joint Venture Partnerships through the Match making of the licensed domestic investors with foreign inward missions, as well as the establishment of markets for licensed investors to supply raw material or finished products.
- f.) Participation in outward missions and organized international fora, at which licensed investors (domestic and foreign) get exposure, markets and machinery.
- g.) Provision of aftercare services in relation to specific challenges such as tax disagreements, closures for various reasons, and support in negotiations with other parties e.g. Government Departments, equity funders, Community Based Organizations etc.
- h.) Participation in free specialized training and workshops for especially domestic investors who need to build their capacity to measure up to best international practices in carrying out business with Transnational Corporations.



## Benefits of an Investment License to the Government

The licensing of investments in Uganda provides vital information for the Government in the following areas:

- 1.) The Monitoring of private sector inflows for purposes of formulating policies that will sustain and increase the current levels of economic growth and development.
- 2.) The assessment of confidence levels of the private sector in the economy deduced from the trends of inflows.
- 3.) The provision of timely and reliable data on foreign assets and liabilities to formulate policies that will guard Uganda's economy from negative external effects experienced by down turns in the international economies. The data enables government to plan for mitigations against any such destabilizing effects.
- 4.) Management of the financial sector and planning for aversion of potential economic crises to foster stable growth. It is important in Uganda's investment promotion, facilitation and retention efforts.
- 5.) Better decision making and to meet international standards and codes in reporting.
- 6.) Compilation of Uganda's Balance of payments and International Investment Position statistics.
- 7.) Assessment of how foreign investment complements local investment in form of feedback from the private sector, which is critical for policy fine tuning that benefits all stakeholders in the economy.
- 8.) Assessment of the perceptions of the private sector investors on the investment climate in Uganda in order to evaluate the impact of the existing policies. This can be done from the results of the periodic private sector surveys carried out among licensed companies.

## The importance and challenges of marketing EAC as a single destination

David Muwanga

**KAMPALA, UGANDA:** Uganda Investment Authority (UIA) is joining the East African Community (EAC) secretariat and other investment promotion agencies in the region to publish a regional investment guide handbook.

The handbook to be published in both hard and soft copies is aimed at marketing the investment opportunities and incentives among others to the global potential investors.

The handbook will therefore enable the investors to make informed decisions on why and where to invest in East Africa since it will carry opportunities and incentives from all the six partner states of the EAC.

Among the expected outcomes of the handbook is that more products will be on the shelves of East Africans and job opportunities will be increased.

Promoting the region as a single investment destination gives investors more options, widens the market, creates more job opportunities and increases on the number of products on our shelves resulting into affordable prices for all.

### What needs to be done?

However this process cannot go without proper government policies and programmes in place for it to effectively be implemented.

As the Investment promotion agencies come together to market the region as a single investment destination, the partner states of the East African Community (EAC) need to fully liberalize their economies, allow free movement of trade and services and eradicate non-tariff barriers.

The countries also need to fully harmonize the Common External Tariff (CET) and domestic taxes and make business immune from politics.

The trading bloc currently maintains a common external tariff of zero percent for imports of raw materials, ten percent for intermediate goods and 25 percent of finished goods.

EAC partner states also need to enhance competitiveness by reducing the costs of production.

East African Economic outlook report 2018 published by the African Development Bank says that constraints to our competitiveness include high transport and logistics costs, high energy and labour among others.

Therefore our competitiveness could be enhanced by lowering the costs of production by managing labour, energy, logistics and cost of inputs, like raw materials.

Partner states should also play complementary roles in ensuring that the region does not continue being the market of finished goods from other regions, but also a producer of goods for export.

However it should be noted that there has been remarkable progress made on the EAC regional integration pillars that include the Customs Union, the Common Market, the Monetary Union and the Political Federation.

Customs Union is regarded as most successful notably with the implementation of common legal instruments and trade facilitation programmes across the region. These include the Single Customs Territory, One Stop Border Posts, Authorized Economic Operator Programme and the Customs Business systems.

According to the UIA Acting Director General Lawrence Byensi, the authority will also provide information on investment procedures and incentives, private sector and project profiles that government would like to be part of the EAC regional sectors and project profiles.

The East African Community secretariat in Arusha has contracted a Ugandan company, ICT Consults Ltd to develop the handbook both in hard and soft copies.

Chief Executive Officer of ICT Consults Prof. Venasius Baryamureeba said the company will also develop an electronic business registration system so that an investor who is registered in one of the partner states does not have to be registered in another partner state.

The platform will link all Investment Promotion Agencies of the EAC and all other investment related institution's to enable the investor make an informed decision.

It is imperative for Private Sector to drive the EAC Integration process and reinforce advocacy in order to address critical challenges in the business environment.

# How SME's the changing

In Uganda today, one can find a product with more contents being sold at a cheaper price while the one with less contents is sold at higher price. But have you ever wondered why the one selling a product of less contents at a higher price sells more than the one selling at a lower price?

The answer to this question is one of the ways on how the small and medium scale enterprises can remain competitive in the changing market dynamics and global economy.

Small and medium scale enterprises need to set up a price that gives a customer value for that money spent on that product or service.

"You should not change price because your competitor has also changed the price, the price you set up should be standard and must have a competitive advantage," said Philip Oucor, the Head-Sales, Capability and Distribution at Crown Beverages Limited.

"A great price strategy does not always mean lowering the prices of existing products or services in order to win more customers but must provide value for money to the client," he advised.

This was at the Uganda Top 100 mid-sized companies breakfast forum held at Sheraton hotel on Wednesday on the theme "How to remain competitive in the globalized economy,".

UIA Acting Director for SME's Eria Kaweireku explained that the annual forum is sponsored by the Uganda Investment Authority (UIA), DFCU, The Daily Monitor, KPMG and ICEA.

He said that the investors need to identify the pain points for both the customers and competitors.

"You should ask open-ended questions to find exactly what your customers want while using your products and services and if you want to build your niche and to have more room for your business, its essential to offer something unique in order to minimize competition,".

In addition specialization always leads to a scalable and successful business.

"Learn how to tell a story on how you came up with the idea, how you started, challenges and how you have managed to maneuver through all the waves to where you are, people buy people," he advised.



# can avoid market dynamics



"Do what you know and focus on it, I know of 27 SME's that have failed, they start with well thought out ideas but in a short time they want to enjoy dividends and doing many other things without remaining focused,".

"If you are remain competitive, make innovation your best friend, I appeal to the Uganda Investment Authority to attract more investors in innovation and new technologies because these investors need to innovate regularly,"

"Giants like Nokia and Black Berry were wiped out of the smart phone market because of lack of innovation," he said adding that so if you want good business ideas and

adding value to your products, go to the UIA, for money to DFCU, for insurance to ICEA and for Auditing to KPMG.

He advised that Small and medium firms also need to improve customer care because people love businesses that provide exceptional customer service, hire people who understand your business and your customer care team should always remain courteous and respectful.

Mr Kaweireku advised them to take advantage of the regional markets including the East African Community and the Common Market for Eastern and Southern Africa.

"SME's should take advantage of the many regional agreements that have been signed between member states by producing high quality products for both local and regional markets," he said.

He said the authority continues to engage with stakeholders to improve the investment climate for MSMES.

"This is done through research and active participation in forums like this one that are geared towards improving the business climate, that is the authority is a co-sponsor of such like this one where we have learnt how to remain competitive in a global economy,".



# New Investment code gives

**...Uganda is strategically located to enable you access regional markets,".**

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**KAMPALA, UGANDA:** The new Investment Code recently assented to by President Yoweri Museveni gives more powers to the Uganda Investment Authority.

"The investment code mandates the Authority as the only institution in Uganda to operate the One Stop Centre (OSC) for Investors," said the Authority's Acting Director General Lawrence Byensi.

He told the visiting delegation from China that authority has also been mandated to develop and manage industrial parks.

The company executives from Tecno were in Uganda to express their interest in investing in Uganda in the

manufacturing of Tecno mobile phones. The delegation was led by the company's director Phillip Ruan

"It was not clear before as to which institution was to operate the one stop centre and the development and managing of industrial parks in the country but now the new investment code clearly spells out those responsibilities," he said.

He told the delegation that the centre currently houses twelve government agencies that are providing services to investors under one roof.

He pointed out that its government policy to attract quality investments that bring in new technologies, skills,





# more powers to UIA

employ Ugandans and if possible producing for export and the local markets.

"Quality investments are good for our economy because they reduce on our import bill and save on our foreign exchange,".

"So if you invest here, you will save us on the import bill, save foreign exchange while at the same time Uganda is strategically located to enable you access regional markets,".

He added that the political commitment to investment by government is 100 percent and its priority number one.

"Uganda is secure and this is the reason why we are hosting large numbers of refugees from neighbouring countries," he said.

As of February 2019, Uganda is the third largest refugee-hosting country in the world with a total of 1,223,003 refugees in Uganda. 4% live in Kampala, while the rest live in the settlements.

Mr. Byensi pointed out that the economy of Uganda is a private sector led meaning that government does not interfere with the private sector.

"Government has introduced new laws and amended others to improve the business climate, you are also encouraged to expand your business, there are no restrictions like in other countries where you are forced to have a local partner,".

He explained that in addition government has introduced incentives in various sectors.

"Some of these incentives are sector based while others are general including tax exemptions on machinery and equipment,".

Phillip Ruan said that Tecno is selling 25 million units of phones in East Africa and Uganda takes between three to four million phones.

Mr. Byensi told the delegation that currently there is no import duty on phones as all the East African Community partner states agreed to waive the tax.

"But if get investors like you and you manufacture enough to satisfy our market, Uganda is in position to make a case on import duty at the EAC," he added.

# How the One Stop Centre have eased investing in Uganda:



## **QN: How is the One Stop Centre easing investing in Uganda?**

**ANS:** In a bid to improve the ease of doing business in Uganda, UIA has implemented a physical and online Investors' One Stop Centre (OSC). Under the One Stop Centre, 12 Agencies namely: UIA, Uganda Registration Services Bureau (URSB), National Environment Management Authority (NEMA), Uganda Revenue Authority (URA), Uganda National Bureau of Standards (UNBS).

Others are Kampala City Council Authority (KCCA), Uganda Free Zones Authority (UFZA), National Water and Sewerage Corporation (NWSC), UMEME, Diamond Trust Bank (DTB), The Giants Club and the Directorate of Citizenship and Immigration Control (DCIC).

All these are operational and rendering services under strict service level agreements.

Then we also have the electronic platform of the One Stop Centre ([www.ebiz.go.ug](http://www.ebiz.go.ug)) which is also operational with the following services: Business registration, land title registration, environmental impact assessment applications and electronic payments.



## **QN: What is the capacity of the OSC in terms of handling investors?**

**ANS:** The OSC now handles on average 4,000 transactions a month. As a result we have:

- Reduced the number of days taken to set up a business with all the procedures from 30 days to only 6 days.
- Reduced the number of steps taken to register a business by 2 hours, and now takes 4 hours to register a company and 2 days for a company to be licenced.
- The various services offered by the OSC and time taken to offer the services are illustrated here below.



**According to the OSC Client Charter,** we are committed to provide the following services to investors:

1. Business registration - **4 Hours**
2. New TIN - **4 Hours**
3. Investment license - **48 Hours**
4. Trading License - **24 Hours**
5. EIA Cert **(2-5 days in industrial parks, 21 days' outside parks/zoned areas)**
6. Banking services (payments & withdrawals) - **15 minutes**
7. Product certification - 1 month (in Uganda); **1.5 months (for products taken outside Uganda);**
  1. Land Title verification - **1 day**
  2. Free Zones License - **1 month**
  3. Project access to power - **5 days** (standard connection); **30 days (non-standard connection)**
  4. Industrial water connection - **21 days**
  5. Work Permit Issuance - **4 days;**
  6. Special & Dependant's pass - **2 days;** Certificate of residence - **3 weeks;**

## THOUGHTS

An engineer in a car manufacturing company designs a world class car. The CEO is impressed with the outcome and praised him a lot.

While trying to bring out the car from the manufacturing area to the showroom, they realised that the car is 2 inches taller than the entrance.

The engineer felt bad that he didn't notice this one before creating the car.

The CEO was confused on how to take it outside of the manufacturing area.

The painter said that they can bring out the car and there will be a few scratches on top of the car which could be touched up later on.

The engineer said that they can break the entrance, take the car out, and later re-do it.

The CEO was not convinced with any ideas and felt like it is a bad sign to break or scratch.

A Watchman was observing all the drama & slowly approached the CEO. He wanted to give an idea if they had no problem.

They wondered what this guy would tell them that the experts could not give.

The watchman said "The car is only a few inches taller than the entrance so, simply release the air in the tyre, the height of the car will sink and can be easily taken out"...

Everyone clapped!!!

Don't analyse the problems only from an expert point of view alone.

There is always a layman's outlook that gives an alternate solution at a given point of time...

Life issues are also the same...

Think Simple...

Do Simple and Live Simple

Because Originally we are Happy Souls..

Release Some Air ... It could be our anger.... our disappointments... our egos... Our confusions..

In the end it's all about "Adjusting the Height" (Attitude), to make things easier in life and un-complicate the things in life.

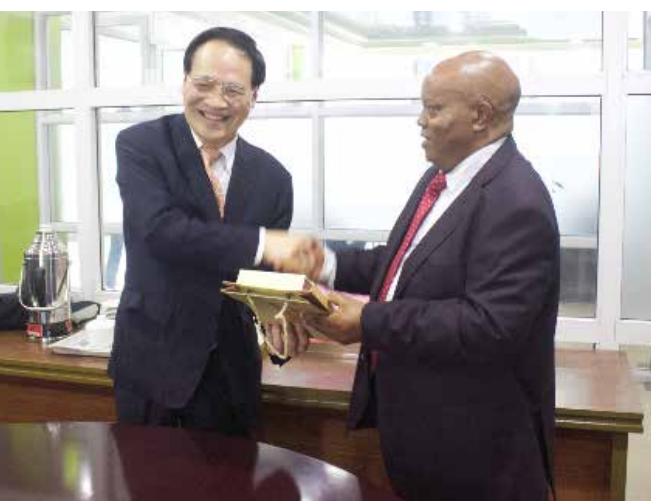
### IT ALERT

Have you received mail asking you to take action, usually opening an attachment or sending some sort of personal info, thinking you are confirming something or helping a verification exercise?

#### Red Flagss:

1. Attachments with strange names or file types
2. Mail presents as official yet not from an official address. if Microsoft writes to you, you should expect it to be from <someone>@microsoft.com. Cross check the spelling as well. it could be a spoof with e.g. <someone>@micosoft.com. Note that this has no r in Microsoft but its easy to miss that if you don't pay attention to detail (text referred to in this alert has also been attached, file called bafere)

# PICTORIAL











Artistic Impression of the 16- Floor Uganda Business Facilitation Centre (UBFC) being constructed at Kololo under Competitiveness and Enterprise Development Project (CEDP) which is under the Private Sector Foundation Uganda (PSFU). The Centre will be the head quarters of

**Uganda Investment Authority (UIA), Capital Markets Authority (CMA) and  
Uganda Registration Services Bureau (URSB)**

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