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# Self-Employment and Small Business Guide For Uganda



CR. AMANYA  
ADVOCATES & SOLICITORS



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## Self-Employment and Small Business Guide

For Uganda

May 2025

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## 1. Summary and Usage of Information

This Guide on self-employment and small business in Uganda aims to assist the Norwegian Refugee Council (NRC) to support economic empowerment and sustainable livelihoods, particularly for marginalised or underserved communities. It can be utilised to:

1. **Support Refugees and Vulnerable Populations:** Equip refugees and host communities with the knowledge to establish small businesses, ensuring they understand local requirements and avoid legal or regulatory pitfalls.
2. **Facilitate access to Self-employment and Livelihoods:** Serve as a core training resource in livelihood and entrepreneurship programs, offering practical steps to participants aiming to start or expand businesses.
3. **Advocate for Policy Improvements:** Provide policymakers with evidence-based insights, helping to streamline regulatory requirements and improving accessibility for small business owners.
4. **Strengthen Partnerships:** Promote collaborations with local municipalities, national and local authorities, and humanitarian/development stakeholders by ensuring consistent messaging about the legal framework for self-employment and small business development.

Rules, regulations, registration, licensing and permit requirements for small businesses can be complex and change regularly. All efforts have been made to ensure the information in the Guide is up to date and accurate as of May 2025. However, small business owners should make their own enquiries about registration and licensing requirements, check with local authorities or seek independent legal advice to be certain. NRC accepts no liability or responsibility for actions taken or not taken or any losses arising from reliance on this guide or any inaccuracies contained in the guide.

### Background to the Guide

The Self-Employment and Small Business Guide summarises the key requirements for self-employment and establishing a small business in Uganda. It covers business structures, registration of trade names, requirements for self-employed persons, sole proprietors, partnerships, and company registration.

It also details the various permit and license requirements from different authorities, including municipalities, regulatory authorities, and other relevant administrative agencies. The Guide outlines specific requirements for small businesses, from workshops or retail shops to restaurants to street traders, persons working in digital livelihoods, and home-based businesses.



## 2. Glossary of Acronyms and Key Terms

Term	Definition
Administrative Unit	An administrative unit refers to a defined geographical or organisational area within a larger political, governmental, or corporate structure used for management and governance purposes. These units help organise and deliver services, implement policies, and maintain order within their designated boundaries.
Annual Return	An Annual Return refers to an annual filing made by a company, with or without share capital, providing detailed information about its registered office, registers of members and debenture holders, share and debenture holdings, indebtedness, current and former members, directors, and secretary. This filing is submitted to the Uganda Registration Services Bureau (URSB) annually, subject to a prescribed fee.
Articles of Association	See Memorandum of Association
Beneficial Owner	A beneficial owner refers to a natural person who has final ownership or control of a company/partnership or a natural person on whose behalf a transaction is conducted in a company/partnership and includes a natural person who exercises ultimate control over a company/partnership. <sup>1</sup>
Business Name Registration Certificate	A Business Name Registration Certificate is an official document issued by the Uganda Registration Services Bureau (URSB) that confirms the registration of a business under a specific name. This certificate legally permits an individual or partnership to operate a business using the registered name.
Certificate of Incorporation	A Certificate of Incorporation is a legal document issued by the Uganda Registration Services Bureau (URSB) that officially recognises and confirms the formation of a corporation or company. This certificate signifies that the company has been legally created, is recognised as a separate legal entity from its owners and has the authority to conduct business.
Commercial Activities	Commercial activities refer to actions and operations undertaken to engage in trade, generate profit, and provide goods or services to consumers. These activities encompass a wide range of operations across various sectors of the economy, including retail, wholesale, manufacturing, and services.
Company	A company is a legal entity formed by one or more individuals or an organisation to engage in commercial, industrial, or professional activities. Companies can be structured in various ways, and their purpose is typically to produce and sell goods or services for profit. However, not all companies are driven by the pursuit of profit. Some, such as companies limited by guarantee, are established to serve the community and advance social or charitable causes. These entities often operate without a profit motive, and the companies are registered as non-governmental organisations (NGOs). They are recognised as separate legal entities, meaning they have rights and obligations independent of their owners.
Intellectual Property (IP)	Intellectual Property (IP) refers to creations of the mind, such as inventions, literary and artistic works, designs, and symbols, names and images used in commerce. Intellectual Property rights grant the owner of the work exclusive rights to exploit and benefit from their creation. <sup>2</sup>
Kampala Capital City Authority (KCCA)	Kampala Capital City Authority (KCCA) is the Agency responsible for issuing and managing business licenses within Kampala City.

<sup>1</sup> Regulation 2 of The Companies (Beneficial Owners) Regulations, 2023

<sup>2</sup> <https://ursb.go.ug/intellectual-property>



Term	Definition
License	A license is a formal, legal permission or authorisation granted by a government or regulatory authority that allows an individual, business, or entity to engage in a specific activity, occupation, or business.
Memorandum of Association	Memorandum of Association are the legal documents required for a company's incorporation. They define the company's structure, purpose, and internal regulations, and they form the company's constitution.
National Social Security Fund (NSSF)	A government-mandated savings scheme that collects and manages contributions from employees and employers to provide financial security during retirement or in case of specific qualifying conditions, such as disability or survivor benefits.
Non-Government Organisation (NGO)	An NGO (Non-Governmental Organisation) is a non-profit organisation that operates independently of government control and is typically involved in addressing social, environmental, humanitarian, or advocacy issues.
Online Business Registration System (OBRS)	The Online Business Registration System (OBRS), operated by the Uganda Registration Services Bureau, allows businesses, companies and documents to be registered online.
Partnership	A partnership is a business arrangement in which two or more individuals or entities come together to operate a business and share its profits, losses, and responsibilities.
Patent	A patent is an exclusive right granted by the government for an invention.
Power of Attorney (PoA)	A Power of Attorney (PoA) is a legal document that allows an individual (the principal) to appoint another person (the agent or attorney-in-fact) to act on their behalf in legal, financial, or personal matters. The authority granted can be broad or limited, depending on the terms outlined in the document. It can be used to authorise someone to handle business matters on behalf of another person when they are unavailable.
Registrar	Registrar refers to the registrar of companies, an assistant registrar, or other officer performing the duty of registering companies under this Act. <sup>3</sup>
Self -Employment	Self-employment refers to a situation where an individual works for themselves rather than being employed by a company or organisation. Self-employed individuals manage their own businesses or work as freelancers, contractors, or consultants and are responsible for their business decisions, income, and taxes.
Tax Clearance Certificate	A Tax Clearance Certificate is an official document issued by the Uganda Revenue Authority (URA), confirming that an individual or a business has fulfilled all its tax obligations and has no outstanding tax liabilities. It typically serves as proof of compliance with tax laws and may be required for various purposes, such as bidding for government contracts, renewing licenses, or conducting business transactions. The certificate is often valid for a specific period and must be renewed regularly to maintain good standing with the tax authority.
Tax Identification Number (TIN)	A TIN (Tax Identification Number) is a unique identification number assigned to individuals and businesses by the Uganda Revenue Authority (URA) for the purpose of tracking tax obligations and payments.

<sup>3</sup> Section 2 of the Companies Act Cap 108



Term	Definition
Trademark	A trademark is a sign that individualises the goods and services of a given enterprise and distinguishes them from the goods and services of its competitors.
Trademark Agent	A trademark agent is a person licensed by the Uganda Registration Services Bureau (URSB) who specialises in registering, managing, and protecting trademarks.
Trader	A trader is an individual or entity that buys and sells goods or services to earn a profit.
Trading License	A trading license is a legal document issued by the government through a local authority which grants a business permission to operate within a specific jurisdiction or area.
Uganda Registration Services Bureau (URSB)	Uganda Registration Services Bureau (URSB) is the government body responsible for registering businesses, companies, trademarks, and documents.
Value Added Tax (VAT)	A consumption tax levied on goods and services at each stage of production or distribution, where value is added, ultimately borne by the end consumer. In Uganda, the standard VAT rate is 18%, applicable to most goods and services, while certain items, such as exports and specific goods and services, are zero-rated at 0%. Additionally, some supplies, including financial, educational, and medical services, are exempt from VAT.







### 3. General Overview

The following section provides an overview of the main requirements for persons operating as sole proprietors or running small businesses in Uganda.

Under Ugandan law, refugees are permitted to work and engage in gainful employment as part of their rights. This is explicitly provided for in the Refugees Act Cap. 312 and in the Refugee Regulations No. 9, 2010, reflecting Uganda's commitment to promoting the self-reliance and economic integration of refugees.

Refugees in Uganda are entitled to several rights, including:<sup>4</sup>

1. Engaging in agriculture, industry, handicrafts, and commerce and establishing commercial and industrial companies in accordance with Uganda's applicable laws and regulations.
2. Practicing a profession for which the refugee holds qualifications recognised by the competent authorities in Uganda.
3. Accessing employment opportunities and participating in gainful employment.

To work legally in Uganda, refugees are required to apply and get work permits. The requirements for work permits are included in the Employment Guide.<sup>5</sup>

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<sup>4</sup> Section 29 (e) Refugees Act Cap 312 and Regulation 64 of the Refugees Regulations, 2010

<sup>5</sup> Norwegian Refugee Council (forthcoming) *Employment Guide for Uganda*



## Step by Step Guide to Business Registration .....

The following guide outlines the main registration steps in Uganda.



### **STEP 1: Determine whether to operate as a sole trader, partnership, or register a business or company.**

In Uganda, the decision to operate as a sole proprietor with a trading licence or to register a business as a company or partnership depends on factors such as the desired business structure, scale of operations, and the industry's regulatory requirements. Individuals can opt to operate as sole traders, representing the simplest form of registration, or register a business, company, or partnership.

Self-employed sole proprietors can formalise their business operations by operating under a business name with a trading licence issued at the district level where their business operates. This option requires less initial capital as registration and compliance costs are lower. In contrast, the registering partnerships and companies through the Ugandan Registration Services Bureau (URSB) may require higher upfront investment for setup, legal fees and on-going compliance.<sup>6</sup>

Formalising as a business, partnership or company is necessary for enterprises aiming to grow, secure financing, and meet tax and industry regulations. It provides significant benefits, including legal protections, enhanced credibility, and better access to resources and opportunities.

Where the future goals of the business setup involve multiple stakeholders, for example, investors for expansion, formalisation as a partnership or company is more suitable. While a sole trader setup may be easier to start, expanding later to include other stakeholders, may involve additional paperwork and costs.

Regarding liability, sole proprietors have unlimited liability, meaning their personal assets are at risk if the business incurs debt. Companies offer limited liability, protecting personal assets from business-related liabilities.

Sole proprietors benefit from fewer reporting and compliance requirements, resulting in a lighter administrative burden. Partnerships, businesses, and companies face stricter regulatory and reporting obligations, which could require hiring accountants or legal advisors.



### **STEP 2: If registration is required, choose the appropriate business structure and complete the registration process.**

Business registration in Uganda is facilitated through the Online Business Registration System (OBRS)<sup>7</sup>, accessible on the URSB website. Individuals can reserve a business name and obtain either a Certificate of Registration for businesses (sole proprietor or partnership) or a Certificate of Incorporation for companies (Limited Liability Company (LLC), Single Member Company (SMC), Public Limited Company (PLC), and Company Limited by Guarantee).



### **STEP 3: Register for a Tax Identification Number and Value Added Tax (VAT).**

Any individual or entity engaging in business or employment must register for a Tax Identification Number (TIN). If a business meets the eligibility criteria for Value Added Tax (VAT), it must also register for VAT accordingly.<sup>8</sup> The person or entity should have made taxable supplies in the financial year, the value of which, exclusive of any tax is or exceeds Uganda Shillings 150,000,000 (UGX)<sup>9</sup>. A TIN is obtained through an online registration and accessible on the Uganda Revenue Authority's (URA) website.



### **STEP 4: If required, register for the National Social Security Fund (NSSF).**

Every employer must register with the National Social Security Fund (NSSF) to fulfil their obligation to contribute to their employees.<sup>10</sup>

<sup>6</sup> <https://obrs.ursb.go.ug/>

<sup>7</sup> <https://obrs.ursb.go.ug/>

<sup>8</sup> Anyone whose annual revenue exceeds UGX 150 million is legally obliged to register with the authorities for VAT (Value Added Tax) payments with the Uganda Revenue Authority. The VAT rate stands at 18%.

<sup>9</sup> Section 7 of the Value Added Tax Act Cap 344 <https://media.ulii.org/media/legislation/18233/source.pdf>

<sup>10</sup> Section 4(a) of the NSSF (Amendment Act) <https://ulii.org/akn/ug/act/2022/1/eng@2022-01-07>



Self-employed individuals have the option to voluntarily register for NSSF and make contributions,<sup>11</sup> enabling them to benefit from retirement savings and other benefits, even though registration is only mandatory for employers.



**STEP 5: Register for a Trading Licence.**

Any person selling goods and services must obtain a trading licence, except those exempted under Section 8(2) of the Trade Licensing Act. This licence is required to formalise operations.

In Kampala, trade regulation falls under the jurisdiction of the Kampala Capital City Authority (KCCA). Outside Kampala, local council authorities, such as municipal and town councils, manage the licensing process. Upon submission of the application and relevant documents, the license is granted in 7 to 14 working days.

All applications made to the various municipal or town councils have similar requirements, which include, but are not limited to, business registration documents, a Tax Identification Number (TIN), proof of address, identification documents, and proof of payment of the fees as required by the **Trade (Licensing) (Amendment of Schedule) (No. 2) Instrument, 2011**.<sup>12</sup>



**STEP 6: Open a bank account.**

Based on the business structure, an individual must open a personal or business bank account. Banks may require a refugee ID or National ID, along with certified copies of some registration documents to open an account.



**STEP 7: Obtain any business specific approvals.**

Depending on the nature of the business, obtaining additional licenses and permits from various government agencies, such as the National Environment Management Authority (NEMA), the Ministry of Health, and the Ministry of Trade, Industry, and Cooperatives<sup>13</sup> may be necessary.

**National Environment Management Authority (NEMA) licenses:**

Businesses involved in activities with potential environmental impacts, such as manufacturing, mining, or construction, petrol stations, or operations in or near wetlands may require NEMA approval. This approval ensures compliance with environmental protection laws and the sustainable use of natural resources. Certain licenses include requirements such as conducting an Environmental Impact Assessment and managing the transportation and storage of waste.

**Uganda National Bureau of Standards (UNBS) certification:**

Businesses that manufacture or import goods need certification from UNBS to ensure the products meet established quality and safety standards. This certification is essential for consumer protection and facilitating market access.

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<sup>11</sup> Section 7(a) of the NSSF (Amendment Act) <https://www.nssfug.org/voluntarymembership/>

<sup>12</sup> <https://signpost-uganda.zendesk.com/hc/en-us/16323907919005>

<sup>13</sup> <https://www.businesslicences.go.ug/index.php/browse/licenses>







## 4. Legal Framework

Different laws and regulations govern self-employed persons and small businesses in Uganda, generally without distinguishing between those established and operated by Ugandan citizens, foreign nationals, or refugees.<sup>14</sup> These include laws on trade and commerce, the Civil Code, Civil Procedures Code, Companies' Law and other laws and regulations governing small businesses, particularly those enacted after 2019. These Acts of Parliament can be accessed via <https://ulii.org/> which is a free legal information service provided by the Law reporting unit of Uganda Judiciary and include the following:

- The Companies Act Cap. 106
- The Business Names Registration Act Cap. 105
- The Partnership Act Cap. 110
- The Companies (Beneficial Owners) Regulations, 2023
- The Trade (Licensing) Act Cap. 79
- Non-Governmental Organizations Act Cap. 109
- Investment Code Act Cap. 74
- The Trade Licensing Act
- The Trade (Licensing) (Grading of Business Areas) Instrument, 2017
- Local Governments Act Cap. 138
- Kampala Capital City Act Cap. 195
- Uganda Revenue Authority Act Cap. 218
- Trademarks Act Cap. 225

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<sup>14</sup> For information on the relevant international legal framework, please refer to the “Employment Rights Guide for Uganda”.



- Copyright & Neighbouring Rights Act Cap. 222
- Geographical Indications Act Cap. 223
- National Social Security Fund Act Cap. 230
- Registration of Documents Act Cap. 291
- National Social Security Fund Act Cap. 230
- Income Tax Act
- Companies (Fees) Regulations, 2024
- The Data Protection and Privacy Act, 2019
- The Competition and Consumer Protection Act

## Government Authorities and Agencies .....

Government authorities and agencies usually involved in the registration and licensing of business entities in Uganda include:

- Uganda Registration Services Bureau (URSB)
- Uganda Revenue Authority (URA)
- Kampala Capital City Authority (KCCA)
- Local Governments (Municipal Levels/Divisions)
- Uganda Investment Authority (UIA)
- National Social Security Fund (NSSF)
- Data Protection Office
- Ministry of Trade, Industry and Co-operatives







## 5. Traders and Self-Employment

### 5.1 Definition of Traders

A **trader** is an individual or entity that buys and sells, financial instruments, commodities, goods or services with the intention of earning a profit. Traders are considered self-employed people because they independently manage and operate the business.

An example of a trader in the Ugandan context can include rolex makers (street food vendors), women who sell vegetables, boda boda riders (motorcycle taxi operators), shop owners and people who sell clothes.

Commercial activities refer to the buying, selling, and exchange of goods and services with the intent to generate a profit. These activities form the backbone of business operations and can occur between individuals, businesses, or governments.

### 5.2 Nationals and Foreign Nationals as Traders

#### Nationals

Nationals are permitted to work and establish businesses in Uganda provided they possess a valid National ID card.

#### Foreign Nationals

Foreign nationals, including refugees, can establish businesses in Uganda but must secure the appropriate licenses based on the type of business they intend to operate.

The Uganda Investment Code Act Cap 74 regulates the operations of foreign investors, granting them the right to establish and manage businesses in Uganda. Certain sectors, such as commercial agriculture, petroleum and mining, have restricted and reserved for Ugandan citizens or companies that are at least 51% Ugandan-owned.

Foreign investors who meet the minimum capital requirements are encouraged to formalise their businesses under the Investment Code Act Cap 74.

#### Sole Proprietorship

Foreign nationals, including refugees, can run small businesses in Uganda, without registering as a company. Under the Business Names Registration Act Cap 105, they can register as sole proprietors.



## Refugees

Refugees have the right to engage in income-generating activities and operate small businesses under the Refugees Act Cap 312, under the same conditions as other foreign nationals.<sup>15</sup>

Refugees are permitted to register companies and act as shareholders, provided they have formally registered as refugees and must have a valid Refugee ID card.

## 5.3 Examples and Categories of Traders

Traders can be grouped into different categories - those who provide professional services, non-professional services, and goods.

### 5.3.1 Traders Providing Professional Services

These traders offer specialised, knowledge-based services that require formal education, certification, or licensing. Their work is often advisory or consultative, adhering to ethical and regulatory standards. The professional services are each governed by particular regulatory bodies, such as the Law Council and the Institute of Certified Public Accountants of Uganda (ICPA). Examples include:

- Lawyers: Providing legal representation and advice.
- Accountants: Offering tax, auditing, and financial services.
- Doctors: Providing medical consultations and treatments.
- Architects/Engineers: Designing buildings or systems with technical expertise.
- IT Consultants.

### 5.3.2 Traders Providing Non-Professional Services

These traders provide services that do not typically require advanced formal education or certification, although they may involve significant skill or experience. Once they acquire the certification from recognised vocational institutions, individuals can operate as sole traders or register a partnership or company and obtain the necessary trading license applicable to the work they are engaged in. Examples include:

- Artisans: Offering services like carpentry, plumbing, or tailoring.
- Transporters: Providing transportation or delivery services.
- Cleaning Services: Offering janitorial or housekeeping services.
- Market Vendors: Providing basic services like food preparation or small repairs.
- Graphic Designers.

### 5.2.3 Traders Dealing in Goods

These traders are primarily involved in the buying and selling of physical products. Their focus is on commerce and trade rather than service provision. Examples include:

- Retailers: Selling goods directly to consumers (e.g., clothes, electronics, groceries).
- Wholesalers: Purchasing goods in bulk and reselling them to retailers or businesses.
- Importers/Exporters: Dealing in goods traded internationally.
- Manufacturers: Producing goods for sale to other businesses or consumers.
- Freelancers.
- Shopkeepers.

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<sup>15</sup> Section 29(1)(a)



- Street Vendors.
- Online business owners.

## 5.4 Definition of Self-Employment .....

**Self-employment** refers to a work arrangement where an individual operates their own business or works independently rather than being employed by another person or organisation. A self-employed person typically has control over their work schedule, makes business decisions, and is responsible for the success or failure of their enterprise. They earn income by providing goods or services directly to clients or customers.

### 5.4.1 Key Characteristics of Self-Employment Include:

- **Independence:** Self-employed individuals work for themselves rather than for an employer.
- **Risk and Reward:** They bear the financial risks of their business but also have the potential to earn higher profits.
- **Flexibility:** Self-employed individuals often have more control over their working hours and conditions.
- **Responsibility:** They are responsible for marketing, managing finances, and ensuring legal compliance.





## 6. Licencing and Regulation of Traders

All traders, whether offering professional services, non-professional services, or goods, are subject to regulation and are required to obtain the necessary licenses, as outlined below. Certain sectors remain unregulated, as government agencies have yet to establish and enforce robust measures to ensure proper oversight and compliance.

For example, online businesses are not heavily monitored for compliance with requirements such as obtaining a trading license, tax registration, or registration with the Uganda Registration Services Bureau (URSB). Many Individuals operate on various online platforms without any formal registration.

### 6.1 Regulated Professions and Businesses

- Lawyers: Law Council
- Pharmacies: National Drug Authority (NDA)
- Nurses: Uganda Nurses and Midwives Council (UNC) for license
- Dentist: Uganda Medical and Dental Practitioners Council (UMDPC) for license
- Accountants: Certified Institute of Public Accounts, ACCA
- Pharmacists: The Pharmaceutical Society of Uganda
- Engineers: The Engineers Registration Board (ERB)

### 6.2 Common Unregulated Professions

- Private tutors operate independently without formal accreditation or oversight.
- Individuals providing freelance services, such as writing, graphic design, or IT support, may not be subject to formal regulations or standards.
- Real Estate Agents working without formal registration or regulation, which can lead to issues with property transactions and legal disputes.
- Beauty and personal care providers such as hairdressers, barbers, and beauty therapists may work without official certification or regulatory oversight.



### 6.3 Common Types of Unregulated Businesses

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- Street Vendors selling goods or services without formal registration or adherence to local regulations.
- Small-scale businesses like local food stalls, informal workshops, and unregistered service providers.
- E-commerce platforms or online sellers may not always comply with regulations or consumer protection laws.







## 7. Types of Business Structures (Post 2019)

Individuals in Uganda can choose from different business structures, including operating as traders or freelancers, forming partnerships, running family or home-based businesses or establishing formal company structures. Any person may register as a business owner. The following session sets out some of the common business structures.

### 7.1 Sole Proprietorship .....

A sole proprietorship is a business structure in which a single individual owns and operates the business. The owner is responsible for operations, management, finances, and business decision-making.

The legal status of a sole proprietorship is that it is not a separate legal entity from the business owner. The business owner is personally liable for all the debts and losses of the sole proprietorship.

### 7.2 Partnerships .....

A partnership is a relationship between two or more people (not exceeding 20 in number) who carry on business together to make a profit.<sup>16</sup> Any two or more persons who wish to carry out business together for the purpose of making a profit can register a partnership.

A partnership is different from a company because, while a company is separate legal entity from its owners and can hold property and sue or be sued in its name, a partnership is not a legal entity of its own.

In a partnership, the partners are jointly and severally liable for everything for which the firm becomes liable during the time they are partners.<sup>17</sup> Each partner is personally responsible for the debts of the partnership. The partners are taxed individually on their respective benefits from the business.

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<sup>16</sup> Section 2 Partnerships Act, Cap 110

<sup>17</sup> Section 14 Partnerships Act, Cap 110



Partnership property is held by the partners exclusively for purposes of the business. When a partner dies, the partnership is typically dissolved unless otherwise agreed by the partners. This is in contrast to a company, which continues to exist even after the death of a shareholder.

A partnership still must comply with other regulatory requirements, such as acquiring a trading license from KCCA or the relevant city authority. In the case of a professional partnership, approval from the relevant regulatory body is required.

### 7.2.1 Different Types of Partnership Structures

There are two major types of partnership.

- **A General Partnership:** In General Partnership, all partners are fully liable for the partnership's debts.
- **Limited Liability Partnership:** The limited liability partnership has one or more persons as general partners who are liable for the debts of the partnership and, in addition, have limited partners who are only liable to the extent of their capital contribution to the partnership.<sup>18</sup>

Any two or more persons who wish to carry out business together to make profits can register a partnership.

## 7.3 Companies

A Company is a legal entity with its own capacity and powers, meaning it can act independently as a "legal person" (i.e. the law sees a company in the same light as a natural person). Companies are established under the Companies Act<sup>19</sup> which provides the legal framework for their formation, operation and regulation.

A company is a separate legal entity different from its shareholders/members. The company is liable for all its debts and the liability depends on the nature of the company.

1. Companies limited by shares have the liability of its members limited to the memorandum to the amount, of paid and if any, unpaid on the shares respectively held by them.
2. Companies limited by shares have the liability of its members limited by the memorandum to the amount that the members undertake to contribute to the assets of the company if it is wound up.
3. Directors may only be liable in cases of fraud where the corporate veil is lifted to make them pay for mismanagement using the company.

### 7.3.1 Different Types of Company Structures

Whilst very few self-employed persons will establish company structures, setting out the available options is important. As noted above, companies, as legal entities, can protect against unlimited liability for persons in business, under certain conditions. The main company structures under Ugandan law are as follows:

- **Private Companies:** Private company means a company which by its articles restricts the right to transfer its shares and other securities, limits the number of its members to one hundred, not including persons who are employed by the company and persons who, have been formerly employed by the company. There are two types of Private Companies:

#### Company Limited by Shares<sup>20</sup>

This is a company having the liability of its members limited by the memorandum to the amount, if any, unpaid on the shares respectively held by them.

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<sup>18</sup> Section 47 (2) and (3) Partnerships Act, Cap 110

<sup>19</sup> Cap 106

<sup>20</sup> Section 2(a) of the Companies Act, Cap 106



The liability of the members is also limited to their shareholding in the company.

Private companies limited by shares are those entities whose articles limit membership to 100 persons. The right of transfer of shares is restricted so is the subscription for the company's shares and debentures by the public.

### Companies Limited by Guarantee

This is a company having the liability of its members limited by the memorandum to the amount that the members undertake to contribute to the assets of the company if it is wound up.<sup>21</sup>

This organisation is common with charities (NGO's), sports clubs and professional bodies.

- **Single Member Company:** Single Member Company means a company incorporated under the Act with one person whether natural or corporate.<sup>22</sup>

Section 4 of the Companies Act provides that any one or two persons may for lawful purposes form a company by subscribing their names to the memorandum of association or registering the company as provided under the Companies Act. The shareholder and director appoint a nominee director and alternate nominee director.

- **Public Limited Companies:** Public limited companies are entities which under the Companies Act, Cap 106 are not private limited companies.<sup>23</sup> Such entities can offer their shares to the general public but also have limited liability. The shares can be acquired during an initial public offering or through trading on the stock exchange.

A public company must at the time of its incorporation adopt and incorporate into its articles the provisions of the code of corporate governance that the Companies Act, Cap 106 lays out. This code should provide, among others, for a board, define the board composition and duties, remuneration, board meetings, board committees and financial reporting guidelines.

- **Unlimited Companies:** Unlimited companies are a type of private company where the shareholders have unlimited liability. This means each member is jointly and severally liable for the debts of the company in the event of winding up. It is fairly easy to return capital to shareholders as the restrictions on the reduction of capital contained in the Companies Act 2012 only apply to limited companies.
- **Joint Ventures:** This is a commercial enterprise undertaken jointly by two or more parties which otherwise retain their distinct identities. The joint venture usually takes the form of a company or partnership.

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<sup>21</sup> Section 2(b) of the Companies Act, Cap 106

<sup>22</sup> Section 3 The Companies (Single Member) Regulations 2016

<sup>23</sup> Section 6 of the Companies Act, Cap 106





## 8. Business Formalisation

### 8.1 Benefits of Business Formalisation

Business formalisation through business name registration or by incorporating a company offers numerous advantages that can further enhance an enterprise's legal standing, financial opportunities, and market presence. These benefits include:

- **Trade in your own name:** Operating under a registered business name lends credibility and professionalism, making it easier to establish trust with customers, suppliers, and partners.
- **Own and transfer property:** The ability to own and transfer property in the business's name allows for asset acquisition and management without involving the personal assets of the owners, facilitating business expansion and protecting personal wealth.
- **Borrow money and provide security through charges on its own assets:** Businesses can access financing by using their assets as collateral, enabling them to fund operations, invest in growth opportunities, and improve cash flow without directly impacting personal finances.
- **Capacity to sue or be sued:** Legal independence ensures that the business can engage in contracts, resolve disputes, and enforce rights without implicating the personal liabilities of its owners.
- **Participate in bidding processes for the provision of goods and services:** Many procurement opportunities, particularly with government and corporate clients, are limited to registered entities. This capability enables businesses to secure lucrative contracts and expand their revenue base.
- **Access to better financial services:** Registration makes businesses eligible for better financing options, including larger loans and favourable terms, which are crucial for scaling operations, modernizing infrastructure, and sustaining growth.
- **Enhanced business reputation and continuity:** A registered business is seen as more stable and trustworthy. This not only attracts clients but also ensures continuity, as the entity can outlive its founders, maintaining operations even after ownership changes.
- **Access to local, national and international markets:** Registration provides legitimacy and compliance with market regulations, enabling businesses to explore broader markets, enter trade agreements, and take advantage of regional and global opportunities.





- **Visibility through marketing and advertising:** Registered businesses can advertise more effectively and establish a presence in competitive markets, increasing brand recognition and attracting a larger customer base.

## 8.2 Pathways to Business Formalisation.....

Depending on the desired business structure, there are two possible pathways to formalise a business: (i) registering a business name or (ii) incorporating a company. The decision depends on factors such as goals, the nature of the industry, and the scale of operations. If simplicity is preferred and the business is small with limited risk, a business name may suffice. However, if growth is anticipated, liability protection is needed, or if there is a plan to attract investors, incorporating a company is often the better option.

### 8.2.1 Operating Under a Business Name

Business name registration is a cost-effective way to formalise a business as a sole proprietorship or partnership, serving as an alternative to incorporating a company in Uganda. However, it does not provide the protection of limited liability. It is a suitable legal structure for home based businesses, small family enterprises, farms or agricultural cooperatives, and gig workers, who prefer not to register as companies.

While registering a business name is not legally required for individuals wanting to operate as self-employed traders, as a trading licence may suffice, it is recommended as a step for business growth. It is ideal for small ventures or businesses that do not intend to raise capital by issuing shares or expanding on a large scale.

Obtaining a Business Name Registration Certificate proves the business is legally recognised and registered in Uganda.

#### Advantages

- **Ease of Setup:** Quick and cost-effective to register compared to incorporating a company.
- **Simplicity:** Fewer regulatory requirements and lower administrative burdens (e.g., minimal reporting or filing).
- **Full Control:** For sole proprietors, the owner has complete decision-making authority.
- **Tax Advantages:** Income is taxed as personal income, which may simplify tax obligations.

#### Disadvantages

- **Unlimited Liability:** Owners are personally liable for debts and obligations. Creditors can claim personal assets.
- **Limited Perception of Credibility:** Businesses may appear less formal or professional compared to companies.
- **Challenges in Raising Capital:** Cannot issue shares; funding options are often limited to personal savings or loans.
- **Limited Continuity:** The business may cease to exist upon the owner's death or withdrawal.

### 8.2.1 Operating as a Company

A company is a separate legal entity, typically limited by shares, and operates independently of its owners.

#### Advantages

- **Limited Liability:** Shareholders' personal assets are protected; liability is limited to their investment in the company.
- **Credibility and Professional Image:** Companies are often viewed as more reliable and trustworthy by clients and investors.
- **Access to Capital:** Ability to raise funds through the sale of shares or by securing corporate loans.
- **Continuity:** The Company continues to exist independently of changes in ownership or management.
- **Potential Tax Benefits:** Corporate tax rates may be lower than personal income tax rates in some jurisdictions.





### Disadvantages

- **Higher Setup and Maintenance Costs:** Incorporation fees, annual returns, audits, and regulatory compliance add to costs.
- **Complexity:** More paperwork, including maintaining statutory records and filing with authorities.
- **Reduced Control:** Decision-making may involve directors, shareholders, and other stakeholders.

### 8.2.3 Governance and Decision-Making in Companies

Operating as a company involves the appointment of shareholders and directors, as well as decision-making through various meetings, which are essential for managing the company's affairs and ensuring effective governance. The sections below provide further details on these processes.

#### Companies - Appointment of Members (Shareholders/Directors)

- **Shareholders:** Section 47 and 48 of the Companies Act

Shareholders are typically appointed when a company is incorporated by purchasing shares in the company. Shareholders can also be individuals or entities who hold the company's stock, thus becoming members with ownership rights.

Shareholders may be appointed during the initial incorporation or in subsequent share issuances. The number of shares determines the level of ownership and voting power.

- **Directors:** Section 158, 194 and 195 of the Companies Act

Directors are appointed by shareholders at the company's Annual General Meeting (AGM) or through special resolutions. The Articles of Association (the company's governing document) usually outline the procedure for appointing or removing directors.

Directors can be appointed for a fixed term, and their appointment may be subject to shareholder approval or recommendations by other board members.

#### Decision-Making through Meetings

- **Board of Directors' Meetings:**

The Board of Directors makes day-to-day decisions on the management and strategic direction of the company. These decisions include financial planning, hiring executives, approving budgets, and other operational issues.

Decisions are made through resolutions, where each director votes. A majority vote is usually required to pass a resolution, though some decisions may require a unanimous vote, as specified in the Articles of Association.

- **Annual General Meeting (AGM)** Section 138 of the Companies Act: The AGM is a meeting where shareholders gather to discuss major company issues, including the appointment of directors, approval of financial statements, and declarations of dividends.

Shareholders vote on resolutions during the AGM, with voting typically proportional to the number of shares they hold. Ordinary resolutions require a simple majority, while special resolutions may require a higher majority (e.g., two-thirds).

- **Extraordinary General Meetings (EGMs):** EGMs are called to address urgent or specific issues that arise between AGMs. These meetings may be called by the board of directors or upon request by shareholders holding a certain percentage of shares.
- **Decision-Making Process:** Decisions within the company are reached through resolutions passed at these meetings. For most meetings, shareholders or directors present proposals, followed by discussion. A vote is then taken, and decisions are made based on the majority vote.



Special Resolutions: Section 148 of the Companies Act: In some cases, certain decisions (like amending the Articles of Association or approving mergers) require a special resolution, which may need a higher threshold (such as two-thirds of the votes).

- **Failure to file returns for companies**

All Companies, whether limited by shares or Guarantee are required to submit annual returns to the registrar of companies within forty-two days after the Annual General Meeting of the company in issue (Secs. 132,133,134)<sup>24</sup>. They are usually filed at the start of the year and the Company Online account has a notification reminding the company to file annual returns.

Failure to file Annual Returns attracts a penalty of twenty-five currency points against the company and every officer responsible for the default (132(4) & 133(3)). If for 5 consecutive years, no Annual Returns have been filed by the Company, the registrar of companies may be prompted to strike off the company in issue off the register (134(5) & (6)).

### 8.3 Business Registration

The [Uganda Registration Services Bureau](#) (URSB), established under the Uganda Registration Services Bureau Act, is the regulatory body responsible for registering all business entities that are legally required to do so. To streamline the registration process, the URSB has introduced the Online Business Registration System (OBRS), which allows individuals to complete business registration and post-registration services online.

To access these online services, users must create an account using the OBRS platform,<sup>25</sup> providing a valid email address and Ugandan phone number. Through the platform, individuals can submit applications, make payments, and receive real-time feedback on the status of their applications.

The OBRS also helps ensure compliance with regulatory requirements, such as filing of annual returns, registration of charges and getting post office numbers.

#### 8.3.1 Registering a Business Name

A business name is the name or style under which any business is carried out, whether in partnership or otherwise.<sup>26</sup> Registering a business name allows the proprietor carry on business under the registered name, distinguishing their business from others.

Registering a business name is completed using the OBRS on the URSB website and involves two steps: first reserving a unique business name and then registering the name.

##### Business Name Reservation<sup>27</sup>

A Business name reservation is completed using the OBRS on the URSB website.<sup>28</sup>

During the reservation stage, the proposed name is checked for existing matches using the online portal. This step ensures the uniqueness and availability of the business name before proceeding with the registration process. The name is reserved for a period of one month within which registration is to be completed. If registration is not completed within the one month, the name reservation expires and has to be paid for again.

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<sup>24</sup> Companies Act

<sup>25</sup> URSB instructional video is available here

<https://www.youtube.com/watch?v=AYQ4qtzvGB4&list=PLxtpRpANbpxp6ESbcq5OCXffDZRYYe9Zgp&index=3&pp=iAQB>

<sup>26</sup> Business Names Registration Act, Cap 105

<sup>27</sup> URSB instructional video is available here <https://www.youtube.com/watch?v=h40ewDbI6fQ>

<sup>28</sup> <https://ursb.go.ug/business-registration>



- **Requirements**

- An individual URSB account requires a valid email address and Ugandan phone number.

- **Steps to reserve a business name using the OBRS**

1. Access the OBRS clients' portal at <https://obrs.ursb.go.ug/>
2. Type the business name you want to search in the "Name to Check" field.
3. Click the "Check" button to view results.
4. Check the CAPTCHA "I'm not a robot" box to complete the CAPTCHA challenge.
5. View the search results; if the name exists, try another name.
6. To reserve a name, create an account, or login to an existing account.
7. Enter account credentials and click the "Sign In" button to access the account.
8. Choose the Entity Type (Business Name) and Entity Subtype (sole proprietorship/partnership/company)
9. Enter at least one entity name (up to a maximum of three name options), with the first name mandatory.
10. Specify the nature of the business.
11. Click "Save" and continue to preview the details entered.
12. Select the preferred mode of payment from the provided options and complete the payment.
13. Click "Continue" to submit the Name Reservation application. A message and an email will confirm that the application has been successfully submitted.
14. Wait for the registry to review, approve, or query the application within a specified period.
15. Check the email for an instant notification regarding the approval or query of the application.
16. If approved, a Certificate of Registration of a Business Name will be issued by email.

#### Business Name Registration<sup>29</sup>

- **Requirements**

- National IDs for business owners who are Ugandan Nationals. Non-citizens, the system requires a Passport/Alien ID No.
- Business Name Registration completed using the OBRS on the URSB website.
- An official business contact email address

- **Steps to register a business name using the OBRS**

1. Login to the OBRS platform via the individual account: <https://obrs.ursb.go.ug/>
2. Click "Start" from the left side menu.
3. Click on "Register Business Name"
4. Select a reservation (reserved business name) from the list and click the "Register" button in the Action column to proceed.
5. Complete the Business Name Registration form as directed by the system. The system automatically fills in specific fields based on earlier entries made during the Name Reservation application stage.
6. Follow the prompts to fill in the remaining fields.
7. Provide an official business contact email address for receiving notifications and documents related to the business name.

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<sup>29</sup> URSB instructional video is available here <https://www.youtube.com/watch?v=h40ewDbI6fQ>



8. Check the Statutory Declaration checkbox and click "Save and Continue" to proceed with the Business Name Registration Application. A preview of the application will appear.
9. Click the "Download" button to download or print a copy for signing.
10. After signing, upload the signed copy of the form and relevant IDs. Click "Choose File" to select the files, then click the "Upload" button. Pay the necessary fees and then submit the application.
11. Click "Submit Application" to complete the application. Then, a tracking number will be issued on-screen and via email to the applicant.
12. The registry will review the application and provide either approval or queries within a specified period.
13. Upon approval or query, the applicant will receive an email notification with relevant attachments via the official business account email.
14. A business account activation link will also be sent to the business name account email. This link allows you to set a password and log into the business account.

## 8.4 Registering a Partnership .....

Registration as a partnership is not mandatory; however the law provides for instances where a partnership will be considered to exist even without registration. These include instances such as the preparation of accounts, advertising that includes partner's names, the admission of new members and the execution of agreements or documents.<sup>30</sup>

Registering a business name is mandatory for any partnership carrying on business under a name which does not consist of the true surnames of all partners who are individuals or corporations, without any additions, see [Section 8.3.1](#).

### • Steps to register a partnership

1. Reserve a business name.
2. Prepare a Partnership Deed.
3. Present your Partnership Deed to URSB together with payment receipts.
4. Collect the processed documents within one working day, although the days may vary depending on the operations of URSB.

### Dispute Resolution for Partnerships

Disputes among partners are resolved according to the methods outlined in the partnership deed. Mediation can also be used to settle these disputes before escalating the matter to litigation. A neutral mediator can help facilitate discussions, clarify issues, and assist in reaching a mutually acceptable resolution. Mediation is often less adversarial and can be an effective way to resolve conflicts amicably.

## 8.5 Registering a Company .....

Formalising a business through incorporating a company in Uganda involves creating a legal entity authorised to conduct business activities within the country. This process gives the company legal recognition, protection, and access to various benefits and business opportunities. Obtaining an Incorporation of a Company Certificate proves the company is legally recognised and registered in Uganda.

Registering a company is completed using the OBRS on the URSB website or at any URSB office in the country.

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<sup>30</sup> Section 3 (d) of the Partnerships Act, Cap 110



- **Requirements**

- ID for Company Directors: for non-citizens, the system requires a Passport/Alien ID No.
- Business Name Registration completed using the OBRS on the URSB website. Three proposed names for the business are to be submitted.
- An official business contact email address
- Memorandum and Articles of Association
- Company Seal
- Companies Registration Form (s.18) -This form is online as part of the registration process
- Statement of Nominal Capital Form (A1) -This form is online as part of the registration process
- Other forms as required - These forms are online as part of the registration process
- Required fees

- **Steps for Registering a Company Using the OBRS**

1. Login to the OBRS platform via your created individual account: <https://obrs.ursb.go.ug/>
2. Click "Start" from the left side menu.
3. Click "Incorporate Company"
4. Select a reservation (reserved business name) from the list and click the "Register" button in the Action column to proceed.
5. Follow the prompts to complete the optional and mandatory company forms. The system automatically completes specific fields based on earlier entries made during the Name Reservation application stage.
6. Provide an official business contact email address for receiving notifications and documents related to the business name.
7. Check the Statutory Declaration checkbox and click "Save and Continue" to proceed with the Company Registration Application. A preview of the application will appear.
8. Click the "Download" to download or print copies for signing.
9. After signing, upload signed copies of the forms. Click "Choose File" to select the files and click the "Upload" button.
10. Select the preferred mode of payment from the provided options and effect the payment
11. Click "Submit Application" to complete the application. Then, a tracking number will be issued on-screen and via email to the applicant.
12. The registry will review and either approve or reject the application within a specified period
13. Upon approval or query, the applicant will receive an email notification with relevant attachments via the official business account email.
14. A business account activation link will also be sent to the business name account email. This link allows you to set a password and log into the business account.

After the company has been registered the following forms are required by URSB.<sup>31</sup>

- Company Form 20 – Particulars of Directors and Secretaries (Within 14 days)
- Company Form 18 – Notice of Situation of Registered Office & Postal Address (within 14 days)
- Company Form 10 – Return of allotment (within 60 days)
- Form of Annual Return for a company limited by shares (to be filed once every year).

#### 8.5.1 Updates to the process for registration of companies since 2019

Any person operating, whether as a business or as a company, is required to be registered and licensed under the laws of Uganda.

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<sup>31</sup> <https://www.gcic.go.ug/faqs/uganda-registration-services-bureau/>





### Beneficial Ownership<sup>32</sup>

The Companies (Amendment) Act (2022) and the Partnership (Amendment) Act (2022) require every company and Limited Liability Partnership registered in Uganda to keep a register of its beneficial owners.

A “beneficial owner” means a natural person who has final ownership or control of a company/ partnership or a natural person on whose behalf a transaction is conducted in a company/partnership and includes a natural person who exercises ultimate control over a company/ partnership.

This beneficial owner register discloses the personal information of the beneficial owners of a company or partnership, the nature of ownership or control they have in the company or a partnership, and the date they became or ceased to be beneficial owners. The law requires that notice of the creation of the register be given to the Registrar of Companies within 14 days.

The format of the notices and information required to be filed are elaborated in the Companies (Beneficial Owner) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023.

This was put to curb anti-money laundering activities.

## 8.6 Business Registration Fees

Payment can be made by VISA, Mobile Money or bank wire transfer. See [Annex 1](#) for a full list of fees that can also be found at the URSB website<sup>33</sup> and the Companies (Fees) Regulations, 2024.<sup>34</sup>

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<sup>32</sup> More information can be found on <https://ursb.go.ug/storage/publications/downloads/requirement-to-submit-beneficial-ownership-information-1673425355.pdf>

<sup>33</sup> <https://ursb.go.ug/fees/business-registration-forms>

<sup>34</sup> [https://media.ulii.org/media/legislation/109456/source\\_file/9bbaeb49c5f55399/ug-act-2024-40-publication-document.pdf](https://media.ulii.org/media/legislation/109456/source_file/9bbaeb49c5f55399/ug-act-2024-40-publication-document.pdf)





## 9. Trading Licences

All businesses are required to obtain a trading license from the city, municipality or town council licensing authorities in the area in which the business operates.

A trading license is a legal document issued by the government through a local authority, granting a business permission to operate within a specific jurisdiction. The purpose of the license is to ensure that compliance with Ugandan laws and regulations, including health, safety, and environmental standards.

In Uganda, a trading license is mandatory for most businesses, regardless of their size, and must be renewed annually. However, certain businesses that are exempted from applying for trading licenses.

### **Businesses Exempted from Applying for a Trading License**

Section 8 of the Trade Licensing Act outlines the businesses that can operate without a trading license:

No trading licence shall be required in any event for:

- The trade of a planter, farmer, gardener, dairy person or agriculturist in respect of the sale of his or her own dairy or agricultural produce
- The trade of a person in respect of goods bona fide made by him or her by his or her handicraft in or on any premises where he or she normally resides or by the handicraft of persons normally residing with him or her or who are his or her employees or members of his or her family
- The trade carried on in any market established under the Markets Act
- The sale of tobacco, cigarettes, newspapers, books, non-intoxicating liquor or playing cards by the management of a proprietary or members club to its members in the club premises. This applies to clubs like Uganda Golf Club
- Any other trade which the Minister may, by statutory instrument, declare to be a trade for which no trading licence is required under this Act; or
- Any trade or business in respect of which a separate licence is required by or under any written law.



## 9.1 Applying for and Obtaining a Trading License .....

Once a business owner receives a certificate of registration or incorporation, they must apply for a trading licence, unless the business is exempt under the Trade Licencing Act. The license is valid for 12 months from the date of issue, and must be renewed promptly once it expires.

Failure to renew the trading licence may result in a penalty under The Trade Licensing Act, including a fine of up to 20 million shillings, imprisonment, or both.

Although the KCCA guidelines and The Trade Licensing Act do not mention a grace period for late renewal, it is advisable to renew the license promptly to avoid potential penalties or disruptions to business operations.

### 9.1.1 Trading Licences – Kampala

The licensing authority in Kampala is the Kampala Capital City Authority (KCCA). Business owners in Kampala can apply for a trading license can be made online through KCCA's eCitie portal <sup>35</sup> at <https://ecitie2.kcca.go.ug/portal/revenue-sources-business-licenses/> or by visiting the KCCA licencing offices for assistance with registration and obtaining forms.

Business owners can also process these applications physically at the KCCA head office, or at the offices of the local council authorities where the businesses operate. The processing time for applications typically ranges from 2 to 7 working days.

- **Steps for the Application Process are generally as follows:**

1. Contact the relevant local authorities responsible for trading licenses and inquire about the specific requirements, procedures, and fees for obtaining a trading license.
2. Prepare the required documents, which may include:
  - Identification documents (such as a national ID, passport or refugee ID)
  - Business registration documents i.e. certificate of registration/ incorporation, and Company Forms 18 and 20
  - Tax Identification Number (TIN), and any other documents specified by the local authority.
3. Fill out the trading license application form ensuring to provide accurate and complete information about the business, including the nature of the business, location, and other relevant details.
4. Pay the required fees.
5. Submit the application form, along with the necessary supporting documents and proof of payment and upload to the eCitie portal for online applications, or to the designated office of the local authority.
6. Await processing and approval by the local authority council. The duration for processing can vary depending on whether all the requirements have been fulfilled by the applicants. The average processing time is 2 working days.
7. Receive the trading license. Upon approval of the application, the applicant will be issued a trading license which will specify the permitted scope of the business activities and the duration of validity (12 months).

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<sup>35</sup> <https://ecitie2.kcca.go.ug/portal/>



### 9.1.2 Trading Licence - outside of Kampala<sup>36</sup>

Outside Kampala City, licenses are obtained by visiting the Municipal Council offices in charge of licensing for registration. Businesses outside Kampala apply for licenses through their respective local council authorities such as municipal and town councils.

- **The steps for the application process are generally as follows:**
  1. Inquire about the specific requirements, procedures, and fees for obtaining a license at the relevant local authority.
  2. Prepare the required documents to submit to the local government, municipal, or city authorities
  3. Complete an application for a trading licence, including the nature of the business, location, and other relevant details.
  4. Submit the documentation and pay the required fees.
  5. Once approved, the Trading Licence will be issued as a document and must be collected in person.
  6. Ensure the license is displayed prominently at the place of business<sup>37</sup>
  7. A Trading Licence is valid for twelve (12) months and must be renewed annually. To renew, you must submit an application to the local authorities, which will evaluate the business. The applicable fee must then be paid to the local authority through the bank.

## 9.2 Trading License Fees

Trading license fees vary depending on the nature and location of the business. Trade licensing fees are outlined in the Trade (Licensing) (Amendment of the Schedule) Instrument, 2017.

The Trade (Licensing) (Grading of Business Areas) Instrument, 2017 defines the different business areas within municipalities and towns across Uganda, which are used to assess the trade licensing fees.

Each town or municipality is divided into 4 grading areas: Grade I, II, III and IV. Grade I areas attract higher fees, while Grade IV areas attract the least. For example, the licensing fees for a retail shop in a municipality Grade I area are UGX 112,500, while in a Grade IV area, the fees for the same business are UGX 24,000.

In Uganda, trade licence assessments are made alongside local service tax. Local service tax assessments. The local service tax is levied at UGX 50,000 for individuals and UGX 100,000 for companies or corporate entities. Based on these assessments, the relevant local authority officers determine the applicable fees and generate a payment registration number (PRN). The applicant uses this PRN to pay the fees at the bank. A payment receipt is issued and then presented along with the other required documentation for the issuance of a trading license.

See Annex 2 for a full list of fees that can also be found at <https://www.kcca.go.ug/trading-licence-rates>.<sup>38</sup>

## 9.3 Penalties for Non-Compliance

The law prohibits any person from carrying out trade without a license. Failure to obtain a trade license attracts criminal charges and fines. Section 8 (1) of the Trading License Act as amended prohibits trade without a trade license. Equally, any person who fails to pay or obstructs or hinders an officer on duty, or knowingly makes a false declaration or gives any false information commits an offence and is liable on conviction to a fine of not more than 48 currency points or to a term of imprisonment not exceeding two years or both.

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<sup>36</sup> It is advisable to check online. Some local councils publish online information e.g. <https://igangamc.go.ug/get-trading-licence>  
<https://gulucity.go.ug/page/trading-licenses>

<sup>37</sup> Section 14 of the Trade Licencing Act, Cap 101 <https://commons.laws.africa/akn/ug/act/1969/14/eng@2000-12-31.pdf>

<sup>38</sup> Rates can be found at <https://www.kcca.go.ug/trading-licence-rates>







## 10. Non-Governmental Organisations and Community-Based Organisations

### 10.1 Definition of a NGO and CBO

- **Non-Governmental Organisation:** A Non-Governmental Organisation (NGO) is a legally constituted entity that may be a private voluntary grouping of individuals or associations, with the aim of providing services to the community focusing on non-profit or non-commercial basis.
- **Community Based Organisation:** A community-based organisation (CBO) is a legally constituted entity under the Non-Governmental Organisations Act of 2016. CBOs operate at the sub-county level or below and are established to promote and enhance the well-being of community members.

### 10.2 Different Types of NGOs in Uganda

- **Indigenous:** refers to an NGO that is wholly controlled by Ugandan citizens.
- **Regional NGO:** refers to an organization 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.
- **Foreign NGO:** refers to an organization 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.
- **International NGO:** refers to 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.



### 10.3 NGO Registration

In Uganda, NGOs<sup>39</sup> are mandated to register with the NGO Management division under the Ministry of Internal Affairs, which serves as the regulatory body. At the time of registration, a new NGO must obtain a Certificate of Registration and a Permit of Operation. The Certificate of Registration is issued once, while a Permit of Operation is granted for a period between one (1) to five (5) years depending on the organisation's preference.

NGO registration differs from Company registration in several ways. For instance, a Community-Based Organization (CBO) may not require company registration. However, indigenous, foreign, continental or international NGOs must register as companies limited by guarantee, signifying their not-for-profit status. Understanding these distinct regulatory requirements and processes is key for organisations seeking to establish themselves in Uganda.

NGOs must comply with specific guidelines to maintain their non-profit status, including demonstrating a clear charitable purpose, submitting a constitution or memorandum of association, and obtaining approvals from the regulatory bureau.

Additionally, NGOs are required to file annual returns, provide detailed reports on funding and activities and adhere to stricter governance standards.

When the Permit of Operations expires, NGOs must renew it before resuming operations.

Registration requirements can be found on the website for NGO Bureau.<sup>40</sup> It should be noted that the NGO Bureau was dissolved and is now part of the Ministry of Internal Affairs under the department of NGO Management. It should be noted that the requirements remain the same and as per the date of publishing this handbook, the requirements are still available at the website.  
<https://www.ngobureau.go.ug/en/services/registration-of-a-new-ngo>

### 10.4 CBO Registration

Registration for CBOs is provided for under the Non-Governmental Organisations Act, 2016 and its regulations. The process is managed by the District Non-Governmental Organisations Monitoring Committee (DNMC) and the Sub-County NGO Monitoring Committee (SNMC).

A person or group intending to register a CBO must apply to the DNMC through the SNMC. The SNMC will then recommend the CBO to the DNMC for registration.

Once registered, a CBO does not attain legal capacity to sue or be sued in courts of law. As a result, it cannot own property, employ staff, or enter into contracts. Additionally, a CBO's operations are restricted to its local sub-county and cannot extend beyond this area.

**Note:** To attain legal status (i.e. capacity to sue or be sued), a CBO can register as a company limited by guarantee, continue using its name once approved by URSB and follow the requirements for company registration.

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<sup>39</sup> Non-governmental organizations Act, Cap 109

<sup>40</sup> <https://www.ngobureau.go.ug/en/services/registration-of-a-new-ngo>

- **Requirements<sup>41</sup>**

- A copy of the Constitution of the CBO
- A recommendation from the SNMC
- A work plan and budget or strategic plan for the CBO
- A cover letter addressed to the chairperson of the District NGO Monitoring Committee (DNMC) seeking registration
- Proof of payment of the required fees

- **Steps to Register a CBO**

1. Proceed to the Sub-County NGO Monitoring Committee with the required documentation.
2. Complete Form K (Application of Registration of a CBO).<sup>42</sup>
3. Submit Form K and the required documentation
4. If the requirements are fulfilled, DNMC shall issue a certificate of registration and a permit to the CBO. This certificate and permit will indicate the CBO's name, objectives or activities, the date of registration, the registration number, and the geographical area of operation.

- **Obligations of a registered CBO<sup>43</sup>**

- Once registered, a CBO is required to submit an annual return to SNMC including the following documentation:
- Annual returns and a report of the audited books of accounts by a certified auditor
- Budget, work plan, information on funds received, and the sources of those funds
- Any other information that may be required (this could include information on funds received and sources of funds, copy of annual report and minutes of the general assembly or governing body)

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<sup>41</sup> Section 15(3) of the Non-Governmental Organisations Regulations, 2017 <https://mia.go.ug/sites/default/files/resources/The-NGO-Regulations-2017.pdf>

<sup>42</sup> Section 15(2) of the Non-Governmental Organisations Regulations, 2017 <https://mia.go.ug/sites/default/files/resources/The-NGO-Regulations-2017.pdf>

<sup>43</sup> Section 39(4) of the Non-Governmental Organisations Act, 2016. <https://ulii.org/akn/ug/act/2016/5/eng@2016-03-03#>



## 11. National Social Security Fund

The National Social Security Fund (NSSF) is regulated by the National Social Security Fund Act. Business owners with employees are required by law to register their employees with NSSF and remit the mandatory deductions.

The employer must deduct 5% from the employee's total gross monthly wage and add 10% of the total gross monthly wage making a total contribution of 15% for each employee. The payment of contributions must be paid by the 15th day of the following month.

Prior to the amendment of the National Social Security Fund Act<sup>44</sup> in 2022, the requirement to register employees with NSSF only applied to employers with five or more employees.<sup>45</sup> However, following the amendment, every employer, regardless of the number of employees, is now required to register with NSSF as a contributing employer and make regular contributions for his or her employees in accordance with the NSSF Act and the associated regulations.<sup>46</sup>

NSSF also applies for self-employed individuals who can make voluntary contributions to the fund.

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<sup>44</sup> Cap. 230, Revised Laws of Uganda.

<sup>45</sup> Section 7(1) of the NSSF Act, Cap. 222 and Regulation 2 of the National Social Security Fund (Registration of Employers and Employees) Order, S.I. 222-I.

<sup>46</sup> Section 7(2) of the NSSF Act, Cap. 230, Revised Laws of Uganda.

## 11.1 NSSF Registration

To register with NSSF as a member and obtain a registration number, the following requirements are needed for an individual:

- Valid National ID or passport
- Email address
- Telephone Number

For a company registering, the required details include the Business Registration Number or TIN. Once registered, businesses can apply for NSSF clearance online.<sup>47</sup>

## 11.2 Benefits under NSSF

**Age Benefit:**<sup>48</sup> Paid to all contributing members who have reached the retirement age of 55, whether they are still in active employment or not.

- **Requirements**

- Current passport size photograph
- Copy of valid Personal Identification e.g. National Identity Card / Driving Permit/ Passport/ Financial Card/ Employer Identity Card
- Alien registration card or work permit for non-Ugandans
- Proof of Bank Account details e.g. Bank slip, one page of a Bank Statement or a letter from the bank confirming bank details
- Present original documents when submitting claim for comparison with copies

**Midterm Benefit:** Paid to a member who is 45 years of age and above and who has made contributions for at least 10 years or a member with a disability who is 40 years of age and above; and has made contributions for at least 10 years of a sum not exceeding 20% of his/her accrued benefits.

**Invalidity Benefit:** Paid to a member who has lost his/her earning capacity and has physical or mental incapacity, as verified by the NSSF Doctor. Requirements can be found on the NSSF website.<sup>49</sup>

**Survivors Benefit:** Paid to the relatives (spouse, children or dependent parents) of the deceased member who had been contributing to the Fund.<sup>50</sup>

**Withdrawal Benefit:** Paid to members on attaining the age of 50 years, if they have been out of employment for a year.<sup>51</sup>

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<sup>47</sup> <https://eservices.nssfug.org/ecertificate/>

<sup>48</sup> Claims can be submitted via <https://www.nssfug.org/benefits-products/benefits/benefits-age/>

<sup>49</sup> <https://www.nssfug.org/benefits-products/benefits/benefits-invalidity/>

<sup>50</sup> <https://www.nssfug.org/benefits-products/benefits/benefits-survivors/>

<sup>51</sup> <https://www.nssfug.org/benefits-products/benefits/benefits-withdrawal/>

**Emigration Benefit:** Paid to contributing members who have been working within the country and are leaving Uganda permanently. It covers both Ugandans and non-nationals who have been contributing to the Fund.<sup>52</sup>

### 11.3 Penalties

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Any person who contravenes any provision of the National Social Security Fund Act is liable, upon conviction, to a fine not exceeding five hundred currency points,<sup>53</sup> a term of imprisonment not exceeding six months, or both a fine and imprisonment.

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<sup>52</sup> <https://www.nssfug.org/benefits-products/benefits/benefits-emigration/>

<sup>53</sup> As of December 2024, one currency point was currently equivalent to 20,000 UGX.





## 12. Taxation

### 12.1 Taxpayer Identification Number (TIN) .....

A taxpayer identification number (TIN) is a unique number assigned to every taxpayer by the Uganda Revenue Authority (URA) for tax administration purposes. Any person engaged in income-generating activities must register for a TIN, a 10-digit unique number allocated and issued free of charge to identify an individual or business as a registered taxpayer.

The process requires a formal online application to URA.

### 12.2 TIN Application – Individual <sup>54</sup> .....

An Individual TIN registration process is used by individuals (employees, self-employed traders, or individuals who operate a sole proprietorship) to obtain a TIN from URA. To apply, all applicants need two forms of identification, a valid e-mail address not linked to any existing TIN, a phone number and the following documents.

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<sup>54</sup>Further information on TIN applications can be found here <https://ura.go.ug/en/domestic-taxes/tin-application/>

Applicant	Individual	Sole Proprietorship
National (18 years +)	National ID or other form of identification. Current Bank Statement (Past 90 days)	As for individual applicants, plus Business Name Registration Certificate
Foreign-National	Passport (Mandatory) Work permit (Mandatory) Refugee ID (Mandatory for refugees) Visa and/or Entry Permit	As for individual applicants, plus Business Name Registration Certificate

The TIN application is subject to verification and approval by URA staff.

- **Steps for obtaining a TIN – Individual<sup>55</sup>**

Foreign-national applicants cannot use the Instant TIN Application function and must follow the process for the Individual TIN Application.

1. Access the URA portal at <https://ura.go.ug/en/domestic-taxes/tin-application/>
2. Click “TIN Registration - Individual” and choose “Click to apply for an individual TIN.”
3. Fill the form that appears automatically with the required information
4. After filling in the required details, accept the terms and conditions
5. Submit the application and download the acknowledgement receipt.
6. An email confirmation will be sent if the application is successful.

- **Costs**

TIN registration is free of charge.

## 12.3 TIN Application – Non-Individual<sup>56</sup>

Companies/entities use the non-individual TIN registration process to acquire a TIN from URA. The application is conducted online by completing and uploading an Excel template. URA staff verify and approve the TIN application.

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<sup>55</sup> For detailed information on TIN applications <https://ura.go.ug/en/download/dt-1001-individual-registration-form/?wpdmdl=22161&refresh=664f0d787606f1716456824>

<sup>56</sup> For detailed information on TIN applications see <https://ura.go.ug/en/download/dt-1001-individual-registration-form/?wpdmdl=22161&refresh=664f0d787606f1716456824>

- **Requirements<sup>57</sup>**

Entity type		Documents required (M- Mandatory, O- Optional)
Company	Private Company	Certificate of Incorporation (M) Company form 20 (M)
	Public Company	Certificate of Incorporation (O) Memorandum between Government and Entity (M)
Partnership	General Partnership	Certificate of Registration (M) Statement of Particulars (M) Partnership deed (O)
	Limited Liability Partnership	Certificate of Registration (M) Statement of Particulars (M) Memorandum and Articles of Association(M)
Other Entity types	Club, Society or Associations	Certificate of Registration (M) Club Constitution (O)
	NGO	NGO Certificate (M) Constitution Certificate of Registration (O)

- **Steps for obtaining a TIN – Non-Individual**

1. Access the URA portal at <https://ura.go.ug/en/domestic-taxes/tin-application/>
2. Click “TIN Registration – Non-Individual” and choose “Click to apply for a non-individual TIN.”
3. Fill the form that appears automatically with the required information
4. After filling in the required details, accept the terms and conditions.
5. Click “Upload” to submit the application and download the acknowledgement receipt.
6. An email confirmation will be sent if the application is successful.

- **Costs**

TIN registration is free of charge.

- **Taxation Obligations and Registration**

Tax compliance requires individuals and businesses to meet the following requirements

- Registration
- Record maintenance

<sup>57</sup> For further information on non-individual TIN application <https://ura.go.ug/en/domestic-taxes/tin-application/>

- Filing returns
- Payment of taxes
- **Creating an Account on the URA web portal**

To maintain obligations, all taxpayers must register for an account on the URA web portal.

1. Go to the URA web portal at <https://ura.go.ug>
2. On the top right corner, click "Login."
3. Input your Login ID (TIN)
4. For first-time login, check the email provided during the TIN application for the default password.
5. Change your password and click "Submit"

## 12.4 Business Records<sup>58</sup>

URA requires all businesses to keep business records. A business record is a document that details transactions conducted by a business within a specified period. A business needs to maintain comprehensive records related to its transactions. These records include receipts, invoices, contracts, bank statements, appointment letters, utility bills, stock records, asset registers, import schedules, income statements, balance sheets, and payroll statements.

The details of business records depend on the type of business and may include:

- **Income records:** These documents detail the income generated by the business, such as sales receipts and invoices. Income records should encompass details such as the date of transaction, items sold, quantity, unit price, and total amount, among other important information.
- **Expense records:** These records detail the expenses incurred by the business, including utility bills and purchase invoices. Expense records should include details such as the date of transaction, description of items purchased, quantity, unit price, seller information, buyer information, and addresses of both parties involved. Maintaining accurate records of every transaction is imperative. This should be done promptly, either immediately after the transaction occurs or daily, to mitigate the risk of omissions resulting from delays.

Business records can be on physical paper, in electronic form, or both. They must be kept for five years (or more if needed for ongoing proceedings by URA). All businesses must keep records organised and provide satisfactory details of their operations. These records also provide details to determine tax obligations and entitlements.

If records are not in English, translation is necessary at the entity's expense. Alternatively, permission from the commissioner is required to maintain records in any other language.

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<sup>58</sup> Further information on business records can be found here <https://ura.go.ug/en/business-records/>

#### 12.4.1 Importance of record keeping

Effective record-keeping is crucial for several reasons:

- To determine whether the business is making profits, incurring losses, or breaking even.
- To track business expenses (or costs) and ensure fair tax payments.
- To evaluate the performance of each business when income is earned from multiple sources.
- To facilitate business budgeting and provide proof for sourcing financing, such as from banks.
- To serve as a basis for fair tax assessments, audits, and objections.

### 12.5 Business Taxes

In Uganda, businesses are taxed under different regimes:

- **Corporate Income Tax**
  - The tax rate is 30% of the taxable income for resident companies and businesses.
  - Allowable expenses must be related to the business; otherwise, they will be disallowed.
- **Non-Resident Companies**
  - Business income is taxed at 30% on Uganda-sourced income.
- **Small Business Tax Regime**
  - For businesses with a turnover of less than UGX 150 million, tax is calculated under a presumptive tax regime.
  - No deductions are allowed.

#### Presumptive Tax Regimes

Presumptive tax regimes refer to simplified tax systems designed for small businesses and individuals with low turnover. Instead of calculating taxes based on actual income and expenses, taxes are assessed based on predefined criteria such as gross turnover, type of business, or industry-specific indicators. This approach aims to ease the compliance burden and reduce the administrative costs associated with traditional tax systems. To determine whether the business is making profits, incurring losses, or breaking even.

### 12.6 Filing a Tax Return<sup>59</sup>

A return serves as a declaration of transactions occurring within a specific period, aiming to determine the tax position for that period. All individuals earning income exceeding 2,820,000 annually, except for employees who solely earn income from employment with a single employer, are required to declare income to URA and file a return. The tax return process will determine the taxable income and calculate the tax due on that income through self-assessment.

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<sup>59</sup> For further information on tax returns <https://ura.go.ug/en/domestic-taxes/returns/>



Annual returns, such as Income Tax returns, must be filed within six (6) months from the end of the financial period. For instance, taxpayers whose financial year ends on June 30th must file their returns by December 31st each year.

Monthly returns, including VAT, WHT, PAYE, and LED, are due on the 15th day of the month following the return period.

- **Steps to File a Tax Return**

1. Visit the URA web portal at <https://ura.go.ug> and navigate to the home page. Click on "File a Return."
2. On the "File a Tax Return" page, select "Click here to log in and file a return."
3. Login using the taxpayer TIN as the Login ID.
4. Under e-services, choose "Return >> File a return" and select the applicable return type, whether provisional or final income tax return.
5. Specify the return period and download the return template/form provided.
6. Save the downloaded Excel return template – do not rename it.
7. Open the downloaded return template and enable macros or content. Avoid cutting and pasting any values in the sheet.
8. Fill in all required fields of the return template and make the necessary declarations. The tax payable will be computed and displayed.
9. After completing the required fields of the return template, click on "Validate."
10. If errors are detected, you will be directed to an error page where you can rectify the mistakes and validate again.
11. If there are no errors, click "Yes" to save the template as an upload file.
12. Save the upload file at a desired location, ensuring it is not renamed.
13. Return to the URA portal page where you downloaded the return template and upload the saved upload file.
14. Click "Submit."
15. Upon submission, an acknowledgement receipt will be displayed for printing, and a copy will be sent to the taxpayer's email address.

## 12.7 Tax Payments

Any tax type can be paid to URA using the online payment registration process under the e-Services icon labelled as payment registration. Payment can be made through the bank, via Mobile money, payway, or VISA card.

## 12.8 Late Returns and Penalties

Permission to file a return late can be requested; however, the extension cannot exceed 90 days in aggregate. This extension does not change the due date of payment of tax due for that period.

Penalties for late filing are UGX. 200,000 or 2% of the tax liability for the period, whichever is higher.

A person who fails to pay income tax on time will incur 2% interest on the late payment, capped to the total of the principal tax and penalties. Non-compliance with EFRIS results in two penalties: UGX 8,000,000 per month for

failure to use EFRIS, and at least UGX 6,000,000 per month for not issuing e-receipts or e-invoices. If the tax due exceeds these penalties, the penalty equals the tax due.<sup>60</sup>

A person who fails to submit a VAT return or required document within 15 days may be fined up to UGX 300,000, face imprisonment for up to six months, or both. If VAT is not paid, the Commissioner General may lock and seal business premises, deeming goods attached for disposal. Unpaid taxes may also be recovered through distress proceedings against movable property, with a written order specifying property, location, and tax liability. A police officer may be present during the execution.<sup>61</sup>

The Uganda Revenue Authority (URA) may freeze bank accounts by issuing agency notices for tax compliance purposes.<sup>62</sup>

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<sup>60</sup> Income Tax Act

<sup>61</sup> VAT Act

<sup>62</sup> Tax Procedure Code Act, Stamp Duty Act, East African Community Customs Management Act



## 13. Intellectual Property

Intellectual Property refers to the creations of the mind, such as inventions; literary and artistic works, designs, and symbols, names and images used in commerce. Intellectual Property rights grant the owner of the work exclusive rights to exploit and benefit from their creation.

Intellectual Property consists of trademarks, patents, copyrights, utility models and industrial designs.

### 13.1 Trademarks

A trademark can consist of any word, symbol, design, slogan, logo, sound, smell, colour, label, name, signature, letter, numeral or any combination of them and should be capable of being represented graphically. A trademark has two main characteristics:

- **Distinctiveness:** It must be capable of distinguishing the goods or services of one enterprise from those of others.
- **Non-deceptiveness:** It should not be misleading or deceptive.

Therefore, a trademark serves as a sign that individualises the goods and services of an enterprise, distinguishing them from those of its competitors.

A trademark can also be three-dimensional, such as the packaging of goods. While a trademark protects goods, a service mark protects services.

- **Steps to Registering a Trademark**

1. Undertake a search to ascertain whether the trademark exists in the register by payment paying a prescribed fee.
2. File a trademark application and pay the prescribed fee. The application should contain the mark proposed to be used, the goods or services, the name, address and the signature of applicant.
3. Note: If the applicant is a foreign company; A Power of Attorney or Form of Authorisation (TM NO. 1) to an agent (Advocate of High Court) will be required.
4. The application is examined to determine whether the trademark can distinguish the goods or services from others and whether it is likely to cause confusion.
5. If accepted, the application will be advertised in the Official Government Gazette for 60 days.



6. If no opposition is received after 60 days of the advertisement in the gazette, the Registrar will, upon payment of the prescribed fee, enter the trademark in the register and issue a Certificate of Registration.
7. The registration is for a period of seven years (7) and, upon expiry, is renewed every ten (10) years.

## 13.2 Copyright

Section 4 of the Copyright and Neighbouring Rights Act provides that the author of any work specified in Section 5 is entitled to protection, provided the work is original and has been reduced to material form by any method, irrespective of its quality or intended purpose. This protection is not subject to any formality.

However, to establish evidence of ownership, identification of works and authors and maintain a record of rights, the copyright owner can apply to the Registrar of Copyrights for registration per Regulation 3 of the Copyrights and Neighbouring Rights Regulations, 2010.

Specifically, Section 5(1) (e) of the Act, includes computer programmes, electronic data and banks other accompanying materials as eligible for copyright protection.

### • Steps to Copyright Registration

1. Submit an application to the Registrar of Copyrights using Form 1 in 2nd Schedule to the Copyrights and Neighbouring Rights Regulations 2010.
2. Upon receiving the application, the Registrar will issue a notice to be gazetted for 60 days.
3. If no objection is lodged after 60 days from date of publication of the notice, the Registrar enters the applicant's name into the register as the owner/ author of the copyright and issue a Certificate of Registration as proof of registration.

**Note:** Section 81 of Copyright and Neighbouring Rights Act, provides that a copyright or neighbouring rights owner who is not a citizen or resident of Uganda shall be protected under this Act if the work was not published in a country which:

- Is a member of the organisations specified in Part 1 of the Second Schedule
- Signatory to any international conventions specified in Part II of the Second Schedule.

#### Part I / Second Schedule

- World Intellectual Property Organisation (WIPO)
- Africa Regional Intellectual Property Organisation (ARIPO)
- The United Nations Educational Scientific And Cultural Organisation (UNESCO)
- The World Trade Organisation

#### Part II / Second Schedule

- The Trade Related Aspects of Intellectual Property Rights Agreement. (TRIPS)

## 13.3 Patents

Patent protection is granted when three key elements are present in a given invention:

- Novelty (the invention must be new)
- Inventive step (the invention must not be obvious to someone skilled in the field)
- Industrial Application (the invention must be capable of being used in industry).



- **Requirements for a Patent Application**

- Application (specific form)
- Description of the invention
- Claim
- Drawings
- Abstract
- Power of Attorney
- Industrial applicability of the invention.

#### Utility Models

If an invention does not meet the high requirements needed for a patent, the applicant may choose to apply for or convert their application into a utility model.

To qualify for a utility model, the applicant must prove that the invention is:

- New (not previously disclosed or used)
- Industrially applicable (it can be used in some form of industry)

The application process for a utility model is similar to that of a patent, with the same documentation required. However, the criteria for granting a utility model are generally less strict, making it an easier and quicker form of protection compared to a full patent.

### 13.4 Intellectual Property Registration Fees

See [Annex 3](#) for a full list of fees for IP registration that can also be found at the URSB website.







## 14. General Business Obligations

### 14.1 Contractual Rights and Obligations of Businesses

In Uganda, contractual rights and obligations are covered primarily by the following laws in place:

- **The Contracts Act, Cap 284:** This act governs the formation, execution, and enforcement of contracts. It outlines essential elements of valid contracts, including offer, acceptance, consideration, and capacity. Under the **Section 10**<sup>63</sup> highlights that a contract is an agreement between parties with the intention of creating a legally binding relationship.
- **The Sale of Goods and Supply of Services Act Cap 292:** This act specifically governs transactions involving the sale of goods and services, including the rights and obligations of both buyers and sellers.

Trades legislation like the **Trade (Licensing) Act, Cap 101** does not govern contracts but requires businesses to obtain a trading license before engaging in any business activity.

### 14.2 Consumer Protection Legislation

Uganda has consumer protection laws that sellers of goods and services must be aware of:

**The Consumer Protection Act 2022 and Competition Act, 2024:** This law protects consumers from unfair trade practices and ensures fair competition in the market. It requires businesses to disclose all material facts, provide goods and services of reasonable quality, and refrain from deceptive advertising.

The Act can be accessed on ULII.<sup>64</sup>

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<sup>63</sup> Contracts Act Cap 284

<sup>64</sup> ULII website link



### 14.3 Business Disputes Handling

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Business disputes in Uganda can be handled through several legal mechanisms:

- **Litigation:** Disputes can be resolved in the courts of law, primarily under the Civil Procedure Act, Cap 282. The Commercial Division of the High Court deals specifically with business and commercial disputes.
- **Alternative Dispute Resolution (ADR):** The **Arbitration and Conciliation Act, Cap 5** promotes ADR methods like arbitration and mediation to resolve commercial disputes outside the court system. ADR is preferred as it is faster and less formal than court proceedings.
- **Small Claims Procedure:** For disputes involving amounts less than UGX 10 million, the **Small Claims Procedure** under the Judicature (Small Claims Procedure) Rules, 2011, provides an expedited and cost-effective means for resolving such matters without the need for legal representation.



## Annex 1 – Business Registration Fees

Service	Details	Fees UGX / USD
Continuous filing on companies	Registration of any other documents or instrument submitted to the registrar	35,000/=
	Company Resolutions	35,000/=
	Registration of any notice of appointment or change of directors or secretary (Form 20)	35,000/=
	Registration of a notice of a registered office (Form 18)	35,000/=
	Registration of form of allotment of shares	35,000/=
	Company Forms	35,000/=
	Stamp duty on transfer of shares	1.5% of amount being transferred
	Registration of transfer of shares	35,000/=
	Annual Returns of a private company with nominal share capital	55,000/=
	Annual Returns of a company without nominal share capital	35,000/=
	Amended Articles of Association and Memorandum of Association	55,000/=
	Registration of any increase of share capital made after the first registration of the company	1.5% of the amount by which the increased share capital exceeds the share capital on the preceding registration
	Filing an application for restoration of a company on the register	55,000/=
	Application for conversion or registration of company from one category to another	55,000/=
Registration Of Legal Documents	Powers of Attorney and Constitution	55,000/=
	Affidavits and Statutory Declarations	55,000/=
	Application for a search on the register of documents	35,000/=
	Request for inspection of a document on the register of documents	35,000/=
	Request for a certified copy of the document on the register of documents	35,000/=
	Request for an uncertified copy of the document on the register of documents	35,000/=
	Any application to the Registrar of Documents	55,000/=
Other Services	Company Search Fees	25,000/=
	Certification of any company documents on the register	35,000/=
	Application to the registrar to dispense with the word limited	55,000/=
	Filing any application or form not expressly provided for under the Regulations to the Registrar under Companies Act	55,000/=
	Filing and registration any Notice or Order required to be delivered, sent or forwarded to the registrar	35,000/=



Service	Details	Fees UGX / USD
	Registering the appointment of a receiver or manager of the property of a company under section 103 of the Act	55,000/=
	Declaring that the company has no assets and liabilities	55,000/=
<b>Registration of business names</b>	Reservation of a business name	35,000/=
	Registration of a business name	55,000/=
	Notice of Change of particulars provided in the application for registration, including the address and change of business name	35,000/=
	Search of the business names register	35,000/=
	Filing or requesting for a copy of any other document under the Act	55,000/=
	Notice of cessation of business or removal of business name from the business name register	35,000/=
	Certification of certificate of registration	35,000/=
	Certification of the business name form	35,000/=
	For any other application to the Registrar	55,000/=
	Statement of Business Continuity	0/=
<b>Registration of Partnerships</b>	Registration of a notice of a minor repudiating the relationship in partnership	35,000/=
	Registration of a notice of death of a partner	35,000/=
	Registration of a notice of variation of terms of partnership	35,000/=
	Registration of a notice of dissolution of a partnership	35,000/=
	Registration of a notice of retirement of a partner	35,000/=
	Filing a statement for registration of a limited liability partnership	55,000/=
	Application for registration of a notice of change in particulars of Limited Liability Partnership	55,000/=
	Filing for registration of a statement of intent of conversion of partnership	55,000/=
	Request for certified copy of forms and any other document on the register	35,000/=
	Application for search of the register	35,000/=
<b>Incorporation of Companies with Share Capital</b>	Filing any other document under the Act or Regulations made under the Act	35,000/=
	Name reservation	35,000/=
	Registration fees of nominal capital of 1M-5M	105,000/=
	Registration fees of nominal capital exceeding 5M	1.5% of Share Capital
	Stamp duty	0.5% of share capital on new companies with share capital above 5M
	Registration of certified copy of memorandum or equivalent	\$350



Service	Details	Fees UGX / USD
Foreign Companies	Any other document (forms)	\$70
	Certification, per copy	\$30
	Return filed by foreign company	\$70
	Registering a certified copy of the charter, statute or memorandum and articles of the company or other instrument constituting or defining the constitution of the company	\$350
	Registering any other document required to be delivered to the registrar relating to a foreign company under the Act	\$70
Registration of Charges	Registration of mortgage/charge	55,000/=
	Registration of series of debentures	55,000/=
	Inspection of the register of companies, in respect of any one company or for each inspection of a company's file	25,000/=
	Registration of receiver or manager of property	55,000/=
	Inspecting the register of charges for each Inspection	25,000/=
	Registration of memorandum of satisfaction of charge	55,000/=





## Annex 2 - Trading Licence Fees

	Nature of the Business	GRADES – Fees UGX			
		Grade I	Grade II	Grade III	Grade IV
1	Wholesalers	498,750	236,250	199,500	94,500
2	Retailers	210,000	78,750	84,000	31,500
3	Wood Workshop	131,250		52,500	-
4	Metal Workshop	131,250	63,000	52,500	25,200
5	Brick/Block/Concrete Products Workshop	110,250	56,250	44,100	22,500
6	Cottage Industry	131,250	90,000	52,500	36,000
7	Warehouse/Depot	420,000	131,000	168,000	52,400
8	Showroom	315,000	210,000	126,000	84,000
9	Supermarket	1,125,000	1,125,000	450,000	450,000
10	Grocery	525,000	307,500	210,000	123,000
11	Boutique Beauty Saloon	210,000	131,250	84,000	52,500
12	Office	172,500	75,000	69,000	30,000

### Agency And Representative Business

13	Agencies	300,000	150,000	120,000	60,000
14	Clearing And Forwarding	600,000	315,000	240,000	126,000
15	Manufacturers' Representatives	300,000	165,000	120,000	66,000
16	Commission Agent	675,000	360,000	270,000	144,000
17	Travel And Tour Agents	337,500	150,000	135,000	60,000
18	Transport	412,500	225,000	165,000	90,000

### Financial Institution Business

19	Insurance Company	937,500	637,500	375,000	255,000
20	Banks	1,350,000	750,000	540,000	300,000
21	Money Lending And Savings Institution	487,500	262,500	195,000	105,000
22	Foreign Exchange Bureau	750,000	412,500	300,000	165,000
23	ATM Machine	262,500	187,500	105,000	75,000

### Professional And Consultancy Business

24	Business Consultants	337,500	187,500	135,000	75,000
25	Legal Firms	337,500	225,000	135,000	90,000
26	Auditors/Accountants/Tax Consultants	337,500	225,000	135,000	90,000



27	Surveyors/Engineers/Valuers/Architects	562,500	337,500	225,000	135,000
28	Security Investigation Companies	600,000	375,000	240,000	150,000
29	Auctioneers/Bailiffs/Court Brokers	337,500	225,000	135,000	90,000
30	Events Management Companies	450,000	262,500	180,000	105,000
31	Fumigation Firms	150,000	112,500	60,000	45,000
32	Cleaning Services	375,000	225,000	150,000	90,000

#### Health And Medical Business

33	Clinics	300,000	157,500	120,000	63,000
34	Maternity Home	300,000	7,500	120,000	3,000
35	Pharmacy	600,000	315,000	240,000	126,000
36	Private Hospital	675,000	337,500	270,000	135,000
37	Drug Store	165,000	135,000	66,000	54,000
38	Nursing Home	300,000	157,500	120,000	63,000

#### Education Institution Business

39	Driving School	187,500	150,000	75,000	60,000
40	Tertiary Institute	225,000	150,000	90,000	60,000
41	Nursery School	135,000	60,000	54,000	24,000
42	Private Primary School	315,000	187,500	126,000	75,000
43	Private Secondary School	375,000	187,500	150,000	75,000
44	Private University	1,125,000	1,125,000	450,000	450,000
45	Day Care Centre	135,000	75,000	54,000	30,000

#### Printing Or Publishing House Business

46	Printing And Publishing Firm	412,500	262,500	165,000	105,000
	<b>Construction Business</b>				
47	Construction Company	750,000	525,000	300,000	210,000

#### Security Investment And Guard Business

48	Security Firm	750,000	525,000	300,000	210,000
49	Investigation Firm	525,000	210,000	210,000	84,000

#### Garage And Workshops

50	Motor Vehicle Garage	525,000	262,500	210,000	105,000
51	Motor Cycle/Generator Repair Garage	225,000	127,500	90,000	51,000
52	Other Service Repair/Repair Workshop	187,500	75,000	75,000	30,000

#### Hotels

54	Hotel Business (3 Stars And Above)	1,200,000	37,500	480,000	15,000
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55	Hotel Business (Less Than 3 Stars)	637,500	52,500	255,000	21,000
	<b>Lodges/Guest Houses</b>				
56	Lodges(20 Rooms And Above )	300,000	187,500	120,000	75,000
57	Lodges(Less Than 20)	210,000	150,000	84,000	60,000
58	Guest House	300,000	225,000	120,000	90,000
<b>Hostels</b>					
59	Hostel(100 Rooms And Above)	975,000	675,000	390,000	270,000
60	Hostel(More Than 50 Rooms But Less Than 100 Rooms)	300,000	187,500	120,000	75,000
61	Hostels(Less Than 50 Rooms)	187,500	135,000	75,000	54,000
62	Apartments	750,000	375,000	300,000	150,000
63	Grinding Mills	225,000	60,000	90,000	24,000
<b>Recreation/Entertainment</b>					
64	Bar/Pub/Inn Etc.	187,500	112,500	75,000	45,000
65	Entertainment Venue/Theatre/Disco/Hall/Video Hall	225,000	150,000	90,000	60,000
66	Night Club	375,000	187,500	15,000	75,000
67	Members Club	187,500	75,000	75,000	30,000
68	Restaurant	187,500	90,000	75,000	36,000
69	Eating House	172,500	60,000	69,000	24,000
<b>Others</b>					
70	Radio Station	1,500,000	750,000	600,000	300,000
71	Casino	1,500,000	750,000	600,000	300,000
72	Satellite Connection	1,500,000	975,000	600,000	390,000
73	Lottery	1,650,000	1,500,000	660,000	600,000
74	Private Car Park	337,500	150,000	135,000	60,000
75	Slot Machine	375,000	300,000	150,000	120,000
76	Bakery	285,000	75,000	114,000	30,000
77	Butchery	187,500	90,000	75,000	36,000
78	Small Cottage Industry	112,500	45,000	45,000	18,000
79	Dry Cleaner Large	375,000	112,500	150,000	45,000
80	Dobi	75,000	37,500	30,000	15,000
81	Kiosk	75,000	15,000	30,000	6,000
82	Photo Booth	37,500	22,500	15,000	9,000
83	Car Washing Bay	165,000	60,000	66,000	24,000



84	Internet Café	225,000	150,000	90,000	60,000
85	Flower Selling	150,000	112,500	60,000	45,000
86	Decorator	150,000	112,500	60,000	45,000
87	Website Design	277,500	150,000	111,000	60,000
88	Herbal/Local Medicine	187,500	37,500	75,000	15,000
89	Imaging Company	150,000	112,500	60,000	45,000
90	Engravers	277,500	150,000	111,000	60,000
91	Pool Table	187,500	75,000	75,000	30,000
92	Scrap Dealers	150,000	75,000	60,000	30,000
93	Garbage Collectors	375,000	187,500	150,000	75,000
94	Event Managers	525,000	225,000	210,000	90,000
95	Catering Business	225,000	150,000	90,000	60,000
96	Mineral Dealers	375,000	300,000	150,000	120,000
97	Power Generation	2,625,000	2,625,000	1,050,000	1,050,000
98	Power Distribution	2,625,000	2,625,000	1,050,000	1,050,000
99	Private Public Toilets And Bathrooms	187,500	75,000	75,000	30,000
100	Funeral Services	337,500	187,500	135,000	75,000
101	Private Fire Fighting	262,500	150,000	105,000	60,000
102	Car Special Hire Services	262,500	112,500	105,000	45,000
103	IT Solutions	187,500	150,000	75,000	60,000
104	Mobile Network Services Providers	2,250,000	2,250,000	900,000	900,000
105	Mobile Money	100,000	50,000	40,000	20,000
106	Sports Betting	1,000,000	1,000,000	1,000,000	1,000,000
107	Airline Officers	1,125,000	843,750	630,000	470,000
108	Boat And Cruise Services	1,000,000	1,000,000	1,000,000	1,000,000
109	Hawkers	112,500	60,000	112,500	60,000
110	Transfer Of Licence Fee	7,500	7,500	7,500	7,500
111	Duplicate Licence Fee	7,500	7,500	7,500	7,500



## Annex 3 – Intellectual Property Fees

Service	Details	Time Frame	Fee - UGX	Fee - USD
Trademarks	Receiving an application		50,000/=	\$150
	Request to the Registrar for preliminary advice on distinctiveness		25,000/=	\$40
	Search		25,000/=	\$65
	Certification		25,000/=	\$40
	Application is advertised in the gazette		Fess paid directly to UPPC	
	If there is no opposition after the 60 days from the date of advertisement, a certificate of registration is issued for the trademark after registration		100,000/=	\$250
	If there is an opposition to the registration, a notice of opposition is filed by the party so doing		100,000/=	\$250
	The party registering the trademark then files a counter statement		50,000/=	\$150
	Registration of an assignment after expiration of 6 months from date of acquisition of proprietorship		100,000/=	\$250
	Registration of an assignment after expiration of 12 months from the date of acquisition of proprietorship		120,000/=	\$300
	Registration of an assignment within 6 months of the assignment		35,000/=	\$75
	Change of names		25,000/=	\$40
	Renewal of trademark registration		100,000/=	\$250
Patents	Filing patent application form and issuance of Application number and filing date		100,000/=	\$100
	Substantive examination		150,000/=	\$150
	Grant of patent		90,000/=	\$100
	After the grant, the applicant advertises the grant in the Uganda Gazette		Fees payable to the Uganda Printing and Publishing Corporation	
	Maintenance fees (paid after grant), annual for application or patent under regulation 35 (1) of SI No12 of 2017			
		2 <sup>nd</sup> year	50,000/=	\$50
		3 <sup>rd</sup> year	70,000/=	\$70
		4 <sup>th</sup> year	90,000/=	\$90
		5 <sup>th</sup> year	110,000/=	\$110
		6 <sup>th</sup> year	130,000/=	\$130
	7 <sup>th</sup> year	150,000/=	\$150	





		9 <sup>th</sup> year	190,000/=	\$190
		10 <sup>th</sup> year	210,000/=	\$210
		11 <sup>th</sup> year	230,000/=	\$230
		12 <sup>th</sup> year	250,000/=	\$250
		13 <sup>th</sup> year	270,000/=	\$270
		14 <sup>th</sup> year	290,000/=	\$290
		15 <sup>th</sup> year	310,000/=	\$310
		16 <sup>th</sup> year	330,000/=	\$330
		17 <sup>th</sup> year	350,000/=	\$350
		18 <sup>th</sup> year	370,000/=	\$370
		19 <sup>th</sup> year	390,000/=	\$390
		20 <sup>th</sup> year	410,000/=	\$410
	Request for extension of time:			
	a) In respect of a patent		50,000/=	\$50
	b) In respect of a utility model		15,000/=	\$50
	Surcharge under regulation 35 (3) of SI No12 of 2017		20,000/=	\$20
<b>Industrial Designs</b>	Filing industrial design application Formality examination of industrial design		50,000/=	
	Substantive examination of industrial design			
	Certificate of grant of industrial design		20,000/=	\$20
	Application for renewal of registration of an industrial design		100,000/=	\$250
	Application for restoration of protection granted to an industrial design		100,000/=	\$150
	Surcharge under section 76 (1) of the Act		50,000/=	\$100
<b>Utility Model</b>	File utility model application and carry out formality examination of application		30,000/=	\$50
	Substantive examination			
	Certificate of grant of utility mode		50,000/=	\$50
		Fee due in 1 <sup>st</sup> year after grant	30,000/=	\$50
		Fee due in 2 <sup>nd</sup> year after grant	30,000/=	\$50
		Fee due in 3 <sup>rd</sup> year after grant	60,000/=	\$100
		Fee due in 4 <sup>th</sup> year after grant	60,000/=	\$100



		Fee due in 5 <sup>th</sup> year after grant	60,000/=	\$100
		Fee due in 5 <sup>th</sup> year after grant	60,000/=	\$100
		Fee due in 6 <sup>th</sup> year after grant	60,000/=	\$150
		Fee due in 7 <sup>th</sup> year after grant	100,000/=	\$150
		Fee due in 8 <sup>th</sup> year after grant	100,000/=	\$150
		Fee due in 9 <sup>th</sup> year after grant	100,000/=	\$150
		Fee due in 10 <sup>th</sup> year after grant	100,000/=	\$150
<b>Copyright</b>	Application for Registration		50,000/=	
	Advertisement in the Uganda Gazette			
	After 60 days from the date of advertisement, a certificate of registration is Issued		No fees	
	Application for registration of assignment or transfer		50,000/=	
<b>Geographical Indications</b>	Request for search or extraction of document from registrar		25,000/=	\$20
	Application per class		150,000/=	\$150
	Additional class included in the application		50,000/=	\$50
	Publication of application in Gazette		50,000/=	\$50
	Notice of objection		100,000/=	\$100
	Counterstatement		50,000/=	\$50
	Request to amend or withdraw application		25,000/=	\$20
	Registration certificate		100,000/=	\$100
	Renewal of registration		100,000/=	\$100
	Late renewal of registration		50,000/=	\$50
	Restoration of geographical indication to register		100,000/=	\$100
	Application to remove to alter condition of an registered geographical indication		100,000/=	\$100
	Application to transfer administration of a geographical indication		150,000/=	\$150
	Application for review of registrar's decision		50,000/=	\$50
	Request to search register		25,000/=	\$20
	Application in a third-party intervention in proceedings		50,000/=	\$50



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