

# **EBIROWOOZO BYABASUUBUZI NE BANAMAKOLERO KU NKOLA YAGAVUMENTI BIKI BYE BAAGALA GAVUMENTI ETUUKIRIZE**



## **EBILOWOZO BINNO, BIKUNGANYIZIDWA PRIVATE SECTOR FOUNDATION UGANDA**

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*Ka Luganda.*

## EBIFA KU PRIVATE SECTOR FOUNDATION UGANDA

PSFU kitongole ekigatta abasuubuzi ne bannamakolero mu Uganda. Kirimu ebibiina by'abasubuzi 143, ebitongole ebyetongodde n'ebya Gavumenti ebiyamba okuku-laakulanya obusuubuzi. Kissibwamu nnyo ekitiibwa olw'omulimu omulungi gwe kikola okulung'amyamba enkola za Gavumenti era kikolera wamu nayo okussa mu nkola pulogulaamu nnyingi omuli pulogulaamu eyokutuwa amasanyalaze mu byaalo (Energy for Rural Transformation! BUDS ERT)

Ensangi zino, ekitongole kino kye kiddukanya pulojekiti ya Bbanka y'ensi yonna ya bukadde bwa doola 71 eyitibwa Second Private Sector Competitiveness Project (PSCP II) ku wa Gavumenti. Pulojekiti eno egenderedwamu okulongoosa okuvuganya mu bizinensi n'amakolero mu Uganda. Wansi wa pulojekiti eno mwe muli n'endala eyitibwa BUDS eyamba okuteekateeka amakampuni n'ebibiina by'abasubuzi ebikyali ebito nabyo bisobole okuvuganya ku mutendera gw'ensi yonna.

Bukya PSFU etandikibwawo mu 1995, yeebadde entabiro y'abasubuzi ne bannamakolero okutuusa eddobozi lyabwe mu Gavumenti, okuwa obusobozi n'okutuusa ku Gavumenti ebiruma bannabizinesi. Bukya PSFU etandikibwawo, essa mu nkola pulojekiti za Gavumenti ez'enjawulo ezigendereddwamu okutumbula obusuubuzi. Kyokka PSFU si kitongole kya Gavumenti, naye olw'omuwendo gwa bammemba abakyegattako kyongedde okugaziya emirimu gyakyo, era kifuuse kimu ku bitundu ebiyamba enkulaakulana ya Uganda.

Obwammemba mu PSFU buva ku bibiina by'abasubuzi, ebibiina ebigatta abalina emirimu oba obukugu bwe basomeredde, ebibiina bya bannamakolero ne butuuka ku makampuni mu ggwanga. Muno muzingiramu amanene n'amatono kasita gaba n'ekigendererwa eky'okutumbula Uganda mu by'obusuubuzi n'okugitwala mu maaso. PSFU efuba okutumbula embeera bizinesi mwe zikolerwa n'okuleetawo empisa eyinza okusikiriza bayinvesita bannansi n'abagwira okukolera wano bizinesi. Ekitongole kino eky'abasubuzi mu nkung'aana z'ebyobusuubuzi ezisinga obukulu mu kitundu kyaffe ne mu nsi endala, kasita ziba nga zikwata ku bannabizinesi. Kikoze kinene okubanga n'okukulaakulanya enkola ezireetawo okuvuganya okw'obwenkanya mu Uganda n'amawanga agagyetoolodde wamu n'ensi endala.

### PSFU By'ekola:

- Okunoonyereza ku nkola za Gavumenti n'okutuusa eddobozi lya banneekoleragyanze gy'eri
- Okussaawo entabiro eyawamu esobozesa okuteesa ku nkola za Gavumenti n'engeri gye zikosaamu abasuubuzi mu Uganda
- Okulaba ng'enteeseganya zigenda mu maaso wakati wa Gavumenti ne banneekoleragyanze
- Okwongerwa abasuubuzi obusobozi nga bayita mu kubatendeka mu bukodyo obubayamba okutumbula emirimu gyabwe.

## OKULAMBULULA AMANNYA AGASIRISIDDWA

<b>ACP</b>	Africa, Caribbean & Pacific
<b>AGOA</b>	African Growth Opportunity Act
<b>AFIR</b>	Annual PEAP Implementation Review
<b>BOU</b>	Bank of Uganda
<b>BTVET</b>	Business, Technical, Vocational Education and Training
<b>BUDS</b>	Business Uganda Development Scheme
<b>CHOGM</b>	Commonwealth Heads of Government Meeting
<b>CICS</b>	Competitiveness and Investment Climate Strategy
<b>CID</b>	Criminal Investigations Department
<b>COMESA</b>	Common Market for Eastern and Southern Africa
<b>DDT</b>	Dichloro Diphenyl Trichloroethane
<b>EAC</b>	East African Community
<b>EPA</b>	Economic Partnership Agreement
<b>EUREP GAP</b>	European Good Agricultural Practices
<b>FTA</b>	Free Trade Area
<b>FY</b>	Financial Year (Omwaka gw'ebyensimbi)
<b>ICT</b>	Information and Communication Technology
<b>ISO</b>	International Standards Organisation
<b>MDG</b>	Millennium Development Goals
<b>MFI</b>	Micro Finance Institutions
<b>MTI</b>	Ministry of Tourism, Trade and Industry
<b>NAADS</b>	National Agricultural Advisory Services
<b>PAVE</b>	Pay As You Earn
<b>PEAP</b>	Poverty Eradication Action Plan
<b>PMA</b>	Plan for Modernisation of Agriculture
<b>PSFU</b>	Private Sector Foundation Uganda
<b>SADC</b>	Southern Africa Development Cooperation
<b>SME</b>	Small and Medium Enterprises
<b>UBOS</b>	Uganda Bureau of Statistics
<b>UCDA</b>	Uganda Coffee Development Authority
<b>UCPA</b>	Uganda Consumer Protection Association
<b>UDB</b>	Uganda Development Bank
<b>UEPB</b>	Uganda Export Promotion Board
<b>UFEA</b>	Uganda Flower Exporters Association
<b>UIA</b>	Uganda Investment Authority
<b>UNBS</b>	Uganda National Bureau of Standards
<b>UPE</b>	Universal Primary Education
<b>URA</b>	Uganda Revenue Authority
<b>URC</b>	Uganda Railways Corporation
<b>UTB</b>	Uganda Tourist Board
<b>VAT</b>	Value Added Tax
<b>CAA</b>	Civil Aviation Authority
<b>MSME</b>	Micro Small and Medium Enterprises
<b>NSHI</b>	National Social Health Insurance
<b>MAPS</b>	Marketing and Agro processing Strategy
<b>PPDA</b>	Public Procurement and Disposable Assets
<b>MOFPED</b>	Ministry of Finance and Economic Development
<b>FPC</b>	Foreign Private Capital

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## EBIROWOOZO BYA BANEKOLERAGYANGE MU BUFUNZE

Waliwo obubonero obw'enkukunala obulaga nti Gavumenti nnetegefu okuyamba banneekoleragyange aba Uganda. Kino kiragibwa olw'okussa ku mwanjo entegeka ez'okulongoosa embeera y'ebuyobusuubuzi n'okussa mu nkola ebirowoozo ebireete-bwa abasuubuzi. Mu kiseera kino Gavumenti essizzaawo ensawo ey'enjawulo ku masannyalaze n'enguudo okulaba ng'ebintu bino ebibadde birinnyisizza ennyo ebbeeyi y'okusuubulira wano bigonjoolwa. Wabaddewo era okulongoosa mu ngeri omusolo gye gugung'anyizibwamu n'okukwasisa amateeka g'emisolo nga Gavumenti.

Banneekoleragyange mu Uganda kati essira basinze kulissa wa gyebaggya ebintu eby'okukozesa ku mirimu gyabwe. Emiziziko mu by'amateeka n'okutuukiriza ebisabibwa Gavumenti nga kw'otadde abawa omusolo abatono kissa omugugu munene ku bawi b'omusolo era kyetaaga okulolwako. Banneekoleragyange basiima kaweeefube akoled-dwa okuggyawo emiziziko gino naye baagala obwangu obusingawo mu kugiggyawo. Uganda erina okulaba nti abakozi ba Gavumenti batuukana n'omufindo okwongera ku mukisa gwa banneekoleragyange okuvuganya mu katale k'omukago gwa EAC n'ensi yonna okutwaliza awamu.

Essira erissibwa ku byenfuna by'eggwanga ku mutendera ogwa waggulu birina okukka wansi okutuukira ddala ku musuubuzi omutono atandikawo bizinensi. Okussa omulaka ku misolo egikung'aanyizibwa wano n'okuggyawo ebituli mu nnyingiza y'eggwanga ebiva ku bamusigansimbi abatono kikulu okulaba nti eggwanga lyeyimiri-zaawo mu byensimbi era lyewala okwewola ennyo okuva ebweru.

Kyamagezi Uganda okwongera okutema amakubo ag'okufunamu ssente okuva mu ggwanga munda ng'eyita ku kwongera ku basoloozebawo omusolo, okulongoosa ebiz-uuliddwa nti bivaamu ensimbi, okwongera ku bungi bw'abakozi abalina obumanyirivu era abatendekeddwa obulungi nga bamanyi kye baagala okussa mu nkola, n'okussaawo amakubo ag'okukozesaamu ebyobugagga by'eggwanga eby'obutonde.

Okussa omulaka ku byobulimi n'obulunzi ebiri ku mutindo kikulu kubanga by'obulimi bye byesigamidwako abantu ebintundu 92 ku buli 100 abali mu Uganda. Ebirala mwe muli okuzimba amaterekero n'ebiyagi omunatekebawo emmere, okulongoosa omutindo gw'obuyonjo, okufukirira mu biseera eby'ekyeya n'okukola enguudo zomubyalo ezitusa eby'amaguzi ku ennene kisobozese ebirime okutuuka mu katale era kiyambe okukendeza ebbula ly'emmere n'okufiirwa ensimbi nga ebilime tebifunye katale. Kino kijja kwongera abalimi n'abalunzi okufuna ensimbi n'eggwanga libeere n'emmere erimala.

Okujjawo emizziziko gyonna egilemesa okweyongera kwe byettunzi uganda byetunda mu mawanga amalala kijja kuyamba Uganda okukulalanya obyobusuubuzi byayo namawanga amalala. Mu bitundibwa ebweru mulimu emmwanyi, ppamba, amajaani, ebyennyanya, ebimuli, okulunda enjuki, ebiva mu byobulunzi n'amaliba. Ate ebyettunzi

ebirala ebitundibwa mumawanga amalala, eby'okusomooza ebyetaaga okukolako amangu mulimu; Okuteekawo awaterekerwa, okujjawo obunafu mu kulondoola ama-teeka agafuga akatale k'ebyobulimi n'ebyobulunzi okuva kukuleeta ebitali ku mutindo, enkyukakyuka mu mbeera z'obudde n'okufukirira okutamala.

Ebyobulamuzi byetaaga okutunulwamu bisobole okuvuganya mu mukago gwa EAC. Et-teeka ku byobulambuzi lirina okutunulwamu n'ekigendererwa eky'okulaba nti bisobola bulungi okuvuganya. Uganda era esobola bulungi okupangisibwa amawanga amalala okugakolera emirimu (nga Amerika, Bungereza ne Canada) n'olwekyo kyetaagisa oku-kozesha omukisa guno mu ngeri ez'enjawulo.

Omusolo guno gwandissiddwa ku bitundu 12 ku 100 okusobola okukwatagana ne ba-liraanwa baffe era n'okukendeeza ku nsimbi ezeetaagisa okuddukanya bizinensi wano.

Oluvannyuma lw'okutongoza entegeka y'eggwanga ey'okwekulaakulanya, National Development Plan (NDP), banneekoleragyange tulwooza nti bw'ennessibwa mu nkola mujja kubaamu entegeka ez'okuyamba bizinensi ezawansi n'emitendera egigendered-dwa okutuukiriza ebisaliddwawo okusobola okuvaamu ebibala. Okulondoola ebikoled-dwa n'okubalirira obulungi ebikozeseddwa kikulu nnyo kyokka kyetaagisa okubaawo kaweefube w'abebyobufuzi okulaba nti balwanyisa enguzi nga bayita mu makubo agabaweebwa ekibiina kya Transparency International okusobozesa eggwanga oku-malirawo ddala omuze guno.

Kaweefube w'abakazi mu kukulaakulanya eggwanga lino alabika bulungi. Okugeza abakazi 80 ku buli 100 beenyigidde mu bulimi obw'okulima emmere ey'okulya awaka yokka nga bakozeza enkola ezaava edda ku mulembe. Uganda erina ky'ekozeewo mu kuyamba abakazi naddala mu by'omwenkanonkano. N'ekirala obutali bwenkanya olw'okuba oli mukazi bugenze bukendeera naddala mu kutuusa emirimu eri abantu. Abakazi banneekoleragyange nabo bandiyambiddwa Gavumenti okwenyigira ennyo mu kaweefube w'okukulaakulanya eggwanga.

Entegeka z'okwegatta mu EAC zikwataganira ddala n'endagaano eyakolebwa ng'omukago gwa EAC (okussa mu nkola entegeka ya Customs Union n'endagaano za Common Market). Banneekoleragyange baakwekeneenya oba ebyenfuna bya Ugan-da binaafunamu nnyo naddala mu katale ak'awamu (Common Market).

Uganda erina okuba n'abakugu abeenyigidde ennyo nteeseganya zonna okulaba nti ebyenfuna byaffe biganyulwa mu mukago gwa EAC. Mu ngeri eno banneekoleragy-ange nga bayita mu kibiina kyabwe ekibagatta ekya PSFU nga bayita mu kiwandiiko kino bawa ebirowoozo ku ngeri eggwanga gye liyinja okwongera okuvuganya mu ki-tundu ekituliraanye n'ensi yonna okutwaliza awamu, okwongera ku kukola obugagga nga bayita mu kusiga ensimbi, okutondawo emirimu n'okwongera ku nnyingiza y'abantu.

Wansi bye birowoozo ebikulu ebikwata ku kiti ky'abasubuzi banneekoleragyange ebi-weereddwa bammemba mu 2010.



## 1.0 ENNYANJULA

Bizinesi za baneekoleragyange mu Uganda ezisinga zikyali ku mutindo gwa wansi era nga ssi mpandiise. Amakampuni amawandiise gali ng'ebitundu 19 ku buli 100 (Uganda Business Survey, 2007) ku bizinesi eziri mu Uganda. Zino ze zeetisse eggugu lyonna ery'ensimbi ezeetaagisa okuddukanya bizinesi. Mu mugugu gwe beetisse mulimu ebizibu mu kufuna ebikozesebwa, amasannyalaze n'embeera ya bizinesi. Abasuubuzi mu Uganda baasalawo okufulumya ekiwandiiko kino buli mwaka bwe banaayita okulafubanira baneekoleragyange.

### 1.1 Ebigendererwa mu kukola ekiwandiiko kya PSFU

Mu 2004, abasuubuzi mu Uganda nga bayita mu kibiina kya baneekoleragyange ekya PSFU baasalawo okufuna engeri gye bakolagana ne Gavumenti okuyamba okutereeza ebya bizinesi mu Uganda. Baasalawo okutandika okufulumya ekiwandiiko ekiyitibwa Platform for Action. Kino kikuwa ekifaananyi ku kusomooza okuli mu kukola bizinesi mu Uganda naddala eri baneekoleragyange, ebikoleddwa Gavumenti okulongoosa embeera eno. Okuyingizaamu Gavumenti ekigendererwa kwe kulaba ng'ensimbi z'omuwi w'omusolo zikozesebwa kuzaalabugagga mu kifo ky'okumala gaziyiwaayiwa.

### 1.2 EMITENDERA EGIGOVERERWA PSFU MU KULWANIRIRA BANNEEKOLERAGYANGE

Kaweefube wa PSFU okulwanirira baneekoleragyange asinze kwesiba ku kugolekenya na Gavumenti n'ebitongole ebirala ebikwatibwako mu kuteeseganya. Ekisinga obukulu mu nkiiko zino kwe kuzuula amakubo agasoboka okwongerera ku busobozi bwa Uganda okuvuganya n'okulongoosa embeera ekolebwamu bizinesi. Amakubo amalala PSFU mw'erwanirira baneekoleragyange mulimu enkiiko ezituzibwa ku bajefi, ezoogera ku matabi ag'enjawulo ag'ebyenfuna, olukung'aana lwa Pulezidenti olwa bamusigansimbi (PIRT), akakiiko ka Competitiveness Investment Climate Strategy (CICS) Steering Committee, obukiiko bwa Palamenti n'enkiiko ez'enjawulo ne Pulezidenti ezitegekebwa PSFU.

Wansi by'ebimu ku bituukiddwako wakati wa 2007 ne 2009;

- Gavumenti ya Uganda etaddewo ensimbi endala obuwumbi 80 okukola n'okudaabiriza enguudo
- Ensawo y'ebybulimi erimu obuwumbi 30 essiddwawo okuyamba abalimi okuzee-wola nga bazzaayo amagoba ga siringi 10 ku buli 100.
- Enkola ya Gavumenti okutuuka ku balimi evuddeko Gavumenti okuwanga abalimi ebyetaagisa ng'eyita mu nkola ya NAADS.
- Ensimbi endala obuwumbi 85 zaaweereddwayo mu nsawo y'ebyamasannyalaze nga zaakwongerera ku masannyalaze
- Ensimbi endala obuwumbi 85 buweereddwayo okukulaakulanya amasannyalaze.
- Amagoba ku ssente ezeewolwa nago gatandise okukka olw'okuvuganya okweyon-

gedde mu banka, okussibwawo kw'ekitongole kya Credit Reference Bureau (CRB) n'okukendeeza ku Gavumenti okusasulira amabanja.

- Okubalirira n'okulondoola emirimu kweyongedde mu Gavumenti nga kuvuddeko ku nsisinkano wakati wa banneekoleragyange n'ebitongole bya Gavumenti ku nnoon-goosa y'embeera za bizinensi
- Pulojekiti z'abagabi b'obuyambi mu byobulimi, ebyenjigiriza n'ebyobulamu zaggy-ibwako omusolo gwa VAT n'amabanja ne gazisonyiyibwa.
- Okusonyiwa omusolo ku bizimbisibwa wooteeri, amalwaliro, n'amasomero kwayongezeddwayo omwaka omulala mulamba.
- Omusolo gwa excise ku bbiya gwakendeezebwa, oguggyibwa ku wa malt n'akolebwa okuva mu bikozezebwa ebirimibwa mu Uganda ne gukka okuva ku bi-tundu 60 okudda ku 40 ku buli 100.
- Waliwo n'ekikyuseeko ku nsolooza y'emisolo naddala ku nsalo wamu n'okulongoosa ensomesa ku musolo era n'abahasula kati beeyongedde.



## 2.0 OKWEKENEENYA BIZINENSI Z'OBWANNANYINI MU UGANDA

### 2.1 Engeri bizinensi z'obwannanyini gye zifaananamu n'ebikulu bye zifaananya

Bizinensi z'obwannanyini mu Uganda zikyali ku mutindo gwa wansi ng'ezisoba mu 800,000 zigwa mu kiti kya bukkampuni obutono wadde nga ziri ebitundu 92 ku buli 100 ku makampuni agali mu bibuga. Amatabi ga bizinensi agalina ebitundu 20 ku buli 100 nga gaweza abakozi 20 n'okweyongerayo mulimu ag'ebikozesebwa (utilities) 55 ku buli 100, okusima ebyobugagga eby'omu ttaka n'amayinja (38 ku buli 100), okuzimba (ebitundu 27 ku buli 100), ebyobulimi n'ebibira (ebitundu 25 ku buli 100).

### 2.2 Emikisa gy'okukula

MSME zikola ebitundu 90 ku buli 100 ku ezo ezitali za ku nnimiro mu kukozeza abantu mu Uganda naye ate nga zivaamu ebitundu 28 ku buli 100 mu bifulumizibwa n'okukola 30 ku buli 100 ku bintu ebyongerwa omugaso.

Gavumenti egonze ku makubo ag'okufunamu ensimbi za bizinensi ku magoba agawansi n'okumalawo emiziziko mu kufuna ebikozesebwa naddala mu by'enguudo,essimu, amasannyalaze wamu n'obukwakkulizo bwa Gavumenti.

Bizinensi ezitali mpandiise nkulu nnyo mu bizinensi ez'obwannanyini mu Uganda. Bizinensi nga zino ziwa abantu bangi emirimu n'okwongera ku nfuna y'amaka. Wabula zikosa Gavumenti mu nsolooza y'emisololo.

### 2.3 Embeera ya bizinensi mu Uganda

#### 2.3.1 Engeri bizinensi gyeziyimiridde mukuvuganya

Okwewaayo okukulaakulanya ebyenfuna by'eggwanga kwandyesigamiziddwa ku ma-teeka, obukwakkulizo bwa Gavumenti, n'ebitongole ebirondoola enzirikanya ya bizinensi.

Omugugu gw'obukwakkulizo mutono naddala mu bintu ng'abakozi, emisolo giger-aageranyizibwa n'egy'amawanga amalala agalina ebyenfuna ebisingako amaanyi ate omugugu gw'okusolooza omusolo musaamusaamu. Okuddukanya ebyobusuubuzi n'emisololo ku nsalo nabyo birongoose. Era wabaddewo n'okulongoosa ku nsengeka ya Uganda mu busobozi bw'okuvuganya okusinziira ku lipoota ku kuvuganya mu nsi yonna n'erinnya ebifo 20.

Era waliwo ekyalongooka ku mugugu Gavumenti gwe yalina okukwatisa obukwakkulizo bwayo n'emiwendo gy'emisololo. Ebikulu ebyetaagisa bizinensi za Uganda okulongoosa okuvuganya kwazo mulimu; i) okubeera n'ebitongole ebikola obulungi ii) okuba n'amasimu, amasannyalaze n'enguudo iii) ebyenfuna by'eggwanga eby'omuggundu iv) abakozi abalamu era nga banyirivu n'obukulembeze obulungi.

## Ebirongooseddwa mu nsolooza y'emisolo

Enkyukakyuka eziwerako zikoleddwa. Gavumenti etaddewo enkola ez'omulembe okuyamba bamusigansimbi omuli okubanguyiza okuwa emisolo n'okubawa amawulire ku bintu bye batunda wabweru w'eggwanga. Enkyukakyuka esembyeyo y'enkola eya "e-tax" oli mw'ayinza okusasulira omusolo ku mukutu gwa yintanenti. Ebintu ebiwerako bikoledwa okuziyiza ababadde beebalama okuwa omusolo, okufiiriza eggwanika n'okwanguyiza abantu okuwa omusolo nga i) ensasula ennyangu ng'okusasula mu bbanka obutereevu, ii) okuwaayo ennamba za TIN okwewala okumala obudde mu kujjuza foomu iii) okusolooza emisolo nga bakozeza kompyuta iv) kkampuni ennene okwegerekerwa emisolo v) abawi b'omusolo abagondera amateeka okusonyiyibwa emisolo egimu vi) enkwata ennungi eya bakasitoma mu URA ne vii) emisomo eri abawi b'omusolo n'okukola amangu ku kwemulugunya kwabwe.

### 2.3.2 Obuzibu mu kukola bizinensi

Uganda teguvuganya bulungi n'amawanga amalala aga EAC. Waliwo akasoobo mu kussa mu nkola entegeka ez'okulongoosaamu okulaba ng'embeera ya bizinensi erongooka okusobola okuvuganya.

Ebyempuliziganya ne busuulu ku mayumba bye bikulu ebyongeza ssente ezeetaagisa okutandika bizinensi mu Uganda. Kuliko n'ebirala ng'amasannyalaze, entambula okutuka ku nyanja n'ebirala ebyekuusa ku bukwakkulizo bwa Gavumenti.

Emisolo egisabwa ku kisaawe e Ntebe giri waggulu bw'ogerageranya n'ebisaawe bya Kenya ne Tanzania. Kino kivaako ennyonyi ezigwayo okuba entono. Wadde ng'erwamu entambula y'amazzi abasuubuzi abasinga mu Uganda gye bakozeza kubanga ekekke-reza sso ng'abamu bandibadde bakozeza nnyonyi singa ebisale bikkako wansi.

## 3.0 OKWEWAAYO KWA GAVUMENTI OKUKULAAKULANYA BIZINENSI EZ'OBWANNANNYINI

Kyeraga bulungi okulaba nti waliwo ekikolebwa Gavumenti okulongoosa embeera y'okukoleramu bizinensi nga kyeregira ku bintu nga GoU/World Bank-PSCPII. Bannabizinensi mu Uganda basiima Gavumenti olw'okugezaako okulaba ng'essaawo entegekazisobozesa ebyenfuna by'eggwanga okwetoololera ku banneekoleragyanze.

### 3.1 Ebikyuse mu byensimbi okusobozesa okufuna ensimbi ezikola bizinensi

Ekisaawe ky'ebyensimbi kikulaakulanye.. Banka 22 ez'ebyobusuubuzi zigguddwawo. amatabi 30 ag'ebitongole byensimbi gagguddwawo okuva mu 2005 ne gatuusa amatabi ku 300. Okutandikibwawo kwa Credit Reference Bureau (CRB) kwongedde okulongoosa ku buzibu obuli mu kwewola. CRB ng'eyita mu bbanka z'obusuubuzi esobodde okugaba kaadi 26,799 okuli ebifa ku beewozi. We twogerera ng'amatabi ga bbanka n'ebitongole ebivola 349 ku 353 geegasse dda kunkola eno. Banka nazo ziyiizizza mu ngeri gye ziwerezaamu abantu omuli mobile banking, sms banking, internet banking, lending ne mortgage. Okutambuzza ssente ng'okozesa essimu (mobile money transfer) nakwo kati kukola kinnawadda. Okusobozesa okwewola ensimbi ez'okukozesa ebbanga eggwanga kabineti yayisizza ebbago lya Uganda Retirements Benefit Scheme n'erinaasobozesa abalala okuyingira ebya pensoni. Minisitule y'ebyensimbi erina okulaba nti bbago lino litwalibwa mu Palamenti liyisibwe.

### 3.2 Ebikyuse mu tekinologiya (ICT) okuyamba mu kuvuganya

Mu kisaawe kya tekinologiya w'ebyempuliziganya waliwo bingi ebikoleddwa. Ebisinga obukulu ku bino kwe kussaawo Minisitule ya ICT, okussaawo entegeka ya ICT ey'eggwanga lyonna, okussaawo omukutu gwa "fibre optic" n'okukendeeza obuseere bwa yintaneti n'okukulaakulanya ebitebe bya ICT mu yunivasite. Gavumenti era yaggyawo emisolo ku kompyuta n'ebikozesebwako. Amabago ag'enjawulo gali mu kakiiko ka Palamenti akavunaanyizibwa ku ICT. Ebintu bino byonna byandiyambye okussaawo obumanyirivu obwetaagisa mu ICT.

### 3.3 Enkyukakyuka mu byobulimi ezigenderera okwongerera ku biva mu bulimi

Enkyukakyuka nnyingi ezikoleddwa mu kisaawe ky'ebyobulimi omuli; okuwaayo obuwumbi 30 okuddukanya bizinensi ezeekuusa ku byobulimi n'okufuna ensigo ennongooseemu okussaawo enkola ya Warehouse Receipt System (WRS), okuggyawo omusolo nga ku biva mu byobulimi ebitwalibwa ebweru n'okuggyawo omusolo ku bintu ebipakirwamu ebitwalibwa ebweru, okuddamu okutunuulira enkola ya NAADS okusobola okuwa abalimi amagezi, ebisikiriza ebiweebwa abazimba amakolero agalongoosa ebirime mu



buwanvu bwa kilomita 20 okuva mu kibuga, wassiddwawo n'amakampuni aganoonya obutale wamu n'okuzuula ebirime ebiba birimibwa okutundibwa ebweru. Entegeka ya gavumenti okusalamu eggwanga ebitundu okusinziira ku bye bisobola okulima wamu n'enkola ya MAPS kati bissibwa mu nkola.

### **3.4 Enkyukakyuka mu bukwakkulizo ku kuukuuma ebyobutonde**

Bino bye bifuniddwa; etteeka lya Audit, Dual Citizenship, National Information and Technology Authority, ebbago lya Contracts Bill, etteeka lya Copyright and Neighbouring Act ne Mortgage Act gona gayisiddwa Palamenti ne Companies Bill wamu ne Insolvency Bill agasomeddwa omulundi ogusooka mu Palamenti. Amabago amalala musanvu gali mu Palamenti okuli erya Electronic (Digital) Signatures Bill 2008, Contracts (Ammendment) Bill, 2008 ne Trade Marks and Services Bill, No. 9 2009.

UIA naky'o kifuuse ekifo kimu bamusigansimbi we bafuna buli kye beetaaga. Kino kiyamba mu kukendeeza emiziziko mu kutandika bizinensi. Okutandikibwawo kw'ekitongole ekirondoola bajeti mu Minisitule y'Ebyensimbi okulaba nti entegeka za Gavumenti zisibwa mu nkola n'okussa ku kompyuta ebyapa by'ettaka kyanguya okukola bizinensi.

### **3.5 Kaweefube w'okwongera ku bumanyirivu bw'abakozi**

Gavumenti evuddeyo okukulaakulanya emisomo gya ssayansi ne tekinologiya mu matendekero agawaggulu ng'ekigendererwa kyakufuna abakozi abatendekere abanaakola mu makolero. Kaweefube agendereddawamu okugaziya amatendekero g'ebyobulimi ne tekinologiya n'okukyusa bye basoma bikwatagane n'akatale bye keetaaga. Okussibwa mu nkola gye buvuddeko kw'etteeka ku matendekero g'ebyemikono n'ebya bizinensi erya BITVET kyongedde ku ntegeka mu matendekero aga waggulu ez'okugezaako okwongera ku bumanyirivu bw'abakozi.

### **3.6 Okukulaakulanya eby'enguudo, amasimu n'amasannyalaze**

Bino bye bifuniddwa; okussaawo ensawo ey'enjawulo ku masannyalaze okusasulira pulojekiti ng'ez'e Bujagali ne Karuma; okudaabiriza oluguudo lw'eggaali olwa Tororo-Gulu okusobozesa bizinensi okutambula mu kibuga ky'e Gulu, okumaliriza oluguudo lwa Jinja-Bugiri na bingi ebikoledwa ku Northern By-Pass okulaba nti luyamba okukendeeza ku bulippaggano bw'ebidduka mu Kampala. Okuggyawo omusolo gwa VAT n'ogw'okuyingiza muno ebikozesebwa mu kufuna amasannyalaze g'enjuba mu kaweefube w'okuwagira okukozesa amasannyalaze g'enjuba mu bizinensi z'omu byalo ezirina obuzibu bw'amasannyalaze n'okutondebwawo kw'ekitongole kya Uganda National Roads Authority (UNRA) okudaabiriza enguudo.

### 3.7 Okukulaakulanya ekitongole ky'ebyobulambuzi

Gavumenti ng'eyita mu tteeka lya Tourism Act 2008 ewaddeyo obukadde 200 okussa mu nkola etteeka lino; amatendekero g'ebyobulambuzi okuli erya Lake Katwe Wildlife Training Insitutte ne Crested Cranes Hotel nago gaggyibwa mu Minisitule y'Ebyenjiriza ne gatwalibwa mu y'ebyobulambuzi, obusuubuzi n'amakolero okuddukanyizibwa obulungi; okuggya emisolo ku bidduka ebitambuza abalambuzi,okwongera ku balambuzi abakozesa ennyonyi. Ebyobulambuzi mu Uganda birina bwe bikosebwa naddala ku ludda lw'ebikozesebwa.

Egimu ku miziziko mulimu;

- Enguudo, amasannyalze n'ebyempuliziganya ebitamala
- Amasannyalaze amatono, agateesigika ate nga ga buseere
- Obumanyirivu obutono mu bakozi
- Okuba n'awatono w'oyinza okufuna ssente z'okukozesa mubizinensi wamu n'okuba nga aw'okufuna ssente ez'okwewola okuzisasula oluvannyuma lw'ebbanga eddene watono
- Awaggyibwa emisolo awatono ekireetera omugugu gw'omusolo gwonna okussibwa ku bawi b'omusolo abatono abatuukiriza.
- Banneekoleragyange okuba nti balemesebwa okuguza Gavumenti ebintu oba okugikolera emirimu



## 4.0 EBISOMOOZA MU BUSUUBUZI MU UGANDA

### 4.1 EBYENGUUDO, AMASIMU N'AMASANNYALAZE

#### 4.1.1 Ebyentambula

Ebyantambula biri ku buseere. Ebitundu 40 ku buli 100 ezikozesebwa mu bizinensi zigenda ku byantambula. Kikulu nnyo gye bujja amaanyi okussibwa ku kunoonya entambula etali ya buseere nnyo okwegatta n'amawanga agoomuliraano. Kijja kuyamba Uganda okuganyulwa mu kifo ky'erimu ng'entabiro y'ebyobusuubuzi mu kitundu kino.

Waliwo ebikolebwa mu kiseera kino ku luguugo lwa Northern Corridor okuva ku nsalo e Busia/Malaba okutuuka Mbarara/Katuna n'okuva e Kampala okutuuka e Nimule ng'oyitidde e Gulu nga kw'otadde namakubu agaliikiriza luno okuli olwa Tororo-Mbale-Soroti. Okuddaabirizibwa kwa Jinja-Bugiri, ogutundutundu gwa Northern Corridor ogugatta Uganda ku liyanja kwamalirizibwa mu September 2009. Wadde nga Northern By-Pass yaggulwawo naye tennaggwa kusobozesa mmotoka zisukka mu emu kuyitako nga ziraga oludda lumu.

Enkyukakyuka ezizzeewo ng'okutondebwa kw'ekitongole kya Uganda National Roads Authority (UNRA), n'ensawo ku byenguudo byonna bigendereddwa kwongera ku busobozi bw'okuvuganya n'okusuubulagana.

#### a) Entambula ey'eggaali y'omukka

Entambula y'eggaali y'omukka y'emu kuzisinga okukekkereza era okwagalibwa naddala ng'otwala oba okuggya ebintu ku nyanja. Entambula y'eggaali y'omukka kumpi kati. tekyaliwo era entegeka z'okufuna omusigansimbi omulala agissaamu sseente akyagudde butaka. . Ensimbi obukadde bwa ddoola 115 RVR ze yassa mu by'eggaali y'omukka tezaamala kukola kyali kisuubirwa basuubuzi. RVR yayongeza ensimbi z'okusaabaza ebintu ebitundu 10 ku buli 100 ne 14.8 ku buli 100 wakati wa 2007 ne 2008 olwa kye yagamba nti ensimbi z'okuddukanya omulimu guno zaali zeeyongedde. Omulimu gw'okuddukanya eggaali y'omukka nga tegunnakwasibwa RVR, ekitongole kya URC kye kyatambuzanga ebitundu 80 ku buli 100 ku byamaguzi bya Uganda ebireetebwa muno. Naye kati ebitundu 15 ku buli 100 eby'ebyamaguzi ebireetebwa muno bye bijira ku ggaali y'omukka.

#### Kiki ekyandiweereddwa enkizo?

Okugaziya geegi y'oluguudo lw'eggaali okugisobozesa okudduka sipiidi, Okukendeeza ku budde ebyamaguzi bwe bitwala okutambuzibwa kikendeeze ebitundu 75 ku buli 100 ku nsimbi ezeetaagisa.

- Okussaawo eggaali y'omukka n'okulongoosa ku budde bw'etwala
- Okuggulawo oluguudo lw'eggaali olwa Tororo-Pakwach oluweza obuwanvu bwa kilomita 500 okulongoosa entambula y'okutwala ebyamaguzi mu bukiikakkono bwa Uganda ne Southern Sudan
- Okumaliriza okunoonyereza ku ntambula y'eggaali esinga okukekkereza okutuuka mu Sudan
- Okuddaabiriza enguudo z'eggaali olwa Kampala-Kasese ne Kampala-Malaba.

## b) Entambula y'oku luguudo

Ng'okitutte nti ebitundu 95 ku byamaguzi bya Uganda byonna biyitira ku nguudo kikulu essira lissibwe ku kumalawo ebizibu ku nguudo. Okudaabiriza enguudo era kujja kukendeeza nnyo ku bubenje. Enguudo z'omu bibuga n'ebitundu ebiriraanye awasinga okuba bizinensi tezifiriddwako era ziri mu mbeera mbi. Enguudo z'ekibuga enfunda omuva obulippaggano bw'ebidduka kifiriza omuntu essaawa mukaaga zandimaze ng'akola buli mwezi n'okwongera obuseere bw'entambula bikalubya emirimu gya baneekoleragyange.

Enguudo z'omunda mu ggwanga nazo ssi nnungi nnyo era abalimi n'amakolero gasanga obuzibu okutambuza ebyetaagisa mu makolero okubituusa mu bibuga awali amasannyalazde okubirongoosa. Okulongoosa ebirime nakwo kukyalemeseddwa olw'ebitundu by'ekyalo ebisinga obutaba na masannyalaze. N'olwekyo Gavumenti esabibwa okukola enkyukakyuka zino okulongoosa entambula y'oku luguudo:

- Okumaliriza pulaani ya Kampala Metropolitan n'okudaabiriza enguudo z'ekibuga zonna awamu n'emidumu gya mukoka.
- Okussaawo ekifo kimu ku nsalo e Malaba, Busia, Katuna ne Mutukula okukendeeza ku kulwisibwa oli ng'asala ensalo.
- Okuwa enkizo enguudo z'omu byalo ezituuka mu bintu awava ebyettunzi okugeza Kayunga-Wobulenzi, Kisubi-Kasanje-Mpigi, Ishasha-Bwindi, Bwindi Kisoro ne banneekoleragyange Murchison Falls-Kyenjojo.

## c) Ennyanja, emigga n'emyalo

Okuva ku kuyiwa omusaayi okwali e Kenya oluvannyuma lw'okolonda okwakosa bizinensi mu Uganda, Gavumenti yatandika kaweeefube w'okuzuula ekkubo eddala awayinza okuyisibwa ebyamaguzi bya Uganda. Oluvannyuma lw'okutunuuuira ekkubo riyita e Dar es Salaam waliwo entegeka ez'okukulaakulanya ekkubo eriyita ku Nnyanja Nalubaale-Mwanza-Dar es Salaam. Kyokka kino kijja kwetaaga Gavumenti okubaako by'ekola okuwagira ebyobusuubuzi mu kkubo lino naddala emyalo egiri ku Nalubaale (Jinja, Portbell ne Bukasa) okulongoosa ebyentambula ku nnyanja.

## d) Entambula y'omu bbanga

Ebbeeyi y'ebyentambula ey'omu bbanga eri waggulu nnyo mu kitundu kino sso ng'abatwala ebintu ebweru byesigamye nnyo ku ntambula eno okutuuka mu butale. Okwongera ku busobozi bwa bizinensi za Uganda okuvuganya (nga ddoola za Amerika 0.40 buli kkiro) n'okufuula ekisaawe kya Entebbe ekivuganya kyetaaga okutunula mu misolo gino;

- (a) Omusolo ku mafuta ( mu kiseera kino ziri sente za Amerika 5 buli liita ku mafuta ga Jet A)
- (b) Ez'okutikkula n'okutikka ebyamaguzi (mu kiseera kino CAA esaba ebitundu 10 ku buli 100)

(c) Ez'ennyonyi y'emigugu egudde ku kisaawe. Zino zisabibwa okusinziira ku buzito bw'ennyonyi

(d) Ez'obukuumi (kati ziri sente 14 buli kkiro). Waliwo ekirowoozo nti zino zandisasuliddwa Gavumenti.

Weetagisaawo entegeka okukendeeza ku bisale by'entambula ebyewanise okusobozesa abatunda ebintu ebweru okukola amagoba. Kino okutuukirira bino banneekoleragyange bye basaba Gavumenti;

- Okulongoosa eby'enguudo n'amasannyalaze bituukane n'omufindo gw'ensi yonna
- Okwanguya okukulaakulanya ebisaawe by'ennyonyi eby'omu byalo okuli Yumbe, Pader, Rukungiri, Ntungamo ne Rakai.

#### 4.1.2 Ebyamasannyalaze

Ensimbi z'amasannyalaze eziri waggulu

Ebbeeyi ya yuniti emu ey'amasannyalaze ag'ekkolero erinnye ebitundu 206 ku buli 100 okuva ku 108.5/- mu 2005 okudda ku 333.2/- mu 2010. Kino kyongera ku bungi bwa ssente ezeetaagisa okukola bizinensi era kikendeeza ne ku busobozi bwa bizinensi za Uganda okuvuganya naddala karti nga tugenda mu mukago.

Okusobola okuvuganya obulungi, ebisale by'amasannyalaze eri amakolero birina okubeera wansi n'ebintu ebikozesebwa birina okubeera ku bbeeyi ensaamusaamu. Gavumenti yatandika dda kaweeefube w'okwongeza ku bungi bw'amasannyalaze n'okulaba ng'emiwendo gyago gikka. Gavumenti erwana okulaba nti ebbibiro ly'e Bujagali liggwa wamu n'okutandika ery'e Karuma n'okulaba nti engeri endala ez'okukolamu amasannyalaze zikolebwako.

Okuziyiza okwonoonebwa kw'amasannyalaze n'okulongoosa mu ngeri gye gagabwamu ng'empeereza eriwo ekaddiye erongoosebwa kikulu nnyo. Eri abamakolero entegeka zonna zirina okutunuulira ku ky'okussa wansi ebisale by'amasannyalaze. N'olwekyo bino by'ebirowoozo byaffe eri Gavumenti;

- Okwanguya okumaliriza ebbibiro ly'e Bujagali
- Okutandika enkola ey'okwagazisa abantu okukozesa amasannyalaze g'enjuba
- Okussaawo ebbeyi esikiriza eri banneekoleragyange abagezaako okukola amasannyalaze mu bintu ebitayonoona butonde bwa nsi ng'ebirime, amafuta n'amaanyi g'enjuba. Okugeza Hima Cement y'ekulembede mu kaweeefube era ng'eyagala kukoseza mafuta amazito ekoleramu 50 ku buli 100 ku masannyalaze ge yeetaaga mu myaka esatu egijja.
- Okuggya emisolo ku nkola yonna ekkekereza amasannyalaze
- Okulongoosa engeri amasannyalaze gye gatambuzibwamu n'okugabibwa okuziyiza okwonoonebwa
- Okuwa abootera awaka mmita ez'okusasula nga tonnayota
- Okuggya VAT ku masannyalaze n'okulaba nti kino kivaako ebbeyi yaago okukka.

## 4.2 Obusobozi n'omufido gw'obutendeke bwabakozi mu mirimu

Obusobozi bw'abakozi kizuuliddwa ng'ekintu ekikulu mu bizinensi z'obwannanyini. N'olwekyo walina okubaawo okukwatagana wakati webisomesebwa nobumanyirivu obwetaagibwa mu katale k'emirimu. Ebimu ku byandikoledwa by'ebino;

- Okwekeneenya ensomesa n'okwongera ensimbi mu matendekero agemikono n'amalala agayamba mu kufuna obumanyirivu mu mirimu.
- Okussaawo ekitongole eky'enjawulo okutunula mu ntendeke y'emirimu gy'emikono (BTVET) n'okukwataganya entendeke mu mirimu gyonna
- Okufunira amasomero ebyetaagisa mu kusoma amasomo ga ssaayansi
- Okuteekawo enkola ey'okusindika abayizi okukolera mu makolero ne bizinensi nga bwe basoma
- Okuyamba mu byemisolo abamakolero abeenyigidde mu kutendeke abakozi ku mirimu kubanga esimbi zino zeezatta ku zonna ezikozesebwa ezawamu
- Okussaawo omusaala ogusembayo wansi. Omusaala guno gwandisinzidde ku mirimu eky'enjawulo.

## 4.3 Okulongoosa mu ngeri y'okufunamu ensimbi ez'okwewola n'okussaawo awasobola okuggyibwa ensimbi ezikola bizinensi ey'ensibo

### 4.3.1 Ensimbi eziwolebwa bizinensi ez'obwannanyini

Okufuna aw'okwewola ensimbi naddala eri bizinensi entono n'ez'ekigero kwakusiitaana ng'ebitundu 13 ku buli 100 zigamba nti ensimbi zino zizeewola mu banka. Wadde nga bbanka zirongoosezza nnyo emirimu gyazo ebbeyi y'okwewolayo ssende ekyali waggulu. Ebyobulimi okwewola gye kusinga okwetaagisa tebiganyuddwa olw'ebizibu ebingi ebibulimu.

### 4.3.2 Obuzibu mu kwewola

Bizinensi za Uganda 55 ku 100. tezeenyigidde mu byanfuna olw'okulemererwa okukolagana n'ebitongole byensimbi. Eki soboka kyonna kyandibadde kikolebwa okulaba nti bizinensi zino zisobola okuwolebwa nga n'amagoba agasabibwa gakkako wansi. Amagoba agasabibwa nga weewoze mu Uganda gakyali waggulu wakati wa siringi 20-23 ku buli 100 mu myezi 12 egiyise. Kuno kweyongera enkola endala ng'eyokuggya ebitundu 0.5 ku buli 100 (stamp duty) ku misingo ekitakolebwa wonna mu mawanga agatuliraanye. Obuseere buno buzzibwa eri bizinensi eyagala okwewola ng'esabibwa amagoba agali waggulu. Mu ngeri eno bannabizinesi ez'obwannanyini bawo ebirowoozo bino:

- Okumaliriza etteeka lya pensoni, wabeewo ekifo eky'ensibo awayinza okwewolebwa ssende ez'okuzzaayo nga wayiseewo ebbanga eggwanvuko
- Okukyusa etteeka lya Stamps Act 2009 okuggyawo 0.5% ku musingo omuntu asasule ensimbi ezawamu 5,000/- nga yeewola.
- Okulongoosa amasimu, amasannyalaze n'enguudo okukendeeza ku ssende bbanka ze zisaasanya okukola emirimu gyazo
- Okwanguyaako etteeka lya Shuttles Security Act okusobozesa okwewola ng'okozesa omusingo omulala ng'oggyeko ettaka.

#### 4.4 Okutuukiriza amateeka n'obukwakkulizo mu bizinensi

Okwongera okukendeeza ku bukwakkulizo kijja kukendeeza ku mugugu gw'okukola bizinensi mu Uganda. Obukwakkulizo buno ne bwe buba bwe bumu mu ggwanga lyona enjawulo mu kubukwasisa ereetawo okuba nti emigugu gya bizinensi gyawukana mu bitundu eby'enjawulo. Olw'okuba ebintu ebisinga ebyetaagisa ng'otandika bizinensi bikolebwa mu Kampala ng'okuwandiisa bizinensi n'okufuna ennamba ya Tax Identification Number (TIN) bikolebwa mu Kampala kyanguko okutandika bizinensi mu Kampala okusinga mu bitundu ebyesuddeko. Okussa mu nkola etteeka lya Uganda Registration Service Bureau (URSB) 2004 kutandikiddwako. Kino kisuubirwa okulongoosa eggwandisizo ly'amakampuni lisobole okutambula obulungi n'okufa ennyo ku bizinensi. Enkola eno empya egenderera okussaawo bizinensi ezebitundu nnya mu bitundu eby'enjawulo nga zikolera dda emirimu gy'ekitongole gino kikendeeze ku budde obutwalibwa okuggulawo bizinensi ebweru wa Kampala.

Okufuna layisinsi y'okutandika bizinensi gwe gumu ku migugu gy'okukola bizinensi mu Uganda. Waliwo obukwakkulizo 254 omuli layinsi, pamiti, okwewandiisa, ne satifikeeti ebyetaagisa mu bifi eby'enjawulo. Ettaka ky'ekimu ku bintu ebisinga obukulu engeri gye muvaamu ensimbi za kapito. Wabula ettaka lya Uganda ebitundu 18 ku buli 100 ssi liwandiiise. Eggwandiisizo ly'ettaka nalyo terinnassibwa ku kompyuta kuwa byanfuna bya ggwanga ekyetaagisa. Entereka y'ebiwandiiko ya dda nnyo, ya kavuyo kennyini eri mu mbeera embi ddala era eby'okusoomoza bino bikyaliiwo; ofiisi okuba enfunda, abakozi abatamala n'ensimbi entono, obubbi, okujingirira ebbaluwa z'alabirira eby'abafu, okujingirira ebbaluwa ku misingo, okujingirira sitampu n'okukweka ebivandiiko, ba agenti b'ettaka abatali bawandiise n'enkola y'abakungu abamu etali ntuufu. Bannabizinensi ez'obwannanyini n'olwekyo bawo ebirwoozo bino;

- Okwanguya okussa mu nkola URSB okwanguyiza okuwandiisa bizinensi naddala mu bitundu ebyesudde Kampala.
- Okutereeza ebyetaagisa okufuna layisinsi okukendeeza ku bukwakkulizo obusa-bibwa bannabizinensi ez'obwannanyini
- Enkyukakyuka ez'omuggundu zeetaagisa mu ggwandiisizo lyettaka okusobozesa bannabizinensi okukozesa ettaka ng'omusingo okwewolerako.
- Okussaawo ebisikiriza bamusigansimbi ng'okukendeeza kubukwakkulizo, okusonyiwa emisolo, okwanguyiza omusuubuzi okufuna kapito kw'atandikira eri abo abagenda okutandika amakolero mu byalo. Okukakasa nti ebisikiriza bamusigansimbi bino bi-manyiddwa era nga bigabibwa kyenkanyi mu bitundu byonna eby'eggwanga.

#### 4.5 Ebyemisolo

Ekitongole kya Uganda Revenue Authority (URA) kyeyubudde ne kifuuka omusolooza w'omusolo atuukiriza emirimu gye ekikisobozesha okukung'aanya ebitundu 13 ku buli 100 eziyingizibwa eggwanga. Banneekoleragyanganga nga balwana okuwa emisolo bino bye bimu ku bye balwoozza Gavumenti bye yandirowoozezzaako ng'erina ky'erongoosa ku byemisolo

- Okuvuganya okuva ku mukago gwa EAC

- Omugugu ogwetikkiddwa abawi b'omusolo abatuukiriza
- Okugaziya ku ebyo ebisolozeebwaako emisolo

#### 4.5.1 Okuvuganya okuva ku mukago gwa EAC

Ekisalwawo kyonna ku byemisolo kirina okulowooza ku busobozi bwa bizinensi ez'obwannanyi okuvuganya. Kino kizzeewo olw'okuyingira omukago gwa EAC ekyetaagisa okuba n'emisolo egitalemesa baneekoleragyange kuvuganya bulungi. Eby'okufaako ennyo kino okukituukiriza bye bino;

- Okukendeeza ku mugugu gw'okwewola
- Ebyempuliziganya Obunyiikivu bw'abakozi
- Emisaala emingi oba emisoso egifaanagana

#### 4.5.2 Obuzibu bw'omusolo eri abanyiikivu mukusasula n'okusomoozebwa okuva mu kwegatta mu mukago

Abawi b'omusolo abanyiikivu mukusasula baludde nga beemulugunya olw'omugugu omunene gwe beetise okukola bizinensi Uganda ensangi zino. Mu Uganda banneekoleragyange kye beemulugunyaako y'engeri ensimbi ezisoloozebwa gye zisasaanyizibwamu. Ebizzeewo mu kusuubulagana mu kitundu kya EAC n'ensi yonna byetaagisa Gavumenti esse essira ku misolo mu uganda okusinga egiva mu byamaguzi era eve ku misolo egisoloozebwa obutereevu edde ku egyo eggyigyibwa ku bintu ebigulibwa egitalabika mangu. Amawanga agaakula gasobodde okwogera ku nfuna yaago nga geesiba ku misolo egyawaka gye galinako obuyinza. N'olwekyo okusomoozebwa Uganda kw'erina kwe kukendeeza ku mugugu gw'emisolo n'okugaziya ebyo ebisolozeebwaako emisolo.

#### 4.5.3 Okugaziya ekitimba ky'abawa omusolo

Bizinensi ezitali mpandiise mu Uganda zisussa ebitundu 75 ku buli 100 ekyo bizinensi ez'obwannanyini ate nga URA esolooza misolo mu mpandiise zokka. Waliwo kaweefube akoleddwa okugaziya ku kitiimba ky'abawa omusolo akoleddwa baneekoleragyange mu kunoonyereza kwa PSFU/B 2008 okwakolebwa okutema amakubo g'okugaziya awava omusolo n'okulongoosa ku buwulize bw'abantu okuwa emisolo mu Uganda.

#### Okulongoosa mu nsolooza y'emisolo

Banneekoleragyange basaba Gavumenti okufaayo ku birowoozo byabwe ebiri mu kunoonyereza kwa PSFU kwe bakola mu 2008 okugaziya ekitimba ky'abawi b'omusolo ng'ebimu ku byo bye bino;

- URA okukolagana ne bannabizinensi ez'obwannanyini mu kugereka n'okusolooza emisolo ku bipangisibwa
- Okussaawo omusolo nga gusinziira ku bintu omusuubuzi by'amazizza okwewala abasuubuzi abalyake abalimba nti bafiriziddwa

- Okwongera we batandikira okuwoza VAT okuva ku bukadde bwa siringi 50 okudda ku 100 n'okussaawo ebibonerezo ebikakali eri abo abeepena okuwa emisolo
- Okulwooza ku ky'okugya emisolo ku batunda amayumba
- Okwongera ku watandikirwa okuwoza PAYE okuva kunfuna eya 130,000/- okudda ku 250,000/- okwongera ku busobozi bw'abantu okugula ebintu.
- Okukendeeza ku musolo oguggyibwa ku magoba ku migabo okuva ku 10% okudda ku 5% okukwatagana ne Kenya ne Tanzania okusobola okuvuganya obulungi n'abasubuzi mu mawanga gano.
- Ekisonyiwo ky'emisolo ku byuma ebikozesebwa mu makolero ebitasobola kufunibwa wano kisigalewo.

#### 4.6 Emitendera gy'okugula ebintu ebikozesebwa mu bitongole bya Gavumenti

Wadde nga Gavumenti ng'eyita mu kitongole kya PPDA yatereeza enkola zaayo ng'eya National Trade Policy, National Industrial Policy, n'endagaano ya EAC n'okuwagira enkyukyuka mu ngeri Gavumenti gy'egulamu ebintu by'ekozesa bannabizinesi z'obwannanyini tebannaganyulwa.

Wadde nga banneekoleragyange bakimanyi nti kino tekisobola kukyusibwa mangu, wasaana wabeewo kaweeefube ow'okulaba nga banneekoleragyange naddala aba bizinesi entono n'ez'ekigero baganyulwa mu kuvuganya okuguza Gavumenti ebikozesebwa. Bino bye tusaba Gavumenti ekola ekyo okutuukirira;

- Okukyusa emitendera gya Gavumenti kw'egulira by'ekozesa okuwagira amakolero agawaka. Bannamakolero abawano ne bizinesi basaana baweebwe enkizo bwe wabeerawo Gavumenti by'eyagala okugula.
- Gavumenti yandiwadde bannamakolero bawano enkizo ya 15% mu Gavumenti n'ebitongole byayo okubaako bye bagula kasita ebintu ebyo biba nga bituukana n'omutindo.
- Gavumenti era erina okussa mu nkola entegeka eya Commitment Control System (CCS)
- Okulongoosa ensaasaanya y'amawulire agakwata ku kuguza Gavumenti by'ekozesa n'okulaba nti PPDA ewagira banneekoleragyange abasaba ttenda.
- Okuyamba ku banneekoleragyange okwongera ku busobozi bwabwe okuguza Gavumenti ebintu ebiri ku mutindo mu kiseera ekituufu.
- Okukunga banneekoleragyange okwegatta okulongoosa omutindo gw'ebintu bye bakola n'okuweereza awamu bye bakola.
- Okuwagira okugabana ku kontulakiti era wassibwewo enkola bizinesi entono mwe zisobolera okugaba ku kontulakiti.
- Okukola ku kizibu kya Gavumenti n'ebitongole byayo okulwawo okusasula ebikwafirayo kapito w'abasubuzi
- Bannabizinesi ez'obwannanyini bandyenyigidde mu kugaba ttenda za Gavumenti ne kontulakiti.

## 4.7 Okwegatta mu mukago

### 4.7.1 Ebikulu ku mukago gwa EAC-mu byemisolo n'akatale akawamu

Enkola ya East African Customs Union yatandika omutendera ogusembayo ogw'okussibwa mu nkola nga January 1, 2010 oluvannyuma lw'emyaka etaano nga waliwo entegeka ez'ekiseera. Ku bizinensi za Uganda kitegeeza nti emigugu gyazo omuli emisolo ku bikozesebwa gigenda kulinyira.

Endagaano eya East African Common Market Protocol eyongera okwagala okulegeza ebintu omuli abakozi, kapito n'obuyinza bw'okutandikawo etandika okukola nga 1 July 2010. Okweralikirira kwa banneekoleragyange kuli ku ngeri akatale ka Uganda gye keetegeseemu naddala nga buli kaseera wabeerawo ebikyukakyuka mu by'omukago. Uganda essira erina kulissa ku ngeri abakozi baayo, ebyamaguzi n'emirimu gye byetegeseemu okuvuganya mu katale EAC. Okukola kino Gavumenti erina okuba n'abakungu abeenyigidde mu nteeseganya n'okwebuuzza okulaba nti eggwanga liganyulwa mu mukago.

Bammemba ba EAC bakkaanya mu katundu 13 ak'endagaano ya EAC Customs Union okuggyawo emiziziko gyonna egitali gya misolo era obutassaawo mipya. Kyokka bannabizinesi mu Uganda bakyakozesebwa emiziziko gino nga bayisa ebintu mu Kenya bwe ligaana ebimotoka ebiwandikiddwa mu Uganda okutwala ebyamaguzi e Kenya. Akakiiko ka EAC akatunuulira emiziziko gino kalina okukola bino;

- Amawanga agali mu mukago galina okulaga bwe geewaddeyo okutuukiriza ebyo ebyakkaanyizibwa mu ndagaano ya EAC
- Okuteekawo enkola bannabizinesi ez'obwannanyini mwe banaasomesebwa n'okumanya ebikwata ku mukago
- Weetaaga wabeerewo okulondoola buli kiseera okulaba nti ebituukiddwaako amawanga agali mu mukago bissibwa mu nkola naddala okuggyawo emiziziko egiteekuusa ku misolo
- Okussaawo ensimbi mu bajeti okukola ku byekuusa ku miziziko ebitali gya misolo.

### 4.8 Enkolagana wakati wa Gavumenti ne banneekoleragyange

Enteeseganya za PPP zikyasobola okuyamba ebyenfuna bya Uganda okukula. Ebimu ku bifuniddwamu kwe kugabana emirimu Gavumenti gy'ekolera abantu okukendeeza ku nsimbi z'ebadde ekozesa n'okwongera ku bikolebwa; okussa mu nkola pulojekiti ezigennderera okulongoosa engeri abantu gye baweerezebawamu.

Wabula enkolagana bweti esaana n'okuba n'enkola ennambulukufu obulungi ng'etunuulira emikisa gyonna egy'okukolagana era Gavumenti eri mu ntegeka ey'okussaawo etteeka ku Public Private Partnership (PPP). Etteeka bwe linaaba lissiddwawo kisuubira nti wajja kubaawo okwanguya pulojekiti mu byamasannyalaze, okwongera omuwendo ku byamaguzi, okulongoosa ebiva mu byobulimi n'obulunzi n'okukulakulanya ebyempuliziganya, n'ebyentambula naddala enguudo n'eggaali y'omukka.

#### 4.9 Ebitongole ebinafu, okukozesa obubi ensimbi n'obuli bw'enguzi

Ebitongole bya Gavumenti ebivunaanyizibwa ku kuyamba okukulaakulanya bizinensi z'obwannanyini bikosebwa obutaba na busobozi bumala. Ebimu ku byo mulimu Uganda Investment Authority (UIA), Uganda Export Promotions Board (UEPB) ne Uganda National Bureau of Standards (UNBS).

Obulyake mu kugula ebintu bya Gavumenti ky'ekimu ku bigaanyi okugabanya obulungi ensimbi z'eggwanga mu kiseera kino Obujulizi ku kino buli misango egibaayo buli lukya egyekuusa ku kuwuwuttanya ensimbi z'omuwi w'omusolo eziweereddwa ebitongole bya Gavumenti.

Banneekoleragyangye bino by'ebirowoozo byabawe ku kiyinza okukolebwa okumalawo ebizibu bino;

- Okulaba nga waliwo kaweeefube akolebwa ab'ebyobufuzi okumalawo obuli bw'enguzi mu bakozi ba Gavumenti.
- Okussaawo ebibonerezo ebikakali eri abo abakwatibwa nga beenyigidde mu kulya enguzi n'emize emirala.
- Mu bintu ebimu kyetaaga okutunulira ensasula y'abakozi ba Gavumenti abamu abeenyigira mu nguzi okugeza Polisi.

#### 4.10 Yinsuwa y'ebyobulamu ey'eggwanga (NSHI)

Bannabizinensi ez'obwannanyini beenyigidde nnyo mu kugunjawo enkola ya NSHI mu Uganda. Kyokka Gavumenti fennaba kunoonyereza mu bakwatibwako okulaba oba esoboka.

Ebbago lya NSHI eririwo lyogera ku kuteekawo nkola emu mu kifiro ky'okuteekawo ez'enjawulo nga zivuganya. N'olwekyo bannabizinensi ez'obwannanyini bawo Gavumenti ebirowoozo bino ku nkola ya NSHI;

- Okukola okunoonyereza mu ggwanga lyonna ku biyinza okuva ku NSHI okuzuula bwe biyinza okukosa abakwatibwako
- Entegeka zikolebwe okubaawo enkola ez'enjawulo kisobozese okubaamu okuvuganya n'okuwa empeereza ennungi.
- Okuwagira bannabizinesi ez'obwannanyini okukozesa ezimu ku ssente za NSSF okuwebwayo mu NSHI.

#### 4.11 Okulungaamya abantu byebasuubira okuva mu sente z'amafuta

Uganda esuubirwa okutandika okusima amafuta mu kiseera ekitali ky'ewala. Ebipipa by'amafuta 150,000 bye bisuubirwa okusimwa buli lunaku sso nga wano twetaaga ebipipa 11,000 byokka olunaku. Ensimbi ezisuubirwa okuvaamu zibalirirwa okuba obuwumbi bwa daoola bubiri era nga zijja kuyamba nnyo okuzza engulu ebyenfuna by'eggwanga n'okulekera awo okwesigama ku buyambi obuwa ebweru.

Kijja kwetaagisa okussa ensimbi nnyingi, mu nguudo, amasannyalaze, okutereka, ebyem-

puliziganya ebya tekinologiya, okunoonyereza n'okukulakulakulanya eby'okufuuyira., n'embeera z'abakozi mu byobulamu n'obumanyirivu. Okukozesa sseente mu bintu ebirya obuli sseente kyandyewaliddwa. Banneekoleragyange basaba Gavumenti ya Uganda etunule mu birowoozo byabwe bino;

- Okwanguya okukola etteeka erinaarungamya ensima y'amafuta okudda mu lya Petroleum Act 1993 erirabika nti libulamu.
- Okussaawo ekitongole eky'enjawulo ekinaalabirira ensimbi ezinaava mu mafuta okulaba nti zibeera mu musana era zikwatibwa bulungi
- Okussaawa ensawo ku nsimbi ezinaava mu mafuta gano ng'eggwanga lyetegekera ekiseera eky'omu maaso nga teririna gye lisima mafuta n'okweyongera kw'ensimbi za pensoni ne yinsuwa.
- Okussaawo enkolagana wakati wa Gavumenti ne bannabizinensi ez'obwannanyini mu kwongera omugaso ku mafuta gano
- Okudaabiriza enguudo z'eggaali y'omukka, enguudo ne payipu ebinatambuza amafuta
- Okusaasaanya amasanyalaze okugatuusa ku bageetaaga.



## 5.0 EBISEMBEWA OKULONGOOSA MU KITONGOLE KINNAKIMU

Mu kitundu kino mwe muli ebizibu bammemba ba PSFU bye basanga mu bizinensi zaabwe n'ebitongole binnakimu bye balimu. Bwe tukitwala nti bannabizinensi ez'obwannanyini bayamba mu kulaakulana kw'eggwanga nga bayita mu kuwa emisolo kikulu Gavumenti bino okubifunulamu ku lw'okulaakulana kw'eggwanga.

### 5.1 EBYOBULIMI N'OBULUNZI

Ebikulu ebimenyeddwa mu kitongole kino mulimu; obutafuna nsimbi zimala kukulaakulanya byabulimi wadde ng'obuwumbi 30 bwaweereddwayo mu mwaka gw'ebyensimbi 2009/10; okussa omusana mu kwewola looni za UDB; okwongera omugaso mu biva mu byobulimi; obuzibu mu kufuna amawulire ku katale, omutindo, emiwaatwa mu kutuukiriza omutindo, endabirira embi ey'ettaka, okubulawo ebigobererwa mu kulima ebiteetagisa bigimusa, ebisikiriza okutandika okulongoosa ebivudde mu bulimi n'okusoomoza mu biti eby'enjawulo ebyobulimi.

#### 5.1.1 Okwongera ensimbi mu byobulimi n'obulunzi n,okwolesa amazima mu by'okwewola

Bannabizinensi ez'obwannanyini basiima Gavumenti olw'okuwuliriza ebirwoozo byabwe mu 2009/10 n'essaawo ensawo ey'enjawulo omwewolebwa abalimi okwongera amaanyi mu mirimu gyabwe nga bayita mu UDB. Kyokka ekimu ku bizibu banneekolegyange abagezezzaako okwewola ensimbi zino bye basanzeemu tezigabibwa mubweesimbu. N'emitendera egiyitibwamu okufuna ssente zino gy'akasoobo. Kkampuni zawano ezisinga ezeenyigide mu by'okulongoosa ebirime ntono oba zakigero naye tezirina busobozi bugenda mu kulongoosa okunene naddala ku bimera ebitafuuyibwa ddagala ebyetaagibwa ennyo ku katale k'ebweru ng'ebibala ebikaziddwa n'amaanyi g'enjuba. Abasinga tebasobola kwewola kubanga tebalina misingo n'amagoba agasabibwa gali waggulu. N'olwekyo bannabizinensi banneekoleragyange bawa ebirwoozo bino bye biba bikolebwa;

- Okwanguwa okussaawo engeri banneekoleragyange gye bayinza okwewolamu ate n'emitendera egigobererwa gissibwe mu musana.
- Okussaawo ensawo ezy'enjawulo okuyamba amakampuni amatono n'agekigero ageenyigidde mu kulongoosa ebirime okugasobozesa okufuna ebyetaagisa okusobola okutuukiriza obwetaavu obungi bw'ebikungulwa.

#### 5.1.2 Okulongoosa omutendera gw'ebiyobulimi, amawulire ku butale n'engeri y'okubutuukamu

##### Okulongoosa omutendera gw'ebiyobulimi

Ebyenfuna bya Uganda byesigamywe ku byabulimi era kaweeefube akoleddwa okulaba

nti ebirimibwa byongerwako emigaso okuwa amaanyi ebitwalibwa ebweru okwongera okuvuganya n'enfuna y'abalimi okweyongera.

Entegeka ya Gavumenti okukutulamu eggwanga mu bitundu okusinzira ku bye bisobola okulima mu nkola ya MAPS kafi essibwa mu nkola.

N'olwekyo bino by'ebirowoozo bya banneekoleragyange;

- Okuwagira okussibwawo ebibiina ku mutindo gw'ennimiro okuyita mu NAADS
- Okussibwawo bizinensi entono ezirongoosa ebirime okwetoolola eggwanga lyonna okusobozesa abalimi okukendeeza okufiirwa ng'amakungula gaabwe gabadde malungi
- Abalimi okuyingizibwa mu kunoonyeereza kwonna okugenderera okussaawo tekilogiya akwatagana n'ebikolebwa mu nsi yonna.
- Abalimi okubafunira amawulire ku tekilogiya omupya, emitindo n'obutale nga bayita mu kussaawo ebifo omufunibwa amawulire mu bitundu.
- Okussaawo kasendabaguzi eri bizinensi ezirongoosa ebirime ezisangibwa km 30 ebweru wa Kampala wamu ne kkampuni enkadde ezaasaangibwawo okugabana.

### **Amawulire ku butale, okufuna obutale n'amaterekero**

Okufunira ebyobulimi obutale mu Uganda mu kiseera kino kukosebwa obutaba na byetaagisa okunoonya obutale, n'ebikozesebwa.

- Okwongera ku nsimbi eziweebwayo mu bajeti okukola enguudo naddala okuva mu bitundu eva ebirime eby'omugaso ennyo ku katala k'ensi yonna.
- Okulaba nga ku magombolola waliyo amaterekero okwewala okufiirwa ensimbi ng'amakungu gabadde malungi

### **5.1.3 Enkyukakyuka mu mbeera z'obudde ne bwe kikosa abalimi ba Uganda**

Enkyukakyuka mu mbeera z'obudde zikosa abalimi abatono bangi mu Uganda kubanga obulimi mwe baggya ssente okusinga. Kibalirirwa nti omwaka 2020 we gunaatukira abantu obukadde 75 okutuuka ku 250 bajja kuba banyigirizibwa ebbula ly'amazzi mu Africa nga kiva ku nkyukakyuka mu mbeera z'obudde ate amakungula agava mu nkuba etonnya nago gayinza okukendeera ebitundu 50 ku buli 100.

N'olwekyo UNFFE nga kiyita mu PSFU kisaba Gavumenti ekole bino;

- Okussaawo enkola n'ensimbi okulwanyisa enkyukakyuka z'obudde zikosezza ennyo ebyobulimi
- Okwanguya okussa mu nkola entegeka ey'okufukirira ebirime nga pulojekiti omuli ey'e Doha mu Butaleja, Olwenyi mu Lira ne Mubuku mu Kasese.
- Okuddaabiriza pulojekiti y'okufukirira ebirime e Kitgum n'okuwagira abalimi mu kitundu kino abakoseddwa ekyeya
- Okussaawo ensimbi okuwagira pulojekiti entono ez'okufukirira ebirime ku nnyanja zonna ennene n'emigga mu ggwanga.

#### 5.1.4 Okwonooneka kw'ettaka ne bwe kikosa eby'obulimi

Okwesiga amazzi g'enkuba gokka kuleesewo okutabukatabuka mu byobulimi. Uganda yandibadde efuna amakungu asatu omwaka singa waliwo engeri esingako amazzi gye gayinza okukwatibwamu n'okufukirira kyokka ennima embi eyonoonye ettaka mu bitundu by'eggwanga ebisinga.

Nga wesigama ku tekinologiya oyo waggulu n'ekizibu ky'ettaka okwonooneka ekyeyongera banneekoleragyange basaba Gavumenti;

- Okussa ensimbi mu nkola ezinaayamba okuwonya ettaka okunaabuuka ekirabika okukosa ennyo ebyobulimi.

#### 5.1.5 Emiddo n'obuwuka eby'obulabe n'okulumbibwa ebisolo eby'omutawaana

Emiddo egy'akabi ky'ekimu ku buzibu obutunuulidde ebyobulimi, okubeera n'emmere emala n'obulamu bw'abantu okutwalira awamu. Ekirala ekikosa ebyobulimi kati by'ebiwuka n'ebisolo eby'omu nsiko ebirya omuddo ng'emmere okubeerawo.

N'olwekyo banneekoleragyange basaba Gavumenti okuyamba abalimi bano abatono ku bizibu byabwe nga babakolera bino;

- Okusengula amaka agakoseddwa okugazza mu bifo we gatasobola kukosebwa bisolo bya mu nsiko
- Emisomo eri abasomi ku ngeri gye bayinza okwewala ebirime byabwe okuliibwa ebirwuka oba ebinyonyi.. Kino kisobola okuyingizibwa mu ntegeka ya NAADS okukendeza ku nsimbi ezisaasaanyizibwa.

#### 5.1.6 Okuteekawo n'okuukuma omufindo

Uganda ng'eggwanga erisinga okutunda ebweru ebyobulimi ebyesigamye kubutonde era nga tebitafuuyiddwa ddagala, erina omukisa okufuna mu birime bino singa ebizibu ebirimu bimalibwawo. Uganda erina okugoberera omufindo gw'ensiyonna (ISO) n'abaguzi okusobozesa bye bakola oba bye balima okuyingira akatale k'ensi yonna.

Bino by'ebiroowoza bya banneekoleragyange:

- Okuyamba abalimi oba abatunda ebweru okulaba ng'ebintu byabwe babitwala ne bifuna omufindo. Kyokka kino kijja kwetaagisa UNBS okubeera n'ebyuma ebyomulembe.
- Okuyamba abalimi mu ngeri y'okukwatamu ebirime oluvannyuma lw'okubikungula
- Okwanguya okuyisa entegeka ya National Standards Policy eri mu kubagibwa mu kiseera kino.

#### 5.1.7 Okuwagira okulima ebirime ebitafuuyiddwa ddagala

Mu kiseera kino ensimbi obukadde bwa ddoola 10.3 ze ziva mu kulima ebirime ebitafuuyirwa ddagala era nga mu ggwanga mulimu abeewandiisa okubitwala ebweru 50,000 (NOGAMU, 2009). Kyokka, okulima ebirime bino kwetaaga nga wassiddwaawo

enkola eneeyamba okugaziya omulimu guno. Wasaana era wabeerewo kaweefube ow'okuwagira abalimi b'ebirime ebitafuuyiddwa ddagala eby'okutunda ebweru okulaba nti omufindo gwabwe gukakasibwa. Okweyaayo okunonyeereza ku birime ebitafuuyirwa ddagala nakyo kikulu nga kwe kuli n'okumalawo emiziziko gyonna mu busobozi bwa Uganda okuvuganya mu kiti kino. Bannabizinensi ez'obwannanyini n'olwekyo basaba Gavumenti eyanguye okukola entegeka ekwata ku kulima ebirime ebitafuuyirwa ddagala.

### 5.1.8 Ebisembewa okukolebwa ku buli kirime

#### a) Emmwanyi

Abalimi ab'emmwanyi nga bayita mu PSFU basaba Gavumenti ebakolere bino;

- Okwekeneenya amateeka agassaawo UCDA ne NARO. Mu UCDA kirowoozebwa nti mwe mulina okuyisibwa ensimbi okukola okunonyeereza ku by'emmwanyi n'okukwasisa amateeka okukuuma omufindo.
- Okuwagirwa okussa mu nkola entegeka ku mmwanyi eya National Coffee Policy eneerung'ama ebikolebwa mu kitongole kino
- Okulwanirira obwannanyini bw'abalimi b'emmwanyi bayambe mu kwongera ku mufindo gw'emmwanyi.
- Okukyusa enkola ya Coffee Research Centre (COREC) eyingire wansi wa UCDA wasibwewo n'ensawo ey'enjawulo okuva mu Gavumenti eya wakati ku nsonga eno.
- Okussaawo enkola ya Gavumenti okukolagana ne bannabizinensi ez'obwannanyini (PPP) okukwanaganya abalimi abali mu nnimiro ne UCDA.

#### b) Ppamba

Abali mu by'okukola engoye nga bayita mu PSFU baagala Gavumenti ebakolere bino basobole okukola;

- Okuzzaamu amaanyi ekitongole kya CDO n'okuyimiriza okufulumya emiwendo gya ppamba kyokka egitakola.
- Okukunga abalimi ba ppamba mu bibiina basobole okukola ebibayamba
- Okulaba ng'entegeka ku kukola engoye essibwa mu nkola mu bwangu
- Okugunjawo ebifo omutundibwa ppamba ku nnyondo nga biddukanyizibwa ekitongole kya Uganda Commodities Exchange okusobozesa abaguzi abangi okugula ebintu by'abaguzi
- Okuggyawo ebyuma ebisunsula ppamba ebyagala bibeereko byokka mu katale ebigula ppamba ku balimi.

## c) Sukaali

### Obwetaavu bwa sukaali okweyongera

Obwetaavu bwa sukaali bweyongedde okusinga edda olwa; abantu abeeyongera ku misinde gya bitundu 3.25 ku buli 100 omwaka n'obungi bwa sukaali bwe bakozesa obusuubirwa okweyongera ng'ebyenfuna birongoose. Guno mukisa eri Bannayuganda okwongera okulima ebikajjo omunaggyibwa sukaali mu kifo ky'okumugula ebweru.

### Engeri bizinensi y'okukola sukaali gy'etunudde mu buzibu bw'amasannyalaze

Mu masannyalaze agatamala ge tulina, abakola sukaali bayambye mu kwongera okukola amasannyalaze amalala ge batunda. Amakolero ga sukaali gonna geemalirira mu byamasannyalaze ne gaba nga gawonyezza 15 MW eza UMEME ne zikozesebwa aboota abalala.

### Ebbeeyi ya sukaali

Ebbeeyi ya sukaali ku katale k'ensi yonna ekysibwakyusibwa n'etalaga kituufu ku biki ebyetaagisa okumukola. Bizinensi y'okukola sukaali mu East Afrika nkulu nnyo. Abakola sukaali basiima Gavumenti olw'okugezaako okufuna amasannyalaze mu bintu ebisobola okuzibwawo era ne beeyama nga bwe bajja okukola amafuta mu malayisinsi. Amafuta gano gakuuma nnyo obutonde bw'ensi bwe gatabulwa ne petulooli era ne gaba nga gakendeeza ebitundu 10 ku buli 100 ku ssente ezandibadde zikozesebwa okugula amafuta okuva ebweru.

N'olwekyo tusaba Gavumenti ekole bino;

- Okwekeneenya ennyo endagaano ya COMESA ebakkiriza okuyingiza sukaali okutali misolo n'okulaba engeri gy'ekosaamu ennyingiza y'amakampuni gaakuno agakola sukaali.
- Okukola enguudo mu bitundu abantu abeerimira ebikajjo mu bitundu byabwe ne babiguza amakolero ga sukaali gye bali.
- Okukkiriza ebyuma ebisogola sukaali okubeera mu bitundu eby'enjawulo nga bwe kiri ku birime ebirala.
- Okuwandiisa ab'ebyuma ebisogola sukaali okuwa VAT nga bwe kyali edda.
- Okutunula mu bwananyini bw'ettaka okwewala ettaka okukeculwakeculwa.
- Okunoonya obuwagizi mu kkampuni z'amafuta zisobole okugula agakoledwa mu sukaali.

## d) Amajaani

Uganda ly'erimu ku mawanga 25 agasinga okulima amajaani mu nsi yonna ng'ekwata kyakubiri ng'eddirira Kenya. Kyokka Uganda ekozesezzaako ebitundu 13 ku buli 100 byokka ku bosobozi bwayo okulima amajaani era okunoonyereza kutono nnyo okukoled-

dwa okwongera okukulaakulanya eby'amajaani.

Abali mu bizinensi y'amajaani bino bye basaba Gavumenti ebakolere;

- Okubafunira akatale akaabwe ak'amajaani mu katale k'ensi yonna
- Okussaawo enkola ennerung'amyamba eby'amajaani mu ggwanga
- Okwongera ku busobozi bw'ekifo kya Rwebitaba okunoonyereza ku by'amajaani byokka
- Okussa ebyuma ebirongoosa amajaani mu bitundu gye galimibwa. Kino kisobola okukolebwa nga Gavumenti ekolagana ne bannabizinensi ez'obwannanyini.
- Okuwagira eby'amajaani ng'emisolo gigyibwa ku bisigibwamu ensimbi ebipya naddala okugaziya ebirwo.
- Okukubiriza abalimi abalala okwenyigira mu kulima amajaani okwongera ku bungi bwago.

### e) Ebimuli

Obutaba na bisikiriza eri bamusigansimbi, emiwendo egyawaggulu egy'entambula y'ennyonyi n'amasannyalaze n'amafuta okuba ku buseere by'ebimu ku biremesezza abasuubuzi okusiga ensimbi mu bizinensi y'ebimuli. N'olwekyo abali mu bizinensi y'ebimuli basaba Gavumenti ebakolere bino;

- Okuggya omusolo ku mafuta g'ennyonyi n'emisoso emirala egisabibwa CAA (laba ebikwata ku byentambula) okukendeeza ku nsimbi ezeetaagisa cente 40 eza Amerika oba okussaawo ensimbi okusasulira okufiirizibwa kyongere ku kutumbula bizinensi eno n'obusobozi bwayo okuvuganya mu kitundu.
- Okukimanya nti okwongeze omusolo gwa "excise" kirina bwe kikosa bizinensi eno. Okugeza kkampuni ya KLM yayongezze ebbeeyi nga kati kkiro y'ebimuli egitambuliza ddoola za Amerika cente 0.60.
- Okuwa Minisitule y'Ebyobulimi, Obulunzi n'Obuvubi ebyetaagisa okukuuma omufindo gw'ebyobuyonjo
- Okuteekawo ekitongole ekikakasa omufindo okwewala ensimbi ennyingi ezisasulwa okukakasa omufindo gw'ebimuli.
- Okukola ku byetaagisa ng'okuwaayo ettaka okutali basenze, okudaabiriza enguudo n'amasannyalaze.

### f) Okulunda enjuki

Okulunda enjuki kuwagirwa mu bitundu naddala eby'ebyalo okuyita mu kibiina kya Uganda National Apiculture Development Organisation (TUNADO). Kyokka tewali ntegeka ekoledwa kuyamba mulimu guno kukulaakulana n'okusobola okuvuganya mu katale k'ensi yonna.

Okusoomooza abalunda enjuki mu kiseera kino kwe balina mulimu; abalimisa abatama-  
la olw'obutaba na bakugu mu byokulunda enjuki n'entambuza y'amawulire ku mulimu

guno ennafu.

Abali mu bizinensi eno n'olwekyo basaba Gavumenti ekole bino;

- Okwanguya enkola ku kulunda enjuki okusobola okugikulaakulanya abaavu mu byalo bafunemu ensimbi
- Okusobozesa okussaawo ekitongole ekikulaakulanya okulunda enjuki kyokka nga kiri mu mikono gya bannabizinensi ab'obwannannyini okusobola okufuna amawulire, okwoleso ebintu eby'enjawulo ebiggyibwa mu kulunda enjuki n'okussaawo ekifo ekimu ekikola ku by'okunoonyereza n'okukulakulanya omulimu gw'okulunda enjuki.

### **g) Obulunzi bw'ennyama**

Obulunzi bw'ennyama bukulaakulanyemu akatono mu myaka esatu egyakayita ne bwongera ebitundu 3 ku buli 100 ku nsimbi ze buyingiza mu ggwanika ly'eggwanga mu myaka esatu egyakayita (2006/7-2008/9) Ekizibu ekisinga mu bizinensi y'obulunzi bw'ennyama bwe butaba na lufula etuukana na mutindo gwa nsi yonna, obutaba na miwendo ku bisolo ebiri mu ggwanga, amalundiro agakyafilbwako, amazzi agatamala n'ebidiba, n'endwadde z'ensolo. N'olwekyo abali b'ensolo z'ennyama nga bayita mu PSFU basaba Gavumenti erowooze ku kukola bino;

- Okussaawo ensimbi ez'okwewola nga zaakuzzibwayo oluvannyuma lw'ebbanga zisibwe mu kulunda okwongera ku bungu bw'ennyama okubozesa okumatiza akatale akayaayanira ennyo ennyama ya Uganda.
- Okuzimba lufula ey'omulembe eyambe mu nnyama etundibwa ebweru

### **h) Obulunzi bw'amata**

Amata mu Uganda gabalirirwa okuba obuwumbi bwa liita 1.3 nga ku go ebitundu 40 ku buli 100 ganywebwa ku malundiro amalala 40 ku buli 100 ne gayisibwa mu mikutu egitale miwandiiise okutundibwa. Ebitundu 20 ku buli 100 ku go ge gayita mu mikutu emiwandiiise. Amata okusinga geesigamye ku nkuba, n'obungi n'obulungi bw'omuddo. Olw'okuba nti sizoni z'enkuba ziba bbiri mu ggwanga wakati ne wabeerawo ebiseera eby'ekyeya kino kino kikosa nnyo eby'obulunzi bw'amata.

Faamu ennene okulundibwa ente ez'amata nazo ntono ezirina amagana amanene ag'ente enzungu nga kw'ogasse okuba nti bizinensi ekutudwakutuddwamu. . Kino bw'okigatta ku bbeeyi ekyukakyuka kikosa ebyobulunzi bw'amata. Ebirala ebyetaaga Gavumenti okukolako mulimu;

- i) Obuyinza okusalawo ku bbeeyi y'amata ku faamu
- ii) Okusala ku ssente z'abalimi nga beekwasa nti amata galimu amazzi
- ii) Ssente z'entambula
- iv) Okusalawo ku miwensu n'okuvvoola endagaano
- v) Obwannannyini bw'amata mu bifo gye gakung'aanyizibwa
- vii) Omutindo gw'amata

Abali mu bizinensi y'amata biuno bye basaba Gavumenti ekoleko;

Okukyusa enkola eriwo ey'okugula amata okusinzira ku bungi essira lissibwe ku bbata, amasavu n'ekizimba omubiri ebiri mum mata ago.

Okutereza engeri emirimu gye gikolwamu mu bizinensi eno (okumatiza bonna abali mu mulimu guno)

Okwongera amaanyi mu busozobi bwa DDA/UNBS okukwasisa omutindo okwongera ku bifulumizibwa n'okufuna akatale k'amata n'ebigavaamu

Okusomesa abakwatibwako bonna ku nsimbi ezeeyongeramu mu kujja amata ku mulunzi n'okugatuusa ku munywi n'okulongoosa okufunamu ebirala.

### **Amaliba**

Bizinensi y'amaliba mu Uganda ekyalina omukisa gw'okugaziwa ng'eyita mu kugongerako omugaso. Amaliba agava ku nsolo z'omu Uganda gatwalibwa ng'agasinga okuba ag'omutindo mu nsi yonna. Mu kiseera kino obutagatwala, okugagoba olw'omutindo omubi, okulemwa okwongerako omugaso byonna awamu bifiriza eggwanga obukadde bwa ddoola za Amerika 150. Tewali nkola wadde kitongole kikwasisa mutindo n'olwekyo bizinensi y'amaliba kigiremesezza okukula.

Wadde Gavumenti yassaawo omusolo eri abagatwala ebweru nga tegalongoseddwa, okuzzaawo ebyuma bina ebikaza amaliba e Jinja, Busia ne Masaka era kiroowozebwa nti omwaka 2011 we gulituukira e Kawolo ne Jinja eija kuba ezimbiddwayo ebyuma ebirala bisatu. Abali mu by'amaliba bino bye basaba Gavumenti ebakolere;

Okuggya omusolo ku sipeeya w'ebyuma ebikozesebwa okulongoosa amaliba okukendeeza ku nsimbi ezeetaagisa mu mulimu guno n'okukendeeza ku bbeeyi yaago.

Okuzzaawo ettendekero eritendeka okukaza amaliba okwongera ku mugaso gwago n'okugaziya ettendekero lya TCFC eriyigiriza okukola engatto n'ebirala ebiva mu maliba.

Okuwa UNBS ebyetaagisa okukuuma omutindo mu by'amaliba

Okuddamu okutunula mu tteeka ku maliba erya 1994 okussaamu ebibonerezo ebikakali eri abo abagezaako okwonoona omutindo gw'amaliba.

### **i)Ebyennyanja**

Ebyobuvubi mu Uganda bikyalina okusomoozebwa mu ngeri y'okukwatamu envuba mu nnyanja. Ekivudde mu kino kwe kuvuba okuyitiridde n'okukwata obwennyanja obuto ekireetedde ebyennyanja okukendeeera ennyo mu Nnyanja Nalubaale. Amakampuni agalongoosa ebyennyanja nga gayita mu UFPEA gepangisiza abantu okukwata abavuba obwennyanja obuto kyokka era bikyavubibwa ng'okusinga bitwalibwa mu DR Congo. Okumalawo emiroboli egyo waggulu abali mu byobuvubi mu Uganda basaba Gavumenti ekole bino okutereza embeera;

- Okwanguya okuyisa etteeka ku kuvuba erya Fisheries Bill okulung'ama enkulaakulana mu byobuvubi n'okukola ku nsonga ezisiwa abali mu bizinensi eno.

- Okussa mu nkola entegeka ey'okukuumamu ebyennyanya naddala egenderera okuzza empuuta mu nnyanja eya Nile Perch Recovery Plan
- Okuwagira abali mu mulimu guno okusomesa n'okutendeka abali mu birtundu omuli obuvubi engeri y'okukuumama obuyonjo okusobola okutuukiriza omufindo gw'ensi yonna.
- Okuyamba abavubi okufuna obutimba obukkirizibwa ng'eyita mu kubawola.
- Okumalawo obuli bw'enguzi mu bakungu baayo abavunaanyizibwa ku byobuvubi n'abali mu bukiiko ba Beach Management Unit abayamba abavuba mu ngeri enkyamu.
- Okuwa ekitongole ky'obuvubi ensimbi ezimala okukisobozesa okukola emirimu gya-kyo egy'okulambula emirimu gy'obuvubi.
- Okussa ku mutindo emyalo gituukane n'omutindo ogulagirwa EU.

## 5.2 Amakolero

Amakolero mu Uganda gayogera kinene mu ggwanika ly'eggwanga. Ebinyiga abeenyigidde mu by'amakolero bye bino;

- Okubulawo kasendabaguzi asikiriza bannansi abaagala okusiga ensimbi mu by'amakolero
- Obutabaawo tteeka lirwanyisa by'amaguzi bijingirire ebiva ebweru ne biremesa ebikolebwa awaka.
- Ebbeeyi y'amasannyalaze eri waggulu
- Obuseere bw'okutambuza ebintu okubitruusa ku nnyanja
- Obutabaawo wafunibwa ssente zakukozesa mu bizinensi awangu

### a) Okukola eddagala

Mu Uganda mulimu kkampuni ennene ttaano n'entono mukaaga ezikola eddagala. Akatale ka Uganda ak'eddagala kenkana nga ddoola za Amerika obukadde 267. Waliwo eby'okusomooza bingi omuli; okuleeta muno eddagala eriri ku bbeeyi eyawansi ennyo, obutaba na wakufunira ku ssente z'abagabi ba buyambi, okunoonyereza okutono ennyo, abantu okuba n'obusobozi obutono obw'okugula n'okukolera mu mbeera nga musukkiridde. Bino bivaamu okukosa bizinensi bita; okuvuganya okutaliimu bwenkanya, okuggalwawo kwa bizinensi n'abantu okubulwa we bagula eddagala ku bbeeyi gye basobola. Abakola eddagala nga bayita mu PSFU baagala Gavumenti ekole bino;

- Okussa amakampuni gaakuno enkizo ya bitundu 15 ku buli 100 mu ttenda ez'okuguza Gavumenti. Kino kyatandikibwa dda e Kenya ne Tanzania.
- Etteeka ku bijingirire erya Counterfeits Bill lirina okuyingizibwamu ebya TRIPS era lisonyiwe n'emisolo eby'okukola eddagala.

## b) Eby'okusogola bbiya

Bbiya mu Uganda aggyibwako omusolo okusenziira ku mugaso ogwongeddwako ekintu ekizibu okutuukiriza. Kino kiri bwe kiti kubanga omusolo guno ku mugaso ogwongeddwa-ko gulina okukyusibwa mu liita. Olw'okuba emiwendo emipya egy'emisolo girina bwe gikosa okunaabuuka kwa ssente kino kirina okutunulwamu ng'emisolo gikyusibwamu mu bajeti.

Okukolebwa kwa walagi ow'ebbeeyi eyawansi buzibu bwamaanyi eri ebyobulamu bya Bannayuganda, omusolo, n'abakola walagi abasasula omusolo. Abali mu mulimu gw'okukola omwenge bino bye basaba Gavumenti ebakolere;

- Okulaba nga tewali nkyukyuka ku misolo ku bbiya
- Okuva ku kusasuzza omusolo okusenziira ku mugaso ogwongeddwako badde ku kusolooza ogw'enkalakkalira nga bwe kiri e Kenya ne Tanzania.
- Okussa sitampu z'emisolo ku walagi akolebwa mu Uganda okwewala abeepena emisolo n'okulwamyisa abakola walagi omukyamu.

## c) Ebya pulasitika

Uganda yawandiisa amakolero agawerako okutandika okuva eyo u March 2009. Wabula mu bajeti ya 2009/10 obuveera omutwalibwa ebintu bwawerebwa era omusolo gwa bitundu 120 ku buli 100 ne gussibwa ku bintu bya pulasitika byonna ng'oggyeeko ebiruke. Wadde Uganda yo yeeyama bino okubissa mu nkola, amawanga amalala aga East Africa tegakikola. Kino kivuddeko amakolero ga Uganda aga pulasitika okuba nga tegakyasobola kuvuganya mu katale ka Africa n'ak'ensi yonna.

Bannabizinesi ez'obwannannyini bino by'ebirowozo bye bawa Gavumenti;

- Ekiragiro ky'okuwera obuveera n'okussa omusolo ogw'ebitundu 120 ku buli 100 ku bya pulasitika kiggyibwewo.
- Wassibwewo omusolo omulala ogw'okukuuma obutonde bw'ensi gудde mu kifo ky'okuwera obuveera n'omusolo ogw'ebitundu 120 ku buli 100.
- Okumatiza amawanga amalala bwe tuli mu mukago gwa EAC okussiza awamu ebintu mu nkola ng'omusolo gw'obutonde bw'ensi mu kifo ky'omusolo omuzito.
- Okukomya omuze gw'okukusa ebya pulasitika okubiyingiza mu ggwanga olw'okutaasa amakolero gaffe agawano.
- Okussaawo enkola y'okulabirira kasasiro okutaasa obutonde bwensi okwonoonebwa ebya pulasitika.

## d) Ebyobuzimbi

Bizinesi y'obuzimbi y'emu kuzisinze okukula okuva mu myaka gy'e 90 okutuusa mu katuubagiro k'ebyenfuna akakendeeza ku nsimbi eziweerezebwa bankubakyeyo. Wabula bizinesi y'okuzimba ekyalina eby'okusomooza bingi omuli obutabaawo nkola ya ggwanga nambulukufu egirung'amyia n'abazimbi bawano obutaba na busobozi buvuganya na makampuni amanene agava ebweru.

Ng'otunuulide ebyo waggulu bannabizinensi ez'obwannanyini nga bayita mu PSFU ba-saba Gavumenti ekole bino;

- Eyanguye okukola n'okuyisa enkola ku by'okuzimba
- Eyambye mu kusobozesa amakampuni agawano okuvugunya n'agava ebweru ku pulojekiti ezawano oba mu kitundu kya East Africa
- Okussaawo ekitongole kya Uganda Construction Commission nga kye kirondoola eby'okuzimba.

### **i) Sementi**

Ebbeeyi ya sementi esuubirwa okukka mu June 2010 oluvannyuma lw'okutandikibwawo lw'ekyuma ekiyuma e Kasese (Hima Cement) ekisuubirwa okwongera ku bungi bwa seminti gwe kifulumya. Seminti atundibwa ebweru naye asuubirwa okwongerako okuva ku ttani 25,000 kati buli mwaka naddala mu mawanga agoomuliraano (Southern Sudan, Rwanda, DRC, Burundi)

### **ii) Ebyuma (sitiiru)**

Bizinensi ya sitiiru ejjuddemu eby'okusomooza ebigiremesa okukula ng'ebimu kubyo mulimu;

### **Ebbeeyi y'ebikozesebwa eri waggulu**

Abali mu mulimu guno Baagala okusiima Gavumenti olw'okwanukula okusaba kwa-bwe era emisolo ne givaawo n'okulowooza ku kussaawo mu 2008 ekifo eky'enjawulo eky'amakolero ekiyitibwa Namanve Industrial Park. Kyokka obuzibu bwe basanze gwe musolo omupya ogwassibwawo ku bintu ebiyingizibwa muno wakati w'ebitundu 10 -25 ku buli 100) ku bikozesebwa ebyali byaggyibwako omusolo ku lukalala lwa Uganda.

Abali mu mulimu guno wano we basabira Gavumenti ekole bino;

- Okuteeseganya ekisonyiwo ku musolo ku bikozesebwa ebweru gwongerweyo emyaka emirala etaano okubakkiriza okumala okuzimba amakolero ge baakatandika e Namanve.
- Okuleeta ekiteeso mu EA okuteekawo omusolo ku biyingizibwa muno ku 'galvanized wire' (HS Code 7217.20.00) ne 'cutting coils' (HS Codes 7208.52.00) kati ebitali musolo gwonna ogwa EAC. Ebintu bino bigenda kutandika kukolebwa Roofings Rolling Mills n'olwekyo ekirowoozo ekyo kigendereddwa kuwa kkolero eryo ntandikwa nnungi.

### **Okufuna amasannyalaze n'ebbeeyi yaago**

Ebbula ly'amasannyalaze ky'ekimu ku byeraliikiriza mu mulimu gw'okuzimba kati mu Uganda. abali mu bizinensi y'okuzimba basaba Gavumenti ebakolere bino;

- Okwanguya okumaliriza amabibiro g'amasannyalaze ag'e Bujagali ne Karuma agasuubirwa okwongera ku masannyalaze gayambye mu kukulaaakulanya amakolero agawano.

### Emiziko mu by'entambula (eggaali y'omukka)

Entambula y'eggaali y'omukka mu EAC eri mu mbeera mbi era nga yeetaaga okuzigula. abali mu by'obuzimbi basaba Gavumenti ekole bino;

- Okwanguya ku kuddaabiriza enguudo z'eggaali y'omukka, olw'e Kasese ne Pa-kwach okwanguyiza bannamakolero okutambuza ebintu.

### Obutaba na bumanyirivu bwetaagisa ku mirimu

Obusobozi bw'amatendekero agaliwo okufulumya abanaakola mu makolero amanene n'agekigero aga sifiiru butono nnyo. Amatendekero ga tekisiko geetaaga okuweebwa byonna ebyetaagisa gafulumye abayizi abalina obumanyirivu obwetaagisa mu makolero.

## 5.3 Obuweereza

### a) Ebyempuliziganya

Wadde kiragibwa mu kifaananyi waggulu nti abakozesa amasimu beeyongedde nnyo, Uganda y'esinga okuggya omusolo ogwa waggulu ku 'airtime'. Abali mu bizinensi eno basaba omusolo gwa excise ogiuggyibwa ku 'airtime' gukendeezebwe guve ku bitundu 12 ku buli 100 gudde ku 8.

### b) Yinsuwa

Bizinensi ya yinsuwa mu Uganda ekyali wansi nnyo wadde ng'erina omukisa okuba ne ky'ewaayo eri eggwanika ly'eggwanga. Eky'okusomooza aba yinsuwa kye balina kwe kuyigiriza Bannayuganda emiganyulo gya yinsuwa. Wansi by'ebimu ku bizibu ebisangibwa mu mulimu guno era ebigulemesezza okukula;

- i) Okubulwawo kwa kkampuni ya yinsuwa endala mwe zigula yinsuwa.
- ii) Okussaawo amateeka ag'obuwaze ku bya yinsuwa
- iii) Emiziko emirala mu bya yinsuwa.

Aba yinsuwa nga bayita mu PSFU bino bye basaba Gavumenti ebakolereko;

- Okwanguya okukyusa etteeka ku yinsuwa okussaawo yinsuwa y'eggwanga endala mwe zisobola okugula
- Okukyusa amateeka ng'erya Motor Insurance (Third Party Risks) lituukane n'omutindo gw'ensi yonna
- Okuggya omusolo gwa VAT ku mirimu gya yinsuwa
- Okwanguya okusa mu nkola ebiri mu tteeka ly'okuliwirira abakozi erya Workers' Compensation Act.
- Okuggya emisolo ku pensoni ne yinsuwa y'obulamu
- Okukendeeza ku ssente ezisabibwa Poliisi okufuna General Receipt singa oli yeetaaga okukakasa nti waabaddewo akabenje.
- Okuwagira okwongera amaanyi mu kulondoola emirimu gya kkampuni za yinsuwa.

#### **d) Ebyempuliziganya, kompyuta n'okupangisibwa okukolera abalala emirimu**

Amawanga agalina ebya kompyuta n'empuliziganya ebiri ku mulembe basobola bulungi ukugoberera ekigenda mu maaso buli wamu mu bya tekinologiya. Okusobola okutegeka abakozi baffe abalina obumanyirivu mu bya kompyuta n'ebyempuliziganya kijja kutuyamba okuvuganya obulungi mu mukago gwa EAC mu Customs Union eyassibwa mu nkola mu 2010 ne Common Market eneddirira. Amatendekero agasomesa ebya kompyuta n'ebyempuliziganya galina okussa essira ku kusomesa amasomo agayigiriza engeri gye kyetaagisa ennyo bizinensi emirimu egimu gye zikola okupangisa abalala bagibakolere.

#### **e) Ebyobuwangwa, ebiruke n'ebisiige**

Bizinensi y'ebyobuwangwa n'ebiruke y'emu ku zisinga okukula mu Uganda era wadde ng'ekyali nto yandibadde eweebwa obuwigizi bwa Gavumenti. N'olwekyo abali mu mulimu guno basaba Gavumenti ekole ku bino;

- Ebiruke n'ebisiige tebyandiggiddwako musolo okusobola okuzimba bizinensi eno mu Uganda.

#### **f) Ebyokwekolako**

Abali mu bizinensi y'ebyokuwekolako mu Uganda abasinga ssi bawandiise kyokka bakola kinene naddala mu byobulamu n'obuyonjo bw'abantu. Kyokka omulimu guno gulina eby'okusomooza bingi ng'obutabaawo nkola ekkiriza bakola ku Bantu kutambuza mirimu gyabwe wano na wali n'obutabaawo nkola ya byabuyonjo ku bakola ku Bantu. N'olwekyo basaba Gavumenti ekole bino;

- Okwanguya okuyisa enkola ku byobuyonjo ebyetaagisa eri abakola enviiri, abalongosa ensusu n'eby'okwekolako ebirala
- Okwongerera okusomesa abantu kunkola eno ng'ewedde okuyisa
- Okussaawo enkola ekkiriza abakola ku bantu abayonja enjala, ebigere n'abakuba ttattu okutambuza emirimu gyabwe nga bwe bakola mu kifo ky'okukolera mu kifo ekimu.
- Okussaawo amateeka aganaataasa abayizi b'essomero
- Okussaawo amateeka amakakali ku bajingirira oba abaleeta ebikozesebwa mu kwekolako ebijjirire
- Okussa ofiisi evunaanyizibwa ku by'okwekolako mu UNBS oba Minisitule y'Ebyobulamu okukakasa nti omutindo gukwatibwa.

## 5.4 Eby'obulambuzi

Ebyobulambuzi bireeta ssente ebitundu 3.8 ku buli 100 mu ggwanika ly'eggwanga era bikoze abantu 430,000. Ebyobulambuzi mu Uganda birina okutegekebwa mu ngeri nti bisobola okuvuganya mu EAC n'ensi yonna. Gino gy'egimu ku miziko ku byobulambuzi eginokodwayo;

Emiziko egiremesa okuvuganya

Enguudo, amasannyalaze n'ebypuliziganya okuwagira ebyobulambuzi

Okutunda ebyobulambuzi

Nga batunulidde ebyo waggulu abali mu byobulambuzi basaba Gavumenti ekole bino; Okukulembera mu kaweeefube w'okutunda ebyobulambuzi bya Uganda ebweru nga bayita mu kulongoosa ekifaananyi kyayo mu kifo kya kino okukirekera banneekoleragyanze bokka.

- Okugya emisolo ku kutunda ekifaananyi kya Uganda ebweru
- Okussaawo omukutu okunawagirwanga ebyobulambuzi bya Uganda
- Okussa enkizo ku kudaabiriza enguudo mu kitundu omuyitibwa abalambuzi
- Okussaawo ekifo awasomesebwa ebyobulambuzi naddala olulimi
- Okwanguya okussa mu nkola entegekera ku byobulambuzi

## 6.0 ABAKYALA KYE BAYAMBYE MU BYOBUSUUBUZI EBY'OBWANNANNYINI

Abakyala 80 ku buli 100 mu Uganda beenyigidde mu byobulambuzi ebya wansi n'okulongoosa ebirime, wamu n'okukola ku bivudde mu makungula kyokka nga bakozeza tekinologiya owa wansi ennyo. Ku bano 94 ku buli 100 bali mu mirimu gye batasasulwa misaala na nsako (UNBS 2006). Abakyala abalala bangi beenyigidde mu mirimu gy'obuweereza ne bubizinensi obwawaka obukozesa ebintu ebivudde mu kitundu. Uganda egezezaako okuwa abakyala omwenkanonkano mu byobufuzi. Wabula bingi ebyetaagisa okukolebwa okuwagira emirimu gy'abakazi mu ntegeka z'eggwanga ez'okukulaakulana.

Banneekoleragyanze bawo Gavumenti ebirowoozo bino;

- Okussaawo kasendabaguzi eri ebitongole ebikozesa abakyala okubeyongera amaanyi basobole okufuna obumanyirivu mu mirimu egy'enjawulo.
- Okuwa enkizo ebitongole eby'abakyala mu ntegeka ng'eza NAADS
- Okussaawo ettaka okuwagira emirimu gy'abakyala ng'abaluka ebiruke
- Okuwagira entegeka ezinaakuuma obutonde bw'ensi.





## 7.0 OMUKAGO N'EBYENSUBULAGANA

Mu November 2009 abakulembeze b'amawanga ga East Africa bassa emikono ku ndaagano ya Common Markets Protocol n'ekigenderwerwa eky'okussaawo enkola ezitambulira mu musana ez'okusigamu ensimbi okukulaakulanya ebyenfuna nga bayitira mu basubuuzi ab'obwannanyini. Ekisinga obukulu mu mukago gwa EAC kwe kuba nti akatale k'abantu 130 kagenda kuggulwawo okutandikibwawo kw'enkolagana mu byobusuubuzi n'okweyongerwa kw'emikisa gy'okusiga ensimbi.

### 7.1 Ebyeralliikiriza bannabizinensi z'obwannanyini ku mukago gwa katale akawaamu mubuvanjuba (EAC Customs Union)

Ku bya Customs Union banneekoleragyange mu Uganda bawulira nti tebafiiriddwako kimala mu kukendeeza emisolo mu kusuubulagana wakati w'amawanga agali mu mukago. Kino kyava ku bintu ebyaggwawo nga tebisuubirwa ng'akatuubagiro k'amafuta akaaliwo mu 2004, okuyiwa omusaayi okwaliwo mu Kenya oluvannyuma lw'okulonda mu 2007 n'akatuubagiro k'ebyenfuna akabadde mu nsi. Ekyokubiri omusolo ogwa wamu ogwassibwawo gwayongerwa omusolo ku bintu ebigendisa okukolebwamu ebirala gwalinnya okuva ku bitundu 6 ne gudda ku bitundu 10 ku buli 100. Bannamakolero mu Uganda era tebasobodde kuganyulwa mu musolo gwa VAT ogwaggyibwa ku bintu bye bakozesa mu makolero kubanga ku lukalala lwa Uganda ebintu bingi tebiriko era bawalirizibwa okuwa omusolo gwa bitundu 10 ku buli 100 ku bintu bye bayingiza mu kitundu kya East Africa.

### 7.2 Okwetegekera akatale akawamu akamanga g'obuvanjuba bwa Aflika

Banneekoleragyange ekibeeraliikiriza bwe bwetegefu bw'ebyenfuna bya Uganda okukikiriza abakozi, ebintu n'obuweereza okuyingira kyere okuva mu mawanga g'omukago. N'olwekyo kyetaagisa okuba okunoonyereza ku buzibu obwolekeddwa akatale ka Uganda bwe kanaggulwawo eri amawanga g'omukago gwa EAC.

Bannabizinensi ez'obwannanyini baagala okuwa ebiwoozo byabwe eri Gavumenti nga basaba ebisse ku mwanjo ng'akatale ka EA Customs Union tekannaggulwa;

1. Okunoonyereza ku kabi ne kye tusuubira okufuna mu kuggulawo akatale kaffe eri abasuubuzi okuva mu mawanga g'omukago amalala.
2. Okwongerwa abalina obumanyirivu mu Minisitule ya East Africa era beenyigire nnyo mu nteeseganya endala eza Customs Union essira nga balissa ku byensuubulagana.
3. Okulaba nti enkola y'obukwakkulizo obuteekuusa ku misolo ku bintu ebiva ebweru enatandika okukola.
4. Nga bakolagana n'amawanga agali mu mukago aga Burundi, Kenya, Rwanda ne Tanzania okuteesa okulaba nti ebyamaguzi ebikulu bissibwa mu ndagaano ate wabeerewo engeri y'okwekuuma singa wabeerawo okufiirwa.

5. Olukalala olwa Uganda olw'ebintu ebyetaagisa okukozesa mu makolero lusigale nga terukyuse okumala emyaka etaano.
6. Okwanguyaako enkola ku by'amakolero n'okuwagira entegeeragana buli ggwan-ga likole ekintu mwe lizinza enkizo. Gavumenti zirabe nti ensimbi zissibwa mu bintu ebisinga obukulu nga zikolagana ne bannabizinensi ez'obwannanyini.
7. Okukwataganya omusolo gwa VAT mu kitundu kya EAC mwonna gubeere ku bi-tundu 16 ku buli 100.
8. Okuggya omusolo ku bintu ebyetaagisa mu bulamu obwabulijjo ng'amazzi g'omu ccupa.

### 7.3 Ebyekuusa ku kusuubulagana

Ebyensuubulagana bya Uganda birina ebyamaguzi ebireetebwa muno n'ebitwalibwa ebweru mu COMESA. Omukago gwa Bulaaya, MiddleEast, East Asia n'amawanga agaa-li ga COMESA mu Africa. Ku buno obutale bwonna Uganda bw'esuubira okuyingizaamu ebintu nga tekugiddwa era nga biggyiddwako omusolo ye EAC n'Omukago gwa Bu-laaya bwokka. N'olwekyo banneekoleragyange basaba Gavumenti okubakolera bino;

- Okussaawo enkolagana wakati wa Gavumenti ne bannabizinensi ez'obwannanyini okudaabiriza enguudo, amasannyalaze n'ebyempuliziganya
- Okwongerera amaanyi n'obukugu mu bagenda mu nteeseganya z'ensuubulagana eza ezikosa embeera z'okusuubula mu Uganda.
- Okussa ensimbi ne ssente mu kitebe awanaafunibwanga amawulire ku byen-suubulagana kiyambe abasuubuzi okumanya ebigenda mu maaso mu nsi yonna n'okuyamba ekitongole ekiteekerateekera Gavumenti okusalawo ebiyamba egg-wanga
- Okussaawo ensimbi ez'okutandika ekifo ekiri ku mutindo gw'ensi yonna ekikebera n'okukakasa omufindo gw'ebyamaguzi okukendeeza ku nsimbi ezeetaagisa okut-wala ebintu ebweru.
- Okutunula mu bintu n'emirimu ebyakkiriziddwa n'abalala okubiyingira mu WTO olwo bawe amagezi engeri y'okukwatamu ebitannayingizibwa mu WTO nga yinsuwa n'ebyenjigiriza. Olw'ensonga eno Gavumenti tesaanidde kwongerera kuwaayo bintu na byamaguzi birala mu WTO.
- Ng'eyita mu NAADS okusomesa abalimi n'ababagulako ebintu omugaso gw'okukuuma omufindo okukwatagana n'endagaano eziriwo okulaba ng'abalimi n'ababagulako beenyigira mu kulima, okukungula n'okukwata obulungi bye bakun-gudde mu ngeri ebireka nga biyonjo.
- Kyetaaga okwanguya entegeka ey'okwongerera ku mitindo egikeberegwa mu EAC okuva ku 1080 okutuuka ku 500



## 8.1 OKUWUMBAWUMBA ENSONGA EZEETAAGA OKUKOLAKO

Okukula kw'ebyenfuna bya Uganda okusinga kwesigamye ku busobozi bwayo okusikiriza abasiga ensimbi abawano n'abebweru. Ng'olwoozezza ku bugagga mu butonde Uganda bw'erina; bamusiiga nsimbi abava ebweru abatandise okugirabamu ekyama; okugaziwa kw'akatale olw'omukago gwa EAC; n'okuyiia kwa Bannayuganda, essira lirina okussibwa ku kussaawo embeera esobozesa okukola obulungi bizinensi okwongera ku bamusiga nsimbi abawano n'abava ebweru.

Mu katale k'ensi yonna akakyukakyuka, bannabizinensi ez'obwannanyini mu Uganda balina okuvuganya obulungi okusobola okufuna mu bibala ebisuubirwa mu byensuubulagana. Uganda efunye amaanyi mu katale k'ensi yonna era esobodde okugumira obutuubagiro ng'ak'emmere mu 2007 n'ak'ebyenfuna mu 2008. Okusoomooza Gavumenti kw'erina kwe kubeezaawo ebyenfuna nga byesigamye ku nkola ez'amaanyi; okukakasa nti erina abakozi abeesobola.

Okusobola okugenda mu maaso banneekoleragyangye balwoozza nti Gavumenti esira erina kulissa kutegeka byanfuna bya Uganda okusobola okuvuganya mu mukago gwa EAC ng'ekendeeza emiziziko gyonna egigezaako okulemesa okusiga ensimbi n'okukakasa nti ebyobugagga by'obutonde ebitono bikozezebwa bulungi okusobola okufuna obugagga.

Kino kitegeeza okwongera amaanyi mu bitongole ekiteekateeka mu Gavumenti n'okuyingizaamu bannabizinensi ez'obwannanyini mu kuteekerateekera eggwanga okulaba nti ebyekuusa ku bya bizinensi bissibwa ku mwanjo. Obuli bw'enguzi nabwo bwetaaga okumalibwawo ensimbi z'eggwanga bwe ziba ez'okukozesebwa obulungi.



## 9.0 EBIGATIDDWAKO

### 9.1 OKUWUMBAWUMBA ENSONGA EZEETAAGA OKUKOLAKO

#### AKAKOOKERE 1: PSFU B'Y'AYALWAANIRIRA MU 2009

ENSONGA	Ebyokukoliwako mu bwangu	Ebyokukoliwako gye bujja
<p><b>EBIKWATA KU BITONGOLE BYONINA</b> Enguudo, amasannyalaze n'amasimu</p> <p>1. Ebyentambula</p> <p>2. Amasannyalaze n'amafuta</p>	<p>1. Okussa mu nkola ebyakkaanyizibwako mu kiwandiko eky'awamu wakati wa Gavumenti za Kenya, Uganda ne Tanzania mu December 2006.</p> <p>1. Okwanguya okussa mu nkola pulojekiti y'okuzimba omusumu gw'amafuta okukendeenza ku buseere bw'amafuta.</p> <p>2. Okukakasa nti eggwanga lirina amafuta agamala mu materekero.</p>	<p>1. Okukoia enguudo zoma ezeetaagisa mu byobulambuzi.</p> <p>2. Okulowooza ku kupangisa oluguudo lw'eggaali olwa Tororo-Pakwach.</p> <p>1. Okuwa enkizo n'okuwagira bamabizinesi ez'obwannanyi abassa ensimbi mu bintu ebirala ebisobola okukolebwamu amasannyalaze n'amafuta ng'ebirime nga bayita mu kussaawo ebisikiriza.</p>
<p>Ebyensimbi</p>	<p>1. Okukozesa Gavumenti okweyimirira bamabizinesi ez'obwannanyi okwewola mu banka.</p> <p>2. Okwongerera ensimbi mu Uganda Development Bank</p> <p>3. Okwanguyaako okussa mu nkola enkyukyuka mu bya pensoni.</p> <p>4. Okukwataganya amagoba ku migabo okuva ku bitundu 10 ku buli 100 okudda ku 5 nga bwe kiri mu b'emikago mu EAC Kenya ne Tanzania.</p>	<p>1. Okuwagira enzrukanya ennungi ey'emisingo okugeza okukozesa bondi za yinsuwa okwewola mu banka okusobozesa ebyobulimi okulula</p> <p>2. Okuwa banka ezisikiriza mu byalo ebisikiriza.</p> <p>3. Okuwagira ku ssente ezeetaagisa nga zaagala okulunda emigabo.</p>
<p>Teknologiya n'obumanyirivu bw'emirimu</p> <p>1. Tekinologiya</p> <p>2. Obumanyirivu bw'emirimu</p>	<p>1. Okwanguya okussa mu nkola entegeka ku by'amakolero okusobozesa okusimbuliza tekinologiya</p> <p>1. Okulaba ng'ebisomesebwa mu masomero mu Uganda bikwatagana n'ebyeetaagisa mu katale.</p> <p>2. Okwongerera okuwagira amatendero g'ebiyemikono n'agasomesa ag'ebiyobusubuzi mu nkola ya BTVET.</p>	<p>1. Okussaawo ekifo omunaafunibwanga anawulire ku tekinologiya omupya azye asobola okwongerera amaanyi mu byamakolero by'eggwanga.</p> <p>2. Okussaawo entegeka ey'okwanyisa abayizi n'amawanga agaakulakulana edda okusobola okufunayo tekinologiya anaatuyamba wano.</p> <p>3. Okuggya enzrukanya y'amatendero g'ebiyemikono ne bizinesi mu Minisitule y'ebyerigiriza</p> <p>4. Okussaawo entolagana ne bamabizinesi ez'obwannanyi okusobola okuwanyisiganya obumanyirivu ku mirimu</p>

Enguzi	Okwanguya okuyisa n'okussa mu nkola eteeka eriku-gira obuli bw enguzi	1. Okukuyisa mu iteeka ly'okulwanyisa enguzi okukkiriza abalamuzi okuwaliiriza asingid-dwa okulya enguzi okuliwa ensimbi ze yabba wamu n'okubowa ebintu by'abasasingiddwa ogw'okulya enguzi 2. Okwongera ensimbi eziveebwayo mu bajeti eri ebitongole ebinwanyisa enguzi okubiso-bozesa okukola obulungi emirimu gyabyo.
Emisolo	<ol style="list-style-type: none"> <li>1. Okukendeza ku musolo ogugyibwa ku magoba ku misingo okuva ku bitundu 15 ku buki 100 okudda ku bitundu 5 nga bwe kiri mu mawanga ga EAC amalala.</li> <li>2. Okukendeza omusolo gwa excise ku airtime okuva ku bitundu 12 ku buki 100 okudda ku 8 okukwatagana n'amawanga ga EAC amalala</li> <li>3. Okukendeza omusolo ku by'okunywa ebirimu car-bon okuva ku 13 ku buki 100 okudda ku 10.</li> <li>4. Okwongera ku ssente we batandikira okusalako PAYE okudda ku 250,000/- nga bwe kiri mu mawanga ga EAC amalala</li> <li>5. Okwekeneenya n'okuggyawo emisolo egimu ehis-abibwa CAA</li> </ol>	
Okujingirira n'okukusa	<ol style="list-style-type: none"> <li>1. Okwanguya okukuyisa n'okukuyisa eiteeka ku kujingirira</li> <li>2. Okutegeka emisomo mu ggwanga lyonna oku-somesa abantu ku buzibu bw'okukozesa n'okutunda ebintu ebijingirire.</li> </ol>	
Enkwata emungu eya bajeti	<ol style="list-style-type: none"> <li>1. Okugeberera butiribiri ebyalagidwa mu bajjeti ku nsimbi eziveebwa ebitongole eby'enjawulo n'okulaba nti ekigendererwa lya bajeti kutondawo bugagga.</li> <li>2. Okwewaaayo okulaba ng'ebisaliddwa bituukiirizibwa</li> </ol>	<ol style="list-style-type: none"> <li>1. okulaba nti ensimbi zisaasaanyizibwa bulungi mu gavumenti okwewala buli mwaka okubeera mu mabania</li> <li>2. Okulaba nti walimo enkola ey'okulondoola puljejeki n'okulaba nti zissibwa mu nkola</li> </ol>
Amateeka n'obukwakkulizo bwa gavumenti	<ol style="list-style-type: none"> <li>1. Okwanguya okusa amateeka 17 ku byobusubuzi</li> <li>2. Minisitule zonna ziraginwe okulaga bye bafuna ne bye bafirwa mu mateeka amepya.</li> </ol>	<ol style="list-style-type: none"> <li>1. Okwongera okukolagana ne bamabizinersi ez'obwamannyini ku bukakkulizo ku batandika bizinesi</li> <li>2. Okulaba ng'abakola amateeka abantu babasaamu obwesige era ng'ensimbi ezibasasas-aanyizibwa zigya mu bye bakola.</li> </ol>

Ebyokusuubulagana mu kitundu n'ensi yonna	1. Okwanguya okussa mu nkola entegeka ku byen-subulagana 2. Obutakwatagana mu byentambula – enjawulo wakati website by'entambula n'emisolo egirowo	1. Okuzimba emisingi Gavumenti mw'esobola okukolaganira ne bannabizinesi ez obwamanyini
Emiziko mu byokusuubulagana mu kutunda ebitu ebweru n'okukuuma omufundo	1. Okulaba nti amawulire ngali ku mufundo gatuuka ku balimi abawansi basobole okugukuumira 2. Okussa mu nkola National Standards Policy okuberabera, okukakasa, okussa mu nkola kukwatagana n'ensiyonna	
Embeera y'okusigamu ensimbi	1. Okwanguya okussa mu nkola entegeka ku by'amakolero 2. Okwanguya okuyisa eiteeka ku kusiga ensimbi.	
<b>II EBIKWATA KU KITONGOLE KINNAKIMI EBYOBULIMI</b>		
Okulongoosa ebirime n'okubitunda	1. Okulaba nti abalimi beenyigira mu bujuvu mu kukola entegeka ku kulongoosa ebirime 2. Okussaawo ebifo ebifoto omulongosebwa ebirime okufunira abalimi amawulire amangu ku ngeri y'okukwatama ebirime nga bamaze okubikungula, okukola tekinologiya n'okumanya obutale bwe butambula	
2 Enkola emambulukuru ku byettaka	1. Okuwa ekitongole kino ensimbi okukola enkola y'eggwanga ku itaka.	
3. Okusomesa n'okuyamba abalimi	1. Okuwagira okukandikibwa kw'ebibina ebiri ku mufundo gw'emimiro okusomesa abalimi n'okubayamba mu mirimu gyabwe.	1. Okutunuuira amateeka ku byobulimi okulwanyisa ebijingirire. Ekyokulabirako tewali nkola mu kusimba n'singo era abalimi bangi baguzibwa ensigo enjingirire.
4. Enkola ku kulima ebitafuyirwa ddegala	1. Waasibwewo enkola ey'okuyamba bizinesi y'okulima n'okusuubula ebirime ebitafuyirwa ddegala ng'egenda mu maaso.	
<b>EBYETAAGISA OKUKOLA MU BITONGOLE EBY'ENJAWULO MU BYOBULIMI</b>		

<b>Emmwany</b>	<p>1. Okuwagira ebibina mu kyalo okukola nga bizinesi, okwongera omugaso ku bye balina n'okubasa mu mbeera we basobola okuteesa obulungi ku bbeeyi</p> <p>2. Okwongera amaanyi mu bali abatono okubawa obusobzi okusobola okwerinda ebintu ng'endwadde n'embeera z'obudde embi.</p>	<p>1. Okuddamu okutunula ku nsimbi ezissibwa mu bye batwala ebweru okuwonya amakam-puni g'emwany amatono</p> <p>2. Okuwagira ekitorogole kino okusobola okussa muy nkola entegeka ku mmwany eya National Coffee Policy okulung'anya emirimu.gy'okunoonya obutale, ebyetaagisa mu byobutonde bwensi, ebyentuna n'embeera z'abantu.</p>
<b>Ppamba</b>	Okussa mu nkola entegeka ku bizinesi y'okukola engoye	1. Okuzzaawo ekitorogole kya CDO
<b>Sukaali</b>	<p>1. Okukyusa mu kya sukaali wa COMESA ayingira Kenya nga taggyidwako misolo</p> <p>2. Entegeka ezassibwawo EAC zirina okukuumibwa bufiribiri</p> <p>3. Okuwandisa ebyuma ebisogola ebikajjo biggyibweko VAT nga bwe kyali edda.</p>	<p>1. Okussaawo zooni z'okusogola ebikajjo</p> <p>2. Okukwataganya emiwendo abebyuma bya sukaali abakola amasanyalaze gye bagaga-guizaako eggwanga</p>
<b>Amajaani</b>	<p>1. Okussaawo enkola eneerung'anya emirimu mu bizinesi y'amajaani</p> <p>2. Okwongera ku busobzi bw'ekifo ky'e Rwebitaba ekinoonyereza ku by'amajaani.</p> <p>3. Okulwanirira erinnya ly'amajaani ga Uganda mu katale k'ensi yonna nga batunda butereevu eri abaguzi ebweru</p>	
<b>Ebimuli</b>	<p>1. Okukendeza ensimbi ezisibibwa ku bisaawe ng'emnyonyi egudde okukendeza ku bisale by'entambula</p> <p>2. Okuwa ekitorogole kino enkizo kisobole okufuna abaakigamu ensimbi</p>	1. Okussaawo entegeka eya kasendabaguzi efaanako eri mu Ethiopia okusikiriza bamu-sigansimbi
<b>Obulunzi bw'ennyama</b>	<p>1. Okussaawo ssente okuzimba lufula ez'omulembe</p> <p>2. Okuzza amaanyi mu kuzaaza ebisolo bisobole okwala</p>	<p>1. Okussaawo ensimbi ez'okuwola abalunda ente z'enyama</p> <p>2. Okuyamba abalunzi mu kuzaaza n'okutwala ebweru mu mawanga ga Middle-East Okussaawo efendekero okusomesa ku by'okwongerako ku migaso n'okugaziya efende-kero eririwo kati eri engatto n'amaliba (TCFC)</p>
<b>Obulunzi bw'amata</b>	1. Okugya emisolo ku byuma ebikozesebwa okulon-goosa amaliba	
<b>Okulunda enjuki</b>	1. Okwangya entola ku kulunda enjuki kikozezebwe ng'omulimu ab'omu byatole mwe bayinza okufuna ensimbi	1. Okuwagira okussibwawo bamabizinesi bamwekolerajange abeenyigide mu bulunzi bw'enjuki okubasobosa okufuna amawulire n'okwolessa ebintu eby'enjawulo ebiva mu kulunda enjuki

<p><b>Amaliba</b></p>	<p>1. Okukyusa eiteeka ku maliba erya 1964 okumyuma amateeka ku boonona omutindo</p>	<p>1. Okussa ensimbi mu kunoonyereza ne tekinologiya okukulakulanya ebyobuvubi 2. Okulamba emyanja okutuna ebikozezebwa</p>
<p><b>Ebyennyanja</b></p>	<p>1. Okwanguya okuyisa eiteeka ku byobuvubi 2. Okussaawo okulondoola ebyobuvubi mu myanja n'emigga okukome okukusa ebyennyanja 3. Okussa emyalo ku mutindo ohulagira omukago gwa Bulaya</p>	<p>1. Okussaawo kasendabaguzi ategeerekeka</p>
<p><b>AMAKOLERO</b></p>	<p>1. Okusobola okumanya emiwendo gy'amasannyalaze waakiri okumala omwaka gumu 2. Okussa amangu mu nkola ekwandiko ekyakkaanyizibwako wakati wa Kenya ne Uganda okukendeza ebbeezi yokusaabaza ebintu ku mmeeri 1. Okussaawo enkola eneerunganya emirimu gy'okuzimba 2. Okussaawo ekitonigole kya Uganda Construction Commission okulondoola emirimu</p>	<p>1. Okuzimba obusobuzi bw'amakampuni agawano okuvuganya ku pulojekiti emene</p>
<p><b>EBYOBUZIMBI</b></p> <p><b>EBYOBUWEEREZA</b></p> <p>1. Ebyensimbi</p> <p>2. Yinsuwa</p>	<p>1. Okuggyawo emiziko mu byensimbi</p> <p>1. Okwanguya okussaawo kkampuni ya nyinsuwa endala nazo mwe zisobola okugula yinsuwa 2. Okugya emisolo ku sserite za yinsuwa eziba zirekeddwawo 3. Sserite ezobuwaze ezisasulwa eri Insurance Commission zandiggyiddwawo</p>	<p>1. Okussaawo entegeka okusomesa abantu ku bya yinsuwa 2. Okwongera ku rmondoola ku bya yinsuwa okulaba nti ebintu byonna n'abantu abeetaaga yinsuwa zisasulwa. 3. Ebintu bya Gavumenti eyawakati n'ezebitundu okusibwa mu yinsuwa eza wano</p>

**9.2 AMATEKA G'EBYOBUSUUBUZI – WEGATUUSE MUKULONGOOSEBWA  
AKAKOOKERE II; AMABAGO KU MATEKA G'EBYOBUSUUBUZI WE GAALI GAYIMIRIDDE KU  
LWA APRIL 30,2010**

	ETTEKA	EKIGENDERERWA	BWE LIYIMIRIDDE
<b>A. Liyisiddwa ng etteeka</b>			
(i)	Etteeka lya Copyright ne Neighbouring Rights No.19	Ligenderera okukyusa mu tteeka lya Copyright Act (cap.215) eryava ku mulembe nga iyabiswira mu 1964 n'okwongera okukuuma ebintu bya ssayansi n'ebiyobwongo ebyilyiziddwa abantu n' ababituusa ku bantu	Lyabagibwira era ne liyisibwa ng etteeka
(ii)	Etteeka lya Audit Act 2008	Ligendereddwa okwongera obuyinza n'okwetongola eri ofisi y'omubalizi wa government(Auditor General)	Ebbago lyabisibwa era ne lifuuka etteeka mu 2008
(iii)	Etteeka lya Hire Purchase No.3 2009	Okulung'ama enkola y'okufuma ekintu n'okisasula mpola n'okuwa layisinsi abantu abakola omulimu guho Mu nkola ya 'hire purchase' omuntu afuna ekintu n'akisasula mpola era kifuuka kikye ng'akimazeeyo.	Ebbago lyakiriizibwa Pulezidenti era ne lifululizibwa nga Act No. 3 eya 2009 <b>Ebididako</b> Okukola ebragirio ebririsa mu nkola (MoJCA, ULRC)
(iv)	Etteeka lya Trade Secrets Act, No 2 2009	Okusobozesa kkampuni okukuuma ebyama byazo. Ekyama k'yebiyobusubuzi bye bintu ebitalina kumanyibwa balala bwe muli mu bizimensi emu.	Ebbago lyakiriizibwa Pulezidenti era ne lifululizibwa nga Act No. 2 eya 2009 <b>Ebididako</b> Okukola ebragirio ebririsa mu nkola (MoJCA, ULRC) Okuligabira abantu n'okulyogerera eri abalikozesa (enkiiko, n'enkungaana n'abantu ab'enjawulo)
(v)	Etteeka lya Partnerships Bill, 2008 (MOJCA)	Okulongoosa n'okuzza mu kifo ky'etteeka erirwonya Partnership Act Cap. 114 eryesigamyeye ku metteeka g'e Bungereza	Ebbago lyakiriizibwa Pulezidenti era ne lifululizibwa nga Act No. 3 eya 2009 <b>Ebididako</b> Okukola ebragirio ebririsa mu nkola (MoJCA, ULRC) Okuligabira abantu n'okulyogerera eri abalikozesa (enkiiko, n'enkungaana n'abantu ab'enjawulo)

(vi)	Eteeka lya Mortgage Act 2009 (MLHUD)	Okudda mu kifo n'okuva ku tteeka lya Mortgage Act Cap 229 n'obutondu obumu mu tteeka ly'okuwandisa ebyapa	Ebbago lyakirizibwa Pulezidenti era kati bbago lya Palamenti. <b>Ebidako</b> Okukola ebragiro ebrissa mu nkola (MOJCA, ULRC) Okuligabira abantu n'okulyogerera eri abalikozeza (enkiko, n'enkungaana n'abantu ab'enjawulo)
<b>B. Amabago agayisiddwa Palamenti nga galinze Pulezidenti kugasaako mukono</b>			
(vi)	Ebbago lya Contract (Amendment) 2008 (MOJCA)	Okukyusa mu tteeka erirwo enya Contract Act Cap 79 okunyweza amateeka agekuusa n'okukola kontolakitii	Ebbagolayisibwa Palamenti ne liweerezebwa Pulezidenti Ebidako Okulikuba mu kyapa (Parliamentary Commission, MOJCA)
<b>C. Amabago agali mu Palamenti oba n'obukiko bwayo obw'enjawulo</b>			
(vi)	Ebbago lya electronic Transaction 2008 -ppya	Okubozesa okutunda ebitambulira mu maanyi g'amasanyalaze Okulung'anya enikutu gya kompyuta n'endagaano ez'okusuubulagana mu mikutu gino Okukwataganya amateeka ku mpuliziganya ya kompyuta	Ebbago lyasomebwa omulundi ogusooka mu Palamenti nga March 18, 2009 ne liweerezebwa mu nkakiko ka Palamenti akavunaanyizibwa ku bya ICT.
(ix)	Ebbago lya Insolvency Bill, 2009	Ebbago ligendererwa kussaawo etteeka ku bantu n'amakampuni agaba gaavuwadde ne gafuuka galunkuppe	Ebbago lyawerezebwa mu kakiko akavunaanyizibwa ku mateeka n'ensonga za Palamenti mu July 2009. Akakiko kasubirwa okuzza ebbago lino lisomwe omulundi ogwokubiri
(x)	Ebbago lya Electronic (Digital) Signature Bill, 2008	Ligendereddwya kulung'anya nkozeza ya tekinologiya nwa digito	Ebbago liri mu kakiko ka Palamenti akavunaanyizibwa ku ICT.
(xi)	Ebbago lya Computer Misuse Bill	Okuwagira enkozeza y'ebya kompyuta Okulaga nga walwo amateeka agafuge enkoesa ya kompyuta	Ebbago liri mu kakiko ka Palamenti akavunaanyizibwa ku ICT.
(xii)	Ebbago lya Geographical Indications Bill 2008 (MFPED)	Ebbago ligendereddwya okuteesa obubonero obukwata ku kitundu ekimu eky'ensi obutamala gakozezebwa	Ebbago liri mu kakiko ka Palamenti ak'amaateeka n'ensonga za Palamenti.
(xiii)	Ebbago lya Trademarks and Services Bill, No.9 2009 (MOJCA)	Okukyusa n'okugyayawo etteeka erirwo kati enya Trade Marks Act (Cap 217) okussaawo ebkyuse mu kisaawe kino ebiyamba okukulaakulanya eggwanga	Ebbago lyasomebwa omulundi ogusooka mu Palamenti nga 2 September, 2008 ne liweerezebwa mu kakiko kamateeka n'ensonga za Palamenti. Akakiko kalina okukola lipooti kagwe Palamenti okukola olusoma olwokokubiri n'oluvannyuma olukiko okunnyonyola ku miganyulo gy'etteeka lino

(xiv)	Ebbago lya Industrial Property Bill, 2008 (MOJCA)	Okudda mu kifo kya Patents Act okusobola okutaasa ebyiyiziddwa abantu okukiza tekinologiya mu ggwanga	Ebbago lyafulumizibwa mu katabo ka Gazette mu 2009 Lyasomebwa omulundi ogusooka nga 9 July 2009. Ebbago kati liri mu kakiiko ka Palamenti ak'amateeka n'ensonga za Palamenti.
(xv)	Ebbago lya Companies Bill (MOJCA)	Okuguyawo etteeka eribadde lyaityako ebiseera ku kukola kkampuni n'okulibirira enzrukanya yaazo	Ebbago lyasomebwa omulundi ogusooka mu Palamenti mu December, 2009 ne liweerezebwa mu kakiiko k'amateeka n'ensonga za Palamenti.
(xvi)	Ebbago lya Chattels Securities Bill, 2008	Okulung'anya enkozesa y'ebintu byobwamyini ng'emisingo okwewolerako n'okuzza obuggya eteeka lya Chapals Act Cap 70.	Ebbago lyasomebwa omulundi ogusooka mu Palamenti mu December, 2009 ne liweerezebwa mu kakiiko k'amateeka n'ensonga za Palamenti.
<b>D. Amabago agali mu maaso ga Palamenti</b>			
(xvii)	Ebbago kya Sale of Goods and Services Bill, 2008 (Ppya)	Okuyusaamu n'okuguyawo etteeka lya Sale of Goods Act Cap. 82 n'okwongera ku mutindo gw'ebintu n'obuweereza eri abantu	Ebbago liri ne UPPC okukubibwa mu kyapa. MTTI erina okullirondoola ne UPPC
(xviii)	Ebbago lya Free Zones Bill, 2008 (ppya)	Okusobozesa okussaawo ebifo ebintu mmwe bitaggyibweko misolo	Ebbago lyateebwa mu kabineti kyokka ne lizibwa mu MFPEd okubaako ebiteerebwamu. MFPEd eneetera okullimaliriza lizibwe mu kabineti.
(xix)	Ebbago lya Accountant Amendment Bill, 2008	Okuyusa mu tteeka ekkadde okutambulira kun kola eriwo kati. Okuwandisa ababala ebitabo n'okukwasisa amateeka	Liri mu kabineti
(xx)	Ebbago lya Capital Markets Authority Bill, 2008	Okulung'anya akatale k'emigabo akeeyongera okukula	Ebirowoozo ku tteeka lino byayeebwa mu Palamenti nga birnaze okuyisibwa Attorney General
<b>E. Amabago agali mu kubagibwa</b>			
xxi.	Erya Investment Code (Amendment) Bill, 2008 (MoFPED)	Okuyusa mu tteeka lya Amendment Code, 1991 okusobozesa bamusiga nsinbi okuwandisibwa n'okufuula UJA ekifo ekimu buli kintu we kikolebwa	Ebikulu ku tteeka lino byajisibwa mu May 2009. Ebbago eppya lye lityibwa Investment Code 2010 era lyaveebwa MoFPED nga 16 April, 2010 okufuna ebirowoozo okuva mu FPC
xxii	Ebbago kya Counterfeit Goods Bill, 2008 (MTTI)	Okukomya okutuna ebintu ebyinjirire n'okuwa obuyinza obuwanba ebintu ebiteerezebwa okuba ebyinjirire	Ebbago lyaveebwa akakiiko ka kabineti kaliyise. Ebirowoozo okuva mu MTTI mu okusobozesa okulisoma omulundi ogusooka mu Palamenti. Ebbago likolwako.

### 9.3 BANEKOLERAGYANGE ABEEBUZIBWAAKO 2009/10

	ERINNYA	AKOLANGA	EKITONGOLE
1	Akiiki Rukarakiiza	Chairman	Uganda Quarries Operators' Association
2	Amos Wekesa	President	Uganda Tourism Association
3	Andrew Luzze	Policy officer	Uganda Manufacturer's Association
4	Anne Binayisa	National Treasurer	Uganda Informal Sector Transformation Org
5	Anne Mulindwa	Operations Dept Head	Uganda Finance Trust
6	Annick Uytterhaegen	Managing Director	Chemiphar
7	Augustine Mwendya	Dir. Agribusiness Dev't	Uganda National Farmers' Federation
8	B. W. Rwabogo	Chief Operations Mgr	Mukwano Group
9	Barbara Masete	Accounts Assistant	National Association of Women Organisations in Uganda
10	Ben Asimwe	National Chairman	Uganda Informal Sector Transformation Org
11	Betty Namwagala-	Executive Director	UCTF
12	Birantana Gumisiriza	Chairman	Uganda Nat. Assoc of Building and Civil Eng Contractors
13	Charles Basajja	Executive Secretary	ICT
14	Clayton Arinaitwe	Program Coordinator	UCCCU
15	Dan Muhumuza	General Manager	Shumuk Group of Companies
16	Dan Pius Kogoye	Vice Chairman	Beauty Operators Association and Training Network
17	Daniel M. Ssubi	Chairman	Uganda Small Scale Industries' Association
18	David Baguma	Executive Director	Association of Microfinance Institutions of Uganda
19	David T. Baguma	Executive Director	AMFIU
20	Dr. Olli-Pekka R.	Chief Executive Officer	Uganda Insurers' Association
21	Eldad F. Ntanda	Vice Chairman	Uganda Commercial Farmers Association
22	Emmanuel Kikoni	Executive Director	Uganda Bankers' Association
23	Emmanuel Kimbowa	Chairman	Uganda Renewable Energy Association
24	Emmanuel Mwebe	General Manager	Uganda Leather and Allied Industries Assoc. Ltd
25	Eve Kasiryre Alemu	Board Member	Private Sector Foundation Uganda
26	Faith Eunice Oyella	Membership&Info.Admn.	Uganda Women Entrepreneurs Association Ltd
27	Fred Tumwesigye	Treasurer	Uganda Dairy Processors' Association
28	George M. Walusimbi	Executive Secretary	Uganda Service Exporters Association
29	Gilbert Ojok	Internal Auditor Officer	Uganda National Bureau of Standards
30	Godfrey Ssali	Secretary General	Kampala City Traders' Association
31	Gordon. Sentiba	Director	Astor Finance Plc Ltd
32	Harriet Kiwanuka	Head – Trading, R&M	Uganda Securities Exchange
33	Harriet Ssali	Chairperson	Uganda Floricultural Association
34	Isa Nsereko	Head of Strategy	DFCU (U) Ltd.
35	Ismail Sekandi	Executive Director	Uganda Hotel Owners' Association
36	James Kawooya	Ag.Executive Secretary	Uganda Small Scale Industries Association
37	James Zziwa	Coordinator	Beauty Operators Association and Training Network
38	Jennifer Mwayi	Student Affairs Officer	ACCA
39	Jennifer Mwijukye	Member	Uganda Freight Forwarders' Association
40	Jesca Ssendagire	Commissioner for Finance	Buganda Tourism Centre
41	John Joseph Otim	President	Agricultural Council of Uganda
42	John Keru		Citi bank
43	Joseph B.M. Ssekandi	Programme Coordinator	Uganda Small Scale Industries Association
44	Joseph Lutwama	Senior Research Officer	Capital Markets' Authority
45	Joseph Nkandu	National Coordinator	National Union of Coffee Agribusiness & Farm Ent.
46	Jotham Katumusiime	Chief Executive Secretary	Uganda National Farmers' Federation
47	Jude Kansime	Business Devt Officer	Bank of Africa
48	Juliet Musoke	Executive Director	Uganda Flower Exporters Association
49	Kaijja Vincent	Ag. CEO	Uganda Insurers Association

50	Kateu Kepher Kuchana	Quality Assurance Mngr	Chemiphar (U) Ltd
51	Kiyimba Musisi	Chairman	Uganda Theatrical Group Association
52	Leonard Msemakweli	Secretary General	Uganda Cooperative Alliance
53	Lucy Nyachwo	Employment Relations O	Federation of Uganda Employers
54	Martin Owiny	General Manager	Stanbic Bank
55	Mary K.Odongo	Director, Finance&Admin	Enterprise Uganda
56	Milton Muyodi	Chairperson	Kamuli Community Development Foundation Ltd
57	Mona Muguma	Investment Manager	African Alliance
58	Moreen Kobusingye	Administrative Officer	The Uganda Association of Private Vocational Institutions
59	Morison Rwakakamba	Policy/R& advc Mngr	Uganda National Farmers Federation
60	Moses Ssebiranda	Chairperson	United Engineers & Traders Association
61	Nanteza Catherine	Administrator	Association of Real Estate Agents (AREA) Uganda
62	Naveen Krishan	General Manager	Roofings Ltd
63	Nick Jenkinson	Managing Director	Nile Breweries Ltd
64	Nuwa W. Nyanzi	Vice Chairperson	National Arts and Crafts Association of Uganda
65	Ojok Reagan Ronald	Program Assistant	Uganda Consumer Protection Association
66	Olli Ruuskanen	Former ED	Uganda Insurers' Association
67	Ovia Katiti Matovu	Chief Executive Officer	Uganda Fish Processors & Exporters' Assoc
68	Pafra Mutambuzi	Co-ordinator	Uganda Floricultural Association
69	Patrick Mugenyi	Programme Coordinator	Uganda Small Scale Industries Association
70	Pauline Ofongo	Publicity Secretary	Uganda Women Entrepreneurs' Association Ltd.
71	Peace Kyamureku	Secretary General	National Association of Women Organisations in Uganda
72	Philip Odera	Executive Director	Stanbic Bank Uganda Ltd
73	PIRT Committees		
74	Prosie Kikabi	Investment executive	Uganda Investment Authority
75	Proscovia Nankya	Executive Secretary	National Organic Agricultural Movement of Uganda
76	Rashida Nakabuga	Policy and Research Ofrr	National Union of Coffee Agribusiness and Farm Ent.
77	Ray Bruno Agong	M & E Officer	Uganda Oil Seed Producers Association
78	Richrd Orr	General Manager	Kakira Sugar Works Ltd.
79	Robert Kakande Ashe	Head of Finance &Admin	Uganda Finance Trust
80	Robert Musenze	Information Officer	National Union of Coffee Agribusiness and Farm Ent.
81	Robert Musisi	Secretary	Uganda Leather and Allied Industries Assoc. Ltd
82	Robert Ndyabarema	Executive Director	The Uganda National Apiculture Devt Organisation
83	Rosemary Ssenabulya	Executive Director	Federation of Uganda Employers
84	Sam Kizito	Chairman	Uganda Beef Packers Association
85	Sam Niiwo	Chairman	Uganda National Association of SMMEs Organizations
86	Sam Oketch	President	Uganda Veterinary Association
87	Sam Semakula	Executive Member	Horticultural Exporters' Association
88	Samson Emong	Program Officer	Uganda Coffee Trade Federation
89	Sekitoleko George W.	Executive Secretary	Uganda Tea Association
90	Ssebagala M. Kigozi	Executive Director	Uganda Manufacturers' Association
91	Stephen Wakida	Chairperson	Uganda Printers' Association
92	Stuart Mwesigwa	Business Devt Manager	Roofings Ltd
93	Sulaiman Y. Lubowa	Chairman	The Carpenters and Joinery Association Ltd
94	Sylvia Nalubwama	Secretary	Uganda Veterinary Association
95	Thembo Mwesigwa W.	Executive Secretary	Uganda National Agro-Input Dealers' Association
96	Tibamwenda Tom W.	Chairman, BOD	Uganda Cooperative Alliance
97	Tibyasa William	Administrative Assistant	Uganda Fish Processor and Exporters' Association
98	Walter Odongo	General Manager	Grofin (U) Ltd.
99	Wilson Chemisto	Chairman	Uganda National Agro-Input Dealers' Association
100	Yusuf Bachu	General Manager	The Uganda Association of Private Vocational Institutions

## 9.4 BANAKIBIINA BA PSFU - MARCH 2010

### PSFU MEMBERSHIP – MARCH 2010

#### A: CORPORATE MEMBERS

Standard Chartered  
British American Tobacco Uganda  
Enterprise Uganda  
NAADS  
Celtel (U) Limited  
Agricultural Council of Uganda  
Metrocomia (U) Limited  
Unilever Uganda Limited  
DFCU Bank  
Nile Breweries Ltd  
Shoprite Checkers Ltd  
Allied Bank  
Uganda Breweries Ltd  
Astor Finance PLC Ltd  
Simba Group of Companies  
Southern Range Nyanza Ltd  
Barclays Bank  
East African Development Bank  
Roofings Ltd  
Bujagali Energy Limited  
Bank of Baroda  
Alpha Oil  
Quality Chemicals  
Grofin Uganda  
Madhivani Group  
SHUMUK  
ICE Mark  
Century Bottling Company Ltd  
Citi Bank Uganda Ltd  
Kaizen Institute  
National Housing and Construction Ltd  
Stanbic Bank Uganda  
Multiple Industries  
Tullow Oil Ltd  
African Alliance Ltd  
Orange Telecom  
Fresh handling services

#### B: ORDINARY MEMBERS

Uganda Women's Finance Trust  
Uganda Coffee Trade Federation  
Uganda Insurers' Association  
Uganda Bankers' Association  
Uganda Co-operative Alliance  
Uganda Women Entrepreneurs' Association.  
Uganda Motor Industry Association.  
Uganda Fish Processors & Exporters' Association  
Institute of Corporate Governance of Uganda  
Uganda Manufacturers' Association.  
Uganda Securities Exchange Ltd  
Uganda National Farmers Federation  
Uganda National Vanilla Association  
Uganda Clearing and Forwarding Agents' Association.  
Uganda Tourist Association  
Eastern African Association  
National Council for Uganda Small Business Organizations  
National Organic Certification Limited  
Teso Private Sector Promotion Centers  
National Arts & Crafts Association  
Uganda Association of Insurance Brokers  
Investment Management Association of Uganda  
Uganda Creameries Coop Union  
Uganda Leasing Association  
Association of Microfinance Institutions of Uganda  
Association of Uganda Tour Operators  
National Outdoor Contractors Advertising Association  
Association of Chartered Certified Accountants  
Uganda Freight Forwarders' Association

#### C: ASSOCIATE MEMBERS

Uganda Small Scale Industries' Association  
Uganda Investment Authority  
Uganda Commercial Farmers Association  
Uganda Quarries Operators' Association.  
Uganda Importers, Exporters and Traders' Association  
National Union of Coffee Agribusinesses and Farm Enterprises.  
Uganda Flowers Exporters Association  
Uganda National Association of Building & Civil Engineering Contractors  
Uganda Enterprise Network  
Capital Markets Authority

Uganda Association of Consulting Engineers  
 Literacy & Adult Basic Education  
 Institute of Certified Public Accountants  
 Uganda National Agri-Input Dealers Association  
 Uganda National S/H Business Centre Limited  
 The Uganda Assn of Private Vocational Institutions  
 Institute of Chartered Secretaries and Administrators  
 Chemiphar (U) Ltd  
 Uganda Forest Industries Dev. Association  
 Uganda Consumers' Protection Association  
 Federation of Uganda Employers  
 The Chartered Institute of Purchasing & Supply  
 Uganda Floricultural Association  
 Uganda Securities Brokers and Dealers Association.  
 Poultry Development Association of Uganda  
 Procurement and Logistics Management Association  
 Uganda National Bureau of Standards  
 Jinja Local Enterprise Development Agency  
 Uganda Export Promotion Board  
 Uganda Beef Producers' Association  
 Uganda Service Exporters' Association  
 Uganda Cocoa Association  
 Uganda Printers' Association  
 Uganda Micro -Entrepreneurs' Association  
 Uganda Law Society  
 Uganda ICT Out Sourcing Services Association  
 Uganda Renewable Energy Association  
 Horticultural Exporters Association of Uganda  
 National Organic Agricultural Movement of Uganda  
 Uganda Dairy Processors Association  
 Agro Genetic Technologies Ltd  
 Uganda Hotel Owners' Association  
 Association of Management Consultants in Uganda  
 Beauty Operators Association and Training Network  
 Association of Courier Companies of Uganda  
 Association of Uganda Professional Women in Agriculture and Environment  
 Kamuli Development Foundation  
 Uganda Leather and Allied Industries Association Ltd  
 Buganda Youth Resource and Job center  
 Uganda ICT Association  
 Kampala City Traders Association  
 United Engineers and Traders Association  
 Uganda Private Midwives Association  
 Uganda Veterinary Association  
 Northern Uganda Manufactures Association  
 Uganda Gatsby Trust  
 Uganda Theatrical Groups and Artists  
 National Association of Women Organisations in Uganda  
 Oil Seed Producers and Processors Association  
 Kibaale District private Sector Development Organisation  
 Uganda Tea Association  
 Uganda Carpentry and Joinery Association  
 Uganda National Marketers Forum  
 MUBS Entrepreneurship Centre  
 Public Relations Association of Uganda  
 Uganda Tropical Plants Association  
 Maddu Farmers Co-operative Society Ltd  
 Association of Real Estates Agents – Uganda (AREA- UGANDA)  
 ICT- Cluster Association  
 Association of Informal Sector in Uganda  
 Crop Life Uganda  
 Uganda Cooperative Transport Union  
 Entebbe livestock Marketing Cooperative Society Ltd  
 Coronet Group Uganda Ltd  
 Lucky Family Business  
 Uganda Hospitals Association  
 Uganda Media Women's Association



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