



DEFENDERS
PROTECTION INITIATIVE

**TALK TO
YOUR
REGULATOR**

#Talk2Regulators

**COMPLAINE OBLIGATIONS
OF
NON-GOVERNMENT
ORGANIZATIONS IN UGANDA**

August 2022

This document has been prepared by Defenders Protection Initiative as a quick reference, to assist NGOs operating in Uganda have a better understanding of their compliance obligations to the laws and regulations of the Government of Uganda

Contents

ABBREVIATIONS	1
PART I - THE LEGAL REGULATORY FRAMEWORK GOVERNING NON-GOVERNMENTAL ORGANISATIONS (NGOS) IN UGANDA	3
Financial Intelligence Authority.....	6
The National Bureau for Non-Governmental Organisations (NGO Bureau)	7
Ministry of Lands, Housing and Urban Development (MoLHUD).....	7
Ministry of Ethics and Integrity	8
National Social Security Fund	8
Uganda Revenue Authority (URA)	9
Uganda Revenue Authority (URA)	10
Directorate of Citizenship and Immigration Control (DCIC)	11
National Identification and Registration Authority (NIRA)	11
Ministry of Foreign Affairs and Foreign Missions	11
Line Ministries	12
Uganda Communications Commission	13
The Electoral Commission.....	15
PART II - SPECIFIC LAWS AND THE RELEVANT SECTIONS PERTAINING TO NGO'S COMPLIANCE IN UGANDA	16
I. URSB - COMPANIES ACT, NO.1 OF 2012:	16
Section 18: Provides that at registration a particular form is obtained filled for purposes	16
Section 19: Registration of Memorandum and Articles	16
Section 22: Conclusiveness of Certificate of Incorporation	16
Section 36. Reservation of name and prohibition of undesirable names.....	17
Section 40. Change of name.....	17
On the management and administration of a Company, a registered office and name are prerequisite. According to Section 115;.....	17
Section 116: Notification of the situation of the registered office, the registered postal address and of any change in them;	17
Section 117: Publication of name by Company	18
Section 133: Annual Return to be made by a Company not having a share capital;	18
Section 134 (1): Time for completion of the Annual Return.	19
Section 152: Minutes of proceedings of meetings of Company and of Directors.....	19
II. THE REGISTRATION OF DOCUMENTS ACT. CAP.81.....	20
Section 3: Register of documents.	20
Section 4: Persons to present documents for registration.	20
III. THE NGO BUREAU LEGISLATIONS	20

Section 31 (1) An organisation shall not operate in Uganda without a valid permit issued by the Bureau.	21
Regulation 17 on Registration of Organisations incorporate outside Uganda provides that;	22
Annual Returns, estimates and furnishing of information.	24
(3) An Organisation shall;	24
by a certified auditor;	25
Reg. 31 Furnishing of Information	25
Offences and Penalties	26
Inspection;.....	26
Powers of the Bureau.	27
Right to Complain.....	27
IV. FIA - THE ANTI-MONEY LAUNDERING ACT, 2013 (AMENDED):	27
V. DCIC - UGANDA CITIZENSHIP AND IMMIGRATION CONTROL ACT. CAP. 66:	28
Section 54: Entry Permits.	28
Section 59: Employment without Entry Permit.	29
VI. NIRA - THE REGISTRATION OF PERSONS ACT, 2015 (ACT 4 OF 2015):	29
Section 1: Application.....	29
Section 2: Purpose of the Act.....	29
Section 66: Mandatory use of National Identification Cards.	30
Section 69: National Identification Card.	30
VII. NATIONAL SOCIAL SECURITY FUND (NSSF) ACT CAP, 222 AS AMENDED:.....	30
116. Withholding of tax by employers	31
VIII. THE TAX PROCEDURES CODE ACT 2014	32
Record Keeping.....	32
IX. MoLHUD - TRUSTEES INCORPORATION ACT. CAP.165	34
X. MINISTRY OF ETHICS AND INTEGRITY - FAITH BASED ORGANISATIONS (FBOs):.....	35
THE CHURCH OF ENGLAND TRUSTEES ACT, CAP. 158	35
Section 2: Provides for Trustees and their powers.	35
Section 3: Constitution of Trustees.	36
Section 4: Trustees to be a Body Corporate.	36
Section 9: Annual Accounts.	36
XI. LINE MINISTRIES:	37
In addition to the above, the provision below should be taken into consideration.....	37
XII. LOCAL GOVERNMENT - ENTERING MEMORANDUM OF UNDERSTANDING.....	38
XIII. THE UGANDA COMMUNICATIONS ACT 2013.....	39
XIV. THE REGULATION OF INTERCEPTION OF COMMUNICATIONS ACT, 2010.....	39
XV. THE UGANDA COMMUNICATIONS COMMISSION OPERATIONAL GUIDELINES ON SIM-CARD REGISTRATION IN UGANDA 2020.....	40

(b) Non-Governmental Organisations (NGO).....	40
(c) Trusts	41
8.4 Requirement for Registration and or sale of SIM Card to Companies.....	41
XVI. THE ELECTORAL COMMISSION ACT, CAP. 140	42
Section 14. Assignment of duties by the commission, etc.....	42
Section 16: Power to accredit observers.....	43
NOTES	44

ABBREVIATIONS

AGM	Annual General Meeting
CBOs	Community Based Organizations
DNMCs	District Non-Governmental Organizations Monitoring Committees
LCTRs	Large Cash Transactions Report
MEMARTS	Memorandum and Articles of Association
MOU	Memorandum of Understanding
NGOs	Non-Governmental Organization
NSSF	National Social Security Funds
SNMC	Sub-County Non-Governmental Organizations Monitoring Committees
STRs	Suspicious Transactions Report
TIN	Tax Identification Number
URA	Uganda Revenue Authority
URSB	Uganda Registration Service Bureau

Introduction

Know Your Regulators is a compilation designed to equip NGOs operating in Uganda with a better understanding of their compliance obligations towards the NGO regulatory frameworks. In doing so, NGOs can more effectively enhance regulatory excellence and operational efficiency while at the same time mitigate the unintended consequences attendant to any regulatory policy framework of the NGO sector in Uganda.

Against the backdrop of tensions, misunderstandings and dialogues between the two (2) parties, i.e. NGOs and their regulators, DPI found it imperative for the development of a knowledge tool. Above all, this compilation is intended to serve as a quick reference as well as informative and handy resource for NGOs to familiarize themselves with the intertwined regulatory institutions and framework of the sector and ensure that in running their operations they comply with the laws of Uganda.

In addition, DPI is launching an annual event entitled “Talk to your Regulator” #T2R “a platform for NGOs and their regulators”. This aims to create dialogue spaces for the NGO actor players to inform, update and engage with the regulators and relevant service providers and give feedback for an improved working environment.

This compilation has been prepared by Defenders Protection Initiative (DPI), a duly registered non-profit organization that contributes to promoting a safer working environment for the civil society in Uganda. It was founded by human rights activists and security management specialists. Besides coordinating the Compliance Watch programs, DPI coordinates several loose initiatives to contribute to a safer working environment for NGOs in Uganda. DPI has successfully conducted strategic studies and raised awareness through dialogue convenings and training workshops on Context Risk Management, Digital Security, Anti-money Laundering and Counter-Terrorism Financing regimes, and the NGO compliance obligations in Africa and beyond.

For more information: <https://www.defendersprotection.org/talktoyourregulator>

PART I - THE LEGAL REGULATORY FRAMEWORK GOVERNING NON-GOVERNMENTAL ORGANISATIONS (NGOS) IN UGANDA

REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
NON-GOVERNMENTAL ORGANISATIONS (NGOs) REQUIREMENTS		
<p>The National Bureau for Non-Governmental Organisations (NGO Bureau)</p> <p>Executive Director Mr. Okello Stephen EMAIL: Stephen.okello@ngobureau.go.ug</p> <p>Senior Communications Office Ms. Germina Nanfuka info@ngobureau.go.ug +256 313 287300</p> <p>SUBORDINATE REGULATORS: District Non- Governmental Organisations Monitoring Committee (DNMC)</p> <p>Subcounty Non- Governmental Organisations Monitoring Committee (SNMC)</p> <p>Local Government</p>	<p>GENERAL REQUIREMENTS</p> <ul style="list-style-type: none"> ● A Certified or Notarized copy of the Certificate of Incorporation from URSB or equivalent from the country of incorporation. ● Registration with NGO Bureau as an NGO. ● Submission to the NGO Bureau a chart showing its organisational structure as stipulated in its constitution at the time of applying for registration. ● Valid Permit from NGO Bureau. ● Application for Renewal of Permit within 6 months before expiry of current permit. ● A recommendation from the line Ministry or Ministries or Government Department or Agency. ● Submission / filing to the NGO Bureau annual returns at least once in every 12 months and a report of the audited books of accounts by a certified auditor. ● Declaration and submission to the District Technical Planning Committee, the DNMC and SNMC of the area in which it operates, estimates of its income and expenditure, budget, work plan, information on funds received and the sources of funds. ● Submission to the Bureau, DNMC and SNMC in the area of operation, any other information that may be required. ● Notification of any changes within its structure, address or in its governing document within thirty days from the date of change. ● Declaration and submission to the Bureau at least once in every 12 months: (a) source of funds; (b) 	<p>NGO Act 2016</p> <p>Sections: 3 5 6 7 29(1) 31(1) & (2) 32(1) & (6) 33 34 39(3) (a) (b) (c) 41(1) (5) & (7) 44(a-h) 45 46 47 48</p> <p>NGO Regulations 2017</p> <p>Regulations: 3 4 7(1) & (3) 11(1) 17 30(1) (3) 31(1) 42</p>

funds received; (c) estimates of income and expenditure.

- Grant access and comply with an Inspection by a gazette inspector upon being given 3 days' notice.
- Approval of the DNMC and Local Government of that area.
- Signed Memorandum of Understanding (MOU) with the Local Government.
- Operation within a permitted area unless it obtains a recommendation through the DNMC of that area.
- Cooperation with local councils in the area and the relevant DNMC and SNMC.
- Compliance with the security and laws of Uganda, respect the interests of Uganda and respect the dignity of the people of Uganda.
- Be non-partisan and non-engagement in politics.
- Have a memorandum of understanding with its donors, sponsors, affiliates, local and foreigner partners, if any.
- Operation only in gainful activities for the economic interest of the organisation or in fulfilling its objectives.
- Opening and maintenance of a bank account.
- Foreign currency account for those that receive money in foreign currency.
- Registration with the Bureau of any affiliated organisations to the NGO.
- Dissolution clause in the organisation documents.

REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
	SPECIFIC REQUIREMENTS (For Indigenous Organisations)	
<p>The Uganda Registration Services Bureau (URSB)</p> <p>Registrar General Ms. Mercy K. Kainobwisho mercy.kainobwisho@ursb.go.ug</p> <p>Manager Registration Ms. Patricia Opoka patriciaopoka@ursb.go.ug</p> <p>+256 417 338180 Whatsapp: +256 712448448 Call center: +256 417338100 Whistle blower Hotline: +256 414673200</p>	<ul style="list-style-type: none"> ● Incorporation as a Company Limited by Guarantee (Memorandum and Articles of Association, Company Forms s.18, Form 18, and Form 20). ● Pass and file and/or register a Special Resolution with URSB in case of alteration of its objects. ● Deliver to the Registrar URSB a printed copy of its memorandum as altered in case no application for cancellation of the resolution is made within 14 days to the Registrar. ● Notify the Registrar URSB of the registered address / registered postal address 14 days from the date of incorporation / change of the same as the case may be. ● Publication of name by Company. ● Keep a Register of members at the registered office of the company, date of registration of membership, when they ceased to be members. ● File Annual Returns at least once a year within 42 days after the Annual General Meeting (AGM) for that year (signed by a Director and Secretary). ● Have a Minute Book for minutes of proceedings of meetings of the Company and Directors. ● Incorporation of a Company Limited by Guarantee. ● For international organisations a registration Certificate is issued. ● A Certified Certificate of Incorporation. ● Company Forms s.18, Form 18, and Form 20. ● Register documents (Resolutions, Constitution/ MEMARTS, Statutory declarations etc.). <p>For International, Foreign, Continental and Regional Organisations.</p> <ul style="list-style-type: none"> ● A Certified or Notarized copy of the Certificate of Incorporation from URSB or equivalent from the country of incorporation. 	<p>The Companies Act 2012</p> <p>Sections: 4(2)(b) 10(1) & (10) 115 116 117 133 134 152 192(4)</p> <p>The Registration of Documents Act. Cap 81 Sections: 3 & 4</p>

	<ul style="list-style-type: none"> • A Certified copy of the organization’s constitution or charter or MEMARTS or any other documents governing the organization. • Register all documents (Resolutions, Statutory declarations etc.) 	
REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
<p>Financial Intelligence Authority</p> <p>Executive Director Mr. Sydney Asubo sydney.asubo@fia.go.ug</p> <p>Compliance Officer Ms. Cynthia Mpaire. Cynthia.ampairey@fia.go.ug +256 417 892 600 +256 41 4231556</p>	<ul style="list-style-type: none"> • Register accountable persons. • Combating money laundering and countering financial terrorism. • Receive Suspicious Transactions Reports (STRs), Large Cash Transactions Reports (LCTRs) and cross border movement of cash. • Carry out the necessary due diligence • Regular Risk assessment. • Proper Record and Book-keeping. 	<p>The Anti-Money Laundering Act (2013) 2017 (as amended)</p> <p>Sections: 1,3, 6(m) 6A 7 20(d) 21(pb) 21A 2nd Schedule.</p> <p>The Anti-Money Laundering Regulations 2015</p> <p>Regulations: 3,4,5, 6(2),7,8, 7,8,11,12,14,18, 19, 20, 21, 22,23,24,27,28,29,30,34, 36,39,41,42, 43,45</p>

REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
	COMMUNITY BASED ORGANISATIONS (CBOs) REQUIREMENTS	
<p>The National Bureau for Non-Governmental Organisations (NGO Bureau)</p> <p>Executive Director Mr. Okello Stephen Stephen.okello@ngobureau.go.ug</p> <p>Senior Communications Office Ms. Germina Nanfuka info@ngobureau.go.ug +256 313 287300</p> <p>SUBORDINATE REGULATORS</p> <p>District Non- Governmental Organisations Monitoring Committee (DNMC)</p> <p>Subcounty Non- Governmental Organisations Monitoring Committee (SNMC)</p>	<ul style="list-style-type: none"> • Registration with the DNMC. • Operation only at sub-county level and below, in one sub-county and one district only. • Submission to the SNMC in the area of operation, annual returns, and a report of the audited books of accounts by a certified auditor. • Declaration and submission to the SMNC its budget, work plan, information on funds received and the sources of funds. • Submission to the SMNC, any other information that may be required. • Submission of Annual Returns of the organisation at least once in every 12 months to the SNMC. 	<p>NGO Act 2016</p> <p>Sections: 39(4)</p> <p>NGO Regulations 2017</p> <p>Regulations: 16, 32</p>
REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
	TRUSTS (REQUIREMENTS)	
<p>Ministry of Lands, Housing and Urban Development (MoLHUD)</p> <p>Minister of Lands: Hon. Judith Nabakoba +256 414-253 371</p> <p>Who Forwards to the Commissioner Land Registration</p> <p>Minister of State, Lands: Hon. Dr. Sam Mayanja +256 414 231 020</p>	<ul style="list-style-type: none"> • Established for any religious, educational, literary, scientific, social, or charitable purpose. • A Certified copy of a trust deed. • Consent letter of trustees. • Registered Trust Deed at URSB. • A Certified or Notarized copy of the Certificate of Incorporation from URSB. • Registration with NGO Bureau. • Application for a permit from the NGO Bureau. 	<p>The Trustees Incorporation Act, Cap. 165</p> <p>Sections: 1, 6, 8</p> <p>Trustees Incorporation</p> <p>Rules S.I 165-1</p> <p>NGO Act 2016</p> <p>NGO Regulations 2017</p>

<p>+256 414373511 +256791 – 622191 +256 772463240</p>	<ul style="list-style-type: none"> Application for a Certificate of exemption from URA. 	<p>Regulations: 7(2) Form D The Registration of Documents Act cap 81</p>
<p>REGULATOR</p>	<p>NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE</p>	<p>LAWS</p>
<p style="text-align: center;">FAITH BASED ORGANISATIONS (FBOs)</p>		
<p>Ministry of Ethics and Integrity</p> <p>Minister of Ethics and Integrity</p> <p>Hon. Akello Rose Lilly</p> <p>Sec. Ethics and Integrity: Alex B. Okello</p> <p>+256 41 423 1930</p> <p>Also refer to-The NGO Bureau and the Uganda Registration Services Bureau (URSB)</p>	<p>SPECIFIC REQUIREMENTS</p> <ul style="list-style-type: none"> Incorporation and Registration as a Trust or a Company limited by guarantee at URSB. Registration as an NGO at the NGO Bureau (where applicable). 	<p>The NGO Act 2016</p> <p>The Church of England Trustees Act cap 158</p> <p>Sections: 2, 3, 4, 9</p> <p>The Public Trustee Act cap 161</p> <p>The Companies Act 2012</p>
<p>National Social Security Fund</p> <p>Managing Director; Mr. Richard Byarugaba rbyaruga@nssfug.org</p> <p>Compliance Manager Horace Rwakabureete hrwakabureete@nssfug.org +256 0800286773</p>	<ul style="list-style-type: none"> Requirement to deduct and remit 5% of the Employees contribution from the salary and to contribute 10% as social security contribution by the employer to NSSF. 	<p>National Social Security Fund Act Cap. 222 (as amended 2021)</p> <p>Sections: 1(e, f, g, h, I, k, o, z) 7</p>

<p>Uganda Revenue Authority (URA)</p> <p>Commissioner General: Mr. John Musinguzi Rujoki URA NAKAWA (HQ) jmusinguzi@ura.go.ug</p> <p>+256417442042 +256323442042</p> <p>Assistant Commissioner Compliance: Mr. James Abola URA NAKAWA (HQ) jabola@ura.go.ug</p> <p>+256323443033 +256772141075 +256 0800117000</p>	<p>OTHER REQUIREMENTS</p> <p>TAXES</p> <ul style="list-style-type: none"> • Application for a Tax Identification Number (TIN) and TIN Certificate from URA. • Application for a Certificate of Exemption status as an NGO/CBO from URA by virtue of being described as any company, trust, institution: <p>Which is;</p> <ol style="list-style-type: none"> (a) An amateur sporting association. (b) A religious, charitable or education institution of public character. (c) A trade union, employees association, registered under the laws of Uganda or association established for purposes of promoting farming, mining, tourism, manufacturing, or commerce and Industry in Uganda. <ol style="list-style-type: none"> 2. Which has been issued with a written ruling by the commissioner currently in force stating that it is an exempt organization. 3. None of the income or assets of which confers or may confer a 4. private benefit on any person. 	<p>Uganda Revenue Act cap 196</p> <p>Income Tax Act cap 340</p> <p>Sections: 2 (bb)</p>
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<p>Uganda Revenue Authority (URA)</p> <p>Commissioner General: Mr. John Musinguzi Rujoki URA NAKAWA (HQ) jmusinguzi@ura.go.ug</p> <p>+256 417442042 +256 323442042</p> <p>Assistant Commissioner Compliance: Mr. James Abola URA NAKAWA (HQ) jabola@ura.go.ug</p> <p>+256323443033 +256772141075 +256 0800117000</p>	<p>PAYE and other obligations</p> <ul style="list-style-type: none"> • Requirement to deduct and remit tax on the salaries of their employees for any pay or allowances that are not incurred by an employee for organisational purposes. • Knowing the “Beneficial Owner” Trust and “Trustee” • Compliance with Rates of local service tax 	<p>Income Tax Act cap 340</p> <p>Section 2: (ee), (vvv), (www) ,(www)</p> <p>Sections: 115, 116(1), 118A, 164 of the Income Tax. Cap 340</p> <p>Tax Procedure Code Act, 2014</p> <p>Sections: 4(1,2, 3) 5(1, 2, 3, 4, 5, 6 9), 15, 16,37, 43(3) Part XV Offences</p> <p>Income Tax (Withholding Tax) Regulations, 2000 Reg. 3 and 4</p> <p>Local Government (Amendment) No.2 of 2008 Part II. Sections: 2, 3, 9 (1-3)</p>
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REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
<p>Directorate of Citizenship and Immigration Control (DCIC)</p> <p>Director DCIC</p> <p>Maj Gen: Apollo Kasiita- Gowa</p> <p>imm@africaonline.co.ug</p> <p>Commissioner Immigration</p> <p>+256 800199003/4</p>	<ul style="list-style-type: none"> • Application for work permits for foreign employees. • Application for passports (both nationals and foreigners). 	<p>Uganda Citizenship and Immigration Control Act, Cap.66 Sections: 53, 54, 59</p> <p>NGO Act, 2016</p> <p>Section: 6(e)</p> <p>Section: 45</p>
<p>National Identification and Registration Authority (NIRA)</p> <p>Executive Director:</p> <p>Ms. Rosemary Kisembo</p> <p>+256 0800211700</p> <p>+256 312119600</p> <p><u>+256 31 2119605</u></p>	<ul style="list-style-type: none"> • Application of National Identification Cards (for nationals) 	<p>Registration of Persons Act, Act 4 of 2015</p> <p>Sections: 1, 2, 66, 69</p>
<p>Ministry of Foreign Affairs and Foreign Missions</p> <p>Permanent Secretary:</p> <p>Hon. Vincent Waiswa Bagiire</p> <p>vincent.bagiire@mofa.go.ug</p> <p>Government Body or Foreign Mission</p> <p>Minister of Foreign Affairs:</p> <p><u>Hon. Gen. Odongo Jeje Abubakhar</u></p> <p>+256-414-345661,</p> <p>+256-414-257525</p>	<p>SPECIFIC REQUIREMENTS FOR INTERNATIONAL ORGANISATIONS AND CONTINENTAL ORGANISATIONS</p> <ul style="list-style-type: none"> • Recommendation letter from the Ministry of Foreign Affairs of Uganda. • Recommendation letter from the Government or Mission accredited to Uganda. 	<p>The NGO Act 2016</p> <p>The NGO Regulations 2017</p>

<p>Line Ministries</p> <p>Line Ministries</p> <p>Ministry of Gender, Labour and Social Development</p> <p>Permanent Secretary: Mr. Aggrey David Kibenge</p> <p>Minister for Gender, Labour, and Social Development Hon. Amongi Betty Ongom +256 41 4347854</p> <p>Ministry of Health</p> <p>Permanent Secretary: Dr. Diana Atwine Kanzira</p> <p>Minister for Health: Dr. Jane Ruth Aceng Acero +256 417 712260.</p> <p>Ministry of Education and Sports</p> <p>Permanent Secretary: Ms. Ketty Lamaro</p> <p>Minister of Education and Sports: Mrs. Janet Kataaha Museveni +256 41 4234451 +256 417893600 (General) +256 417893615 (P.R.O)</p> <p>Ministry of Foreign Affairs</p> <p>Permanent Secretary: Hon. Vincent Waiswa Bagiire vincent.bagiire@mofa.go.ug Government Body or Foreign Mission</p> <p>Minister of Foreign Affairs: Hon. Gen. Odongo Jeje Abubakhar +256-414-345661, +256-414-257525</p>	<p>GENERAL REQUIREMENT</p> <p>All NGOs can fall under a certain Ministry depending on the type of activities they are rendering. For example, those involved in Children’s affairs fall under the Ministry of Gender.</p> <ul style="list-style-type: none"> • Recommendation letters. • Sexual Harassment Policy available to all employees for all employers with more than 25 employees. 	<p>Reg. 4(1) (i),(ii) Reg. 17 (3) (m) (ii)</p> <p>The Employment Act 2006</p> <p>Sections: 7</p>
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REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
<p>Uganda Communications Commission</p> <p>Ag. Executive Director: Ms. Irene Kaggwa Sewankambo +256 312 339000 ucc@ucc.co.ug</p> <p>Director Legal Affairs: Ms. Susan Atengo Wegoye +256 414339000 / 0800222777 ucc@ucc.co.ug</p>	<p style="text-align: center;">GENERAL REQUIREMENTS (FOR NGOs)</p> <ul style="list-style-type: none"> • A certified copy of the NGO’s permit and a letter of good standing from the NGO Bureau. • A letter signed by the accounting officer of the NGO addressed to a specific telecommunications operator requesting to acquire SIM cards. The letter must specify the purpose for which the SIM cards are sought to be acquired. • A copy of the NGO’s Taxpayer Identification Number (TIN) Certificate issued by the Uganda Revenue Authority, if not exempted. For NGOs that are exempted from taxes, evidence of such exemption from URA must be obtained. • A copy of the National Identity Card of the Accounting Officer of the NGO, if Ugandan citizen, or a copy of a valid Passport, if foreign, including a copy of a valid visa or immigration status as indicated in the passport. For nationals of the East African Community, a copy of a valid passport shall suffice. • A legal undertaking signed by the accounting officer and all the directors of the NGO committing to be held jointly and severally liable for any misuse of the SIM Cards registered in the name of the NGO. • The Telecommunications operator shall carry out a search at the NGO Bureau to certify the authenticity of documents submitted before the corporate SIM cards are activated. • The cost of conducting the search about the NGO shall be borne by the NGO applying for SIM cards. • Legal undertaking to be liable for corporate sim-cards 	<p>The Uganda Communications Act 2013</p> <p>Sections: 2</p> <p>The Regulation of Interception of Communications Act, 2010</p> <p>Sections: 1</p> <p>The Uganda Communications Commission Operational Guidelines on Sim-card Registration in Uganda 2020</p> <p>Guidelines: 3.0, 8.0, 8.2, 8.4, 8.5</p>

(FOR NGOs incorporated under the Companies Act)

- A certified copy of the companies' certificate of incorporation.
- Certified copy of the Particulars of the Directors of the Company
- Certified copy of the form showing the registered location/place of the business of the Company.
- A copy of the companies' Taxpayer Identification Number (TIN) Certificate issued by the Uganda Revenue Authority.
- A copy of the National Identity Card of the Managing Directors or Chief Executive Officer of the Company, if Ugandan citizen, or a copy of a valid Passport for a foreign Managing Director or Chief Executive Officer. The Passport must contain a valid visa or immigration status as indicated in the passport. For nationals of the East African Community, a copy of a valid passport shall suffice;
- A letter on the company's letterhead signed by the Managing Director or Chief Executive Officer authorising the purchase of the subject SIM Card(s) by the Company, and the purpose for which the SIM Cards are being purchased.
- A legal undertaking signed by the accounting officer and all the directors of the Company committing to be held jointly and severally liable for any misuse of the SIM Cards registered in the name of the Company.
- The Telecommunications operator shall carry out a company search at the Uganda Registration Service Bureau (URSB) to certify the authenticity of the company documents provided by the applicant for a corporate SIM Card before the corporate SIM cards are activated. The cost of conducting a company search shall be borne by the company applying for SIM cards.
- The Telecom operators shall only issue the SIM card to the company after receiving confirmation from URSB about the authenticity of the company documents provided.
- Legal undertaking to be liable for corporate sim-cards

REGULATOR	NGOs REGULATORY REQUIREMENTS FOR COMPLIANCE	LAWS
<p>The Electoral Commission</p> <p>Chairperson: Justice Simon Mugenyi Byabakama +256 800200071 pr@ec.or.ug</p> <p>Deputy Chairperson: Hajjat Aisha Lubega +256 414 337500 info@ec.or.ug</p>	<p style="text-align: center;">GENERAL REQUIREMENTS</p> <ul style="list-style-type: none"> ● Organisation must first register. ● To register an organisation, visit the Electoral Commission website and create an email and verify it. ● After completing registering an organisation with all the necessary attachments ● Give the individual members of the organisation the names and EC Application Number you see when you login. ● Organisations are responsible to manage their members registered under them. ● Passport photos, Passport / National IDs as well as ● members' contact information. ● Every Member will have their details captured individually into the electronic system and must include their group Application Number assigned to the group on registration. ● This therefore means groups must first register their ● organisation before capturing their members. ● An organisation should first register and then register its staff under its account. 	<p>The Electoral Commission Act, Cap. 140</p> <p>Sections:</p> <p>12</p> <p>14</p> <p>16</p>

PART II - SPECIFIC LAWS AND THE RELEVANT SECTIONS PERTAINING TO NGO'S COMPLIANCE IN UGANDA

I. URSB - COMPANIES ACT, NO.1 OF 2012:

All NGOs are required to register with the URSB under this Act because it registers all legal entities in Uganda, on obtaining a certificate of incorporation, NGOs then proceed to register with the NGO Bureau being it's regulator.

Section 3: Provides for "Register of Companies" where all the matters prescribed by the Act shall be entered by the registrar as a record.

Section 4(2)(b): of the Company's Act defines a "Company limited by Guarantee" to mean, "a company having the liability of its members limited by the memorandum to the amount that the members undertake in the memorandum to contribute to the assets of the company if it is being wound up".

Regarding requirements with respect to a Memorandum, Section 7 (3) provides that; "The memorandum of a company limited by guarantee must also state that each member undertakes to contribute to the assets of the company if it is being wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for adjustment of the rights of the contributories among themselves such amount as may be required, not exceeding a specified amount".

Section 18: Provides that at registration a particular form is obtained filled for purposes of registration of a Company.

- (1) A company shall be registered by filling in the particulars contained in the registration form in the second schedule to this Act.
- (2) On filing of the form under sub section (1), the registrar shall register the company and assign to it a registration number if the registrar is satisfied that the applicant has complied with the Act.
- (3) On registration of the company, the registrar shall issue a certificate signed by him or her that the company is incorporated and in the case of a limited liability company, that the company is limited.

Section 19: Registration of Memorandum and Articles

The memorandum and the articles, if any, shall be delivered to the registrar and he or she shall retain and register them and shall assign a registration number to each company so registered.

- (1) A company shall indicate its registration number on all its official documents.

Section 22: Conclusiveness of Certificate of Incorporation

- (1) A certificate of incorporation given by the registrar in respect of any association shall be conclusive evidence that all the requirements of this Act in respect of registration and of matters precedent and incidental to

registration have been complied with and that the association is a company authorized to be registered and duly registered under this Act.

Section 36. Reservation of name and prohibition of undesirable names

36 (1) The registrar may, on written application, reserve a name pending registration of company or a change of name by an existing company, any such reservation shall remain in force for 30 days of such longer period, not exceeding 60 days as the registrar may, for special reasons, allow and during that period no other company is entitled to be registered with that name.

(2) No name shall be reserved, and no company shall be registered by a name, which in the opinion of the registrar is undesirable.

Section 40. Change of name

40 (4) Where a company changes its name under this section, it shall, within 14 days, give to the registrar notice of the change of names and the registrar shall enter the new name on the register in the place of the former name, and shall issue to the company a certificate of change of name and notify the change of name in the Gazette and in a newspaper of wide circulation.

On the management and administration of a Company, a registered office and name are prerequisite. According to Section 115;

(1) A company shall, as from the day on which it commences to carry on business or as from the fourteenth day after the date of its incorporation, whichever is the earlier, have a registered office and a registered postal address to which all communications and notices may be addressed.

(2) Where a company fails to comply with subsection (1), the registrar may give notice to the company giving it reasonable time in which to comply.

(4) Where after due notice under subsection (2), the Company continues to be in default in relation to subsection (1), the registrar may deregister the Company.

(5) Notwithstanding anything in this section, where there is default in complying with this section, the company and every officer of the company who is in default is liable to a default fine of twenty five currency points.

Section 116: Notification of the situation of the registered office, the registered postal address and of any change in them;

(1) Notice of the situation of the registered office and the registered postal address, and of any change in them shall be given within fourteen days after the date of incorporation of the company or of the change as the case may be, to the registrar, who shall record the change.

(2) The inclusion in the annual return of the company, of a statement as to the situation of its registered office or as to its registered postal address shall not be taken to satisfy the obligations imposed by this section.

- (3) Where there is default in complying with this section, the company and every officer of the company who is in default is liable to a default fine of twenty five currency points.

Section 117: Publication of name by Company

- (1) Every company—
- a. shall paint or affix, and keep painted or affixed, its name on the outside of every office or place in which its business is carried on in a conspicuous position in legible letters;
 - b. shall have its name engraved in legible letters on its seal which shall take the form of embossed metal die; and
 - c. shall have its name mentioned in legible letters in all business letters of the company and in all notices and other official publications of the company and in all bills of exchange, promissory notes, endorsements, checks and order for money or goods purporting to be signed by or on behalf of the company and in all bills of parcels, invoices, receipts and letters of credit of the company.
- (2) Where a company does not paint or affix its name in the manner provided under subsection (1)(a), the company and every officer of the company who is in default is liable to a fine not exceeding twenty five currency points and if a company does not keep its name painted or affixed in the manner provided under subsection (1)(a), the company and every officer of the company who is in default is liable to a default fine of twenty five currency points.
- (3) Where a company fails to comply with subsection (1)(b) or (c), the company shall be liable to a fine not exceeding five hundred currency points.
- (4) Where an officer of
- a) company or any person on its behalf— uses or authorizes the use of any seal purporting to be a seal of the company on which its name is not engraved as required by subsection (1)(b) or which is not in the form of an embossed metal die.
 - b) issues or authorizes the issue of any business letter of the company or a notice or other official publication of the company or signs or authorizes to be signed on behalf of the company a bill of exchange, promissory note, endorsement, cheque or order for money or goods in which its name is not mentioned in a manner described in subsection (1)(c); or
 - c) issues or authorizes the issue of any bill of parcels, invoice receipt or letter of credit of the company in which its name is not mentioned in the manner described in subsection (1)(c), he or she is liable to a fine not exceeding twenty percent of the bill of exchange, promissory note, cheque or order for money or goods for the amount of the instrument in question unless it is duly paid by the company.

Section 133: Annual Return to be made by a Company not having a share capital;

- (1) A company not having a share capital shall at least once in every calendar year make a return stating—
- a. the situation of the registered office of the company and the registered postal address of that office;

- b. in a case in which the register of members is under this Act, kept elsewhere than at the registered office, the address of the place where it is kept;
 - c. in a case in which any register of holders of debentures of a company or any duplicate of the register or part of the register is, under this Act, kept in Uganda, elsewhere than at the registered office of the company, the address of the place where it is kept;
 - d. all such particulars with respect to the persons who at date of the return are the directors of the company and any person who at that date is secretary of the company as are by this Act required to be contained with respect to directors and the secretary in the register of directors and secretaries of a company; and
 - e. to what extent the company has complied with the principles of good corporate governance contained in Table F.
- (2) Subject to subsection (1), a company need not make a return under that subsection either in the year of its incorporation or, if it is not required by section 140 to hold an annual general meeting during the following year, in that year.
 - (3) Where a company fails to comply with this section, the company and every officer of the company who is in default is liable to a default fine of twenty five currency points.
 - (4) For the purposes of this section, “officer” and “director” include a person in accordance with whose directions or instructions the directors of the company are accustomed to act.

Section 134 (1): Time for completion of the Annual Return.

- (1) The annual return shall be completed within forty two days after the annual general meeting for the year, whether or not that meeting is the first or only ordinary general meeting, or the first or only general meeting of the company in the year and the company shall within that period forward to the registrar a copy signed both by a director and by the secretary of the company.

Section 152: Minutes of proceedings of meetings of Company and of Directors.

- (1) Every company shall cause minutes of all proceedings of general meetings and of all proceedings at meetings of its directors, to be entered in books kept for that purpose.
- (2) Any minute referred to in subsection (1) purporting to be signed by the chairperson of the meeting at which the proceedings were held or by the chairperson of the next following general meeting or meeting of directors as the case may be shall be evidence of the proceedings.
- (3) Where minutes have been made in accordance with the proceedings at any general meeting of the company or meeting of directors then, until the contrary is proved, the meeting shall be taken to have been duly held and convened and all proceedings had to have been duly had and all appointments of directors or liquidators shall be taken to be valid.
- (4) Where a company fails to comply with subsection (1), the company and every officer of the company who is in default is liable to a default fine of twenty-five currency points.

II. THE REGISTRATION OF DOCUMENTS ACT. CAP.81

Registering documents with the Registrar of documents gives them evidential value in the eyes of the law therefore making them admissible in the Court of Law. Also, a registered document can be retrieved in case the owner's copy is lost.

Section 3: Register of documents.

The registrar shall keep a register of documents and, subject to the exception's hereafter stated, shall register in it the manner hereafter provided all documents presented to him or her in the prescribed form on payment of the prescribed fee.

Section 4: Persons to present documents for registration.

A document presented for registration must be presented either by a person executing or claiming an interest under it or the agent of that person, and the registrar may require to be satisfied as to the identity and interest of the person by whom it is brought, or in the case of an agent, as to his or her authority.

III. THE NGO BUREAU LEGISLATIONS

These are the laws that govern the registration, management and/or activities of NGOs in Uganda. It is important for NGOs to acquaint themselves with these laws so that they are aware of what is expected of them by their Regulator.

- i. NON-GOVERNMENTAL ORGANISATIONS ACT, 2016,
- ii. NON- GOVERNMENTAL ORGANISATIONS REGULATIONS, 2017
- iii. NGO INSPECTION & INSPECTORS GUIDELINES, 2020
- iv. NGO GUIDELINES, 2019
- v. ADJUDICATION COMMITTEE PROCEDURE RULES, 2020
- vi. THE NGO (FEES) REGULATIONS, 2020
- vii. NGO POLICY 2010

Definition of "Organisation" and types of Organisations operating in Uganda. Section 3 of the NGO Act, Defines an "Organisation" to mean: "a legally constituted non- governmental organisation under this Act, which may be a private voluntary grouping of individuals or associations established to provide voluntary services to the community or any part, but not for profit or commercial purposes.

Types of NGOs (As provided for under the NGO Act, Section 3).

1. "**Indigenous Organisation**" means an organisation that is wholly controlled by Ugandan

citizens.

2. **“Foreign Organisation”** means an organisation that does not have original incorporation in any country, and is partially or wholly controlled by citizens of other countries, other than the citizens of the Partner States of the East African Community, and is operating in Uganda under the authority of a permit issued by the Bureau.
3. **“International Organisation”** means an organisation that has its original incorporation in a country, other than a Partner State of the East African Community and is partially or wholly controlled by citizens of one or more countries, other than the citizens of the Partner States of the East African Community, and is operating in Uganda under the authority of a permit issued by the Bureau.
4. **“Continental Organisation”** means an organisation that has its original incorporation in any African country, other than the Partner States of the East African Community, and is partially or wholly controlled by citizens of one or more African countries, other than the citizens of the Partner State of the East African Community, and is operating in Uganda under the authority of a permit issued by the Bureau.
5. **“Regional Organisation”** means an organisation incorporated in one or more of the Partner States of the East African Community, and which is partially or wholly controlled by citizens of one or more of the Partner States of the East African Community, and which is operating in Uganda under the authority of a permit issued by the Bureau.

Registration requirement of Organisations with the Bureau

Section 29 (1) provides that “Any person or group of persons incorporated as Organisations shall register with the Bureau”.

Section 29 (2) (b) An application made under Subsection (1) shall be accompanied by (a) a certificate of incorporation; and

(d) a copy of the organization’s constitution.

Application and Issue of Permit and Registration of Organisations with the Bureau.

Section 31 (1) An organisation shall not operate in Uganda without a valid permit issued by the Bureau.

Section 31 (2) Subsection (1) shall apply to organisation incorporated or registered under the Companies Act or Trustees Incorporation Act and those that fall within the definition of organisation under Section 3 of this Act.

Regulation 3(1) of NGO Regulation, 2017- “Any person or group of persons incorporated as an organisation under the Companies Act or Trustees Incorporation act and those that fall within the definition of an Organisation under the Act, shall register with the Bureau”.

How do we register an Organisation already incorporated from outside the Country and how does this Organisation obtain a Permit to operate?

Registration of organisation incorporated outside Uganda, Section 34 (1) provides that, “Any organisation incorporated outside Uganda which intends to operate in Uganda shall apply to the Bureau to be registered and issued within a permit.

An application made under subsection (1) shall be under Section 34 (2) (b) a certified copy of certificate of incorporation from the country of incorporation; and

(3) (c) a certified copy of its constitution or charter or documents governing the organization.

Regulation 17 on Registration of Organisations incorporate outside Uganda provides that;

(1) Subject to Section 34 of the Act, any organisation incorporated outside Uganda shall apply to the Bureau for registration.

(2) The application for Registration of an organisation incorporated outside Uganda shall be in Form N as prescribed in the Schedule.

(3) The Application for registration of an organisation incorporated outside Uganda shall be accompanied by:

(a) Proof of payment of prescribed fees.

(b) A certified copy of certificate of incorporation from the country of origin.

(c) A certified copy of its Constitution, or Charter, or memorandum of association, or any other documents governing the organisation.

(d) A certified copy of resolution authorizing registration in Uganda.

(e) A certificate of good conduct of the signatories to the resolution in sub regulation 3 (d) or at least two board members of the organisation.

(f) Curriculum vitae of at least two board members of the organisation.

(g) A recommendation from their government or missions accredited to Uganda.

(h) A recommendation from the Ministry of Foreign Affairs in Uganda.

(i) A chart showing its organizational structure as stipulated in its governing documents.

(j) A copy of a valid identification document for at least two board members.

(k) A work plan and budget or strategic plan for the organisation.

(l) A statement complying with Section 45 of the Act.

(m) A recommendation from;

i. District Non- Government Organisations Monitoring Committee where its headquarters will be located; and

ii. The responsible ministry or ministries or government department or agency.

Does an organisation Incorporated outside Uganda require a Permit to Operate or its registration is enough?

Regulation 18 provides for an application for a Permit of an Organisation incorporated outside Uganda.

- i) The application for a permit of an organisation incorporated outside Uganda and registered with the Bureau, shall be in accordance with Regulation 7 of these Regulations with the necessary modifications.
- ii) Where an organisation incorporated outside Uganda, fulfils the requirements under Section 34 of the Act and these Regulations, the Bureau shall issue a permit in accordance with these Regulations.

Once an Organisation is registered, is it necessary to renew its Permit (License) and why?

Ordinarily a permit is issued for a specific period of time and therefore it expires. However, once entered into the Register Book, the registration of an organisation does not cease unless the Certificate of Registration is revoked by the Bureau. This therefore means that the organisation has to continue renewing its permit until such a time when it winds up as provided for by the law or until such a time when it is deregistered by the Bureau in accordance with the law.

Renewal of a Permit

Section 32 (1) Subject to Section 31, an organisation shall apply for renewal of a permit within six (6) months before the expiry of its permit.

Section 32 (3) The Bureau **shall renew a permit** if it **satisfied** that the organisation has complied with the requirements of the **permit and this Act**.

Section 32 (4) An organisation that **requires to change the conditions of the permit, or the area of focus or the geographical area of focus** shall **apply to the Bureau to have its permit reviewed**.

Section 32 (6) An organisation whose permit expires, but continues to operate without renewal of its permit will be fined ten currency points in case of Community Based Organisation and one hundred currency points for any organisation, for every month of operation in default of renewal of the permit.

Regulation 12 Renewal of Permit

Reg. 12 (1) An organisation shall apply to the Bureau for renewal of a permit within six (6) months before expiry of its permit.

Reg. 12 (3) Where the **application for renewal of a permit is approved**, the Bureau shall issue a permit to take effect from the date of expiry of the previous permit.

Are there any Exemptions of organisation not to undergo the said procedure but to operate in Uganda?

Under Section 35 (1) The Minister may in an emergency situation, and in consultations with the Bureau, exempt an organisation from the requirements of registration and issue of a permit.

Section 35 (3) Subject to sub-section (1), the **Minister** shall issue a **Provisional Permit** for the exempted organisation to operate for a period not more than Six (6) months.

Can an Organisation temporary suspend its operations?

This is referred to as Temporary closure and it is done following an application with the Bureau.

Temporary closure of Operations

Regulation 43 (1) An organisation that is registered with the Bureau and has a valid permit may apply to the Bureau in writing for approval to temporarily close operations for a period not exceeding five years.

- (2) Where the Bureau has approved the application for temporary closure of operations shall communicate to the organisation in writing and the organisation shall be exempted from filing annual returns for the period of closure.
- (3) The period of closure of operations of an Organisation, shall be carried forward for purposes of renewal of a permit.

Once registered and with a Permit to operate what are some of the obligations of an Organisation towards the NGO Bureau?

Annual Returns, estimates and furnishing of information.

According to Section 39 (1) An organisation shall, in accordance with the generally acceptable standards of accounting practice-

- a) Keep accounting records of its income, expenditure, assets and liabilities; and
 - b) Within six months after the end of its financial year, draw up financial statements.
- (2) An organisation shall within two (2) months after drawing up its financial statements, submit to the Bureau a report stating whether or not-
- (a) the accounting policies of the organisation are appropriate and have been appropriately applied in the preparation of financial statements; and
 - (b) the organization has complied with the provisions of this Act and of tis Constitution which relate to financial matters.
- (3) **An Organisation shall;**
- (a) Submit to the Bureau **annual returns** and a **report of the audited books of accounts**

by a certified auditor;

- (b) **declare and submit to the District Technical Planning committee, the DNMC and SNMC of the area in which it operates, estimates of its income and expenditure, budget, work plan, information on funds received and the sources of funds;** and
- (c) Submit to the Bureau, DMNC and SNMC in the area of operation, any other information that may be required.

Regulation 30 on Annual returns of Organisations other than Community Based Organisations provides that;

- (1) An organisation other than a Community Based Organisation shall submit to the Bureau annual returns at least once in every twelve (12) months.
- (2) The annual returns of organisations other than Community Based Organisations shall be filed in **Form R** as prescribed in the schedule.
- (3) the annual returns of an organisation other than CBO submitted to the Bureau under this regulation shall be accompanied by;
 - (a) proof of payment of the prescribed fees;
 - (b) a copy of audited books of accounts;
 - (c) a copy of an annual report; and
 - (d) minutes of the general assembly or governing body.
- (4) For purpose of sub regulation (3) (b), **the audited books of accounts shall only** be made by a **person authorized to audit books of accounts** under the Accountants Act, 2013.

Reg. 31 Furnishing of Information

- (1) An organisation shall at least once in every twelve (12) months declare and submit to the Bureau the following-
 - a) Source of funds;
 - b) Funds received; and
 - c) Estimates of income and expenditure.
- (2) An organisation operating in a district shall at least once in every calendar year declare and submit to the District Technical Planning Committee their annual budgets and work plans.
- (3) An organisation shall declare and submit to the District Non- Governmental Organisations Monitoring Committee of the district where its headquarters are located the following-
 - a) Source of funds
 - b) Funds received; and
 - c) Estimates of income and expenditure.

Are there any Special Obligations that Organisations should adhere to?

Section 44: An organisation shall-

- a) not carry out activities in any part of the country, unless it received the approval of the DNMC and Local Government of that area and has signed a memorandum of understanding with the Local Government to that effect;
- b) not extend its operations to any new area beyond the area it is permitted to operate unless it has received a recommendation from the Bureau through the DNMC of that area.
- c) co-operate with Local councils in the area of its operation and relevant DNMC and SNMC.
- d) not engage in any act which is prejudicial to the security and laws of Uganda.
- e) restrict its operations to the area of Uganda in respect of which it is permitted to operate.
- f) not engage in any act, which is prejudicial to the interest of Uganda and the dignity of the people of Uganda.
- g) be non- partisan and shall not engage in fundraising or campaigning to support any political party or candidate for an appointive office or elective political office, nor may it proposed or register a candidate for elective political office; and
- h) have a memorandum of understanding with its donors, sponsors, affiliates, local and foreigner partners, if any, specifying the terms and conditions of ownership, employment, resources mobilized for the organisation and any other relevant matter.

Are there any offences and penalties where an organisation is likely to be charged?

Offences and Penalties

Section 40 (1) provides that; “An organisation or a person commits an offence who-

- a) on being required to do so, fails or refuses to produce to the Bureau a certificate, permit, constitution, charter or other relevant document or information relevant for the purposes of this Act;
- b) knowingly gives false or incomplete information for the purpose of obtaining a permit or other requirement;
- c) operates contrary to the conditions or directions specified in its permit; or
- d) engages in any activity that is prohibited by this Act.

Section 40 (2) Any persons who contravenes Subsection (1) commits an offence and is liable on conviction to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three (3) years or both, and in the case of a continuing offence, to a further fine not exceeding fifteen currency points for each day during which the offence continues after conviction.

What more should an Organisation expect from the Bureau?

Inspection;

According to Section 41.

- (1) An inspector may, at any reasonable time inspect the premises of an organization and may request for any information that appears to him or her necessary for purposes of giving effect to this Act.
- (2) An inspector may, investigate any matter for the purpose of ensuring compliance with this Act and may subject to the power of the Director of Public Prosecution (DPP) under Article 120 of the Constitution prosecute any person for an offence alleged to be committed under this Act.

Other than inspection, does the Bureau have any other powers and/or mandate?

Powers of the Bureau.

Section 7 (1) The Bureau shall have power to-

(a) Summon and discipline Organisations by either-

- i) Warning the organisation.
- ii) Suspending the permit of the organisation
- iii) exposing the affected organisation to the public
- iv) blacklisting the organisation, or
- v) revocation of an organization's permit; and

(b) Charge fees for any services performed by the Bureau.

(3) The Bureau shall before take any action against an organization under subsection (1) give the organization the opportunity to be heard.

Once an Organisation is faced with any challenge can it lodge a Complaint with the Bureau?

Right to Complain

Under Regulation 37 (1) Any person or organisation alleging that an organisation has not complied with the Act or these regulations has a right to complain to the Bureau.

(2) A complaint under sub regulation (1) shall be in **Form U** as prescribed in the schedule.

(5) The Complaint shall be accompanied by a Copy of relevant evidence, if any;

(6) The Complaint shall be filed in duplicate and the officer receiving the complaint shall endorse a stamp or signature as proof of submission.

IV. FIA - THE ANTI-MONEY LAUNDERING ACT, 2013 (AMENDED):

NGOs could be used without their knowledge to enable money laundering and terrorism financing; the Anti-Money Laundering Act is good to have knowledge of this Act so as to mitigate risks of Financial Crime and avoid being caught as enablers or accomplices to these crimes.

The Anti-Money Laundering Act, 2013 (as amended) lists NGOs as accountable persons under the Second schedule to the Act.

Under the Act, NGOs have obligations to comply with AML/ CFT control measures which includes registration with the Financial Intelligence Authority (FIA).

The Financial Intelligence Authority is established by the Anti-Money Laundering Act, (amended) 2013 under Section 18, with the mandate to combat money laundering and the financing of terrorism. Under its mandate the FIA is obliged to ensure that accountable persons including NGOs comply with the provisions of the AMLA and increase AML/CFT awareness.

Accountable persons are required to maintain records for at least ten years; to provide for cross- border declarations for domestic or foreign currency or negotiable bearer instruments which do not pass through the normal banking procedures or Uganda's financial system and the Act provides for what amounts to offences and penalties in case of any violation of its provisions.

In fulfilment of the above mandate, FIA has registered 792 NGOs and collaborated with the NGO Bureau and the NGO networks to ensure compliance of AML/CFT laws. Licensing and registration agencies are also listed as accountable persons in the second schedule of the Act.

V. DCIC - UGANDA CITIZENSHIP AND IMMIGRATION CONTROL ACT. CAP. 66:

Laws governing employment of non-citizens in Uganda Section 53:

Entry into Uganda.

- (1) Subject to this Act, no person shall enter or remain in Uganda unless that person is in possession of a valid entry permit, certificate of permanent residence, or pass, issued under this Act.
- (2) This section shall not apply to such person or class of persons as the Minister, may by statutory order, declare.
- (3) A person who is not a citizen of Uganda shall not be issued with an entry permit, certificate of permanent residence or pass referred to in subsection (1) unless that person is in possession of a passport, certificate of identity, convention travel document or any other valid travel document.
- (4) A person intending to take on employment under entry permit class G specified in the Fourth Schedule to this Act may only enter Uganda after his or her application for the entry permit has been granted.

Section 54: Entry Permits.

- (1) There shall be the classes of entry permits as specified in the Fourth Schedule to this Act.
- (2) Where a person other than a prohibited immigrant makes an application for an entry permit of a particular class and satisfies the board that the conditions which must be fulfilled have been fulfilled in relation to the application, the board may issue an entry permit of that class to that person.
- (3) The entry permit shall, when issued, be valid for a period determined by the board and may be renewed.
- (4) The board, subject to the right of appeal under this Act, may cancel any entry permit upon a

finding that—

- a. the person holding the permit has violated any of the terms of his or her stay under the entry permit;
- b. the person holding the permit has violated any of the provisions of this Act or regulations made under it;
- c. the person has become a prohibited immigrant under section 52; or
- d. the person has become an undesirable immigrant under section 52(g).

Section 59: Employment without Entry Permit.

- (1) A person who is not a citizen of Uganda shall not, unless that person is in possession of a valid entry permit, certificate of permanent residence or special pass issued under this Act—
 - a. be employed in a parastatal or private body;
 - b. be employed in the public service;
 - c. be employed by a private person;
 - d. engage in private business in Uganda.
- (2) A person who—
 - a. not being a citizen of Uganda, engages in any employment or profession, whether or not for gain, contrary to subsection (1); or
 - b. employs any alien, whether or not for gain, whom he or she knows or has reasonable cause to believe is contravening subsection (1), commits an offence and is liable on conviction to a fine not exceeding one hundred and fifty currency points or imprisonment not exceeding two years or both.
- (3) Any person convicted of an offence under subsection (1)(a) is liable, in addition to any penalty imposed under that section, to a fine not exceeding two currency points in respect of each day on which he or she has acted contrary to subsection (1)(a); and the board may suspend or cancel the employer's permit, if any.

VI. NIRA - THE REGISTRATION OF PERSONS ACT, 2015 (ACT 4 OF 2015):

Section 1: Application.

- (1) This Act applies to the registration of all persons in Uganda.
- (2) Notwithstanding subsection (1), this Act does not apply—
 - a) to a person who is not a resident or a person visiting Uganda for a period not exceeding ninety days;
 - b) to a refugee recognized by the Government and the United Nations High Commissioner for Refugees.

Section 2: Purpose of the Act.

The purpose of this Act is— under d) and e) which are;

- d) to establish a national identification register of all persons in Uganda; and
- e) to provide for access and use of the information contained in the national identification register.

Section 66: Mandatory use of National Identification Cards.

- (1) A ministry, department or **agency of Government** or any other institution providing a public service shall require a person accessing the service to produce a national identification number or national identification card or alien's identification number or alien's identification card.
- (2) For the avoidance of doubt, a ministry, department or agency of government or any other institution providing the following services shall require a person to produce a national identification number or national identification card or alien's identification number or alien's identification card—
 - (a) employment; (c), application for, and issuance of a passport; (d) opening of bank accounts;
 - (f) the purchase, transfer and registration of land by any individual or any transaction connected with the purchase, transfer and registration of land; (g) pension and social security transactions; (i) payment of taxes; (j) financial services; (k) registration services; (m) any other purpose as may be prescribed by the Minister.

Section 69: National Identification Card.

- (1) The Authority shall issue to every citizen allocated a unique national identification number a national identification card.
- (2) A national identification card is *prima facie* proof of the particulars contained in it.
- (3) An issued national identification card remains the property of the Government.
- (4) A national identification card shall be valid for such time as the Minister shall prescribe by regulations.

VII. NATIONAL SOCIAL SECURITY FUND (NSSF) ACT CAP, 222 AS AMENDED:

As employers, NGOs need to be made aware of their responsibilities to their employees in as far as the percentage of contribution to make towards their employee's savings.

An Act provides for mandatory contributions by all workers, regardless of the size of the enterprise or number of employees and also for voluntary contributions to the fund among other provisions.

Section 1 - "(f) "contributing employer" means an employer registered under section 7;"

(g) "contribution" includes standard contribution, voluntary contribution and special contribution;"

(c) by inserting immediately after paragraph (g) the following—

"(ga) "corruption" has the meaning assigned to it in the Anti-corruption Act, 2009"; "(gb) "currency point" has the value assigned to it in the Third Schedule to this Act"; "(k) "employer" includes—

- (i) the Government;
- (ii) a company registered or incorporated under the Companies Act, 2012;
- (iii) a partnership registered under the Partnership Act, 2010;

- (iv) a trustee incorporated under the Trustees Incorporation Act, Cap. 165;
- (v) a business registered under any other law for the time being in force governing the establishment of business entities;
- (vi) the governing body of an unincorporated association; and
 - (vii) a manager or a subcontractor who provides employees for the principal contractor; but where a person enters into a contract by which some other person is to provide employees for any lawful purpose of the manager and it is not clear from the contract which of the two persons is the employer, the manager shall be deemed, for the purposes of this Act, to be Section Compulsory Registration of employers and eligible employees.

Section 7—

“(1) Every eligible employee shall register as a member of the fund and shall make regular contributions to the fund in accordance with this Act and regulations made under this Act.”

“(2) Every employer, irrespective of the number of employees, shall register with the fund as a contributing employer and shall make regular contributions for his or her employees in accordance with this Act and regulations made under this Act.”

URA - INCOME TAX ACT. CAP 340 (as amended)

115. Interpretation of Part XIII

In this Part—

- a) “**payee**” means a person receiving payments from which tax is required to be withheld under this Part; and
- b) “**withholding agent**” means a person obliged to withhold tax under this Part.

116. Withholding of tax by employers

- (1) Every employer shall withhold tax from a payment of employment income to an employee as prescribed by regulations made under section 164.
- (2) The obligation of an employer to withhold tax under subsection (1) is not reduced or extinguished because the employer has a right, or is otherwise under an obligation, to deduct and withhold any other amount from such payments.
- (3) The obligation of an employer to withhold tax under subsection (1) applies notwithstanding any other law which provides that the employment income of an employee shall not be reduced or subject to attachment.

VIII. THE TAX PROCEDURES CODE ACT 2014

Section 4: Registration.

- (1) A person liable to pay tax under a tax law shall apply to the Commissioner for registration in the prescribed manner.
- (2) The application shall be accompanied by the prescribed evidence of the person's identity. (3) The Commissioner shall register a person who has applied for registration if satisfied that the person meets the requirements for registration.

Section 5 Tax identification number.

- (1) Upon registration, the Commissioner shall issue to every person registered a Tax Identification Number, TIN.
- (2) The Commissioner shall issue one TIN to each person registered.
- (3) The TIN issued by the Commissioner shall be used for tax purposes under all tax laws.
- (4) A person shall state that person's TIN on any return, notice, communication, or other document furnished, lodged, or used for the purposes of a tax law.
- (5) Subject to subsection (6), a TIN is personal to the person to whom it has been issued and shall not be used by another person.
- (6) The TIN of a registered tax payer may be used by a registered tax agent if—
 - a) the person has given written permission to the registered tax agent to use the TIN on their behalf; and
 - b) the registered tax agent uses the TIN only in respect of the tax affairs of the tax payer.
- (7) The Commissioner shall by notice in writing, cancel a TIN if satisfied that—
 - a) the person is deregistered for the purposes of all tax laws;
 - b) a TIN has been issued to the person under an identity that is not that person's true identity; or
 - c) the person has been previously issued with a TIN that is still in force.
- (8) The Commissioner may, at any time, by notice in writing, cancel the TIN issued to a person and issue the person with a new TIN.
- (9) A local authority, Government institution or regulatory body shall not issue a license or any form of any authorization necessary for purposes of conducting any business in Uganda to any person who does not have a tax identification number including a tax identification number issued by a foreign tax authority with whom Uganda has a tax treaty or agreement for the exchange of information.

Record Keeping.

Section 15: Accounts and Records.

- (1) Subject to subsections (2) and (5), every taxpayer shall for the purposes of a tax obligation—
 - a) maintain, in the English language, records including in electronic format, as may be required to determine the taxpayer's tax liability under a tax law;
 - c) retain the record for five years after the end of the tax period to which it relates or other period as specified in the tax law.
- (4) The Commissioner may, on the application of a taxpayer who wishes to keep records in a language other than English or in a currency other than Uganda Shillings, allow the taxpayer to keep records in a different language or currency.
- (5) An application under subsection (4) shall clearly state the reasons of the applicant for wishing to keep records in a different language or currency.

Section 16: Furnishing of Tax Returns.

- (1) A person required to furnish a tax return under a tax law shall submit the return in the prescribed form and in the manner determined by the Commissioner.
- (2) Where a person does not furnish a tax return under subsection (1), the Commissioner may at the person's cost, by notice in writing, appoint another person to prepare and furnish the return on behalf of that person.
- (3) A return furnished under subsection (2) shall be treated, for all the purposes of the tax law under which the return is required to be furnished, to be the return of the person required to furnish the return.
- (4) Where the Commissioner is not satisfied with a tax return furnished by a person, other than a self-assessment return, the Commissioner may, by notice in writing, require the person who has furnished the return to provide a fuller or further tax return.
- (5) A taxpayer with an annual turnover of the amount prescribed in Schedule 3 shall furnish with the taxpayer's return of income audited financial statements prepared by an accountant registered by the Institute of Certified Public Accountant of Uganda.
- (6) A tax return purporting to be made by or on behalf of a person is treated as having been made by the person or with the person's authority unless the contrary is proved.
- (7) The following are tax returns for the purposes of this Act—
 - a) a return of income;
 - b) a provisional tax estimate;
 - c) any other return required to be furnished under a tax law;

Section 37: Priority of Withholding Tax and VAT.

- (1) The following amounts are held in trust for the Government by the person receiving or withholding the amount—
 - a) if the person is a taxable person under the Value Added Tax Act, the VAT on taxable supplies made by

the person, net of any input tax credit allowed; and

b) withholding tax.

(2) Despite any other enactment, withholding tax withheld or deducted by a person—

a) shall not be subject to attachment in respect of any debt or liability of the person;

b) is a first charge on the payment or amount from which the tax is withheld or deducted; and

(3) Where the Commissioner is satisfied that tax has been overpaid, the Commissioner shall—

a) apply the excess in reduction of any other tax due from the taxpayer;

b) apply the balance of the excess, if any, in reduction of any outstanding liability of the taxpayer to pay other taxes not in dispute or to make provisional tax payments during the year of income in which the refund is to be made; and

c) refund the remainder, if any, to the tax payer.

Section 43: Tax Clearance Certificate.

(1) A tax payer providing a passenger transport service; or a freight transport service with a goods vehicle with a capacity of two tonnes or more, shall if required by the Transport licensing Board, obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's obligations.

(2) A tax payer providing ware housing or clearing and forwarding services shall obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's obligations.

(3) A taxpayer supplying goods or services to the Government shall obtain a tax clearance certificate from the Commissioner as proof of compliance with the taxpayer's tax obligations.

(8) Any person who requires a tax clearance certificate shall apply to the Commissioner for the certificate as proof of tax compliance.

IX. MoLHUD - TRUSTEES INCORPORATION ACT. CAP.165

This is an Act that provides for the incorporation of the trustees of certain bodies and associations of persons.

Section 1 of the Act provides for grant of certificate as a corporate body.

Section 1 (1) Trustees or a trustee may be appointed by anybody or association of persons established for any religious, educational, literary, scientific, social or charitable purpose, and such trustees or trustee may apply, in the manner hereafter mentioned, to the Minister for a certificate of registration of the trustees or trustee of such body or association of persons as a corporate body.

(1) If the Minister, having regard to the extent, nature and objects and other circumstances of such body or association of persons, considers that incorporation expedient, he or she may grant such certificate accordingly, subject to such conditions or directions generally as he or she shall think fit to insert in the certificate, and particularly relating to-

a) the qualifications and number of the trustees;

- b) their tenure and avoidance of office;
- c) the mode of appointing new trustees;
- d) the custody and use of the common seal;
- e) the amount of the land which the trustees may hold; and
- f) the purposes for which that land may be applied.

(2) The trustees or trustee shall thereupon become a body corporate by the name described in the certificate, and shall have perpetual succession and a common seal, and power to sue and be sued in the corporate name, and subject to the conditions and directions contained in the certificate to hold and acquire, and, by instruments under the common seal, to convey, assign and demise any land or any interest in land now or hereafter belonging to, or held for the benefit of, such body or association of persons, in such and the like manner, and subject to such restrictions and provisions, as such trustees or trustee might, without such incorporation, hold or acquire, convey or assign, or demise the same for the purposes of such body or association of persons.

Section 6: Provides that a Certificate to be evidence of compliance with requisitions.

A certificate of incorporation granted under this Act shall be conclusive evidence that all the preliminary requisitions herein contained and required in respect of the incorporation have been complied with, and the date of incorporation mentioned in the certificate shall be deemed to be the date at which incorporation has taken place.

Section 8: Enforcement of conditions of certificate. All conditions and directions inserted in any certificate of incorporation shall be binding upon and performed or observed by the trustees as trusts of the body or association of persons.

X. MINISTRY OF ETHICS AND INTEGRITY - FAITH BASED ORGANISATIONS (FBOs):

THE CHURCH OF ENGLAND TRUSTEES ACT, CAP. 158

An Act relating to Church of England Trustees.

Section 2: Provides for Trustees and their powers.

A body of trustees may be appointed as and when it is deemed necessary by the bishop for the purposes of accepting by bequest, donation, contract or otherwise and of holding and dealing with any land, contributions or other property which may be donated to or acquired by them for ecclesiastical purposes according to the tenets and doctrines of the Church of England in such areas in Uganda or in respect of such places of worship situated in Uganda as may be specified at the time of their appointment or from time to time; but any such body of trustees shall not hold more than two acres of land in Uganda without the prior consent in writing of the President.

Section 3: Constitution of Trustees.

Anybody of trustees so appointed as provided in section 2 shall comprise the bishop and two lay persons, to be chosen in the first instance and also from time to time on any vacancy in the office by death, incapacity or resignation, one by the President and one by the bishop; provided that where a body of trustees is appointed in respect of any specified place of worship, the President or the bishop may appoint as a lay trustee, a churchwarden for the time being of such place of worship, and thereupon the person from time to time holding that office shall be deemed to be duly appointed as a trustee within the meaning and for all the purposes of this Act.

Section 4: Trustees to be a Body Corporate.

The trustees shall be a body corporate by the name of the church trustees of the area or place of worship to which they belong, having perpetual succession and a common seal, with power to sue and to be sued in its corporate name; and until a common seal shall be provided, the seal of the bishop may be used as the common seal.

Section 9: Annual Accounts.

The trustees shall once in every year for the purposes of verification and audit lay before a body consisting of not less than three interested persons, other than the trustees, to be appointed by the bishop, an account of their receipts and expenditure during the preceding year, and the mode in which those receipts have been derived and expenditure incurred, together with a statement of the amount, if any, of the funds remaining in their hands at the date of the account.

According to the NGO Policy, 2010, FBOs which until now have been obliged to register as NGOs, shall not fall under the ambit of NGO Policy. However, where an FBO is engaged in NGO- type activities as defined herein, the FBO shall be required to comply with the provisions governing the activities of NGOs in Uganda. Until Government takes measures to provide an appropriate separate framework for promoting coordination of the spiritual activities of FBOs in the country, the existing arrangements shall obtain.

In regard to the above provisions, Church of England Trustee Act provides for the creation of corporate bodies of Trustees in which property belonging to the Church of England may be vested and to make further provisions in reference thereto.

According to the act, trustees are a body of people who are appointed by the Bishop as and when deemed necessary for the purpose of accepting a bequest, donation, contract or otherwise and for holding and dealing with any land contributions or other property which could be donated to the church for ecclesiastical purposes in Uganda.

Trustees of the Church of Uganda are the bishop and two laypersons. One of the laypersons is chosen by the President and the other by the Bishop.

The act is so outdated and no evidence of its reviews has been noted. The world has evolved since its enactment in 1908. The Act is only concerned with members of the Anglican Church which leaves a question of, under which law are other churches regulated.

It also has no legal requirement to keep, obtain or periodically update accurate information on donors, source of funds and purpose of funds donated.

Church of England Trustees Act together with other laws that regulate religious institutions like NGO Act 2016 and Constitution of the Republic of Uganda, 1995 (as amended) do not provide a uniform mechanism of monitoring religious institutions leaving them susceptible to terrorism financing.

In light of the above, trusts may hold assets and engage in business just like companies and also engage in charitable work. However, registration of only trustees allows true owners, beneficiaries or controllers of trust assets to keep hidden, especially from public scrutiny. This secrecy enables all manner of financial crimes and abuses like TF. However, there is no clear evidence to indicate how trusts have been abused to finance terrorism.

XI. LINE MINISTRIES:

NGO Regulations 2017:

Reg. 4 (i) Requirements for registration of Organisations

(1) Subject to Section 29(2) of the Act, an application of registration of an organisation under regulation 3, shall be accompanied by-

i) A recommendation from-

- 1) District Non- Governmental Organisations Monitoring Committee where the headquarters are located; and
- 2) The responsible ministry or ministries or a government department or agency.

Reg. 17 (3) (m) The application for registration of an organisation incorporated outside Uganda shall be accompanied by-

i) (m)a recommendation from;

ii) District Non- Governmental Organisations Monitoring Committee where its headquarters will be located; and

iii) The responsible ministry or ministries or government department or agency.

In addition to the above, the provision below should be taken into consideration.

a) Office of the Commissioner Gender, Labour, and Social Development- Sexual Harassment Policy

available to all employees for all employers with more than 25 employees- The Employment Act 2006, **Sections:** 7 provides that;
Sexual harassment in employment.

(1) An employee shall be sexually harassed in that employee's employment if that employee's employer, or a representative of that employer—

- a. directly or indirectly makes a request of that employee for sexual intercourse, sexual contact or any

other form of sexual activity that contains—

- i) an implied or express promise of preferential treatment in employment;
- ii) an implied or express threat of detrimental treatment in employment;
- iii) an implied or express threat about the present or future employment status of the employee;

b. uses language whether written or spoken of a sexual nature;

c. uses visual material of a sexual nature; or

d. shows physical behaviour of a sexual nature. which directly or indirectly subjects the employee to behaviour that is unwelcome or offensive to that employee and that, either by its nature or through repetition, has a detrimental effect on that employee's employment job performance, or job satisfaction.

(2) If an employee is sexually harassed in any way described in subsection (1) by the employer or employer's representative, the employee is entitled to lodge a complaint with a labour officer and the labour officer shall have the powers to make all of the orders he or she could have made if the complaint was a complaint about unjustified disciplinary penalty or unjustified dismissal.

(3) For purposes of this section, an employer's representative is a person who is employed by that employer, who either has authority over the employee alleging sexual harassment or is in a position of authority over other employees in the work place of the employee alleging sexual harassment.

(4) Every employer who employs more than twenty- five employees is required to have in place measures to prevent sexual harassment occurring at their work place.

XII. LOCAL GOVERNMENT - ENTERING MEMORANDUM OF UNDERSTANDING.

NGO Regulations 2017:

Regulation 42: Memorandum of Understanding with Local Government.

(1) Where the District Non- Governmental Organisations Monitoring Committee and the Local Government has approved an organisation to operate in a district, the Local Government shall sign a memorandum of understanding with the organisation to carry out its activities in the district.

(2) The memorandum of understanding in sub regulation (1), shall contain the following covenants or terms and conditions—

- a) term or duration of the memorandum of understanding;
- b) description of the cooperative activities and responsibilities of each Party under the memorandum of understanding;
- c) review process of the memorandum of understanding;
- d) dispute resolution, including legal actions, negotiations, consultations, or executive actions;
- e) waivers and rights involved in the memorandum of understanding to make compensation claims related

to the execution of the memorandum of understanding against one another;

- f) an intellectual property rights provision;
- g) a privacy and confidentiality provision;
- h) a provision on timing, including relevant timelines, milestones and agreed frequency of cooperative activities;
- i) the laws of Uganda shall be the law applicable;
- j) protocol for communicating between the Parties; or
- k) a provision on termination.

(3) The memorandum of understanding under sub regulation (1), shall be executed at least within 14 days from the date of the approval of the organisation to carry out its activities in a district under regulation 41 of these Regulations.

(4) The Local Government and the Organisation may adopt the template of memorandum of understanding in Form V in the Schedule.

XIII. THE UGANDA COMMUNICATIONS ACT 2013

Section 2 defines a person: “person” includes any individual, **company, association, or body of persons corporate or unincorporate;**

XIV. THE REGULATION OF INTERCEPTION OF COMMUNICATIONS ACT, 2010

Section 1 defines: “customer” means—

- i. (a) any person, **body or organization** which has entered into a contract with the service provider for the provision of a telecommunication service to that person, body or organization; or
- ii. (b) any person to whom or anybody or organization to which a service provider provides a pre-paid telecommunication service;

Section 9 obliges all telecommunication service providers to ensure that before they enter into contract with any person for the provision of telecommunication services, such a person is duly registered.

XV. THE UGANDA COMMUNICATIONS COMMISSION OPERATIONAL GUIDELINES ON SIM-CARD REGISTRATION IN UGANDA 2020

Guidelines:

3.0 Legal Obligation to register sim card users.

8.0 Registration of Sim Card in the name of Corporate Bodies

8.2 For purposes of these Guidelines, only the following bodies/entities or persons shall be eligible

for corporate SIM Card Registration:

(a) Companies incorporated or registered under the Companies Act 2012. In accordance with the Companies Act, once a company is incorporated or registered in Uganda, it acquires legal capacity to contract, including the right to enter into contracts for provision of telecommunication services. According to Section 22 of the Companies Act 2012, a certificate of incorporation is conclusive evidence that a company is duly incorporated in Uganda. Similarly, section 253 of the Companies Act, 2012 provides that a certificate of registration issued by the Registrar of Companies is conclusive evidence that a company incorporated outside Uganda has been registered and authorised to conduct business in Uganda.

Therefore, companies of whatever type, whether one-man companies, private limited companies, Public limited companies, Companies Limited by shares or guarantees, are legal persons with a right to acquire SIM Cards in Uganda. The Uganda Registration Service Bureau (URSB) is the government agency entrusted with the mandate to incorporate, register and deal with all matters related to companies in Uganda.

Before entering into any agreement for the provision of telecommunication services with any company, therefore, telecom operators must ensure that proper identification details are obtained from the company.

(b) Non-Governmental Organisations (NGO)

According to Section 29(1) of the Non-Governmental Organisations Act 2016, any person or group of persons incorporated as an organisation is required to be registered with the NGO Bureau. This means that before an NGO is registered and granted a permit to operate as an NGO in Uganda by the NGO Bureau, it must have been incorporated as an organisation either under the companies Act 2012 or under the Trustees Incorporation Act.

All NGOs, whether Ugandan or foreign, must first be legal persons duly incorporated under either the Companies Act or the Trustees Incorporation Act before they can be granted a permit to operate as NGOs in Uganda.

Telecom operators must therefore ensure that proper identification details are obtained about the legal status of the NGO before entering into any agreement for the provision of telecommunication services with them.

(c)Trusts

According to the Trustees Incorporation Act Cap 165, a person or a group of persons may form a Trust for purposes of achieving specific objectives. Section 1 of the Trustees Incorporation Act expressly provides that once granted a certificate of incorporation as trustee, the entity acquires corporate personality with capacity to undertake its activities in its name.

Every registered trustee must therefore have a certificate of incorporation issued by the Uganda Registration Service Bureau (URSB) as evidence of its legal status.

8.4 Requirement for Registration and or sale of SIM Card to Companies.

Before selling a SIM Card to a company incorporated under the Companies Act 2012, a telecommunication operator shall obtain the following details from the company:

- (1) A certified copy of the Companies' certificate of incorporation.
- (2) Certified copy of the Particulars of the Directors of the Company.
- (3) Certified copy of the Form showing the registered location/place of business of the Company.
- (4) A copy of the companies' Taxpayer Identification Number (TIN) Certificate issued by the Uganda Revenue Authority.
- (5) A copy of the National Identity Card of the Managing Directors or Chief Executive officer of the Company, if Ugandan citizen, or a copy of a valid Passport for a foreign Managing Director or Chief Executive Officer. The Passport must contain a valid visa or immigration status as indicated in the passport. For nationals of the East African Community, a copy of a valid passport shall suffice;
- (6) A letter on the company's letterhead signed by the Managing Director or Chief Executive Officer authorising the purchase of the subject SIM Card(s) by the Company, and the purpose for which the SIM Cards are being purchased.
- (7) A legal undertaking signed by the accounting officer and all the directors of the Company committing to be held jointly and severally liable for any misuse of the SIM Cards registered in the name of the Company.
- (8) The Telecommunications operator shall carry out a company search at the Uganda Registration Service Bureau (URSB) to certify the authenticity of the company documents provided by the applicant for a corporate SIM Card before the corporate SIM cards are activated. The cost of conducting a company search shall be borne by the company applying for SIM cards.
- (9) The Telecom operators shall only issue the SIM card to the company after receiving confirmation from URSB about the authenticity of the company documents provided.

8.5 Requirements for sale and/or registration of SIM Cards in the name of a Non-Governmental Organisation (NGO)

Before selling a SIM Card to a Non-Governmental Organisation registered under the Non-Governmental Organisations Act 2016, a telecommunication service provider shall obtain the following details from the company:

- i. A certified copy of the NGO's permit and a letter of good standing from the NGO Bureau.
- ii. A letter signed by the Accounting Officer of the NGO addressed to a specific telecommunications operator requesting to acquire SIM cards. The letter must specify the purpose for which the SIM Cards are sought to be acquired.
- iii. A copy of the NGO's Taxpayer Identification Number (TIN) Certificate issued by the Uganda Revenue Authority, if not exempted. For NGOs that are exempted from taxes, evidence of such exemption from URA must be obtained.
- iv. A copy of the National Identity Card of the Accounting Officer of the NGO, if Ugandan citizen, or a copy of a valid Passport, if foreign, including a copy of a valid visa or immigration status as indicated in the passport. For nationals of the East African Community, a copy of a valid passport shall suffice.
- v. A legal undertaking signed by the accounting officer and all the directors of the NGO committing to be held jointly and severally liable for any misuse of the SIM Cards registered in the name of the NGO.
- vi. The Telecommunications operator shall carry out a search at the NGO Bureau to certify the authenticity of documents submitted before the corporate SIM Cards are activated.
- vii. The cost of conducting the search about the NGO shall be borne by the NGO applying for SIM cards.

XVI. THE ELECTORAL COMMISSION ACT, CAP. 140

NGOs that desire to act as observers in Elections need to be aware of the procedure for one to be recognized as an accredited observer and their obligations arising there from.

Section 12: Additional powers of the Commission and regulation of ballot papers

Sec. 12 (1) The Commission shall, subject to and for the purposes of carrying out its functions under Chapter Five of the Constitution and this Act, have the following powers-

- (i) To accredit any nonpartisan individual, group of individuals or an institution or association to carry out voter education subject to guidelines determined by the commission and published in the Gazette.

Section 14. Assignment of duties by the commission, etc

(1) The Commission may assign to any election officer, public officer, member of the staff of the commission or any organization or institution or group such duties for promoting the discharge to the functions of the commission as the commission may think fit and subject to such conditions and restrictions as the commission

may direct.

- (2) The commission may revoke or transfer to any person, organisation, institution or group or assume the performance of any duties assigned by it under subsection (1).

Section 16: Power to accredit observers.

- (1) The commission may at any election accredit any individual, group or institution to act as an election observer.

- (2) The commission shall issue guidelines to observers or other persons, groups or institutions involved in the electoral process.

- (3) Without prejudice to the general effect of subsection (2), guidelines issued under that subsection may specify the objectives of the steps to be taken under the accreditation granted under subsection (1).

- (4) No person, group or institution shall observe any election unless the person, group or institution has obtained prior accreditation from the commission.

- (5) Any individual, group or institution accredited as an election observer under this section shall make a written report to the commission on his or her or its observation not later than six months after the declaration of the results of the election or such earlier date as the commission may specify in writing.

- (6) Any person who contravenes subsection (4) or (5) commits an offence and is liable on conviction to a fine not exceeding fifteen currency points or to imprisonment not exceeding six months or to both.

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