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# **KTA - INTERNET SERVICE PROVIDERS ASSOCIATION OF UGANDA (ISPAU) TOOL KIT**

COMPILED BY TIMOTHY KAJJA

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## 1. List of Acronyms and Abbreviations

1. CAA - Uganda Civil Aviation Authority
2. CERT - Computer Emergency Response Team
3. DCIC - Directorate of Citizenship and Immigration Control
4. DPO – Data Protection Officer
5. INMS - Intelligent Network Monitoring System
6. IT – Information technology
7. IXP - Internet Exchange Point
8. KCCA – Kampala Capital City Authority
9. NEMA - National Environmental Management Authority
10. NITA-U - The National Information Technology Authority
11. PDPO – Personal Data Protection Office
12. TIN – Tax Identification Number
13. UCC- Uganda Communications Commission
14. VAT – Value Added Tax
15. VoIP – Voice Over Internet Protocol
16. WIPO - World Intellectual Property Organization
17. WTO - World Trade Organization

## 2. List of Laws

1. African Regional Intellectual Property Organization (Banjul Protocol)
2. Agreement on Trade-Related Aspects of Intellectual Property Rights
3. Civil Aviation Act, Cap 354,
4. Companies Act 2012 9 (as amended)
5. Contracts Act, 2010
6. Data Protection and Privacy Act, 2019
7. Data Protection and Privacy Act, 2019,
8. Employment (Sexual Harassment) Regulations, 2012
9. Employment Act, 2006
10. Investment code Act, 2019
11. Nairobi Treaty On The Protection Of The Olympic Symbol, 1981
12. National Environment (Strategic Environment Assessment) Regulations, 2020
13. National Environment (waste management) Regulations 2020
14. National Environmental Management Act, 2019,
15. National Information Technology Authority Act, 2009
16. Partnership Act, 2010, (as amended)
17. Physical Planning Act, 2010,
18. The Insolvency Act, 2011
19. The Paris Convention for the Protection of Industrial Property, 1883
20. The Regulation of Interception of Communications Act, 2010 (RICA)
21. Trade Licensing Act
22. Trademarks Act, 2010
23. UCC (Competition) Regulations, 2019
24. UCC (Equipment Type Approval) Regulations, 2019
25. UCC (Intelligent Network Monitoring System) Regulations, 2019
26. UCC (Interconnection and Access) Regulations, 2019
27. Uganda Communications Act, 2013
28. Value Added Tax Act

## 3. General Introduction |

The Internet Service Provider Association is an incorporated body that brings together different stakeholders in the provision of internet space in Uganda. KTA Advocates is a leading regional firm providing a service that nurtures relationships and impacts lives.

This toolkit is tailored to break down the corpus of law, policy and practice that govern the provision of internet services in Uganda. To wit, the Companies Act 2012, The Uganda Communications Act, 2013, the Partnership Act, 2010, the Data Protection and Privacy Act, 2019, the National Information Technology Authority Act, 2009, the Data Protection and Privacy Act, 2019, the Value Added Tax Act, the National Environmental Management Act, 2019, the Physical Planning Act, 2010, the Civil Aviation Act, Cap 354, etc.

The toolkit is broken down in segments that highlight the operations of an internet service provider in Uganda. This toolkit is designed to be used as a guide to operate in Uganda. It is in no way conclusive legal advice. Users are advised to use it alongside real time legal advisory. For more information, please feel free to contact us using the detail below.

## 4. Incorporation |

For an entity to successfully acquire licenses to operate as an internet service provider, the entity ought to be registered or incorporated in Uganda. Entities legible for licenses must be partnerships, public limited liability company, private limited liability company or bodies corporate by Statute.

Though Partnerships are legible, due weight of company financing required by this nature of venture, it is not advisable to register as partnership. For companies incorporated outside Uganda, the company may elect to either register as a foreign company operating in Uganda or incorporate a local subsidiary company.

Type of entity	Requirements for incorporation/Registration	Fees payable
<b>Partnership</b>	Reserved business name Business name registration form Partnership deed Form 6 for limited liability Partnerships IDs/passports of partners	Registration of Partnership deed – 50,000/= Reservation of name –20,000/= Registration of business name – 24000/= Registration for form 6
<b>Company incorporation</b>	Stamp duty Forms; S.18 (registration form) A 1, (statement of nominal capital) Company Articles and memorandum of association	Stamp duty 0.5% of share capital on new companies with share capital above 5 million or 50,000/= for companies whose share capital is 5 million or less

	<ul style="list-style-type: none"> <li>• Form 20 (directors and secretaries of the company. It is also advisable to file form 18 (Address of company)</li> <li>• Clearance from the Ministry of Trade for Non-nationals.</li> </ul>	<ul style="list-style-type: none"> <li>• Registration fees of 50,000/= or 1% of the company's share capital, whichever is higher.</li> <li>• 20,000/= for each company form</li> <li>• 20,000/= for name reservation</li> <li>• 350,000/= processing fees</li> </ul>
<b>Company Registration</b>	<ul style="list-style-type: none"> <li>• Certified copy of charter, statutes or memorandum and articles of the company or constitution;</li> <li>• Fill out form 24 (list of directors and secretary) Form 13(statement of charges)</li> <li>• Form 25 (names and postal address of person(s) resident in Uganda authorised to accept service of behalf of the company)</li> <li>• Form 26 ( the full address of the registered or principal office of the company)</li> </ul>	<ul style="list-style-type: none"> <li>• Registration of certified copy of memorandum or equivalent - \$250</li> <li>• Registering any other document (forms)- \$55</li> </ul>

## 5. Opening a Bank Account |

There are 25 commercial banks in Uganda as at July 2022. In order to open a bank account, the conventional requirements include a current trading licence, certified certificate of registration/corporation, Tax Identification Number (TIN), Certified board resolution to open account stating authorized signatories, certified Memorandum and Articles of Association, certified Particulars of Directors and Secretaries i.e. Form 20 (formerly form 7)- notification of change of directors and company secretary, certified copy of Particulars of Business Address i.e form 18, Identity Documents of related parties and beneficial owner, National ID for nationals or passport for foreigners, filled and signed bank account opening forms.

## 6. Obtaining an investment licence |

Applications for an Investment License from the Uganda Investment Authority are fully automated and submitted online. After all required documentation is submitted and satisfactory, the license is issued.

The investment code Act, 2019 was passed with the objective to promote, attract, advocate, facilitate, monitor and evaluate development of all forms of investment and business activities in Uganda, promote and encourage investment in new technology, skills upgrading, automation, training, research and product development, establish and manage a one stop center, publish an avail periodical efforts on the state of investment in the country, assess for matters of incentive and utilization of local resources and services by the investments and all acts incidental to the foregoing.

## 7. Obtaining a trading licence |

Any person carrying out business in KCCA's jurisdiction has to obtain a trading licence except those who are exempted under Section 8(2) of the Trade Licensing Act. It's a legal requirement for any person selling goods and services as provided for by the Licensing Act to enable KCCA regulate trade and order. A trading licence is acquired through a formal application to KCCA for a trading license to do business. The conditions to satisfy before acquiring a trade license include: disclosure of the located premises and payment of appropriate license fees.

### What are the requirements for Application?

For Nationals- Identification: passport/ Driving permit/ Voter's card and original Trading License for the previous year for already existing business. You may also be required to provide an original KCCA receipt for the previous year for already existing business and for a company the certificate of incorporation of the company for the new business. Non- Nationals need clearance from Ministry of Trade, Industry and Cooperatives. It is valid for one calendar year.

## 8. Uganda Communications Commission (Ucc) Licensing |

### Introduction.

This segment is designed to provide users with simplified guidelines on how to navigate the licensing requirements to operate in Uganda. It is noteworthy that these requirements may be changed from time to time. It is thus advisable to inquire from us (KTA Advocates) to ensure that you're using the most current version of this tool kit.

### Mode of application.

An application for a license ought to be made by way of an ordinary letter addressed to the Executive director, Uganda Communications Commission (UCC). The letter should be signed by an authoritative person in the entity applying for the license such as the Chief executive officer or director. Depending on the type of license being applied for, the letter should demonstrate that the applicant meets the requirements as elaborated below

### Regions.

For the purpose of licensing telecoms, Uganda has been divided into four regions. A map of these regions and list of districts per region is annexed hereto for ease of reference

No.1	LICENCE	CATEGORY OF SERVICES	APPLICATION REQUIREMENTS	APPLICATION FEES (EXCLUSIVE VAT)	LICENSE FEES (VAT EXCLUSIVE)
	<p><b>PUBLIC SERVICE PROVIDER LICENCE (PSP)</b></p>	<p><b>Subcategories</b></p> <ol style="list-style-type: none"> <li>Regional Public Service Provider(RPSP)</li> <li>National Public Service Provider(NPSP)</li> </ol> <p><b>Scope</b></p> <p>This licence covers the provision of Telecommunications Services across the designated area. Including Public Voice and Data and Capacity resale services PSP- Voice and Data services</p> <p><b>PSP- Voice and Data services</b> allow the licensee to provide public Voice and Data including Cellular, Fixed telephony, Internet access, and inter-branch communication. A holder of this license may apply for leases for infrastructure from a licensed National Telecommunications Operator (NTO) or any other licensed public infrastructure provider in the designated service area to provide telecommunication services to end users or third parties</p>	<p>Proof of incorporation in Uganda</p> <ol style="list-style-type: none"> <li>The name of the Applicant</li> <li>The address in Uganda.</li> <li>The contact telephone number, email address, address, as well as website address/ULR where available.</li> <li>The applicant's Tax Identification Number (TIN) and a Tax clearance certificate issued by URA at least 30 days before the date of submission of the application.</li> <li>Name of proposed brand/trade name, if different from the applicant's full name.</li> <li>Name and Address of the applicant's Contact Person in Uganda.</li> <li>Name, Location, Postal address, Mobile phone No., E-mail and Designation of the contact person within the applicant's organisation/company.</li> </ol> <p>In addition to the above requirements, the application letter shall be accompanied by the following separated annexes;</p> <p style="text-align: center;"><b>a. Company Profile</b></p> <p>Attach certified copies of certificate of registration, certificate of incorporation, memorandum and articles of association, or certificate of Registration from the NGO board where applicable.</p> <p>In the case of a Government agency established by statute reference to such Statute</p>	<p>USD 2500</p>	<p><b>Regional PSP</b></p> <p><b>Kampala region</b> Annual licence fees- USD 43,015 or 0.89% of the licensee's audited Gross Annual Revenue, whichever is higher.</p> <p>2% levy on Gross Annual earnings payable each year</p> <p><b>Other regions (Eastern, Northern or Western)</b> Annual License fees USD 14,338 or 0.89% of the audited Gross Annual Revenue whichever is higher</p> <p>2% levy on Gross Annual earnings payable each year</p> <p><b>National PSP</b> Annual licence fees: USD 86,030 or 0.89% of the licensee's audited Gross Annual Revenue, whichever is higher.</p> <p>2% levy on Gross Annual earnings payable each year Licence transfer fees</p>

		<p>(v) Measures to be put in place to ensure that the licensor's quality of standard levels are met and maintained.</p> <p>The technical plan of the applicant should include a commitment to provide the proposed services in Uganda at a minimum as detailed in their applications, submissions and representations.</p> <p><b>2. Description of the System</b></p> <p>The applicant should provide a detailed description of the service provision system(s) to be installed, including:</p> <ul style="list-style-type: none"> <li>(i) System configuration, architecture and operation including diagram(s) illustrating how the system is to be interconnected and peering with other public telecommunications networks/services;</li> <li>(ii) The planned location of system to be installed;</li> <li>(iii) An illustration of how the applicant would operate, maintain and provide a good, efficient and continuous service.</li> <li>(iv) Measures to be put in place to ensure that any equipment used meets the standards;</li> </ul> <p><b>3. Technical Support</b></p> <p>The application should provide the details of the technical support facilities in Uganda, including:</p> <ul style="list-style-type: none"> <li>(i) A description of the technical personnel responsible for the day--to--day operation (work permits for the foreigners);</li> </ul>		
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	<p><b>PSP-Capacity Resale</b> allows the licensee to resell the Telecommunication services of an NTO, PSP (voice and data) or capacity of a Public Infrastructure Provider (PIP).</p> <p><b>Note:</b> A person cannot apply for or hold a Regional Service Provider License for more than two regions.</p> <p><b>Duration:</b> 5 years</p>	<p>List and particulars of owners/ shareholders/directors. Attach copies of IDs, refugees cards or passports.</p> <p><b>b. Business plan</b></p> <p>This will include:</p> <ol style="list-style-type: none"> <li>1. Executive summary of the company.</li> <li>2. Markets, products and competitors:</li> </ol> <p>This should include: A description of products on offer and purpose and target market. Value proposition. Effort should be made to describe the applicant's would be services &amp; value proposition to among others establish appropriateness of the license category applied for as well as linkages with other licensees (horizontal, vertical).</p> <ol style="list-style-type: none"> <li>3. Financial Resources. This should include details showing the availability and sufficiency of financial/strategic resources and partnerships to support the application.</li> </ol> <p>These may include:</p> <ul style="list-style-type: none"> <li>● Commitments and undertakings from potential funding and strategic partners, prospective Joint Venture funders or project sponsors.</li> <li>● Sources of Funding for the proposed project (Ugx/ \$.000).</li> <li>● Share capital contribution (specify foreign or local).</li> <li>● Loan capital (specify source and provide evidence)</li> <li>● Any Other sources of funding (specify)</li> </ul>	<p>2.5% of licensee's previous year's Gross Annual Revenue or USD 50,000 whichever is higher</p>
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			<p><b>7. Other Information</b></p> <p>i. The applicant may also submit any other information not specified above which it considers helpful to the application.</p> <p>ii. The Commission may request the applicant to submit any other information it considers necessary for its consideration of the application.</p>		
<b>No. 2</b>	<b>LICENSE</b>	<b>CATEGORY OF SERVICE</b>	<b>APPLICATION REQUIREMENTS</b>	<b>LICENSE APPLICATION FEES</b>	<b>LICENSE FEES</b>
<b>PUBLIC INFRASTRUCTURE PROVIDER LICENSE (PIP)</b>	<p>This can either be:</p> <p>a. Regional Public Infrastructure Service Provider (RPIP);</p> <p>Or</p> <p>b. National Public Infrastructure Provider (NPIP)</p>	<p>Proof of incorporation in Uganda</p> <p>(1) The name of the Applicant</p> <p>(2) The address in Uganda.</p> <p>(3) The contact telephone number, email address,</p> <p>address, as well as website address/ULR where available.</p> <p>(4) The applicant's Tax Identification Number</p> <p>(TIN) and a Tax clearance certificate issued by</p> <p>URA at least 30 days before the date of submission of the application.</p> <p>(5) Name of proposed brand/trade name, if different from the applicant's full name.</p> <p>(6) Name and Address of the applicant's Contact</p> <p>Person in Uganda.</p> <p>(7) Name, Location, Postal address, Mobile phone No., E-mail and Designation of the contact person within the applicant's organisation/company.</p>	USD 2500	<p><b>1. NATIONAL PIP</b></p> <p>(a) Initial Entry Fees (One off USD \$ 100,000) [Existing operators are exempted from this fee]</p> <p>(b) Annual licence fees- USD 86,030 or 0.89% of the audited Gross Annual Revenue, whichever is Higher</p> <p>(c) 2% levy on Gross Annual earnings payable each year</p> <p><b>2. REGIONAL PIP</b></p> <p>Initial Entry Fees (One off- USD \$ 25,000) Per Region(Existing operators are exempted from this fee)</p>	
		<p>This will allow the license holder to establish, install and provide infrastructure services across the designated area of the country;</p> <p>Telecommunications Infrastructure. Nationwide (for the NPIP) or in the particular region (RPIP).</p> <p>Infrastructure includes;</p>			

		<p>(ii) The maintenance of the facilities and the routine maintenance schedule/ procedure.</p> <p><b>4. Previous Relevant Experience</b>  The applicant should provide details on their previous experience in providing similar services including information on; The shareholders and key personnel in establishing and running the proposed telecommunications services;</p> <p>(ii) Current status of the services offered</p> <p>(iii) The applicant and its shareholders' experience in running other relevant businesses in Uganda or elsewhere.</p> <p><b>5. Arrangements to support provision of planned services</b>  The applicant should submit supporting documents to demonstrate its intention to obtain infrastructure services or other hosted communications service.</p> <p>The supporting documents shall include;</p> <ul style="list-style-type: none"> <li>• an interconnection agreement or an MoU signed with a licensed operator for provision of the hosted service,</li> <li>• a purchasing agreement or a MoU signed with an equipment provider for acquiring the ownership or usage right of relevant network equipment and infrastructure, etc., as the case may be.</li> <li>•</li> </ul>		
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		<p>b. Value proposition. Effort should be made to describe the applicant's would be services &amp; value proposition to among others establish appropriateness of the license category applied for as well as linkages with other licensees (horizontal, vertical).</p> <p>3. Financial Resources. This should include details showing the availability and sufficiency of financial/strategic resources and partnerships to support the application. These may include:</p> <ol style="list-style-type: none"> <li>a. Commitments and undertakings from potential funding and strategic partners, prospective Joint Venture funders or project sponsors. Sources of Funding for the proposed project (Ugx/ \$.000).</li> <li>b. Share capital contribution (specify foreign or local).</li> <li>c. Loan capital (specify source and provide evidence)</li> <li>d. Any Other sources of funding (specify)</li> </ol> <p>4. Projected Sales/Revenue projections for at least five (5) years. This should include detailed revenue assumptions and models used in the projections.</p> <p>5. Audited financial statements and accounts for the last 3 years prior to application.</p>		
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	<p>-last mile access network facilities and equipment</p> <p>-backhaul or transmission facilities &amp; equipment</p> <p>- core network or switching equipment irrespective of technology.</p> <p>A Public Infrastructure Provider licensee shall be entitled to provide infrastructure services to licensed National Telecom Operators, Public Infrastructure Provider and Public Service Providers, duly licensed to operate in the respective area as well as duly authorised Private Networks in Uganda.</p> <p>Holders of this license will not be allowed to provide communication services to final consumers, except where the operator also holds a PSP license.</p> <p>Where a person holds a RPSP and RPIP in the same region, licence fees shall be paid only in respect of one licence.</p> <p>A person can only apply for or hold a Regional Infrastructure Provider License for not more than two regions in the country.</p> <p><b>Licence duration:</b> 15 years</p>	<p>In addition to the above requirements, the application letter shall be accompanied by the following separated annexes:</p> <p><b>a. The Company Profile</b></p> <ul style="list-style-type: none"> <li>● Attach certified copies of certificate of registration/certificate of incorporation, memorandum and articles of association, or certificate of Registration from the NGO board where applicable).</li> <li>● In the case of a Government agency established by statute reference to such Statute</li> <li>● List and particulars of owners/ shareholders/directors.</li> <li>● Attach copies of IDs, refugees cards or passports</li> <li>● Sufficient details about trademarks, brands and other entities related to the application.</li> <li>● The applicant must submit a Statutory declaration sworn by the applicant's principal officer confirming the accuracy and authenticity of the documents submitted.</li> </ul> <p><b>b. Business plan</b></p> <p>This will include:</p> <ol style="list-style-type: none"> <li>1. Executive summary of the company.</li> <li>2. Markets, products and competitors:</li> </ol> <p>This should include:</p> <ol style="list-style-type: none"> <li>a. A description of products on offer and purpose and target market.</li> </ol>	<p><b>Kampala region</b></p> <p>Annual licence fees USD 43,015 or 0.89% of the audited Gross Annual Revenue, whichever is higher for Kampala region</p> <p>2% levy on Gross Annual earnings payable each year</p> <p><b>other regions</b></p> <p>USD14,338 or 0.89% of the audited Gross Annual Revenue whichever is higher</p>
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			<p>This description should cover the following areas:</p> <p>The technical configuration including:</p> <ul style="list-style-type: none"><li>● Network infrastructure and components;</li><li>● The technology to be employed;</li><li>● The equipment to be used;</li><li>● The system design and capacity;</li><li>● How the network and its ancillary equipment and</li><li>● facilities are planned to meet the proposed capacity;</li><li>● Planned connectivity to destinations outside Uganda, if applicable;</li><li>● Any other technological characteristics.</li></ul> <p>i. A description of the facilities upon launch of service and the facilities expansion plan for the first five years of operation;</p> <p>ii. The planned location of equipment to be installed;</p> <p>iii. The planned facilities and traffic management, signalling, metering and billing arrangements (where applicable) to be adopted;</p> <p>iv. Standards or specification(s) to which the equipment would comply with. The specification(s) should be widely recognised standard(s) covering functional specification(s), where applicable;</p>		
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		<p>7. Consumer Complaint Handling mechanism.</p> <p style="text-align: center;"><b>c. Technical Plan</b></p> <p><b>a. Scope of Proposed infrastructure Services</b>  The applicant should specify the scope of services proposed to be provided under the licence including;</p> <ol style="list-style-type: none"> <li>i. A detailed description of all services to be provided.</li> <li>ii. The target customers.</li> <li>iii. The intended coverage areas upon the commissioning of the facilities.</li> <li>iv. The expected service launch date.</li> <li>v. A detailed description of the arrangements for offering wholesale and/or retail services to the applicable persons.</li> <li>vi. Evidenced explanation that the applicant is not primarily relying on the interconnection and wholesale services of other infrastructure operators to roll out or to provide services.</li> </ol> <p>The applicant must submit a commitment to provide the proposed services in Uganda at a minimum as detailed in their applications, submissions and representations.</p> <p><b>b. Technical Details of the Facilities</b>  The applicant's proposals should provide a detailed description of the facilities including;</p>		
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		<p style="text-align: center;"><b>d. Technical Support</b></p> <p>The applicant's proposals should include;</p> <ol style="list-style-type: none"> <li>i. Details of technical support facilities and maintenance centers which the applicants have or intend to set up in Uganda;</li> <li>ii. A description of the technical personnel responsible for the design, construction, day-to-day operation, maintenance of the facilities and the routine maintenance schedule/ procedure.</li> </ol> <p style="text-align: center;"><b>e. Contingency plan</b></p> <p>The applicant should provide the contingency plan for its proposed services in response to major breakdown or network/service outage. It should include;</p> <ol style="list-style-type: none"> <li>i. A brief description of the contingency plan and arrangement;</li> <li>ii. The designed level of resilience in terms of percentage of affected services recovered and the time within which the recovery will be completed;</li> <li>iii. The amount of backup capacity (relative to the capacity level required for normal operation) and the spare resources such as backhaul equipment for contingency connection;</li> <li>iv. Prior and post arrangements for re-allocating</li> </ol>		
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		<p>v. Proposed interface for interconnection</p> <p>vi. with other networks;</p> <p>vii. Illustration of how the proposed facilities are designed and</p> <p>viii. implemented to ensure delivery of good, efficient and continuous services;</p> <p>ix. Measures to be put in place to ensure that the licensor's Quality of standard levels are met and maintained;</p> <p>x. An indication of the preferred frequency bands that will or wishes to be used for the provision of the proposed service. A separate application must to be submitted for</p> <p>xi. the grant of spectrum authorisation.</p> <p>xii. Other technical proposals for interconnection with other</p> <p>xiii. telecommunications networks in Uganda and beyond (including signaling, transmission and synchronization requirements, and covering the interconnection configuration, point of interconnection interface requirements and diversity arrangements).</p>		
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		<p style="text-align: center;"><b>g. Implementation plan</b></p> <p>The applicant's proposals should include;</p> <p>An implementation schedule for the proposed services, giving the key milestones of implementation for the first five years starting from the date of grant of the licence including where applicable;</p> <ul style="list-style-type: none"> <li>● the network planning;</li> <li>● placing of order for equipment;</li> <li>● delivery of equipment;</li> <li>● acquisition of sites;</li> <li>● securing access to buildings;</li> <li>● construction of any required equipment buildings/rooms; earth stations or access to under cable</li> <li>● landing;</li> <li>● conclusion of any cable construction and maintenance of agreements;</li> <li>● laying of cables or fibre optic;</li> <li>● negotiations on interconnection arrangements;</li> <li>● installation of equipment; and</li> <li>● testing.</li> </ul> <p>The applicant will be required to adhere to this plan if a licence is subsequently granted.</p> <p style="text-align: center;"><b>h. Security</b></p> <p>The applicant should submit the planned measures for cyber security, data security and physical network protection arrangements and facilities to be installed</p>		
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		<p>v. resources, re-routing the affected traffic and</p> <p>vi. resource planning arrangements to recover the</p> <p>vii. affected services;</p> <p>viii. Internal procedures for monitoring and reporting critical network outage, composition of the team responsible for handling the major incidents and the responsibility of the</p> <p>ix. respective major team members; and</p> <p>x. A brief description of the action and procedures to;</p> <ul style="list-style-type: none"> <li>● Assess the impact of major incident; And</li> <li>● Disseminate the information to the management, UCC and the customers</li> </ul> <p><b>f. Previous Relevant experience</b></p> <p>The applicant should include'</p> <ul style="list-style-type: none"> <li>● Details on the previous experience of the applicant, its shareholders and key personnel in establishing and running the proposed telecommunications networks, as well as information on the current status of these networks and services;</li> <li>● Information on the applicant and its shareholders' experience in running other relevant businesses in Uganda and other counties.</li> </ul>		
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		<p>In addition to the above requirements, the application letter shall be accompanied by the following separated /standalone annexes:</p> <p><b>a. Company Profile</b></p> <ul style="list-style-type: none"> <li>● Attach certified copies of certificate of registration/certificate of incorporation, memorandum and articles of association, or certificate of Registration from the NGO board where applicable).</li> <li>● In the case of a Government agency established by statute reference to such Statute</li> <li>● List and particulars of owners/ shareholders/directors.</li> <li>● Attach copies of IDs, refugees cards or passports</li> <li>● Sufficient details about trademarks, brands and other entities related to the application.</li> <li>● The applicant must submit a Statutory declaration sworn by the applicant's principal officer confirming the accuracy and authenticity of the documents submitted.</li> </ul> <p><b>b. Business plan</b></p> <p>This will include:</p> <ol style="list-style-type: none"> <li>1. Executive summary of the company.</li> <li>2. Markets, products and competitors:</li> </ol> <p>This should include;</p> <ol style="list-style-type: none"> <li>a. A description of products on offer and purpose and target market.</li> </ol>	
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No. 3	LICENSE	CATEGORY OF SERVICE	APPLICATION REQUIREMENTS	LICENSE APPLICATION FEES	LICENSE FEES
	<p><b>NATIONAL TELECOMMUNICATIONS OPERATOR (NTO)</b></p>	<p>The NTO license will allow the license holder to establish and provide both infrastructure and services across the entire country.</p> <p>An NTO license holder will be allowed to provide all telecommunications services, and Value Added Services.</p> <p><b>Licence duration:</b> 20 years</p>	<p><b>i. Any other information</b></p> <p>Applicants may submit any other information not specified above which they consider helpful to their applications</p> <p>Proof of incorporation.</p> <ol style="list-style-type: none"> <li>1. Name of the applicant</li> <li>2. The business address in Uganda.</li> <li>3. The contact telephone number, email address,</li> <li>4. address, as well as website address/ULR</li> <li>5. where available.</li> <li>6. The applicant's Tax Identification Number (TIN)</li> <li>7. and a Tax clearance certificate issued by URA</li> <li>8. at least 30 days before the date of submission</li> <li>9. of the application.</li> <li>10. Name of proposed brand/trade name, if</li> <li>11. different from the applicant's full name. Name and Address of the applicant's Contact</li> <li>12. Person in Uganda.</li> <li>13. Name, Location, Postal address, Mobile phone</li> <li>14. Number., E-mail and Designation of the contact</li> </ol>	<p>USD 2500</p>	<p>USD 21,300,000 or 1.84% of the prior year's Gross annual revenue multiplied by the licence term Payable in advance for every 10 years of the licence.</p> <p>2% levy on Gross Annual earnings payable each year</p>

		<p>6. Bankers and Financial References Name and address of bankers/financiers (including telephone and fax)</p> <p>7. Consumer Complaint Handling mechanism.</p> <p style="text-align: center;"><b>c. Technical Plan</b></p> <p>Scope of Proposed infrastructure Services The applicant should specify the scope of services proposed to be provided under the licence including;</p> <ol style="list-style-type: none"> <li>i. A detailed description of all services to be provided.</li> <li>ii. The target customers.</li> <li>iii. The intended coverage areas upon the commissioning of the facilities.</li> <li>iv. The expected service launch date.</li> <li>v. A detailed description of the arrangements for offering wholesale and/or retail services to the applicable persons.</li> <li>vi. Evidenced explanation that the applicant is not primarily relying on the interconnection and wholesale services of other infrastructure operators to roll out or to provide services.</li> </ol> <p>The applicant must submit a commitment to provide the proposed services in Uganda at a minimum as detailed in their applications, submissions and representations.</p>		
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		<p>b. Value proposition. Effort should be made to describe the applicant's would be services &amp; value proposition to among others establish appropriateness of the license category applied for as well as linkages with other licensees (horizontal, vertical).</p> <p>3. Financial Resources. This should include details showing the availability and sufficiency of financial/ strategic resources and partnerships to support the application. These may include:</p> <ul style="list-style-type: none"> <li>a. Commitments and undertakings from potential funding and strategic partners, prospective Joint Venture funders or project sponsors. Sources of Funding for the proposed project (Ugx/ \$.000).</li> <li>b. Share capital contribution (specify foreign or local).</li> <li>c. Loan capital (specify source and provide evidence)</li> <li>d. Any Other sources of funding (specify)</li> </ul> <p>4. Projected Sales/Revenue projections for at least five (5) years. This should include detailed revenue assumptions and models used in the projections.</p> <p>5. Audited financial statements and accounts for the last 3 years prior to application.</p>		
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		<p>vi. recognised standard(s) covering functional specification(s), where applicable;</p> <p>vii. Proposed interface for interconnection</p> <p>viii. with other networks;</p> <p>ix. Illustration of how the proposed facilities are designed and implemented to ensure delivery of good, efficient and continuous services;</p> <p>x. Measures to be put in place to ensure that the licensor's Quality of standard levels are met and maintained;</p> <p>xi. An indication of the preferred frequency bands that will or wishes to be used for the provision of the proposed service. A separate application must to be submitted for</p> <p>xii. the grant of spectrum authorisation.</p> <p>xiii. Other technical proposals for interconnection with other</p> <p>xiv. telecommunications networks in Uganda and beyond (including signaling, transmission and synchronization requirements, and covering the interconnection configuration, point of interconnection interface requirements and diversity arrangements).</p>		
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		<p><b>d. Technical Details of the Facilities</b></p> <p>The applicant's proposals should provide a detailed description of the facilities including:</p> <p>This description should cover the following areas:</p> <p>The technical configuration including;</p> <ul style="list-style-type: none"> <li>● Network infrastructure and components;</li> <li>● The technology to be employed;</li> <li>● The equipment to be used;</li> <li>● The system design and capacity;</li> <li>● How the network and its ancillary equipment and</li> <li>● facilities are planned to meet the proposed capacity;</li> <li>● Planned connectivity to destinations outside Uganda, if applicable;</li> <li>● Any other technological characteristics.</li> </ul> <p>i. A description of the facilities upon launch of service and the facilities expansion plan for the first five years of operation;</p> <p>ii. The planned location of equipment to be installed;</p> <p>iii. The planned facilities and traffic management, signalling, metering and billing arrangements (where applicable) to be adopted;</p> <p>v. Standards or specification(s) to which the equipment would comply with. The specification(s) should be widely</p>		
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		<p>iv. Prior and post arrangements for re-allocating</p> <p>v. resources, re--routing the affected traffic and</p> <p>vi. resource planning arrangements to recover the</p> <p>vii. affected services;</p> <p>viii. Internal procedures for monitoring and reporting critical network outage, composition of the team responsible for handling the major incidents and the responsibility of the</p> <p>ix. respective major team members; and</p> <p>x. A brief description of the action and procedures to;</p> <ul style="list-style-type: none"> <li>● Assess the impact of major incident; And</li> <li>● disseminate the information to the management, UCC and the customers</li> </ul> <p><b>g. Previous Relevant experience</b></p> <p>The applicant should include'</p> <ul style="list-style-type: none"> <li>● Details on the previous experience of the applicant, its shareholders and key personnel in establishing and running the proposed telecommunications networks, as well as information on the current status of these networks and services;</li> <li>● Information on the applicant and its shareholders' experience in running other relevant businesses in Uganda and other counties.</li> </ul>		
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		<p style="text-align: center;"><b>e. Technical support</b></p> <p>The applicant's proposals should include;</p> <ol style="list-style-type: none"><li>i. Details of technical support facilities and maintenance centres which the applicants have or intend to set up in Uganda;</li><li>ii. A description of the technical personnel responsible for the design, construction, day-to-day operation, maintenance of the facilities and the routine maintenance schedule/ procedure.</li></ol> <p style="text-align: center;"><b>f. Contingency plan</b></p> <p>The applicant should provide the contingency plan for its proposed services in response to major breakdown or network/service outage. It should include;</p> <ol style="list-style-type: none"><li>i. A brief description of the contingency plan and arrangement;</li><li>ii. The designed level of resilience in terms of percentage of affected services recovered and the time within which the recovery will be completed;</li><li>iii. The amount of backup capacity (relative to the capacity level required for normal operation) and the spare resources such as backhaul equipment for contingency connection;</li></ol>	
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No. 4 LICENSE	CATEGORY OF SERVICE	APPLICATION REQUIREMENTS	LICENSE APPLICATION FEES	LICENSE FEES
COMMUNAL ACCESS OPERATOR	<p>A communal access licensee shall be granted to a group of persons to collectively deploy, operate and administer shared telecommunication infrastructure to meet their own communication needs on a not for profit basis.</p> <p><b>License Duration:</b> 5 years</p>	<p>Proof of incorporation.</p> <ol style="list-style-type: none"> <li>1. Name of the applicant</li> <li>2. The business address in Uganda.</li> <li>3. The contact telephone number, email address, address, as well as website address/URL where available.</li> <li>4. The applicant's Tax Identification Number (TIN) and a Tax clearance certificate issued by URA at least 30 days before the date of submission of the application.</li> <li>5. Name and Address of the applicant's Contact Person in Uganda.</li> <li>6. Name, Location, Postal address, Mobile phone No., E-mail and Designation of the contact person within the applicant's organisation/ company.</li> </ol> <p>In addition to the above requirements, the application letter shall be accompanied by the following separated /standalone annexes;</p> <p><b>a. Company Profile</b></p> <p>This should clearly include;</p> <ul style="list-style-type: none"> <li>● Objectives for establishment of the entity.</li> <li>● Details about the targeted community, showing the common characteristics and interests of the said community.</li> </ul>	USD 2500	<p>Annual license fee: USD 3000</p> <p>2% levy on Gross Annual earnings payable each year</p>

		<p><b>h. Implementation plan</b></p> <p>The applicant's proposals should include: An implementation schedule for the proposed services, giving the key milestones of implementation for the first five years starting from the date of grant of the licence including where applicable;</p> <ul style="list-style-type: none"><li>● the network planning;</li><li>● placing of order for equipment;</li><li>● delivery of equipment;</li><li>● acquisition of sites;</li><li>● securing access to buildings;</li><li>● construction of any required equipment buildings/rooms; earth stations or access to under cable landing;</li><li>● conclusion of any cable construction and maintenance of agreements;</li><li>● laying of cables or fibre optic;</li><li>● negotiations on interconnection arrangements;</li><li>● installation of equipment; and</li><li>● testing.</li></ul> <p>The applicant will be required to adhere to this plan if a licence is subsequently granted.</p> <p><b>i. Security</b></p> <p>The applicant should submit the planned measures for cyber security, data security and physical network protection arrangements and facilities to be installed</p> <p><b>j. Any other information</b></p> <p>Applicants may submit any other information not specified above which they consider helpful to their applications</p>	
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		<ul style="list-style-type: none"> <li>● implementation schedule if the proposed services are to be introduced in phases and plans for the introduction of new services.</li> </ul> <p>2) Technical Details of the Facilities</p> <p>(a) Proposals should give a detailed description of the proposed facilities, including:</p> <ul style="list-style-type: none"> <li>● network infrastructure and components,</li> <li>● the technology to be employed,</li> <li>● the likely choice of equipment,</li> <li>● system design, capacity,</li> <li>● how the network and its ancillary equipment and facilities are planned to meet the proposed capacity.</li> <li>● diagram(s) illustrating how the system is interconnected with other public telecommunications networks/services; and connectivity to destinations outside Uganda, if applicable, and other technological characteristics;</li> <li>● the facilities upon launch of service and the facilities expansion plan for the first five of operation;</li> <li>● the planned location of equipment to be installed;</li> <li>● the planned facilities and traffic management, signalling, metering and billing arrangements (where applicable) to be adopted;</li> <li>● standards or specification(s) to which the equipment would comply with. The specification(s) should be widely recognised standard(s) covering functional specification(s), where applicable; and</li> </ul>	
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		<ul style="list-style-type: none"> <li>● Evidence of inability by the targeted community to access or utilise the available commercial telecommunication services.</li> </ul> <p style="text-align: center;"><b>b. Business plan</b></p> <ul style="list-style-type: none"> <li>● This should include the details prescribed above, and also; Indicate the source of funding that will sustain its operations, whether through grants, donation or development assistance. (Evidence of any commitment from prospective funders should be attached).</li> <li>● Value proposition. Effort should be made to describe the applicant's would-be services &amp; value proposition to the targeted community.</li> <li>● Strategic partnerships</li> <li>● Sustainability plan</li> </ul> <p style="text-align: center;"><b>c. Technical plan</b></p> <p>This should include the following;</p> <p>1) Scope of Proposed Services</p> <p>a) The applicant should specify the scope of services proposed to be provided under the licence.</p> <p>b) Proposals should include</p> <ul style="list-style-type: none"> <li>● a detailed description of all services to be provided,</li> <li>● intended coverage areas upon the commissioning of the facilities</li> <li>● expected service launch date,</li> </ul>		
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			<p>5) Other Information</p> <ul style="list-style-type: none"><li>i. The applicant may submit any other information not specified above which it considers helpful to the application.</li><li>ii. UCC may request the applicant to submit any other information it considers necessary for its consideration of the application.</li></ul>		
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See Annex 1 for the map of Uganda showing telecommunications regions  
See Annex 2 for a list of districts for each telecommunication region in Uganda



		<p>(b) Proposal should illustrate how the proposed facilities are designed and implemented to ensure delivery of good, efficient and continuous services.</p> <p>(c) Proposals should give an indication of the preferred frequency bands that will or wishes to be used for the provision of the proposed service. A separate application must to be submitted for the grant of spectrum authorisation</p> <p><b>3. Technical Support</b> Proposals should include details of technical support facilities, including a description of the technical personnel responsible for the design, construction, day -to -day operation, maintenance of the facilities and the routine maintenance schedule/procedure.</p> <p>4) Arrangements to support provision of planned services The applicant should submit supporting</p> <p>documents to demonstrate its intention to obtain infrastructure services or other hosted communications service. The supporting documents shall include an interconnection agreement or a MoU signed with a licensed operator for provision of the hosted service, a purchasing agreement or a MoU signed with an equipment provider for acquiring the ownership or usage right of relevant network equipment and infrastructure, etc., as the case may be.</p>		
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## 9. Erecting/Installing Transmission Equipment

For an entity to erect or install physical infrastructure such as masts/towers and heavy cables in wayleaves, an entity needs to first get the necessary clearance from the Uganda Civil Aviation Authority (CAA), the National Environmental Management Authority (NEMA), and local governments such as KCCA. Below is a breakdown of the requirements to get clearance from the said authorities.

ENTITY	REQUIREMENTS	FEES
<b>CAA</b> (Letter of no objection)	<ul style="list-style-type: none"> <li>● UCC Approval</li> <li>● Site Drawing</li> <li>● GPS points and location coordinates</li> </ul>	
<b>NEMA</b> (Strategic Environmental Assessment Certificate) National Environment (Strategic Environment Assessment) Regulations, 2020, Regulation 4(1).	<ul style="list-style-type: none"> <li>● Evidence of community consultation</li> <li>● Development impact assessment report</li> </ul>	
<b>Local Governments</b> (Construction permits) The Physical Planning Act, 2010, section 34	<ul style="list-style-type: none"> <li>● Lease Agreement/Proof of land options</li> <li>● Construction plans</li> <li>● Site Drawing</li> </ul>	

### Notes

Erecting of towers in aerodromes or restricted air spaces as CAA may designate from time to time is prohibited. An Aerodrome is defined as a defined area on land or water (including any buildings, installations and equipment) intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft.

Maps of Uganda showing areas restricted as aviation routes  
 See Annex 2&3

## 10. Continuous Regulatory Framework

After incorporation and acquisition of the requisite licenses, internet service providers have to continuously observe certain legal standards under a pool of legal regimes. To wit, the Companies Act 2012, The Uganda Communications Act, the National Information Technology Authority Act, 2009, the Data Protection and Privacy Act, 2019, the Value Added Tax Act, etc. The compliance requirements are broken down in the table below;

Item no.	legislation	Legal framework
	Uganda Communications Act, 2013	<p>1. The Uganda Communications Commission Act (UCC) UCC is established by S.4 of the UCA, 2013 with a duty to regulate communications in Uganda. UCC is responsible for the issuance of licenses to provide telecommunications services and revocation of such license in case of a breach of terms of the license or any unlawful actions or omissions of the licensee</p> <p>2. Highlights</p> <ul style="list-style-type: none"> <li>● Licenses granted should not be transferred without written consent from UCC</li> <li>● Applications to renew a license should be made at least two months before the expiration of the license</li> <li>● A licensee shall make annual reports to UCC about its operations and status of compliance with the license issued</li> <li>● Any person who has reasonable belief that a licensee has acted unlawful or in breach of a license may make a complaint to the UCC.</li> <li>● Anticompetition; An operator shall not engage in any activities, which have, or are intended or are likely to have, the effect of unfairly preventing, restricting or distorting competition in relation to any business activity relating to communications services except with the express consent of UCC.</li> <li>● Equal and fair treatment; An operator shall provide equal opportunity for access to the same type and quality of service to all customers in a given area at substantially the same rates, limiting variations to available or appropriate technologies required to serve specific subscribers. An operator shall not deny access or service to a customer except for non-payment of dues or for any other just cause.</li> <li>● Protection of telecommunications equipment; any person who obstructs transmission or damages, removes or trespasses on equipment of licensed operator commits an offence and may be prosecuted.</li> </ul> <p><a href="#">a. Type approvals for telecommunications equipment</a></p> <p>All telecommunication or communications equipment, apparatus or device that may be connected to a telecommunication network or must be approved by UCC, before installation, connection or operation and use in the provision of telecommunication in Uganda. (UCC (Equipment Type Approval) Regulations, 2019, regulation 7.)</p>

	<p>Type Approvals are purposed to ensure that all telecommunication equipment complies with a set of national and international regulatory standards and requirements and is therefore least likely to cause disruptions when used in public communications networks.</p> <p>Any persons (individuals and business entities) intending to use telecom equipment should first ensure that the equipment has been type approved for use in Uganda. UCC maintains a database through which any person may verify type-approved equipment that may be used in Uganda.</p> <p>Any entity that also wishes to sale telecommunication equipment should ensure that the same is type approved by UCC. Such approval ought to be sought before the importation of such equipment into Uganda.</p> <p><b>Requirements for an application for a type approval</b></p> <p>The application requirements are provided for under the UCC Type Approval regulations, 2005. A compilation of the same and the application form are attached hereto in Annex 2.</p> <p><b>b. Transfer of Licence, Mergers and Acquisitions</b></p> <p>It is possible for entities in the communications space to merge or be taken over. But such transfer of license, merger or acquisition must be approved by UCC ( S. 42 UCC, Act).</p> <p>An application for approval transfer of license, merger, acquisition, change control or joint ventures must be made to UCC at least 3 months from the date of the intended transaction. (Regulation 8, UCC (Competition) Regulations, 2019.</p> <p>In case of a transfer of license, the application for transfer must be accompanied by an application for grant of license by the person to whom the operator intends to transfer license.</p> <p><b>c. Anti-trust/Competition Legal Regime</b></p> <p>UCC is mandated to ensure that there is fair competition in the communications space. (Sec. 52)</p> <p>Operators are prohibited from engaging in any activities, which have, or are intended or are likely to have, the effect of unfairly preventing, restricting or distorting competition.</p>
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#### **d. Intelligent Network Monitoring Systems**

Intelligence Network Monitoring System (INMS) are technologies used to track network traffic/activities. on all networks and reveals the amount each operator is generating daily.

These systems are designed to track These track calls made, multi-vendor network data, network performance, customer experience records, service quality performance, signaling statistics, documented data selections, customized data filtering, user configurable access fraud detection and billing verification.

The systems in-ter-alia help monitor tax compliance and liabilities.

Regulation 5 of the UCC (Intelligent Network Monitoring System) Regulations, 2019 empower UCC to acquire, install and operate monitoring devices at the premises of telecom operators and monitor operators.

Every operator is mandated to facilitate the installation interconnect border control systems so as to enable the operations of INMS. (Reg 7). The Regulations (Reg 10) also mandate operators to charge a minimum rate for all incoming international communications as may be prescribed by UCC from time to time.

Operators shall also provide monthly returns to UCC detailing their operations for each month. This must be done before the 15 day after the end of the each month (Reg 11)

#### **e. Spectrums**

The UCC Act 2013 mandates the Uganda Communications Commission to manage spectrum resources (Section) 5 of the Act as one of its primary responsibilities of the commission. This entails planning and assignment of spectrum resources to various communication services and users.

Spectrum fees are charged according to designated spectrum bands. Different approaches are used to determine the price of spectrum fees; these include and are not limited to:

- a. Value of the spectrum
- b. Administrative cost involved,
- c. Market based approaches

Spectrum fees are charged on an annual basis except for application processing fees, which are a one-time charge for each application. The current fees structure in force is as below;

		ITEM	FEES IN USD
		1. (i) Application Processing Fees	2,500
		2. (ii) Public Infrastructure Provider (PIP) initial entry fee	100,000 (One off)
		3. (iii) Public Infrastructure Provider Licence	30,000
		4. (iv) Public Service Provider Licence ( Voice & Data)	10,000
		5. (v) Public Service Provider Licence (Capacity Resale) Initial entry	3,000
		6. (v) Public Service Provider Licence (Capacity Resale) Annual Lic Fee	3,000
		7. (vi) Customer premises bloc wiring & Repair Workshop Application Fee	85
		8. (vi) Customer premises bloc wiring & Repair Workshop	500
		9. (vii) Satellite phone users licence	500
2	<b>The Regulation of Interception of Communications Act, 2010 (RICA)</b>	<p style="text-align: center;"><b>a. Interception of communications</b></p> <p>The RICA is a law tailored to provide for the lawful interception and monitoring of certain communications in the course of their transmission through telecommunication.</p> <p style="text-align: center;"><b>Highlights</b></p> <p><b>1. Non-interception of communications; (Section 2, RICA)</b> it is unlawful to intercept any communication in the course of its transmission by means of a telecommunication system. This rule has three exception as below;</p> <ul style="list-style-type: none"> <li>● If the interceptor he or she is a party to the communication;</li> <li>● consent to the interception by of the person to whom, or the person by whom, the communication is sent; or</li> <li>● if the interception is authorised by a valid warrant from a Court of Law.</li> </ul> <p><b>2. Supporting interception of communications. (Section 8, RICA)</b> <b>An entity has a duty to ensure that;</b></p> <ul style="list-style-type: none"> <li>● its telecommunications systems are technically capable of supporting lawful interceptions at all times including simultaneous.</li> <li>● its services are capable of rendering real-time and full-time monitoring facilities for the interception of communications.</li> <li>● it provides one or more interfaces from which the intercepted communication shall be transmitted to a monitoring center.</li> <li>● It safeguards the identities of monitoring agents and ensure the confidentiality of the investigations;</li> </ul>	

		<p><b>3. Duty to collect customer data. (Section 9, RICA)</b></p> <p>Before a telecommunication service provider enters into a contract with any person for the provision of a telecommunication service to that person, it shall obtain the following;</p> <ul style="list-style-type: none"> <li>● the person’s full name, residential address, business address, postal address and his or her identity number contained in his or her identity document, if applicable;</li> <li>● in the case where the person is a business organization, its business name and address and the manner in which it is incorporated or registered;</li> <li>● any other information which the telecommunication service provider deems necessary for the purpose of enabling interception of communication</li> </ul>
3	<b>The Companies Act, 2012.</b>	<p>For operators incorporated as companies, the following must be adhered to;</p> <ul style="list-style-type: none"> <li>● Having annual general meetings of the members</li> <li>● Filing annual returns</li> <li>● Filing a return of allotments in case of a share transfer</li> <li>● Maintaining a postal office number</li> <li>● Maintaining a register of company debentures and charges</li> <li>● Maintaining a register of company members</li> <li>● maintaining company books of accounts</li> </ul>
4	<b>The Tax Regimes The Income Tax Act, Value Added Tax Cap 349 &amp; The Tax Procedure Code Act, 2014</b>	<p><b>1. VAT Registration of taxable entities, (Section 7, VAT Act)</b></p> <p>Any entity that makes taxable supplies exceeding UGX 37.5 million in one quarter (3 months) has a duty to apply for registration as a taxable entity with URA.</p> <p>An entity may also voluntarily apply for registration with URA.</p> <p>Every VAT taxable transaction attracts a VAT tax of 18% of the value of the subject matter.</p> <p><b>2. Filing annual tax returns (Section 31, VAT Act, Section 92, Income Tax Act)</b></p> <p>All taxable entities are mandated to furnish URA with monthly tax returns within 15 days of the end of the tax period.</p> <p><b>3. Income Tax (Section 7, Income Tax Act)</b></p> <p>All companies in Uganda are required to pay an income tax. Income tax payable is 30% on all company profits less all allowable deductions. It is pertinent to note that the allowable deductions and tax percentages may be subject to changes for every financial year.</p> <p><b>4. Import Duty (Section 23 VAT Act)</b></p> <p>Telecommunications equipment being imported into Uganda are subject to an import duty. Whose percentages vary depending on the equipment. Depending on the financial year, some equipment may be tax export.</p>

		<p><b>5. Withholding tax (Section 119(3), Income Tax Act)</b>          If an entity makes a payment for the acquisition of equipment or service, it ought to pay a withholding tax of 6% on the service or equipment fee. If the entity enters into any international arrangement for leasing equipment or property including intellectual property or a loan facility, such an arrangement attracts a withholding tax. Depending on the source of such facilities the withholding tax is between 10-15%.</p>
5	<p><b>The National Information Technology Authority Act, 2009</b></p>	<p>1. The National Information Technology Authority (NITA-U)</p> <ul style="list-style-type: none"> <li>● NITA-U is a Statutory body established under S. 3(1) of the NITA-U Act.</li> <li>● The objectives of the Authority are inter alia to promote standardization in the planning, implementation, delivery, support and maintenance of information technology equipment and services.</li> </ul> <p><b>2. Certification of Provider of Information Technology Products and Services Regulations</b></p> <ul style="list-style-type: none"> <li>● Under Regulation 3(1) of the 2016 Certification of providers of information technology products and services Regulations, a person cannot deliver information technology products or services unless the person is certified in accordance with the Regulations.</li> <li>● Information technology products are defined to include information technology hardware, software and peripherals.</li> <li>● It is NITA-U responsible for such certification under Reg. 4(1).</li> <li>● According to Reg. 5(1) a Registrar is established for the purposes of the certification procedure under the Regulations;</li> <li>● The Registrar is responsible for receiving and processing applications for certification and registering certified providers.</li> <li>● The request for application for registration must be accompanied by a description of the nature of the products or services for which the request for certification is made.</li> <li>● The application fees will be calculated off the annual gross revenue as per the annual audited accounts according to Schedule 3.</li> <li>● The NITA certificate ought to renewed annualy or as the law may from time to time stipulate</li> </ul> <p><b>3. The certification process</b></p> <ul style="list-style-type: none"> <li>● Under Reg 8(1) the Authority assess every application for certification to ensure the Applicant complies with requirements for delivery of information technology products;</li> <li>● Schedule 2 sets out requirements for providers of information technology products and services, including that the provider should;</li> <li>● Be legally registered business in Uganda or outside Uganda;</li> <li>● Have sound organizational, financial and planning systems to ensure stability in the provision of IT products or services;</li> <li>● Have facilities and equipment to ensure the provision of IT products or services;</li> </ul>



		<ul style="list-style-type: none"> <li>● Have a satisfactory past work performance, track record of credibility, and experience in a given industrial activity for which certification is sought;</li> <li>● Have experienced IT professionals required for the provision of IT products or services;</li> <li>● Identify the site to be covered under the scope of proposed certification which shall generally be a location at which the person carries out operation;</li> <li>● Clearly specify the scope of information technology products or services to be included under the certification sought;</li> <li>● Complies with applicable standards relating to the provision of IT products or services.</li> </ul> <p>Additional requirements;</p> <ul style="list-style-type: none"> <li>● Reg. 7(2) also sets out other requirements for certification;</li> <li>● In the case of a legal person, be registered in accordance with the law;</li> <li>● Abide by the standards for provision off IT products or services;</li> <li>● Demonstrate financial viability, where necessary;</li> <li>● Put in place and maintain a sound quality management system;</li> <li>● Have in place policies and procedures to govern provision of IT products or services;</li> <li>● Where applicable, employ competent infrastructure and equipment required to provide technology products or services.</li> </ul> <p>Grant or refusal of certification</p> <ul style="list-style-type: none"> <li>● The Authority shall either grant or refuse the certification within 45 days after receipt of the application.</li> <li>● Regulation 9(2), were the Authority refuses to certify a provider, the Authority should provide that Applicant with a certification of that decision upon payment of a certification fee.</li> </ul> <p><b>4. Suspension or revocation</b></p> <ul style="list-style-type: none"> <li>● Reg. 11(1), certification may be suspended or revoked by the Authority where the capacity of the provider to provide IT products or services has diminished in a manner that affects the certification.</li> <li>● Where the certification is suspended or revoked, the Authority provides a reason for the suspension.</li> <li>● However, the Authority may decide to reinstate a certification where it is satisfied the provider has addressed the matters that were the reason for suspension.</li> </ul>
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		<p><b>5. Surrender of certification</b></p> <ul style="list-style-type: none"> <li>● A certified provider may also surrender a certificate to the Authority where the provider is no longer allowed to provide IT products or services.</li> </ul> <p><b>6. Renewal of certification</b></p> <ul style="list-style-type: none"> <li>● A provider should apply for renewal of certification six months before its expiry, although they have to meet the requirements for certification.</li> <li>● The application is accompanied by the relevant certification fee under Schedule 3.</li> </ul> <p>Inspection and reviews</p> <ul style="list-style-type: none"> <li>● The Authority is attributed the powers to inspect and monitor certified providers under Regulation 15(1);</li> <li>● Every certified provider is obliged to pay an annual inspection fee as prescribed in Schedule 3.</li> <li>● Under Reg. 15(2), The Authority is obliged to carry out a preliminary inspection within 6 months after the grant of certification and full inspection within a year after the grant of certification.</li> </ul>
		<p style="text-align: center;"><b>Data Protection</b></p> <p><b>1. Establishment of the Personal Data Protection Office (PDPO)</b> S.4 of the DPP Act establishes the Personal Data Protection Office whose main responsibility is the protection of personal data and privacy. Personal data is data that enables the identification of an individual.</p> <p><b>2. Registration with the Data Protection Office;</b> Under Reg. 15 (1), DPP Regulations, 2021, all data collectors, processors and controllers must register with the PDPO. Below are the requirements for registration with the PDPO.</p> <ul style="list-style-type: none"> <li>● Name of Applicant or organisation as per certificate of incorporation/ relevant document.</li> <li>● Category of data collected i.e; Data controller, Processor and collector.</li> <li>● Type of organisation with the Company registration number as appears on certificate of incorporation</li> <li>● Country of incorporation</li> <li>● Physical location of business.</li> <li>● Organisation telephone no. that is operational.</li> <li>● Physical of business</li> <li>● Organisation email address</li> <li>● Nature of business: (whether financial services, insurance, legal, engineering) whether financial services; i.e; insurance, legal and engineering.</li> <li>● Designated data protection officer (DPO) Details of the DPO (name, number, DPO email address, physical address);</li> <li>● Other title/position of the DPO;</li> <li>● source of data such as whether from employees, Clients, Suppliers, Customers and contractors.</li> <li>● Personal data collected or processed; Please state personal data collected (this includes identifiers such as name, number etc., geolocation data, individual commercial information such as</li> </ul>

		<p>financial history, purchasing habits etc., sensory data such as biometrics, audio &amp; visual from CCTV, education information such as academic qualifications, professional/employment related information such as that which HR collects and information regarding membership with profession bodies e.g. ACCA, special data such as financial information, trade union, biometric, genetic, religion, sex/gender, political affiliations, medical information etc., and inference data that may drawn from other personal data such as preferences, predispositions, intelligence, abilities, behavior, attitudes, aptitudes etc.)</p> <ul style="list-style-type: none"> <li>● Purpose and retention for data handling which involves specifying the law applicable, services provided, legal obligations, purpose of data collection, period of data retention, HR management, contractor obligations, staff obligations for data retention.</li> <li>● Total records of data collected with a numerical estimate;</li> <li>● Annual growth of personal data collected % based on recent year;</li> <li>● Period of data retention and how long data is kept in your infrastructure</li> <li>● Whether the organisation discloses any personal data to 3rd parties?</li> <li>● Whether the organisation transfers personal data outside Uganda?</li> <li>● Security measures in place or information security policy.</li> <li>● Commissioned form 3. This is the undertaking not to process or store personal data outside Uganda/ in a country with adequate measures in place equivalent to those in the Data Protection and Privacy Act, 2019.</li> <li>● DPO is to create an account and provide us with the log in details <a href="https://www.pdpo.go.ug/register">https://www.pdpo.go.ug/register</a></li> <li>● Avail log in details i.e username and password.</li> </ul> <p><b>3. Principles of data protection</b></p> <p>While dealing with personal data the following principles must be observed;</p> <ul style="list-style-type: none"> <li>● Accountability to the data subjects</li> <li>● Data must be collected lawfully and fairly</li> <li>● Only data relevant to the purpose of its collection should be collected or processed</li> <li>● Data should not be retained for periods longer than necessary</li> <li>● The data collected or processed should be accurate and of good quality</li> </ul>
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- The processed of collecting and processing personal data should be transparent
- Data should be stored safely.

#### 4. Consent in dealing with personal data

Before collecting or dealing with personal data, an entity must ensure that the data subjects have given prior unequivocal, specific and informed consent to collecting and dealing with such data.

If the data subject is a child, consent should be given by a parent or guardian.

#### Exceptions

Below are the exceptions to the above rule;

- Where the collection or processing is authorized by law
- Grounds of national security
- Prevention, detection, investigation or prosecution of a criminal offence or breach of law
- For performance of a contract to which the data subject is a party
- Compliance with a legal obligation
- For medical purposes
- If the data subject is a child, if the data subject is to be used for research or statistical purposes

#### 5. Right of the data subjects

- Data subjects have the following rights;
- Request access to his/her personal data
- Right to stop processing of personal data
- Right to rectify, block, erase and destroy personal data
- Right to be forgotten

#### 6. Other key highlights

- Data should not be transferred out of Uganda to a Country that doesn't not have a robust legal framework for data protection as that of Uganda.
- In case of a data breach, one should immediately take remedial action and inform the NITA-U
- A data subject or nay other person may make a compliant upon reasonable belief that there has been a violation of the rights of a data subject or that an entity has acted unlawfully while dealing with personal data

# 7. Tax Guide

A taxation guide to doing business in Uganda.

No.	Tax legislation	Legal obligations
1	<b>The Tax Procedures Code Act 2014.</b>	<p>Registration and filing returns.</p> <ul style="list-style-type: none"> <li>● A person liable to pay tax should apply to the Commissioner for registration in the prescribed manner.</li> <li>● Upon registration, a person (individual or non-individual) shall be issued with a Taxpayer Identification Number (TIN).</li> <li>● Every person registered for taxes is required to state their TIN on any return, notice, communication or any other document furnished, lodged or used for the purposes of a tax law</li> <li>● Provisional return due date: By the end of the 6th month from the beginning of the taxpayer's Year of Income;</li> <li>● Provisional tax payment due date: On or before the last day of the sixth and twelfth months of the year of income;</li> <li>● Final return due date: By the end of the 6th month after the end of the taxpayer's Year of Income. E.g. 31st December for the Year of Income that ends on 30th June); and</li> <li>● Final tax payment due date: Final Income Tax and Rental Tax is payable on or before the last day of the 6th month after the end of the taxpayer's Year of Income.</li> </ul>
2	<b>Income Tax Act Cap 340</b>	<p><b>Corporate income tax.</b></p> <ul style="list-style-type: none"> <li>● A standard 30% income tax rate is imposed on tax resident corporations in Uganda.</li> <li>● Non -resident corporations deriving income from sources in Uganda are subject to tax on a rate depending on the nature on income as stated in the part IV 3rd schedule of the Income Tax Act.</li> <li>● In case of non-resident corporations deriving income from a branch in Uganda, in addition to payment of the standard 30% corporate tax, a withholding tax rate of 15% is levied on a branch of a foreign company on the profit repatriated to the head office.</li> </ul> <p><b>Capital gains tax.</b></p> <ul style="list-style-type: none"> <li>● the current Ugandan tax regime provides for capital gains tax. capital gains tax arises from the disposal of a business asset, such as stock investments, land and buildings. Under the ITA, disposal of an asset occurs when an asset has been sold, exchanged, redeemed, distributed, transferred by the taxpayer by way of gift, destroyed or lost.</li> <li>● Capital gains are included in the gross income of the taxpayer and assessed as business income. Capital gains are taxed at the standard corporate tax rate of 30%</li> </ul> <p><b>Withholding tax</b></p> <ul style="list-style-type: none"> <li>● A person who makes payments to another person in respect of certain types of interest payments, rents, royalties, professional fees, goods, imports, services or dividends is required to withhold tax at prescribed rate in the part IV of the third schedule to the Income Tax act. The type of activity/transaction from which tax should be withheld and the rate depend on the specific transaction.</li> </ul>

		<p><b>PAYEE</b></p> <ul style="list-style-type: none"> <li>● Employees that earn income above a designated income threshold pay a Pay As You Earn (PAYE) payroll tax. Rates range from 10% - 40% depending on income earned.</li> </ul>
3	<b>Value Added Tax Act Cap 349</b>	<ul style="list-style-type: none"> <li>● Every person with an annual gross turnover of at least 150 million or 37.5 within three consecutive months is required to register for VAT.</li> <li>● Goods are classified in to standard rated, zero rate and Exempt goods for VAT purposes, Currently, the standard VAT rate is 18% of the gross amount paid.</li> <li>● Some goods and services are zero rated and are listed in the third schedule to the Act while exempt goods are listed in the second schedule to the Act.</li> <li>● The First Schedule of the VAT Act contains a list of Public International Organizations that are entitled to certain VAT reliefs, including the International Development Law Organisation (IDLO) and the Foreign, Commonwealth and Development Office (formerly known as DFID).</li> <li>● Exempt goods or services are neither zero-rated nor subject to the standard rate. Exemptions include livestock, unprocessed foods and agricultural products, and financial services, among others as listed under the Second Schedule of the VAT Act.</li> <li>● The compliance obligations for VAT purposes are the same as those listed under the TPCA 2014 but most notably, the accounting and filing of returns plus payment of the tax is done on monthly basis as opposed to annual basis.</li> </ul>
4	<b>Excise Duty Act 2014</b>	<ul style="list-style-type: none"> <li>● Excisable goods and services are stipulated under the Second Schedule of the Excise Duty Act, 2014, in accordance with the excise duty specified therein. A person providing such an excisable service is liable to pay the duty on that service, and the liability arises on the date of provision.</li> <li>● A manufacturer of an excisable good is liable to pay the duty on the manufactured good when it leaves the manufacturer's premises.</li> <li>● An importer of excisable goods pays excise duty at the time of import, as per Section 4 of the Excise Duty Act.</li> <li>● A person liable to pay excise duty shall do so on the date of filling the returns with the URA Commissioner, or in the case of an assessment, pay within 45 days after receiving the notice of assessment.</li> <li>● For services, a person becomes liable to pay on either the date on which the performance of the service is completed, the date on which payment of the services is made or the date on which the invoice is issued. An importer pays duty at the time of import.</li> <li>● Notable excisable goods in the telecom sector includes telecommunication services, data.</li> </ul>
5	<b>East African Customs Management Act 2004 (EAC_CMA)</b>	<p><b>Customs duty.</b></p> <ul style="list-style-type: none"> <li>● Rates of import duties and export duties are set out in the schedules of the EAC-CMA and in the Common External Tariff book for the East Africa Customs Union. Such duties and taxes are payable through self-assessment procedures</li> </ul>

		<p><b>Import duty</b></p> <ul style="list-style-type: none"> <li>● This refers to the tariff levied on goods at the time of importation into the country. Therefore, everyone who imports goods into Uganda, depending on their classification, is liable to pay import duty. However, certain goods which are classified as duty free have a zero percent duty levied on them as listed in the 1st schedule to the EAC-CMA.</li> <li>● You need to note that Imported goods are also charged VAT of 18% and a withholding tax of 6%. Imports are also subject to a charge of 1.5% infrastructure tax to finance railway infrastructure development.</li> </ul> <p><b>Export duty</b></p> <ul style="list-style-type: none"> <li>● Almost all exports in Uganda are tax- free, save for tobacco leaf, fish, fish maw, gold and unprocessed hides and skins.</li> </ul>
6	<b>Stamp Duty Act 2014 as amended.</b>	<ul style="list-style-type: none"> <li>● The Stamp Duty Act imposes varying duty rates depending on the nature of transaction as listed in the 2nd schedule to the stamp duty Act. For example, transfer of company shares attracts and is subject to a stamp duty of 1.5%.</li> </ul>
7	<b>Trademarks and tax</b>	<ul style="list-style-type: none"> <li>● The use of a freeing trademark in Uganda is regarded as an importation of a service that attracts a tax whose percentage may vary but averagely, import duty and 18% VAT.</li> </ul>

## 8. E waste management

Uganda has in place the National Environment Act, 2019, the National Environment (waste management) Regulations 2020, the E-Waste Management Policy 2012, the E-Waste Management Strategic Plan, and the E-Waste Guidelines 2016.

The Basel Convention on the control of trans-boundary movement and disposal of hazardous waste, to which Uganda is a member, defines E-Waste, as: "all discarded electrical and electronic assemblies, scrap, components and batteries". Some of these contain hazardous materials such as cadmium, mercury, lead, and polychlorinated biphenyl. The National E-waste Management center was launched by The National Environment Management Authority (NEMA) and the National Enterprise Corporation (NEC). This is meant to operationalize the e waste laws and guidelines in place.

# 9. Trademarks protection

Trademarks in Uganda are provided for under the Trademarks Act, 2010. A Trademark may 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.

Trademarks extend protection to brand names and symbols adopted and used by a company to identify its products in the market. A trademark is a visual representation attached to goods or services for the purpose of indicating their origin in trade and coffee processors register their company names as trademarks under the Trademarks Act, 2010. Subsequent to this, the trademark owner shall be able to exploit the benefits of using the mark.



<p><b>International conventions, treaties and arrangements</b></p>	<ul style="list-style-type: none"> <li>● African Regional Intellectual Property Organization (Banjul Protocol)</li> <li>● Agreement on Trade-Related Aspects of Intellectual Property Rights</li> <li>● Paris Convention</li> <li>● Nairobi Treaty</li> <li>● World Intellectual Property Organization</li> <li>● World Trade Organization</li> </ul> <p>*Note Although Uganda is a member of the Paris Convention, it is not a signatory to the Madrid Protocol, therefore there is no provision in Uganda’s legislation relating to international arrangements for trademarks. As such, it should not be possible to claim convention priority. However, the registry is, in practice, accepting priority claims, although the effectiveness and validity of a priority claim is unclear.</p>
<p><b>Classification</b></p>	<ul style="list-style-type: none"> <li>● The International Classification of Goods and Services (Nice Classification) applies.</li> <li>● A separate application is required for each class.</li> <li>● The register is divided into part A (for trademarks which are distinctive) and part B (trademarks that are capable of distinguishing), per legislation.</li> </ul>



<b>Categorization of trademarks</b>	<ul style="list-style-type: none"> <li>● Provision is made for: <ul style="list-style-type: none"> <li>• ordinary trademarks (goods and service marks);</li> <li>• certification marks;</li> <li>• defensive marks; and</li> <li>● series marks.</li> </ul> </li> </ul>
<b>Filing requirements</b>	<ul style="list-style-type: none"> <li>● Simply signed TM 1 (form of authorization of an agent);</li> <li>● at least four clear depictions of the mark, except for word marks in ordinary type;</li> <li>● priority document (if applicable), with verified English translation.</li> </ul>
<b>Procedure</b>	<ul style="list-style-type: none"> <li>● Applications are examined as to inherent registrability and conflict with prior existing registrations / applications. On acceptance, a publication notice is issued and applications are advertised for a period of 60 days.</li> </ul>
<b>Opposition</b>	<ul style="list-style-type: none"> <li>● An opposition may be lodged within the 60 days following the date of advertisement of the trademark application. Extension of the opposition period is possible at the discretion of the registrar.</li> </ul>
<b>Duration and renewal</b>	<ul style="list-style-type: none"> <li>● A trademark registration is effective for an initial period of seven years from the date of application and, thereafter, renewable for further periods of 10 years.</li> </ul>

## 10. Employment issues

Employment in Uganda is governed by the Employment Act of 2006 (Employment Act) and its corresponding Regulations. The employment relationship under the Employment Act, 2006 provides for the rights of an employee some of which include, weekly rest, pay calculation, annual leaves, sick pay, maternity leave, paternity leave and notice period applicable.



<b>Immigration</b>	<ul style="list-style-type: none"> <li>● Foreign employees require a special pass or a work permit in order to be employed in Uganda.</li> <li>● A special pass is a short-term work facility granted to foreign employees whose term of employment is for a maximum aggregate period of five months, whereas a work permit is granted to foreign employees whose term of employment is for six months to three years.</li> <li>● As a prerequisite for obtaining the work facilities, the company seeking to employ a foreign employee must go through a profiling process and obtain a code number from the Directorate of Citizenship and Immigration Control (“DCIC”). Thereafter, the company can submit the application for the respective work facility online, using the code number issued by the DCIC.</li> <li>● There are no restrictions on the number of work- permits available to a company.</li> <li>● The dependant pass is granted to children (less than 18 years), spouse and other relatives of a foreign resident with proof of legal stay (student pass, work permit, certificate of residence) in Uganda.</li> <li>● It can also be issued to a foreign dependant of a Ugandan citizen and this can be the child, spouse or other relative.</li> <li>● Where to apply: online through the Immigration portal.</li> <li>● In practice, the DCIC approves applications for work facilities as long as the employer provides the required documentation and pays the prescribed fees for the respective work facilities, and successfully demonstrates that expatriate staff will contribute skills and knowledge to the company’s business that are not readily available from local Ugandan employees.</li> <li>● The DCIC also sets out different specified requirements for the different sectors of employment.</li> </ul>
<b>Local Employment Versus Secondment</b>	<ul style="list-style-type: none"> <li>● In terms of Uganda’s employment legislation, an employee may be seconded to Uganda, as it is not a legal requirement for either local or foreign employees to be employed by a local entity.</li> <li>● However, in terms of Uganda’s immigration legislation, employment by a local entity is a prerequisite for applying for a work permit.</li> </ul>
<b>Fixed-Term Contracts and Temporary Employment Services</b>	<ul style="list-style-type: none"> <li>● Fixed-term contracts of employment that are either defined by time or purpose are allowed in terms of the Employment Act, 2006. The use of fixed-term contracts of employment should, however, be approached with circumspection as there are risks associated with such contracts. There is no specific regulation regarding the renewal of fixed-term contracts.</li> <li>● The use of temporary employment services (private employment agencies) is provided for, provided the agency is registered and licensed under the Employment Regulations, 2011.</li> </ul>
<b>Payment in Local Currency</b>	<ul style="list-style-type: none"> <li>● It is not a legal requirement for remuneration to be paid in local currency.</li> </ul>
<b>Restraint of Trade Agreements</b>	<ul style="list-style-type: none"> <li>● Restraint of trade agreements is prima facie valid and enforceable in Uganda, subject to the requirement that they must be reasonable.</li> </ul>
<b>Occupational Health and Safety</b>	<p>The Occupational Health and Safety Act, 2006.</p> <ul style="list-style-type: none"> <li>● The Act requires all workers to adhere to minimum health and safety standards at the work place.</li> <li>● This also includes providing safety gear/equipment for the workers, eg gloves, boots, etc.</li> </ul>

	<ul style="list-style-type: none"> <li>● Employers that use dangerous substances have an extra duty of care to ensure that such substances do not endanger the employees or the environment.</li> <li>● Employers also have a duty to ensure the safety of themselves, other employees, and the work place. The employees ought to educate the employees on these duties.</li> <li>● Employees are also required to register their workplaces with the commissioner for labour under the Act. (section 40)</li> </ul>
<b>Claims for injuries or ill health from employment.</b>	<p><b>The Workers Compensation Act, 2000</b></p> <ul style="list-style-type: none"> <li>● Any employee who gets injured or sick in the course of his or her employment has a right to claim compensation from his/her employer.</li> <li>● The course of duty means such injury or illness may be contracted off or outside the workplace.</li> <li>● The employee and the employer may agree to such terms. But failure for such agreement, the matter may be escalated to a labour officer of Court.</li> <li>● To safeguard against this, employers may seek employment insurance for the employees under the Act.</li> </ul>
<b>Employee Vs Contractors</b>	<ul style="list-style-type: none"> <li>● Mitigating taxes payable and human resource operational costs are key in the performance of businesses.</li> <li>● To avoid such extra costs, entities may elect to engage workers as independent contractors as opposed to employees.</li> <li>● This saves on taxes and payment of employee benefits.</li> </ul>

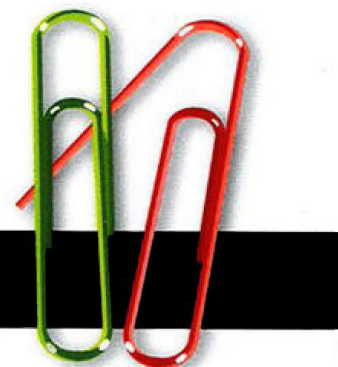
## Anti-Sexual Harassment

Employment (Sexual Harassment) Regulations, 2012 (Statutory Instrument 15 of 2012), provides that an employer with more than twenty-five employees shall adopt a written policy against sexual harassment which includes a notice to employees that sexual harassment is unlawful, that it is unlawful to retaliate against an employee for filing a complaint of sexual harassment or for co-operating in an investigation of a sexual harassment complaint; a description and examples of sexual harassment; a statement of the consequences for employers who are found to have committed sexual harassment; a description of the process for filing sexual harassment complaints and the addresses and telephone numbers of the person to whom complaints should be made; education and training programmes on sexual harassment for all employees on a regular basis; and additional training for the committee on sexual harassment, supervisory and managerial employees.

# sexual harassment

## in the workplace

**UNDERSTAND PREVENT RESPOND**



## Public holiday observations

1 Jan	New year's day
26 Jan	Liberation day
16 Feb	Remembrance of Bishop Luwum
8 Mar	Women's day
Changing dates	Good Friday, Easter Sunday, Easter Monday.
1 may	Labour day
3 June	Martyrs' day
9 June	Heroes' day
Changing dates	Eid- al- Fitr and Eid Mubarak
9 Oct	Independence day
25 Dec	Christmas day
26 Dec	Boxing day

# 11. Computer Emergency Response Team (CERT)

The Computer Emergency Response Team was established in June 2013 in partnership with the International Telecommunications Union (ITU). The Communications sector CERT serves the Communications sector in Uganda which includes licensed Telecommunications service providers, Internet Service Providers, and consumers of their services. The CERT has partnerships with a number of local, regional and International bodies and is a member of the global Forum for Incidence Response Teams – FIRST. The operations of CERT were later regularized under regulation 7 of the UCC (Computer Emergency Response Team) Regulations, 2019

CERT provides assistance and information in the implementation of proactive measures to reduce the risk of computer insecurity incidents as well as providing a response to any computer/cyber insecurity incidents.

CERT operations are regulated by the UCC (Computer Emergency Response Team) Regulations, 2019. Where UCC declares a communications emergency, it may install equipment at facilities owned by operators to monitor and avert the dangers for public safety, confiscate equipment being used without a licence, demand information from an operator, director an operator ot to provide a service to a customer, etc. (Reg 6)

The regulations also mandate operators to do the following (Reg. 7)

- a. Establish and implement a cyber security policy
- b. Notify UCC of any significant cyber security threat or incidents that come to their attention
- c. Provide the Commission with quarterly cyber security incident reports, information technology and systems risk assessment reports and any other information requested for by the Commission
- d. Allow inspectors access to records and premises in the course of an investigation of any

communications emergency or incident of alleged cybercrime

- e. Establish reliable and up-to-date mechanisms to filter malicious traffic from incoming or outgoing traffic
- f. Maintain a designated focal point of contact accessible at all hours by the Commission in the event of an emergency
- g. Promptly disconnect a consumer, user, third-party content provider or another person if directed by the Commission
- h. Maintain information detailing user logs, traffic and routing data pertaining to any threat or malicious traffic (Reg. 10)

## 12. Interconnection Agreements for VoIP

Inter-connection agreements are standard documents for two or more telecom companies to interconnect their networks on a reciprocal basis using the voice-over-internet protocol (VoIP).

National operators have the majority of the phone subscribers, so smaller VoIP providers that plan to operate within the country must interconnect with the tier 1 suppliers. This is a common phenomenon, especially for new players in the market. Such interconnections enable the simultaneous transmission and receiving of multiple voice or data channels across the multiple players in the market.

In Uganda, these inter-comm relations are governed by the UCC (Interconnection and Access) Regulations, 2019 and Section 58 of the UCC Act, 2013. Telecom operators may with the approval of UCC enter into an agreement for the purpose of connecting network facilities. An application for interconnection is made to UCC with a copy of the draft interconnection agreement.

Once the technical and commercial parts are finished, providers sign an interconnection agreement according to which they agree to connect their networks and exchange the telecommunications traffic. These relationships are partly governed by the law of contract. The traffic exchange can be one-way or bilateral. One-way means that one provider acts as a client (originator) and another as a supplier (terminator). Bilateral means that each of the providers can be both traffic originator and terminator (such interconnections are especially common in wholesale). Interconnection agreements usually include the following parts:

- a. Settlement rates (termination rates)
- b. Payment schemes (prepaid, postpaid, bilateral, etc.)
- c. Payment schedules (monthly, weekly, daily, etc.)
- d. Routing policies (premium, standard, grey routes, etc.)
- e. Traffic balancing requirements
- f. Technical standards (protocols, codecs, etc.)
- g. Coordination of network operations

## 13. Internet Exchange Points

Internet Exchange point (IXP) is a physical infrastructure point where Internet Service Providers (ISPs) and Content Providers/Content Delivery Networks (CDNs) interconnect in order to enable Internet traffic exchanged between them. This is aimed at lowering the overall cost of network service delivery, improving routing efficiency, and increasing fault tolerance. This results into more affordable faster, and reliable internet. The Uganda Internet eXchange Point (UleP) provides neutral, reliable, high-speed peering infrastructure in Uganda. UleP supports bilateral and multilateral peering via IPv4 and IPv6.

For further information or need to connect with UleP, please contact them using the details below;  
 Communications House  
 1 Colville Street  
 Kampala, Uganda  
 Website: <https://uixp.co.ug/>

## 14. Exiting the Ugandan market

As one plans an entry into the market, it is also smart to get an insight into the exit route. Under this segment, we highlight the key considerations for any ISP that intends to exit the Ugandan market. KTA Advocates is the law firm that advised of the safe exit of Africel from Uganda. We are thus experienced and knowledgeable in this area. Below is a table breaking down the major laws and considerations for an ISP to exit the Ugandan market.

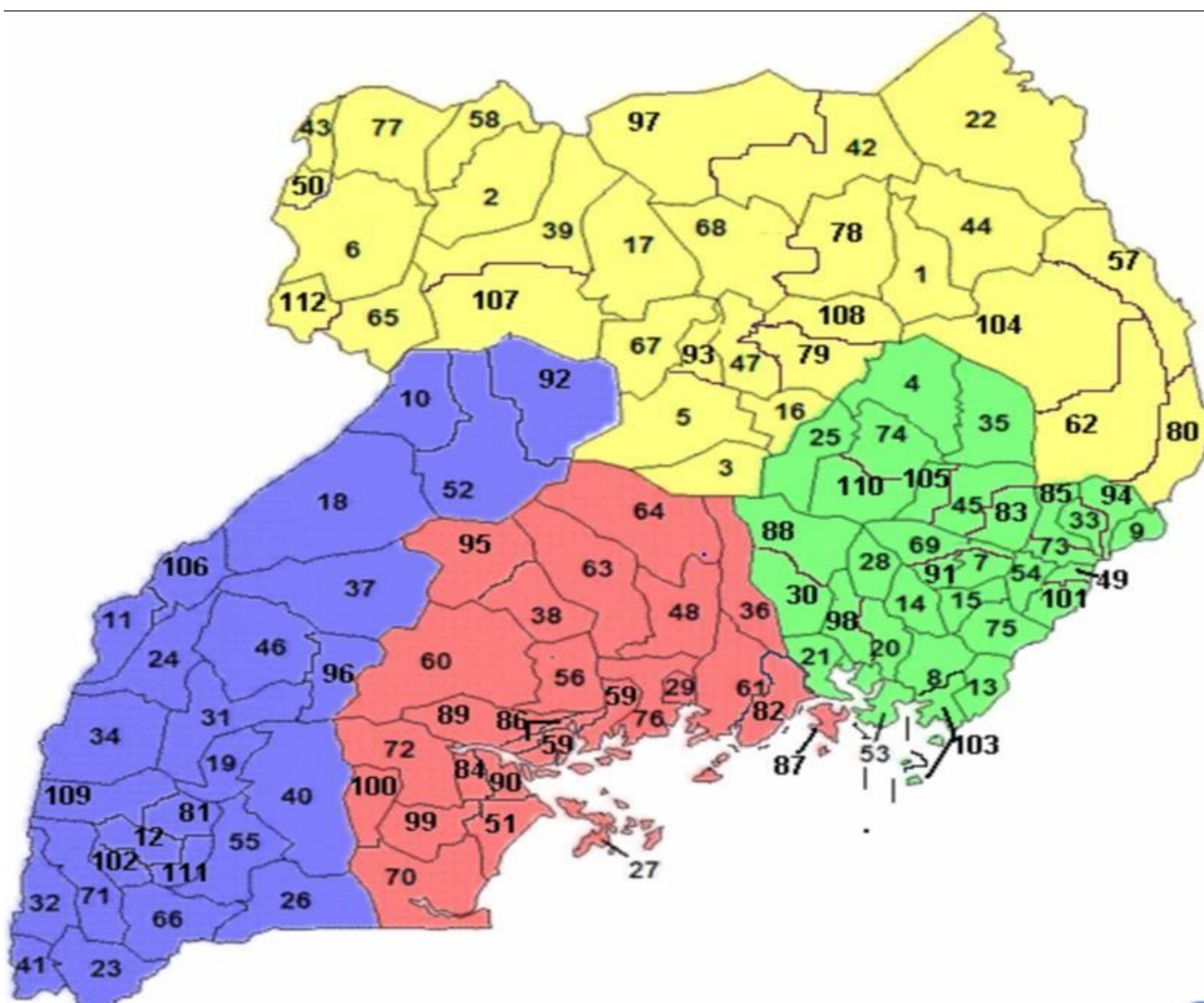
Item no.	Legislation	Legal framework
1	The Uganda Communications Act	<p style="text-align: center;"><b>Transfer of license (Section 42, UCC Act)</b></p> <ul style="list-style-type: none"> <li>● An entity ending its operations in Uganda may transfer its license to another entity that is willing and has the capacity to operate as an internet service provider in Uganda.</li> <li>● Such transfer can only be concluded with the consent of UCC.</li> <li>● The application for UCC to consent to the transfer must be accompanied by an application for grant of a licence by the person to whom the operator intends to transfer the licence.</li> </ul> <p style="text-align: center;"><b>Approval from UCC</b></p> <p>It is also vital to get the necessary approval from UCC before exiting. Exiting the market without UCC approval exposes the exiting entity to legal proceedings instituted by UCC in fulfillment of its (UCC) obligations to protect customers and ensure total legal compliance within the telecommunications industry.</p> <p>In order to get the necessary approval, UCC requires evidence of satisfaction with the provision of the following;</p> <ol style="list-style-type: none"> <li>1. Notification of customers about the exit. This entails the following;           <ul style="list-style-type: none"> <li>● Last date of offering services</li> <li>● Explaining the refund processes for outstanding services and balances</li> </ul> </li> <li>2. Settlement of all creditor claims</li> <li>3. Refund of all customers' unused airtime and data balances</li> <li>4. Full payment of UCC's outstanding debt</li> <li>5. Settlement of employee claims</li> <li>6. Approval for collective termination of employees from the Commissioner for Labour under the Ministry of Gender, Labour and Social Development</li> <li>7. Approval of a data disposal plan from the National Data Protection Office</li> <li>8. Approval of equipment dismantling or decommissioning plan from the National Environment Management Authority.</li> <li>9. Settlement of ongoing Court matters.</li> </ol>

2	<b>The Insolvency Act, 2011</b>	<p style="text-align: center;"><b>Insolvency</b></p> <ul style="list-style-type: none"> <li>● Where a company is adjudged not to be in a position to pay its debt(s), a petition may be made to Court for the liquidation of the company. (S. 3)</li> <li>● The petition may be made by the company creditors. The company may also be liquidated voluntarily if the company resolves by special resolution, that it cannot by reason of its liabilities continue its business and that it is advisable to liquidate. (S. 58)</li> <li>● Such liquidation may be supervised by Court. The company or its creditor may elect a liquidator to liquidate company assets.</li> </ul>
3	<b>The Contracts Act</b>	<p>During normal operations, an entity may enter several contractual relationships to supply or receive services. It is important to study all contracts and terminate such contracts within the confines of the subject contracts.</p> <p style="text-align: center;"><b>Notice of termination</b></p> <p>Many of these contracts require a notice of termination running for a specific number of days. It is important that the notice periods are adhered to during the termination of any contract.</p> <p style="text-align: center;"><b>Deeds of novation</b></p> <p>Some contractual relationships create legal obligations that ought to survive the operations of an internet service provider in Uganda. In such circumstances, an entity ought to liaise with other parties to the contract.</p> <p>Where the subject matter of the Contract involves any aspects under the auspices of UCC such as continued provision of telecommunication services to customers, such novation can only be concluded with the approval of UCC.</p>
4	<b>The Companies Act, 2012.</b>	<p style="text-align: center;"><b>Voluntary winding-up</b></p> <ul style="list-style-type: none"> <li>● A company may by special resolution resolve to be wound up voluntarily (S. 268)</li> <li>● Before passing a resolution to voluntarily wind up, the company must first make a declaration of solvency (S. 271)</li> <li>● A decision to wind up must be published in the gazette and in a newspaper of wide circulation.</li> </ul>
5	<b>The Employment Act, 2006</b>	<p style="text-align: center;"><b>Collective termination</b></p> <ul style="list-style-type: none"> <li>● Notice of termination of up to three months or payment in lieu of notice. The notice periods are as below. (S. 58) Where the employee has worked for; <ol style="list-style-type: none"> <li>1. 10 years or more – 3 months</li> <li>2. 5 years or more but less than 10 years – 2 months</li> <li>3. More than one year but less than 5 years – 1 month</li> <li>4. More than 6 months but less than one year – 2 weeks</li> </ol> </li> </ul> <p>Where the employer is not in position to give the above notice, the employer may pay the employees a salary equivalent for the notice period in lieu of the subject notice.</p> <ul style="list-style-type: none"> <li>● Terminal benefits may vary depending on the duration of employment for each employee</li> <li>● Ensure that all NSSF and PAYE contributions have been fully paid-up</li> </ul>

		<ol style="list-style-type: none"> <li>1. Monetary value for untaken leave</li> <li>2. Continued medical insurance up to end of final year of operation</li> <li>3. Repatriation pay depends on where an employee come from/ stays</li> <li>4. Providing psycho sociological support to staff</li> <li>5. Certificates of service</li> </ol>
6	<p><b>The Data Protection and Privacy Act, 2019.</b></p>	<p style="text-align: center;"><b>Transfer of Data</b></p> <ul style="list-style-type: none"> <li>● Where an entity decides to transfer its license to another entity, it (the closing entity) cannot transfer personal data that it holds without the consent of the data subjects. (S. 7, 35 &amp; 37)</li> <li>● Prior, specific, informed and unambiguous consent of the data subjects must be conspicuously sought before any personal data is transferred to the licensee transferee.</li> </ul> <p style="text-align: center;"><b>Data Disposal</b></p> <p>An entity ceasing to operate in Uganda ought to dispose of such data in accordance with the data protection regime in Uganda and the entity’s data disposal policy as approved by the PDPO. Such disposal is regulated by the PDPO. (S. 36)</p> <p>Below are some of the PDPO guidelines that ought to be applied in disposing of personal data.</p> <ul style="list-style-type: none"> <li>● Data disposal methods must be suitable as juxtaposed with the volume and nature of data</li> <li>● Personal data must be categorized by its nature, medium of collection/storage, risk of confidentiality to inform the method and place of destruction.</li> <li>● The destruction method ought to be cost and environmentally friendly.</li> <li>● Display a general duty of care to the disposal of data such that no individual or organization is compromised by material that has not been correctly destroyed.</li> <li>● After the disposal, a certificate of disposal should be issued detailing the nature of data destroyed, place of destruction and method used.</li> </ul>



## ANNEX 1: A MAP OF UGANDA SHOWING TELECOM REGIONS IN UGANDA



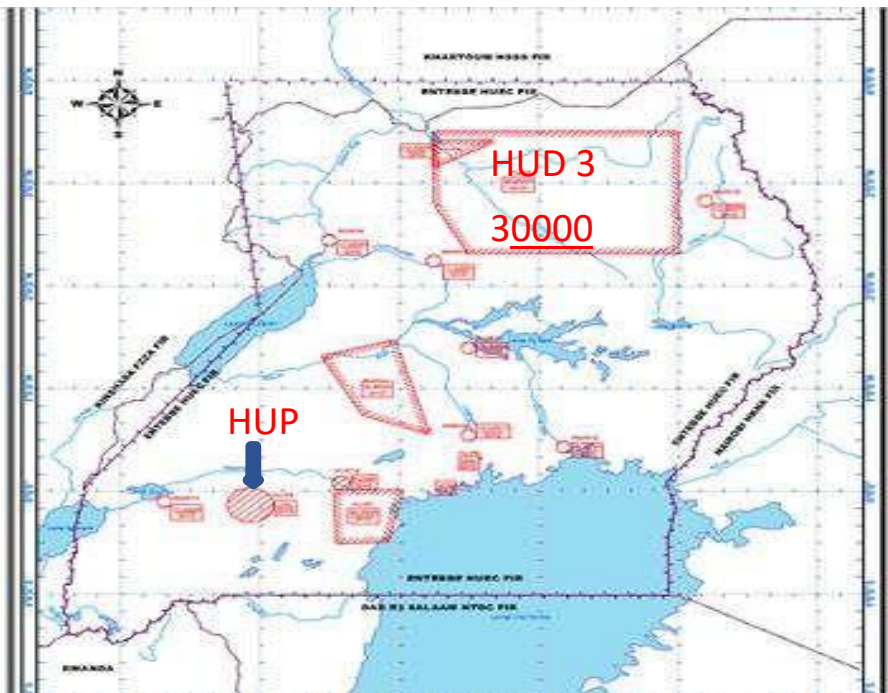
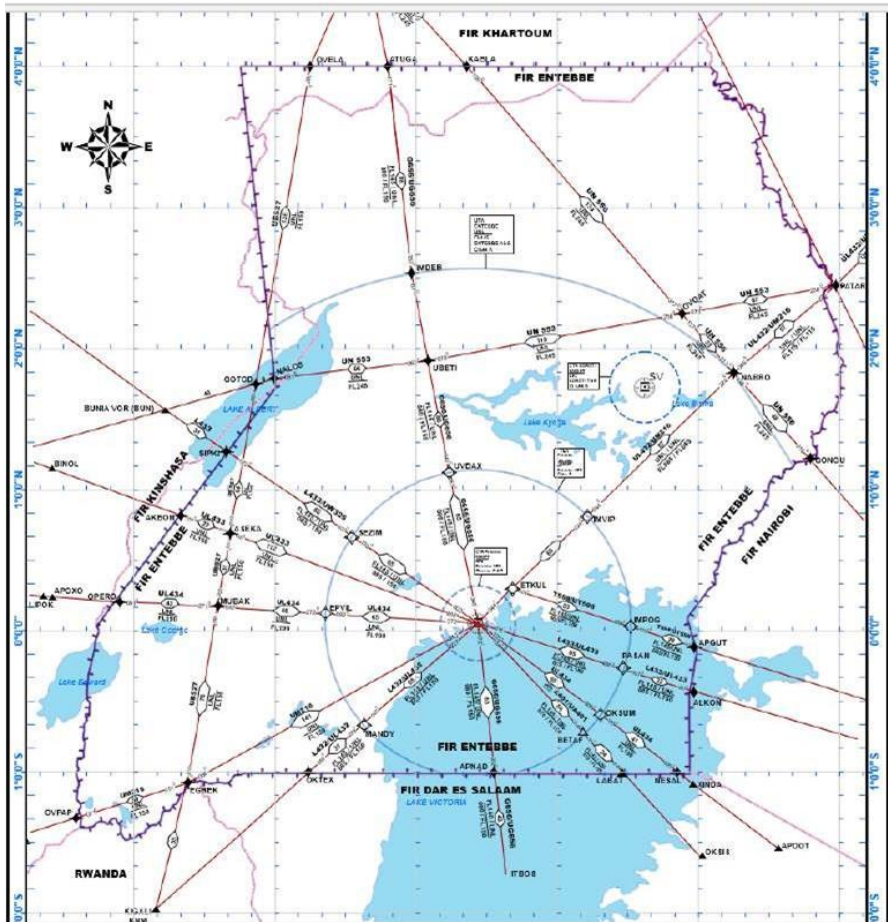
## ANNEX 2: LISTS OF DISTRICTS PER REGION

		EASTERN REGION GREEN		NORTHERN REGION YELLOW		WESTERN REGION BLUE	
Map	District	Map	District	Map	District	Map	District
82	Buikwe	4	Amuria	1	Abim	81	Buhweju
84	Bukomansimbi	7	Budaka	2	Adjumani	10	Buliisa
86	Butambala	49	Bududa	78	Agago	11	Bundibugyo
87	Buvuma	8	Bugiri	79	Alebtong	12	Bushenyi
89	Gomba	83	Bukedea	3	Amolatar	18	Hoima
27	Kalangala	9	Bukwa	80	Amudat	19	Ibanda
90	Kalungu	85	Bulambuli	39	Amuru	26	Isingiro
29	Kampala	13	Busia	5	Apac	23	Kabale
36	Kayunga	15	Butaleja	6	Arua	24	Kabarole
38	Kiboga	88	Buyende	16	Dokolo	31	Kamwenge

		EASTERN REGION GREEN		NORTHERN REGION YELLOW		WESTERN REGION BLUE	
Map	District	Map	District	Map	District	Map	District
95	Kyankwanzi	20	Iganga	17	Gulu	32	Kanungu
48	Luweero	21	Jinja	22	Kaabong	34	Kasese
99	Lwengo	25	Kaberamaido	42	Kitgum	37	Kibaale
100	Lyantonde	28	Kaliro	43	Koboko	40	Kiruhura
51	Masaka	30	Kamuli	93	Kole	92	Kiryandongo
56	Mitiyana	33	Kapchorwa	44	Kotido	41	Kisoro
59	Mpigi	35	Katakwi	97	Lamwo	96	Kyegegwa
60	Mubende	91	Kibuku	47	Lira	46	Kyenjojo
61	Mukono	45	Kumi	50	Maracha	52	Masindi
63	Nakaseke	94	Kween	57	Moroto	55	Mbarara
64	Nakasongola	98	Luuka	58	Moyo	102	Mitooma
70	Rakai	101	Manafwa	62	Nakapiripirit	106	Ntoroko
72	Sembabule	53	Mayuge	104	Napak	66	Ntungamo
76	Wakiso	54	Mbale	65	Nebbi	109	Rubirizi
		103	Namayingo	107	Nwoya	71	Rukungiri
		14	Namutumba	108	Otuke	111	Sheema
		105	Ngora	67	Oyam		
		69	Pallisa	68	Pader		
		110	Serere	77	Yumbe		
		73	Sironko	112	Zombo		

### ANNEX 3; Maps of Uganda showing areas restricted as aviation routes

Source: CAA, 2020



- KEY**
- HUD- Danger Areas
  - HUP- Prohibited Areas
  - HUR- Restricted Areas

## ANNEX 4; Table/application form detailing requirements for an application for a type approval

APPLICANTS DETAILS					
Applicant Company Name:			Applicant Type:	Private User/Consumer	Specify if other
Applicant Company Address	Postal:		Physical:		
	Email:			Tel:	
TIN /Tax No.					
Contact Person	Name:			Tel:	
	Email:			Tel:	
AUTHORIZED AGENT DETAILS (Attach copy of letter of Authorization or Power of Attorney)					
Authorized Agents	(Fill Name of Company or Persons acting on behalf of the Applicant)				
Contact Person	Name:		Address		
	Email:		Tel:		
INVOICE DETAILS (Address for Billed Party)					
Invoice Address	(Fill Name of Company or Persons responsible for payment of Type Approval fees)				
Contact Person	Name:		Address		
	Email:		Tel:		
Address details for Certificate					
Certificate Address	(Fill Name of Company or Persons responsible for receiving the certificate)				
Contact Person	Name:		Address		
	Email:		Tel:		
TECHNICAL DETAILS OF EQUIPMENT					
Name of Equipment:			Trade Mark		
Brand Name:			Model:		
Manufacturer Details	Name:				
	Address:				
Product Description:					
Intended Use:					
Frequency Details	Range:				
	Operating Frequency:				
Maximum Output Power / E.I.R.P:		ITU Emission Designator:			
Type of Modulation:		Antenna Gain:			
Technical Variants (where applicable):					
DETAILS OF CONFORMANCE CERTIFICATE					
Issuing Body:					
Issuing Date:					

APPLICABLE STANDARDS				
Test	Test Standard	Name of Testing laboratory	Address/ Contacts	Result
EMC				
RF (Radio)				

Health & Safety				
Technology Specific				

DETAILS OF SUBMITTED SAMPLE (where applicable)			
Equipment Type:		Brand Name;	
Model:		Serial Number;	

**UNDERTAKING**

I hereby certify that the information provided is accurate and if otherwise, the Certificate, may be revoked and an appropriate penalty applied.

By signing this form, I give Uganda Communications Commission the authority to request and access any information associated with this application from test laboratories and other stakeholders. I agree to comply with any terms, conditions or restrictions which the Uganda Communications Commission may impose and to be bound by the laws and regulations in force.




Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Disclaimer by UCC: It is the sole responsibility of the certificate holder, indicated here as \_\_\_\_\_, to ensure compliance with the applicable standard(s).

CHECKLIST: Ensure that the following supporting documents are submitted	
Requirement	Provided
A formal letter requesting for type approval, addressed to the Office of the Executive Director (UCC) outlining the Equipment type, Brand Name, Model & Manufacturer	
A fully filled type approval application form (A signed PDF version and an Excel version)	

Sample of the equipment (Mandatory for all end user devices) - Clearly marked or embedded with the trade name / brand, model and serial number of the equipment	
A copy of the applicable User manuals in English	
A summary detailing the technical specifications of the Equipment.	
A declaration of conformity signed and stamped from Manufacturer.	
A GSMA Certificate (Applicable for all GSMA devices)	
Test reports verifying the Electromagnetic Conformity, RF Conformity, Health & Safety Conformity and Operational Functions of the equipment or device from an accredited test laboratory	
Applicant's Authorization Letter (LoA) or Powers of Attorney (where applicable)	

## Contact us

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P.O. Box 37366, Kampala, Uganda.
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-  [partners@ktaadvocates.com](mailto:partners@ktaadvocates.com)