

A World Bank Group Flagship Report



Doing Business 2018

Reforming to Create Jobs



WORLD BANK GROUP

Comparing Business Regulation
for Domestic Firms in **190** Economies

Economy Profile of Uganda

Doing Business 2018 Indicators
(in order of appearance in the document)

Starting a business	Procedures, time, cost and paid-in minimum capital to start a limited liability company
Dealing with construction permits	Procedures, time and cost to complete all formalities to build a warehouse and the quality control and safety mechanisms in the construction permitting system
Getting electricity	Procedures, time and cost to get connected to the electrical grid, the reliability of the electricity supply and the transparency of tariffs
Registering property	Procedures, time and cost to transfer a property and the quality of the land administration system
Getting credit	Movable collateral laws and credit information systems
Protecting minority investors	Minority shareholders' rights in related-party transactions and in corporate governance
Paying taxes	Payments, time and total tax rate for a firm to comply with all tax regulations as well as post-filing processes
Trading across borders	Time and cost to export the product of comparative advantage and import auto parts
Enforcing contracts	Time and cost to resolve a commercial dispute and the quality of judicial processes
Resolving insolvency	Time, cost, outcome and recovery rate for a commercial insolvency and the strength of the legal framework for insolvency
Labor market regulation	Flexibility in employment regulation and aspects of job quality

About Doing Business

The Doing Business project provides objective measures of business regulations and their enforcement across 190 economies and selected cities at the subnational and regional level.

The Doing Business project, launched in 2002, looks at domestic small and medium-size companies and measures the regulations applying to them through their life cycle.

Doing Business captures several important dimensions of the regulatory environment as it applies to local firms. It provides quantitative indicators on regulation for starting a business, dealing with construction permits, getting electricity, registering property, getting credit, protecting minority investors, paying taxes, trading across borders, enforcing contracts and resolving insolvency. Doing Business also measures features of labor market regulation. Although Doing Business does not present rankings of economies on the labor market regulation indicators or include the topic in the aggregate distance to frontier score or ranking on the ease of doing business, it does present the data for these indicators.

By gathering and analyzing comprehensive quantitative data to compare business regulation environments across economies and over time, Doing Business encourages economies to compete towards more efficient regulation; offers measurable benchmarks for reform; and serves as a resource for academics, journalists, private sector researchers and others interested in the business climate of each economy.

In addition, Doing Business offers detailed [subnational reports](#), which exhaustively cover business regulation and reform in different cities and regions within a nation. These reports provide data on the ease of doing business, rank each location, and recommend reforms to improve performance in each of the indicator areas. Selected cities can compare their business regulations with other cities in the economy or region and with the 190 economies that Doing Business has ranked.

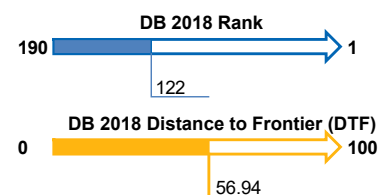
The first Doing Business report, published in 2003, covered 5 indicator sets and 133 economies. This year's report covers 11 indicator sets and 190 economies. Most indicator sets refer to a case scenario in the largest business city of each economy, except for 11 economies that have a population of more than 100 million as of 2013 (Bangladesh, Brazil, China, India, Indonesia, Japan, Mexico, Nigeria, Pakistan, the Russian Federation and the United States) where Doing Business, also collected data for the second largest business city. The data for these 11 economies are a population-weighted average for the 2 largest business cities. The project has benefited from feedback from governments, academics, practitioners and reviewers. The initial goal remains: to provide an objective basis for understanding and improving the regulatory environment for business around the world.

The distance to frontier (DTF) measure shows the distance of each economy to the "frontier," which represents the best performance observed on each of the indicators across all economies in the Doing Business sample since 2005. An economy's distance to frontier is reflected on a scale from 0 to 100, where 0 represents the lowest performance and 100 represents the frontier. The ease of doing business ranking ranges from 1 to 190. The ranking of 190 economies is determined by sorting the aggregate distance to frontier scores, rounded to two decimals.

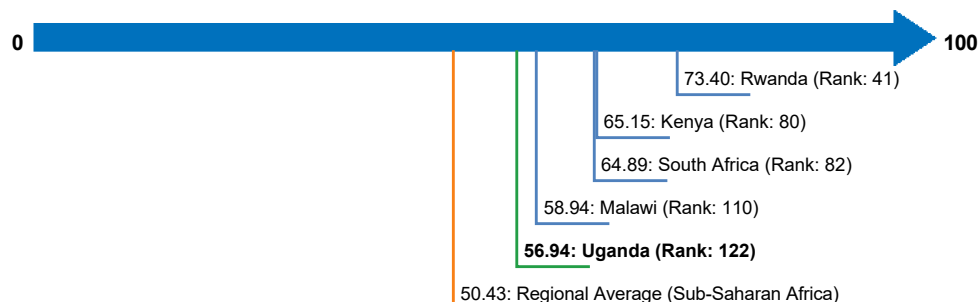
More about [Doing Business](#) (PDF, 5MB)

Ease of Doing Business in
Uganda

Region	Sub-Saharan Africa
Income Category	Low income
Population	41,487,965
GNI Per Capita (US\$)	660
City Covered	Kampala



DB 2018 Distance to Frontier (DTF)

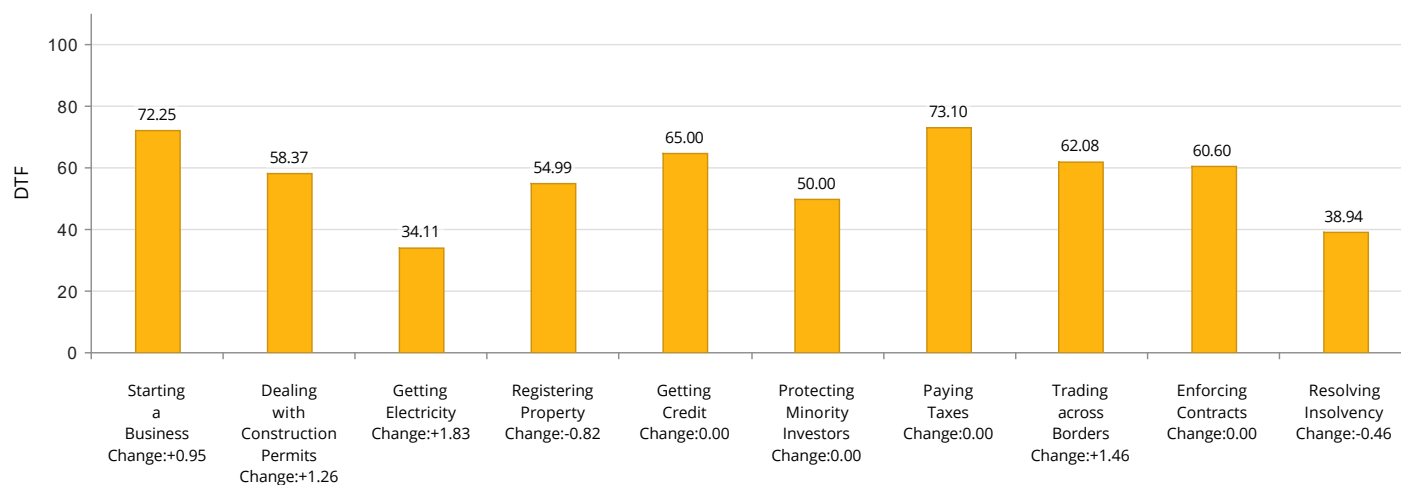


Note: The distance to frontier (DTF) measure shows the distance of each economy to the “frontier,” which represents the best performance observed on each of the indicators across all economies in the Doing Business sample since 2005. An economy’s distance to frontier is reflected on a scale from 0 to 100, where 0 represents the lowest performance and 100 represents the frontier. The ease of doing business ranking ranges from 1 to 190.

Rankings on Doing Business topics - Uganda



Distance to Frontier (DTF) on Doing Business topics - Uganda



Starting a Business

This topic measures the paid-in minimum capital requirement, number of procedures, time and cost for a small- to medium-sized limited liability company to start up and formally operate in economy's largest business city.

To make the data comparable across 190 economies, Doing Business uses a standardized business that is 100% domestically owned, has start-up capital equivalent to 10 times income per capita, engages in general industrial or commercial activities and employs between 10 and 50 people one month after the commencement of operations, all of whom are domestic nationals. Starting a Business considers two types of local limited liability companies that are identical in all aspects, except that one company is owned by 5 married women and the other by 5 married men. The distance to frontier score for each indicator is the average of the scores obtained for each of the component indicators.

The most recent round of data collection for the project was completed in June 2017. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
Procedures to legally start and operate a company (number)	<p>To make the data comparable across economies, several assumptions about the business and the procedures are used. It is assumed that any required information is readily available and that the entrepreneur will pay no bribes.</p>
<ul style="list-style-type: none"> • Pre-registration (for example, name verification or reservation, notarization) • Registration in economy's largest business city • Post-registration (for example, social security registration, company seal) • Obtaining approval from spouse to start business or leave home to register company • Obtaining any gender-specific permission that can impact company registration, company operations and process of getting national identity card 	<p>The business:</p> <ul style="list-style-type: none"> - Is a limited liability company (or its legal equivalent). If there is more than one type of limited liability company in the economy, the most common among domestic firms is chosen. Information on the most common form is obtained from incorporation lawyers or the statistical office. - Operates in the economy's largest business city and the entire office space is approximately 929 square meters (10,000 square feet). For 11 economies the data are also collected for the second largest business city. - Is 100% domestically owned and has five owners, none of whom is a legal entity; and has a start-up capital of 10 times income per capita and has a turnover of at least 100 times income per capita. - Performs general industrial or commercial activities, such as the production or sale of goods or services to the public. The business does not perform foreign trade activities and does not handle products subject to a special tax regime, for example, liquor or tobacco. It does not use heavily polluting production processes. - Leases the commercial plant or offices and is not a proprietor of real estate and the amount of the annual lease for the office space is equivalent to 1 times income per capita. - Does not qualify for investment incentives or any special benefits. - Has at least 10 and up to 50 employees one month after the commencement of operations, all of whom are domestic nationals. - Has a company deed 10 pages long.
Time required to complete each procedure (calendar days)	<p>The owners:</p>
<ul style="list-style-type: none"> • Does not include time spent gathering information • Each procedure starts on a separate day (2 procedures cannot start on the same day) • Procedures fully completed online are recorded as ½ day • Procedure is considered completed once final document is received • No prior contact with officials 	<ul style="list-style-type: none"> - Have reached the legal age of majority. If there is no legal age of majority, they are assumed to be 30 years old. - Are sane, competent, in good health and have no criminal record. - Are married and the marriage is monogamous and registered with the authorities. - Where the answer differs according to the legal system applicable to the woman or man in question (as may be the case in economies where there is legal plurality), the answer used will be the one that applies to the majority of the population.
Cost required to complete each procedure (% of income per capita)	
<ul style="list-style-type: none"> • Official costs only, no bribes • No professional fees unless services required by law or commonly used in practice 	
Paid-in minimum capital (% of income per capita)	
<ul style="list-style-type: none"> • Funds deposited in a bank or with third party before registration or up to 3 months after incorporation 	

Standardized Company

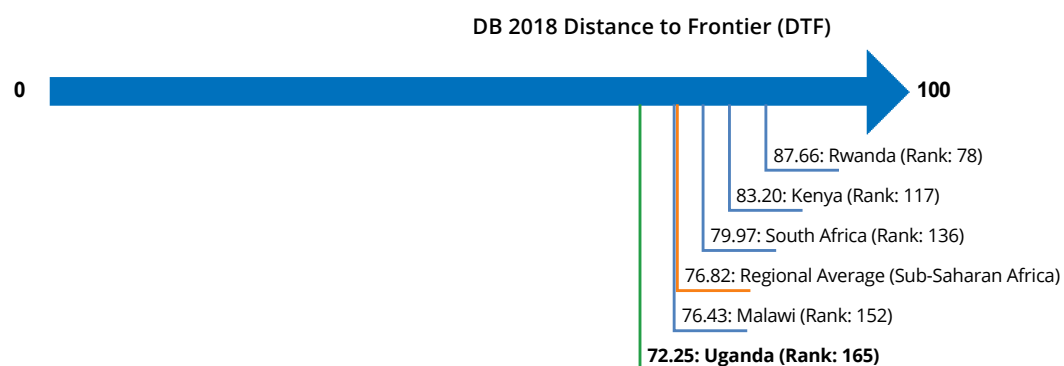
Legal form Private Limited Company

Paid-in minimum capital requirement UGX 0

City Covered Kampala

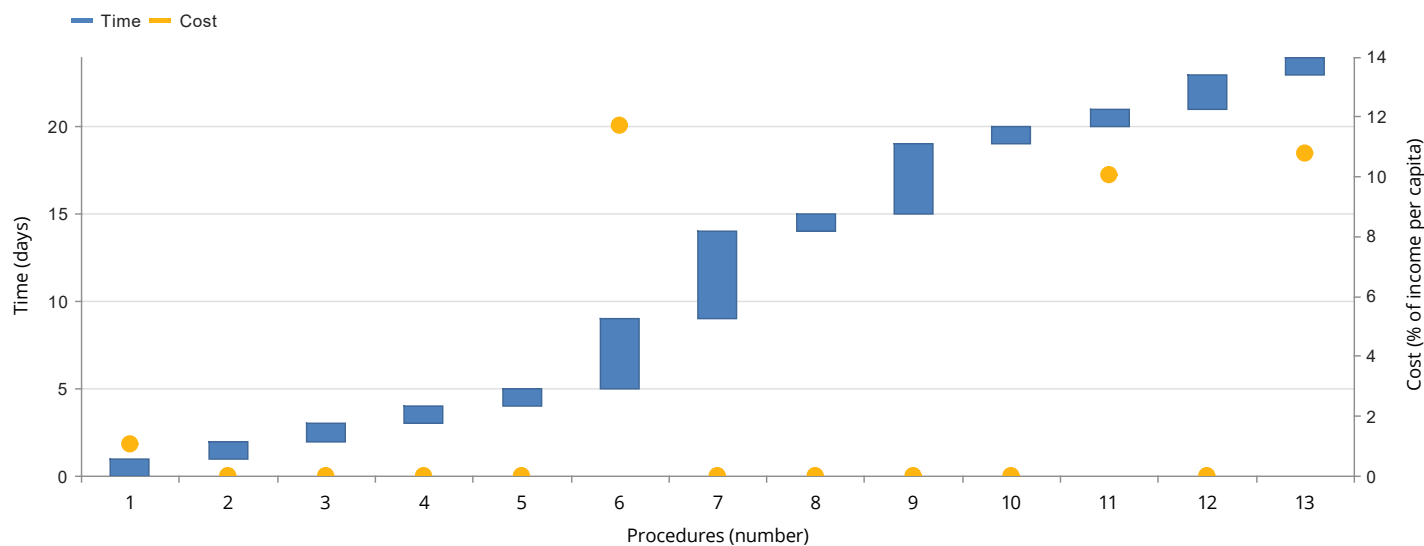
Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Procedure – Men (number)	13	7.6	4.9	1.00 (New Zealand)
Time – Men (days)	24	24.0	8.5	0.50 (New Zealand)
Cost – Men (% of income per capita)	33.6	49.9	3.1	0.00 (United Kingdom)
Procedure – Women (number)	13	7.7	4.9	1.00 (New Zealand)
Time – Women (days)	24	24.1	8.5	0.50 (New Zealand)
Cost – Women (% of income per capita)	33.6	49.9	3.1	0.00 (United Kingdom)
Paid-in min. capital (% of income per capita)	0.0	25.6	8.7	0.00 (113 Economies)

Figure – Starting a Business in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of starting a business is determined by sorting their distance to frontier scores for starting a business. These scores are the simple average of the distance to frontier scores for each of the component indicators.

Figure – Starting a Business in Uganda – Procedure, Time and Cost



* This symbol is shown beside procedure numbers that take place simultaneously with the previous procedure.

Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the Doing Business website (<http://www.doingbusiness.org/methodology>). For details on the procedures reflected here, see the summary below.

Details – Starting a Business in Uganda – Procedure, Time and Cost

No.	Procedure	Time to Complete	Associated Costs
1	<p>Submit the Name Reservation Form to the assessment window of the Uganda Registration Services Bureau (URSB) and obtain the bank payment slip</p> <p>Agency : Office of the Registrar, Uganda Registration Service Bureau</p> <p>To reserve a company name, the entrepreneur submits the name reservation form to the assessment window of the Uganda Registration Service Bureau (URSB). The clerk returns the application, along with the requisite fee assessment payable at the bank. The name reservations forms can be downloaded for free at the following: http://ursb.go.ug/services/business-registration/forms-for-business-registration/</p>	1 day	USH 20,000 + USH 2,200 bank fee
2	<p>Pay the name reservation fees at the bank</p> <p>Agency : Bank</p> <p>All nontax payments to government agencies must be made at a bank. Upon payment of the specified assessment fee, the entrepreneur receives a bank receipt that is used to complete the name reservation process. The payable fees include: USH 20,000 for name reservation; and USH 2,200 for the bank service fee. As of 2017, there are two banks located at URSB, one on the first floor and one on the sixth floor.</p>	1 day	included in previous procedure
3	<p>Reserve the company name</p> <p>Agency : Office of the Registrar, Uganda Registration Service Bureau</p> <p>The entrepreneur presents the payment receipt at the name search window of URSB. Upon payment of the required fee, the suggested name is subjected to a search in the business registry database. If the name passes the similarity, defensive, offensive, and desirability tests, it is reserved for a period of 30 days. There are name reservations books where the entrepreneur can search and see if the name was approved or rejected and for what reasons. This procedure takes between 1-3 days.</p>	between 1-3 days	no charge
4	<p>Obtain the slip-in for the payment of the registration fee and the stamp duty from URSB</p> <p>Agency : Bank or URSB</p> <p>Entrepreneurs can now obtain the bank payment advice forms online without having to go the Uganda Registration Services Bureau. This is because the fee assessment process can now be done online www.ura.go.ug/payment.do . Entrepreneurs can also go to the company registry, or to the bank to obtain the bank payment advice forms.</p>	1 day	no charge
5	<p>Pay the registration fees at a designated bank</p> <p>Agency : Bank</p> <p>Registration receipts are obtained from the designated bank where the fees are paid (within 30-40 minutes). Previously, the founder had to pay the fee at the bank and wait for 3 days to pick up the receipts from the Ministry of Justice.</p>	1 day	no charge

- 6 **File the registration documents at the Office of the Registrar and Obtain the Certificate of Incorporation** between 3-5 days see comments

Agency : Office of the Registrar

Registration is an administrative process conducted by the Uganda Registration Services Bureau, which is autonomous from the Ministry of Justice and handles company registration-related issues. To register, the entrepreneur must submit the following documents as indicated to the Registration window of URSB:

- A completed application Form.
- Form A1: Statement of Nominal Capital.
- Form S18: Declaration of Compliance with the Requirements of the Companies Act on Application for Registration of a Company.
- Form A3: Before incorporation, shares are not yet paid for and thus not allotted. After incorporation, as soon as a company allots its shares, the returns should be registered within 60 days.
- Form 20: Particulars of the directors and secretary of the company is required to be filed within 14 days of company registration.
- Form 9A: Notice of the situation of the Registered Address of the company. This form must be filed with the Registrar of Companies within fourteen days of incorporation.
- Company Resolutions: The Business Registry can register resolutions of the Company general meetings and board meeting.

Fee schedule for company registration:

- Registration fees: UGX 20,000
- Stamp duty: 0.5 % of the share capital
- Stamp Duty on Memorandum & Articles of Association: UGX 35,000
- Filing Fees: UGX 25,000
- Filing Form A3: UGX 20,000
- Filing Form 7: UGX 20,000
- Filing Form A9: UGX 20,000

Once the documents are submitted and the fees are paid, the applicant will get a receipt to return to retrieve documents. The time for this procedure is between 3-5 days.

- | | | | |
|---|--|------------------|-----------|
| 7 | Obtain a Tax Identification Number (TIN) and Register for taxes at the Uganda Revenue Authority | between 2-7 days | no charge |
|---|--|------------------|-----------|

Agency : Uganda Revenue Authority

According to section 14 of the Public Finance and Management Act 2015, all businesses seeking a trading license or any form of authorization necessary for purposes of conducting any business in Uganda are required to have a TIN. The company submits a personal inquiry form for each director, and a corporate preliminary inquiry form in application for the Tax Identification Number (TIN). The TIN application can be completed online on the website of the Uganda Revenue Authority (URA): www.ura.go.ug. The company also registers for VAT if the company has a threshold of over 50,000,000 shillings according to the Value Added Tax Act sect. 7.

On uploading the application form online, the system will print the applicant to print out the online form which has to be signed and submitted it to the nearest URA office together with Company Form 20 and a copy of the Certificate of Incorporation of the Company. TIN approval takes a period of 2-7 days. The Corporate Tax file number is internally assigned.

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|---|--|-------|-----------|
| 8 | Receive inspection of the business premises by the Uganda Revenue Authority (URA) | 1 day | no charge |
|---|--|-------|-----------|

Agency : Uganda Revenue Authority

The business premises undergo inspection by the Uganda Revenue Authority (URA). Once the applicant calls for an appointment, they will usually come to your premise the next day if you are available.

- | | | | |
|---|-------------------------------|--------|-----------|
| 9 | Obtain trading license | 4 days | no charge |
|---|-------------------------------|--------|-----------|

Agency : Kampala Capital City Authority

The entrepreneur applies for a trade license at the Municipal Authority/Council Authority where the company premises are located. The trading license is a general business license required for all companies, including service companies.

As of January 2015, you can download and print the standard forms online through the COIN system: <https://ecitie.kcca.go.ug/portal/registration/coin-application-non-individual/>. Once online, you complete the standard form A, which can be accessed online, and submitted to the Municipality or City Council, along with the relevant company documents, including the memorandum and articles of association, the name of the directors, the certificate of incorporation, and the lease agreement. You will then be issued a payment slip to take to the Bank.

<p>10 Receive inspection of the business premises by the licensing officer and Obtain the assessment form</p> <p>Agency : Kampala Capital City Authority</p> <p>The division of Kampala Capital City Authority (KCCA) in the jurisdiction where the business premises are located does inspection ensuring you have applied for the trading license, then issues the Trading licenses on behalf of KCCA. Upon inspection of the company premises, these divisions issue the assessment forms for the fees payable, which vary with the location of the office. These fees are regulated by the Trade Licensing (Amendment of Schedule) Instrument, 2011.</p>	1 day	no charge
<p>11 Pay the license fee at the bank</p> <p>Agency : Bank</p> <p>The founder must pay the relevant license fee at the bank, as follows:</p> <p>Grade 1</p> <ul style="list-style-type: none"> - Carrying out wholesale business: UGX 498,750 - Carrying out retail business: UGX 210,000 <p>Grade 2</p> <ul style="list-style-type: none"> - Carrying out wholesale business: UGX 236,250 - Carrying out retail business: UGX 78,750 <p>Once the fees are paid, the Municipal Authority issues the Trading License. This authority also reserves the right to revoke and cancel the trading license if deemed necessary by municipal inspections (health and building).</p>	1 day	included in the following procedure
<p>12 Register with the National Social Security Fund (NSSF)</p> <p>Agency : National Social Security Fund</p> <p>The National Social Security Fund (NSSF) is governed by the revised laws of Uganda, the National Social Security Fund Act Cap 222. The NSSF is a compulsory saving scheme for private-sector employees between the age of 16-55 years, non-governmental organizations, and government parastatal bodies that are not covered by the government pension scheme. Under the Act, all employers with more than 5 employees are obliged to pay an NSSF contribution of 10% of the employees gross monthly salary. This procedure takes 1-7 days. Registration forms for NSSF can be downloaded from the NSSF website.</p>	2 days	no charge
<p>13 Make a company seal</p> <p>Agency : Sealmaker</p> <p>A company seal is mandatory. Section 117 (b) of the companies Act 2012 provides that every Company shall have its name engraved in legible letters on its seal which shall take the form of embossed metal die.</p>	1 day	US\$ 225,000

♀ Applies to women only.

⇒ Takes place simultaneously with previous procedure.

Dealing with Construction Permits

This topic tracks the procedures, time and cost to build a warehouse—including obtaining necessary the licenses and permits, submitting all required notifications, requesting and receiving all necessary inspections and obtaining utility connections. In addition, the Dealing with Construction Permits indicator measures the building quality control index, evaluating the quality of building regulations, the strength of quality control and safety mechanisms, liability and insurance regimes, and professional certification requirements. The most recent round of data collection was completed in June 2017. [See the methodology for more information](#)

What the indicators measure

Procedures to legally build a warehouse (number)

- Submitting all relevant documents and obtaining all necessary clearances, licenses, permits and certificates
- Submitting all required notifications and receiving all necessary inspections
- Obtaining utility connections for water and sewerage
- Registering and selling the warehouse after its completion

Time required to complete each procedure (calendar days)

- Does not include time spent gathering information
- Each procedure starts on a separate day—though procedures that can be fully completed online are an exception to this rule
- Procedure is considered completed once final document is received
- No prior contact with officials

Cost required to complete each procedure (% of warehouse value)

- Official costs only, no bribes

Building quality control index (0-15)

- Sum of the scores of six component indices:
- Quality of building regulations (0-2)
- Quality control before construction (0-1)
- Quality control during construction (0-3)
- Quality control after construction (0-3)
- Liability and insurance regimes (0-2)
- Professional certifications (0-4)

Case study assumptions

To make the data comparable across economies, several assumptions about the construction company, the warehouse project and the utility connections are used.

The construction company (BuildCo):

- Is a limited liability company (or its legal equivalent) and operates in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Is 100% domestically and privately owned; has five owners, none of whom is a legal entity. Has a licensed architect and a licensed engineer, both registered with the local association of architects or engineers. BuildCo is not assumed to have any other employees who are technical or licensed experts, such as geological or topographical experts.
- Owns the land on which the warehouse will be built and will sell the warehouse upon its completion.

The warehouse:

- Will be used for general storage activities, such as storage of books or stationery.
- Will have two stories, both above ground, with a total constructed area of approximately 1,300.6 square meters (14,000 square feet). Each floor will be 3 meters (9 feet, 10 inches) high and will be located on a land plot of approximately 929 square meters (10,000 square feet) that is 100% owned by BuildCo, and the warehouse is valued at 50 times income per capita.
- Will have complete architectural and technical plans prepared by a licensed architect. If preparation of the plans requires such steps as obtaining further documentation or getting prior approvals from external agencies, these are counted as procedures.
- Will take 30 weeks to construct (excluding all delays due to administrative and regulatory requirements).

The water and sewerage connections:

- Will be 150 meters (492 feet) from the existing water source and sewer tap. If there is no water delivery infrastructure in the economy, a borehole will be dug. If there is no sewerage infrastructure, a septic tank in the smallest size available will be installed or built.
- Will have an average water use of 662 liters (175 gallons) a day and an average wastewater flow of 568 liters (150 gallons) a day. Will have a peak water use of 1,325 liters (350 gallons) a day and a peak wastewater flow of 1,136 liters (300 gallons) a day.
- Will have a constant level of water demand and wastewater flow throughout the year; will be 1 inch in diameter for the water connection and 4 inches in diameter for the sewerage connection.

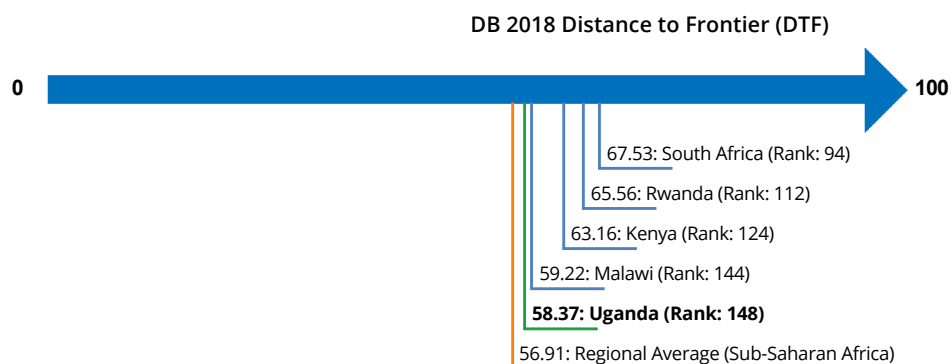
Standardized Warehouse

Estimated value of warehouse UGX 104,470,478.70

City Covered Kampala

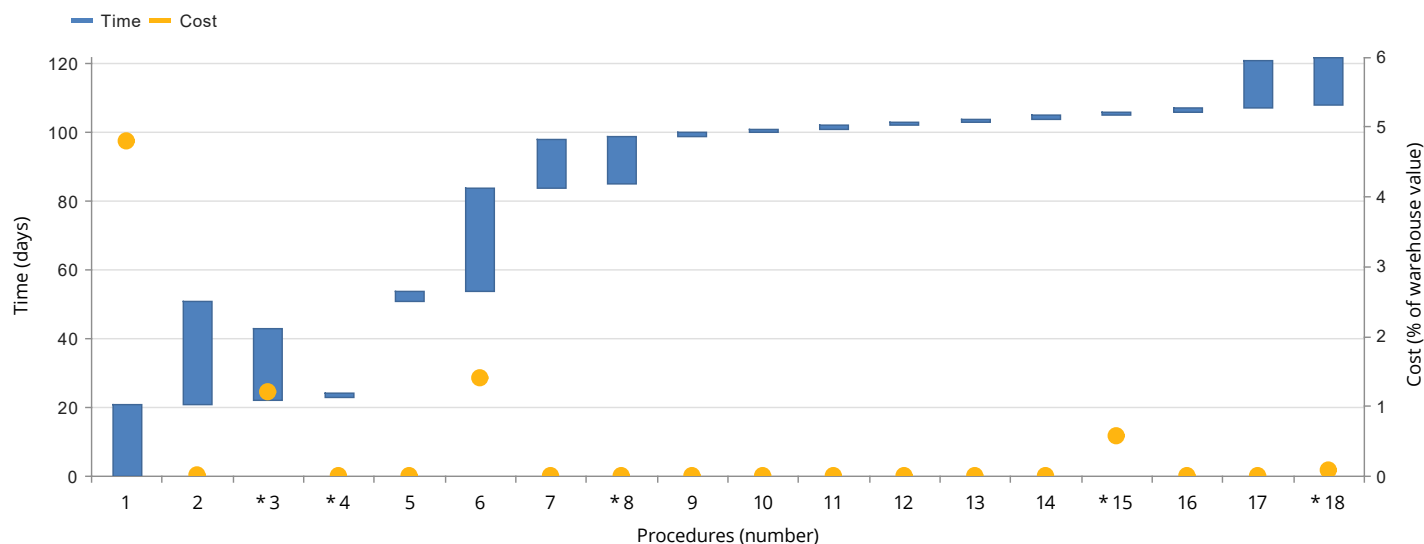
Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Procedures (number)	18	14.8	12.5	7.00 (Denmark)
Time (days)	122	147.5	154.6	27.5 (Korea, Rep.)
Cost (% of warehouse value)	8.0	9.9	1.6	0.10 (5 Economies)
Building quality control index (0-15)	8.0	8.0	11.4	15.00 (3 Economies)

Figure – Dealing with Construction Permits in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of dealing with construction permits is determined by sorting their distance to frontier scores for dealing with construction permits. These scores are the simple average of the distance to frontier scores for each of the component indicators.

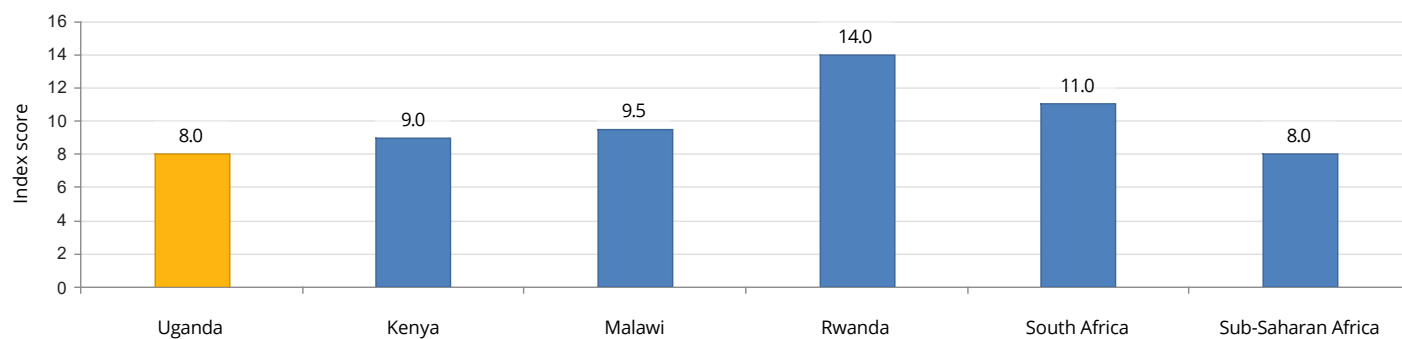
Figure – Dealing with Construction Permits in Uganda – Procedure, Time and Cost



* This symbol is shown beside procedure numbers that take place simultaneously with the previous procedure.

Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the Doing Business website (<http://www.doingbusiness.org/methodology>). For details on the procedures reflected here, see the summary below.

Figure – Dealing with Construction Permits in Uganda and comparator economies – Measure of Quality



Details – Dealing with Construction Permits in Uganda – Procedure, Time and Cost

No.	Procedure	Time to Complete	Associated Costs
1	Hire an independent private company to prepare the environmental impact assessment Agency : Private Company Preparation of the environmental impact assessment (EIA) is carried out by independent private firms recognized and licensed by National Environment Management Authority. Fees are incurred for the preparation of the EIA; the cost would range from UGX 5,000,000 to UGX 15,000,000, depending on the project complexity and site conditions.	21 days	UGX 5,000,000
2	Obtain a search letter from the KCCA Agency : Kampala Capital City Authority A search letter is first carried out to ascertain the ownership of the land and that there are no encumbrances on this land. It must be no more than 3 months old. Once this confirmation is received, the process of requesting a building permit may start.	30 days	UGX 10,000
⇒ 3	Request and obtain approval from National Environment Management Authority (NEMA) Agency : National Environment Management Authority NEMA requires an environmental impact assessment preliminary report to be undertaken on a project prior to its construction. Only consultants registered by NEMA are allowed to provide environmental impact assessment submissions, whether as an EIA project report or a full EIA study. The lead environmental expert must be registered with NEMA. The environmental consultant requires to provide a complete set of architectural drawings to accompany the compiled EIA project report.	21 days	UGX 1,250,000
⇒ 4	Receive onsite inspection by members of NEMA Agency : National Environment Management Authority	1 day	no charge
5	Obtain assessment of the plans by Kampala Capital City Authority (KCCA) Agency : Kampala Capital City Authority KCCA provides a preliminary assessment or screening of the general plans. KCCA gives feedback on the planning process for the project before proceeding to the next approval stage of the full plan.	3 days	no charge

6	Request and obtain approval of plans and receive building permit Agency : Kampala Capital City Authority All construction sites are required to provide for hoarding around the site of the works for the duration of the construction period. A Technical Review Team (TRT) comprising of engineers, physical planners, environmental officers, and architects has been developed to visit the construction site within one week after the application has been submitted. They are expected to start conducting inspections in the coming year.	30 days	UGX 1,460,600
7	Request and obtain hoarding permit Agency : Kampala Capital City Authority The hoarding permit requires a separate application. It takes on average 2 weeks after the application to be obtained. KCCA calls the customer to pick up the permit.	14 days	no charge
⇒ 8	Request and obtain the "job card" Agency : Kampala Capital City Authority The constructor will apply for a job card, which is basically a commencement of work. KCCA will inspect the construction site and then will give a letter to commence construction and also a "Job Card" which is then signed during the various stages of construction inspection.	14 days	no charge
9	Notify and receive inspection after building foundation work Agency : Kampala Capital City Authority There are several main inspections during construction: 1. First inspection is during the pouring of the foundation 2. Second inspection is during the installation of steel bars and foundation concrete 3. Floor inspection – for each floor, during the critical elements of building – ie, suspended floor columns. 4. Inspection after drainage and damp proofing work (this inspection might not happen often in practice)	1 day	no charge
10	Notify and receive inspection after structural work Agency : Kampala Capital City Authority BuildCo calls KCCA to inform of completion of each stage of construction and the inspectors come and inspect and sign on job card. Inspectors are usually available and inspect within 2-3 days of being called.	1 day	no charge
11	Notify and receive inspection after the completion of the first floor Agency : Kampala Capital City Authority BuildCo calls KCCA to inform of completion of each stage of construction and the inspectors come and inspect and sign on job card. Inspectors are usually available and inspect within 2-3 days of being called.	1 day	no charge
12	Notify and receive inspection after the completion of the second floor Agency : Kampala Capital City Authority BuildCo calls KCCA to inform of completion of each stage of construction and the inspectors come and inspect and sign on job card. Inspectors are usually available and inspect within 2-3 days of being called.	1 day	no charge

13	Notify and receive inspection after drainage and damp proofing work Agency : Kampala Capital City Authority BuildCo calls KCCA to inform of completion of each stage of construction and the inspectors come and inspect and sign on job card. Inspectors are usually available and inspect within 2-3 days of being called.	1 day	no charge
14	Notify of the completion of construction and receive a final inspection Agency : Kampala Capital City Authority BuildCo calls KCCA to inform of completion of each stage of construction and the inspectors come and inspect and sign on job card. Inspectors are usually available and inspect within 2-3 days of being called.	1 day	no charge
⇒ 15	Request provision of water and sewerage services Agency : National Water & Sewerage Corporation New connection can be applied for online. The information entered is processed and a surveyor sent to the customer's premise to determine the material requirements. Connection expenses are calculated by the surveyor based on the connection type, distance from the mains, whether it is a new connection or a separation of account. NWSC caters for connection expenses within 50 meters, beyond that, the customer caters for any extra meters. The customer is given a payment advise slip and pays new connection fees, whose amount depends on the size of the service for instance, ½, ¾, 1 inch connection. When all the above has been done the customer is connected to NWSC service(s) by staff in charge. No official fee schedule, cost is calculated by NWSC based on the connection.	1 day	UGX 600,000
16	Receive survey inspection from the National Water & Sewerage Corporation Agency : National Water & Sewerage Corporation	1 day	no charge
17	Connect to water and sewerage Agency : National Water & Sewerage Corporation	14 days	no charge
⇒ 18	Request and obtain occupation permit Agency : Local Authority BuildCo submits a signed certificate to the local authority stating that the building has been constructed in compliance with the approved plans. It can then receive the occupation permit.	14 days	UGX 80,000

⇒ Takes place simultaneously with previous procedure.

Details – Dealing with Construction Permits in Uganda – Measure of Quality

	Answer	Score
Building quality control index (0-15)		8.0
Quality of building regulations index (0-2)		1.0
How accessible are building laws and regulations in your economy? (0-1)	Available online; Free of charge.	1.0
Which requirements for obtaining a building permit are clearly specified in the building regulations or on any accessible website, brochure or pamphlet? (0-1)	List of required documents.	0.0
Quality control before construction index (0-1)		1.0
Which third-party entities are required by law to verify that the building plans are in compliance with existing building regulations? (0-1)	Licensed architect; Licensed engineer.	1.0
Quality control during construction index (0-3)		2.0
What types of inspections (if any) are required by law to be carried out during construction? (0-2)	Inspections at various phases.	1.0
Do legally mandated inspections occur in practice during construction? (0-1)	Mandatory inspections are always done in practice.	1.0
Quality control after construction index (0-3)		3.0
Is there a final inspection required by law to verify that the building was built in accordance with the approved plans and regulations? (0-2)	Yes, final inspection is done by government agency.	2.0
Do legally mandated final inspections occur in practice? (0-1)	Final inspection always occurs in practice.	1.0
Liability and insurance regimes index (0-2)		0.0
Which parties (if any) are held liable by law for structural flaws or problems in the building once it is in use (Latent Defect Liability or Decennial Liability)? (0-1)	No party is held liable under the law.	0.0
Which parties (if any) are required by law to obtain an insurance policy to cover possible structural flaws or problems in the building once it is in use (Latent Defect Liability Insurance or Decennial Insurance)? (0-1)	No party is required by law to obtain insurance .	0.0
Professional certifications index (0-4)		1.0

What are the qualification requirements for the professional responsible for verifying that the architectural plans or drawings are in compliance with existing building regulations? (0-2)

University degree in architecture or engineering;
Being a registered architect or engineer.

1.0

What are the qualification requirements for the professional who supervises the construction on the ground? (0-2)

University degree in engineering, construction or construction management.

0.0

⚡ Getting Electricity

This topic measures the procedures, time and cost required for a business to obtain a permanent electricity connection for a newly constructed warehouse. Additionally, the reliability of supply and transparency of tariffs index measures reliability of supply, transparency of tariffs and the price of electricity. The most recent round of data collection for the project was completed in June 2017. [See the methodology for more information.](#)

What the indicators measure	Case study assumptions
Procedures to obtain an electricity connection (number)	To make the data comparable across economies, several assumptions are used.
<ul style="list-style-type: none"> Submitting all relevant documents and obtaining all necessary clearances and permits Completing all required notifications and receiving all necessary inspections Obtaining external installation works and possibly purchasing material for these works Concluding any necessary supply contract and obtaining final supply 	The warehouse: <ul style="list-style-type: none"> Is owned by a local entrepreneur and is used for storage of goods. Is located in the economy's largest business city. For 11 economies the data are also collected for the second largest business city. Is located in an area where similar warehouses are typically located and is in an area with no physical constraints. For example, the property is not near a railway. Is a new construction and is being connected to electricity for the first time. Has two stories with a total surface area of approximately 1,300.6 square meters (14,000 square feet). The plot of land on which it is built is 929 square meters (10,000 square feet).
Time required to complete each procedure (calendar days)	The electricity connection: <ul style="list-style-type: none"> Is a permanent one with a three-phase, four-wire Y connection with a subscribed capacity of 140-kilo-volt-ampere (kVA) with a power factor of 1, when 1 kVA = 1 kilowatt (kW). Has a length of 150 meters. The connection is to either the low- or medium-voltage distribution network and is either overhead or underground, whichever is more common in the area where the warehouse is located and requires works that involve the crossing of a 10-meter road (such as by excavation or overhead lines) but are all carried out on public land. There is no crossing of other owners' private property because the warehouse has access to a road. Does not require work to install the internal wiring of the warehouse. This has already been completed up to and including the customer's service panel or switchboard and the meter base.
Cost required to complete each procedure (% of income per capita)	The monthly consumption: <ul style="list-style-type: none"> It is assumed that the warehouse operates 30 days a month from 9:00 a.m. to 5:00 p.m. (8 hours a day), with equipment utilized at 80% of capacity on average and that there are no electricity cuts (assumed for simplicity reasons) and the monthly energy consumption is 26,880 kilowatt-hours (kWh); hourly consumption is 112 kWh. If multiple electricity suppliers exist, the warehouse is served by the cheapest supplier. Tariffs effective in March of the current year are used for calculation of the price of electricity for the warehouse. Although March has 31 days, for calculation purposes only 30 days are used.
The reliability of supply and transparency of tariffs index (0-8)	
<ul style="list-style-type: none"> Duration and frequency of power outages (0-3) Tools to monitor power outages (0-1) Tools to restore power supply (0-1) Regulatory monitoring of utilities' performance (0-1) Financial deterrents limiting outages (0-1) Transparency and accessibility of tariffs (0-1) 	
Price of electricity (cents per kilowatt-hour)*	
<ul style="list-style-type: none"> Price based on monthly bill for commercial warehouse in case study 	
<p>*Note: Doing Business measures the price of electricity, but it is not included in the distance to frontier score nor the ranking on the ease of getting electricity.</p>	

Standardized Connection

Price of electricity (US cents per kWh)

16.5

Name of utility

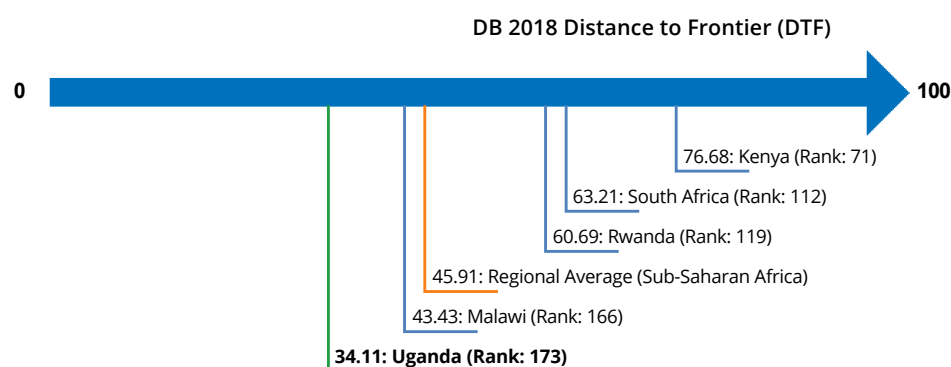
Umeme

City Covered

Kampala

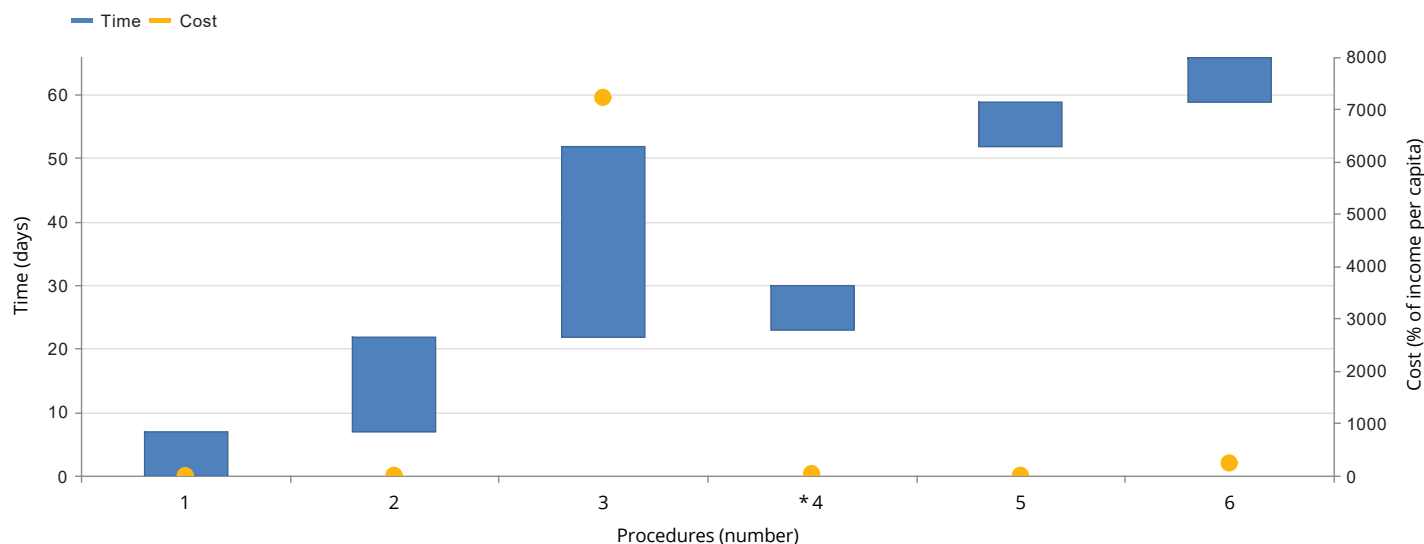
Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Procedures (number)	6	5.3	4.7	2 (United Arab Emirates)
Time (days)	66	115.3	79.1	10 (United Arab Emirates)
Cost (% of income per capita)	7508.4	3737.0	63.0	0.00 (Japan)
Reliability of supply and transparency of tariff index (0-8)	0	0.9	7.4	8.00 (28 Economies)

Figure – Getting Electricity in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of getting electricity is determined by sorting their distance to frontier scores for getting electricity. These scores are the simple average of the distance to frontier scores for each of the component indicators.

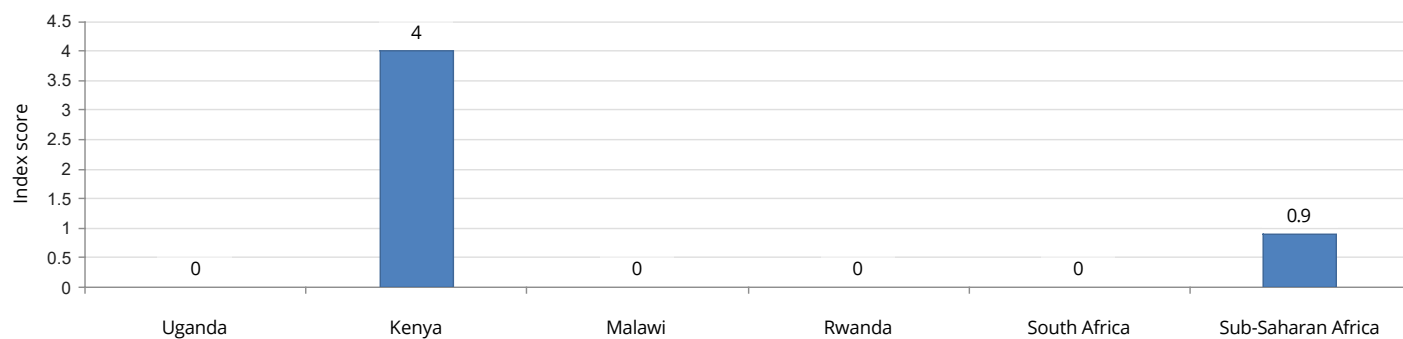
Figure – Getting Electricity in Uganda – Procedure, Time and Cost



* This symbol is shown beside procedure numbers that take place simultaneously with the previous procedure.

Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the Doing Business website (<http://www.doingbusiness.org/methodology>). For details on the procedures reflected here, see the summary below.

Figure – Getting Electricity in Uganda and comparator economies – Measure of Quality



Details – Getting Electricity in Uganda – Procedure, Time and Cost

No.	Procedure	Time to Complete	Associated Costs
1	<p>Submit application letter to UMEME and await site visit</p> <p>Agency : UMEME</p> <p>Licensed contractor, with valid Installation permit from Electricity Regulatory Authority (ERA) on team provides a wiring certificate, confirming that all wiring has been done as per code. Application form will include details such as name, zone, type of service; whether domestic, commercial or otherwise, telephone number etc. The passport size photo and the Wiring Certificate will be attached to this form. The customer is also required to sign a declaration form at the back of the application form. This form states the conditions of supply. Where Way-Leaves are required, the letter of consent will be issued and both the person authorizing and the prospective customer will be required to sign on it. If it's a company, the company official stamp will suffice instead of a passport photo; There is a requirement for a simple location sketch of the premises highlighting nearby other major known installations.</p>	7 calendar days	UGX 0
2	<p>Receive external site inspection by UMEME and await estimate</p> <p>Agency : UMEME</p> <p>Umeme inspects the premises of the client to verify the requirement and the existing infrastructure. There is a specific inspector/surveyor for industrial connection. There is only one to cover all the country. There are 6 others who cover the 6 regions of Uganda for simple connections. The surveyor draws the route of the power lines. Since there is no planning of the city, there is some delay in determining the roads as it often cross private property. In that case, Umeme helps the client to obtain a way leave. Umeme receives around 30 requests by month; amongst them 10 require the surveyor. Once the route is determined, the surveyor lists the required materials and does the drawings for the extension of the MV network. The costing is then done by planning engineers for the low voltage and by the central planning department for the medium voltage. The quotation is then given to the customer with the list of materials and the labor costs for the connection. The customer can now choose an electrical contractor to do the works. There is a list of prequalified contractors by Umeme. There have been over 40 contractors approved in the past years.</p>	15 calendar days	UGX 118,000
3	<p>Hire private electrical contractor to carry out external works</p> <p>Agency : Electrical Contractor</p> <p>The approval of the plans is done at the planning department. Once the plans are approved, the contractor starts the construction of the connection. The approval of the plans is very fast as the contractors have been working closely with the planning department.</p> <p>Once the construction begins or the contractor notifies the planning department who will transmit the file to the local office.</p>	30 calendar days	UGX 150,800,000
⇒ 4	<p>Obtain test of distribution transformer by UMEME</p> <p>Agency : UMEME</p> <p>The client has to bring the transformer to Umeme workshop in order to test it.</p>	7 calendar days	UGX 800,000

5	Submit inspection fee to UMEME and receive internal wiring inspection	7 calendar days	UGX 118,000
Agency : UMEME			
<p>This is the fee for the site inspection, and needs to be paid at the utility in cash. The installation inspector/surveyor will visit the site to verify whether the wiring conforms to the requirements of the company. This will take about 3 days. The customer pays for inspection fee to the Utility company and you be allocated an Engineer who handles the file within a period of one week. This is paid to the Utility company cash office.</p>			
6	Receive meter installation and electricity flow from UMEME	7 calendar days	UGX 5,044,643.53
Agency : UMEME			
<p>All payments made in cash at the utility, at the bank counter. Two separate payments are made – one for capital contribution and one for security deposit and the two receipts are then given at respective counters in the utility. Once all payments are made, the utility gives an account number and instructions are sent to connections department. Cost breakdown is as follows: One pole service 3 phase, the cost varies depending on the distance, security deposit, transformer structure; Distribution transformer; LV Cable cost; and labor cost of transformer structure. Utility conducts all external connection works and meter installation.</p>			

⇒ Takes place simultaneously with previous procedure.

Details – Getting Electricity in Uganda – Measure of Quality

	Answer
Reliability of supply and transparency of tariff index (0-8)	0
Total duration and frequency of outages per customer a year (0-3)	0
System average interruption duration index (SAIDI)	50.2
System average interruption frequency index (SAIFI)	27.8
What is the minimum outage time (in minutes) that the utility considers for the calculation of SAIDI/SAIFI	6.0
Mechanisms for monitoring outages (0-1)	1
Does the distribution utility use automated tools to monitor outages?	Yes
Mechanisms for restoring service (0-1)	1
Does the distribution utility use automated tools to restore service?	Yes
Regulatory monitoring (0-1)	1
Does a regulator—that is, an entity separate from the utility—monitor the utility's performance on reliability of supply?	Yes
Financial deterrents aimed at limiting outages (0-1)	0
Does the utility either pay compensation to customers or face fines by the regulator (or both) if outages exceed a certain cap?	No
Communication of tariffs and tariff changes (0-1)	1
Are effective tariffs available online?	Yes
Link to the website, if available online	http://www.era.or.ug/files/2017_Annual_Tariff_Review_Report.pdf
Are customers notified of a change in tariff ahead of the billing cycle?	Yes

Note:

If the duration and frequency of outages is 100 or less, the economy is eligible to score on the Reliability of supply and transparency of tariff index.

If the duration and frequency of outages is not available, or is over 100, the economy is not eligible to score on the index.

If the minimum outage time considered for SAIDI/SAIFI is over 5 minutes, the economy is not eligible to score on the index.

Registering Property

This topic examines the steps, time and cost involved in registering property, assuming a standardized case of an entrepreneur who wants to purchase land and a building that is already registered and free of title dispute. In addition, the topic also measures the quality of the land administration system in each economy. The quality of land administration index has five dimensions: reliability of infrastructure, transparency of information, geographic coverage, land dispute resolution, and equal access to property rights. The most recent round of data collection for the project was completed in June 2017. [See the methodology for more information.](#)

What the indicators measure

Procedures to legally transfer title on immovable property (number)

- Preregistration procedures (for example, checking for liens, notarizing sales agreement, paying property transfer taxes)
- Registration procedures in the economy's largest business city.
- Postregistration procedures (for example, filling title with municipality)

Time required to complete each procedure (calendar days)

- Does not include time spent gathering information
- Each procedure starts on a separate day - though procedures that can be fully completed online are an exception to this rule
- Procedure is considered completed once final document is received
- No prior contact with officials

Cost required to complete each procedure (% of property value)

- Official costs only (such as administrative fees, duties and taxes).
- Value Added Tax, Capital Gains Tax and illicit payments are excluded

Quality of land administration index (0-30)

- Reliability of infrastructure index (0-8)
- Transparency of information index (0-6)
- Geographic coverage index (0-8)
- Land dispute resolution index (0-8)
- Equal access to property rights index (-2-0)

Case study assumptions

To make the data comparable across economies, several assumptions about the parties to the transaction, the property and the procedures are used.

The parties (buyer and seller):

- Are limited liability companies (or the legal equivalent).
- Are located in the periurban area of the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Are 100% domestically and privately owned.
- Have 50 employees each, all of whom are nationals.
- Perform general commercial activities.

The property (fully owned by the seller):

- Has a value of 50 times income per capita, which equals the sale price.
- Is fully owned by the seller.
- Has no mortgages attached and has been under the same ownership for the past 10 years.
- Is registered in the land registry or cadastre, or both, and is free of title disputes.
- Is located in a periurban commercial zone, and no rezoning is required.
- Consists of land and a building. The land area is 557.4 square meters (6,000 square feet). A two-story warehouse of 929 square meters (10,000 square feet) is located on the land. The warehouse is 10 years old, is in good condition, has no heating system and complies with all safety standards, building codes and legal requirements. The property, consisting of land and building, will be transferred in its entirety.
- Will not be subject to renovations or additional construction following the purchase.
- Has no trees, natural water sources, natural reserves or historical monuments of any kind.
- Will not be used for special purposes, and no special permits, such as for residential use, industrial plants, waste storage or certain types of agricultural activities, are required.
- Has no occupants, and no other party holds a legal interest in it.

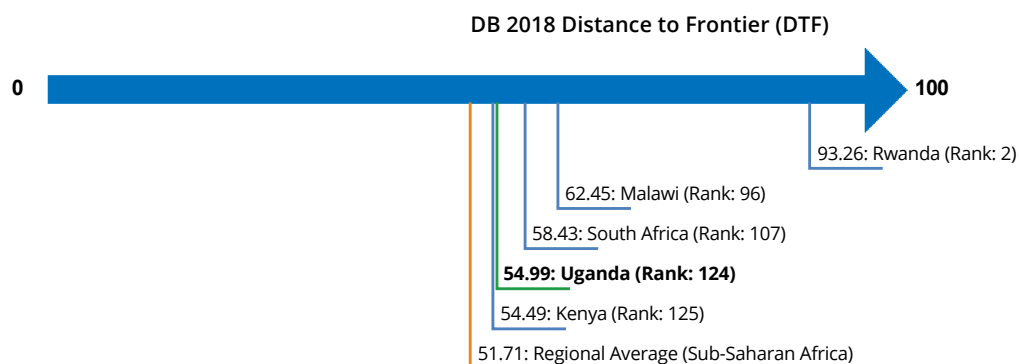
Standard Property Transfer

Property value UGX 104,470,478.70

City Covered Kampala

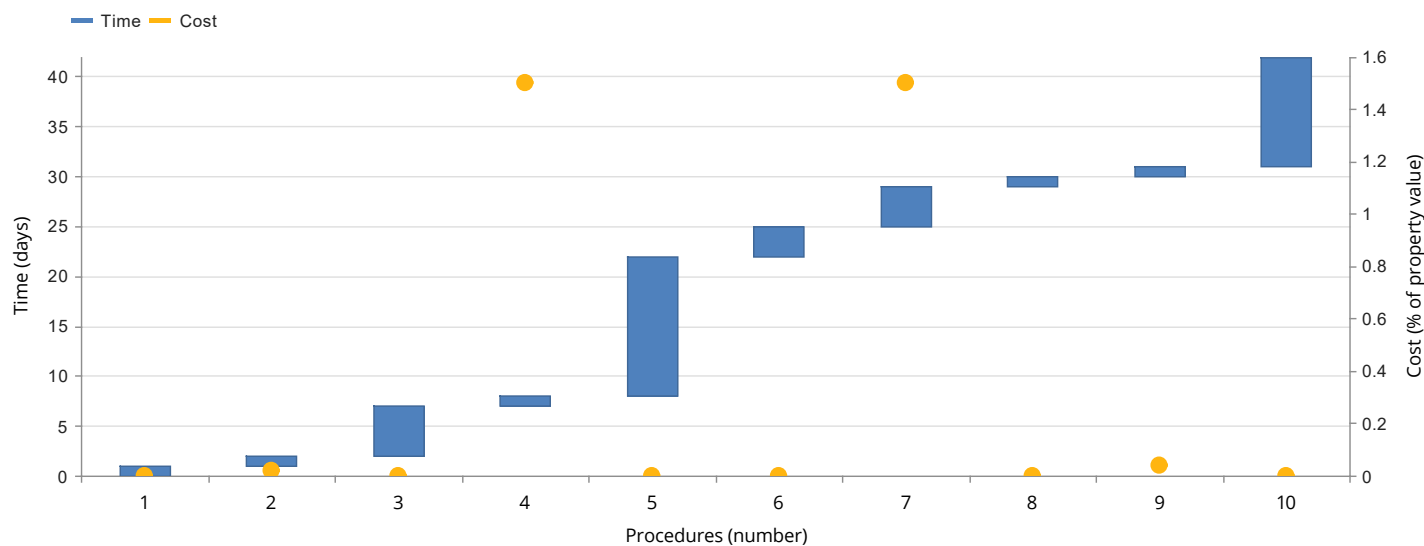
Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Procedures (number)	10	6.2	4.6	1.00 (4 Economies)
Time (days)	42	59.3	22.3	1.00 (3 Economies)
Cost (% of property value)	3.1	7.8	4.2	0.00 (5 Economies)
Quality of the land administration index (0-30)	10.5	8.6	22.7	29.00 (Singapore)

Figure – Registering Property in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of registering property is determined by sorting their distance to frontier scores for registering property. These scores are the simple average of the distance to frontier scores for each of the component indicators.

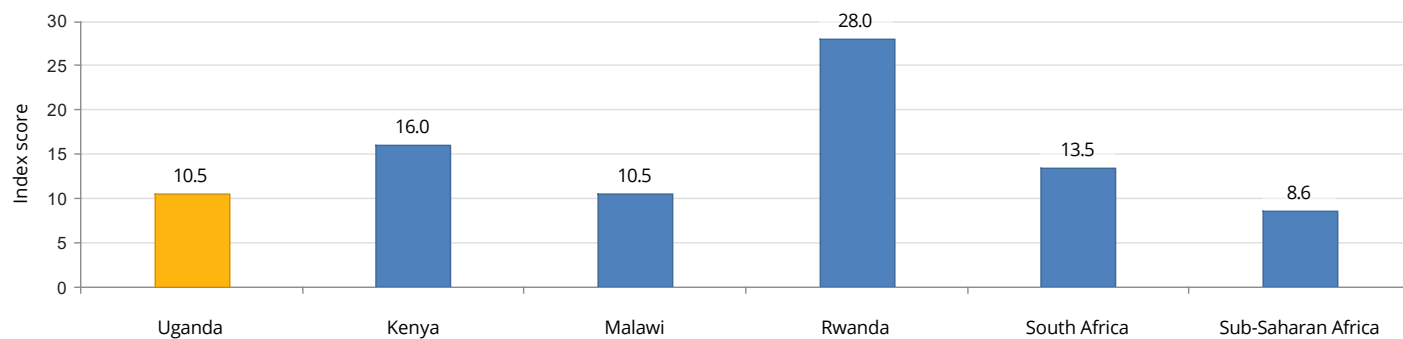
Figure – Registering Property in Uganda – Procedure, Time and Cost



* This symbol is shown beside procedure numbers that take place simultaneously with the previous procedure.

Note: Online procedures account for 0.5 days in the total time calculation. For economies that have a different procedure list for men and women, the graph shows the time for women. For more information on methodology, see the Doing Business website (<http://www.doingbusiness.org/methodology>). For details on the procedures reflected here, see the summary below.

Figure – Registering Property in Uganda and comparator economies – Measure of Quality



Details – Registering Property in Uganda – Procedure, Time and Cost

No.	Procedure	Time to Complete	Associated Costs
1	Request a search and obtain Consent form to transfer at the Registry of Lands Agency : Registry of Lands <p>The process starts by requesting a search of the property in the Registry of Lands. The requester has to fill out a form indicating the details of the property to be searched. The Registry gives a Bank Advice Form (BAF) with the amount to be paid, which one takes to the bank to pay in full. The Consent Form has a dual purpose, because it is the same form that is used for the payment of taxes, so even in instances where the land is owned in freehold and there is no need to obtain consent to transfer, the same form will be used to determine tax payments owed and to make payment.</p>	1 day	paid in procedure 2
2	Pay Search Fee at designated Commercial Bank Agency : Commercial Bank <p>To facilitate the official fees payment process, the government now allows citizens to pay at one of the designated pool of commercial banks. For every procedure in which fees are paid, one first begins the procedure at the land registry, obtains a Bank Advice Form (BAF) there with the amount due, takes the BAF to the bank, pays that amount plus bank fees, and obtains a receipt that will later be presented again at the land registry to complete the procedure. Because all official fees are now paid at more than one bank, citizens do not need to pay and come back the following day to obtain the receipt.</p>	1 day	UGX 25,000 (UGX 10,000 search fee + UGX 2,500 bank fee, UGX 10,000 Consent fee + UGX 2,500 bank fee)
3	Conduct a search at the Registry of Lands Agency : Registry of Lands <p>Parties conduct a search at the Registry of Lands. The receipt of payment of the search fee from the bank must be presented. At this time one also picks up the consent to transfer application.</p>	4-7 days	paid in procedure 2
4	Lawyer drafts sale agreement Agency : Lawyer <p>It is not mandatory to use a lawyer to draw up the sale agreement or conduct the transaction, but it is common practice.</p>	1 day	1% - 2% property value (to conduct entire transaction)
5	Valuation of property for transfer purposes by Chief Government Valuer's Office Agency : Chief Government Valuer office <p>A government valuer will determine the value of the property for transfer purposes and for assessing and paying stamp duty. The Government Valuer does not necessarily physically visit the property that he/she is allocated to value. That office has approximated values of properties in the different parties of the city on which the valuers base their valuation for tax purposes</p>	2 weeks	no cost

6 Obtain assessment form for payment of stamp duty from Uganda Revenue Authority

2-3 days

no cost

Agency : Uganda Revenue Authority

Once the Chief Government valuer has given his consent on the cost, the file is taken to the Uganda Revenue Authority, where an assessment form for Stamp duty is provided. At that time, the name of the designated bank will be provided.

7 Payment of stamp duty at the designated commercial bank

3-5 days

1.5% of property price (of the government's valuation)

Agency : Commercial Bank

Stamp duty must be paid at the commercial bank before registration. To control the revenue from official fees, the government now requires that they be paid only at the commercial bank. In the first instance there is an assessment form which is taken to the bank and payment is made. The Bank will inform the Uganda Revenue Authority that payment has been received. There is a reconciliation process between the Bank and the Uganda Revenue Authority which can take up to 3 days.

8 Obtain assesment of registration fee

1 day

no cost

Agency : Registry of Lands at Kampala Capital City Authority

The sale agreement is given to the Kampala Capital City Authority for assessment of Registration Fee. An assessment form is given providing the amount to be paid for Registration Fees. This form will also provide the name of the designated bank where payment is to be made.

The documentation shall include:

Signed sale agreement (obtained in Procedure 4)

Receipts of stamp duty payment (obtained in Procedure 7)

Companies' resolutions to buy and sell

9 Payment of registration fee at the designated commercial bank

1 day

UGX 22,500 (UGX 20,000 in fees + 2,500 bank fee) + UGX 20,000 (registration of companies' resolutions)

Agency : Commercial Bank

Registration fees must be paid in a designated commercial bank to continue with the registration process. Parties must pay: UGX 22,500 (UGX 20,000 in fees + 2,500 bank fee) + UGX 20,000 (registration of companies' resolutions).

10 The transfer documents are lodged at the Registry of Lands

7-15 days

(already paid at the bank)

Agency : Registry of Lands

The transfer documents lodged at the Registry of Lands, where they will be transmitted to the Registrar who will pass the Instrument of Transfer. The file goes to typing and is then sent to the Commissioner in charge of land registration for verification. The registrar cancels out the old owner in handwriting and signs against the new owner. The buyer and seller must now provide a passport size photograph.

The documentation shall include:

Receipts of payment for registration fees (obtained in Procedure 9=

Photo ID of both Seller and Buyer

Owner's copy of the title

The Land Registry is currently undergoing a file digitization process. This involves scanning all paper files and creating a computer database. This may sometimes reduce the speed of transactions, where a necessary file is unavailable to the parties.

⇒ Takes place simultaneously with previous procedure.

Details – Registering Property in Uganda – Measure of Quality

	Answer	Score
Quality of the land administration index (0-30)		10.5
Reliability of infrastructure index (0-8)		3.0
What is the institution in charge of immovable property registration?	Department of Land Administration, KCCA (Kampala Capital City Authority)	
In what format are the majority of title or deed records kept in the largest business city—in a paper format or in a computerized format (scanned or fully digital)?	Computer/Scanned	1.0
Is there an electronic database for checking for encumbrances (liens, mortgages, restrictions and the like)?	No	0.0
Institution in charge of the plans showing legal boundaries in the largest business city:	Ministry of Land, Housing and Urban Development	
In what format are the majority of maps of land plots kept in the largest business city—in a paper format or in a computerized format (scanned or fully digital)?	Paper	0.0
Is there an electronic database for recording boundaries, checking plans and providing cadastral information (geographic information system)?	No	0.0
Is the information recorded by the immovable property registration agency and the cadastral or mapping agency kept in a single database, in different but linked databases or in separate databases?	Different databases but linked	1.0
Do the immovable property registration agency and cadastral or mapping agency use the same identification number for properties?	Yes	1.0
Transparency of information index (0-6)		3.5
Who is able to obtain information on land ownership at the agency in charge of immovable property registration in the largest business city?	Anyone who pays the official fee	1.0
Is the list of documents that are required to complete any type of property transaction made publicly available—and if so, how?	Yes, online	0.5
Link for online access:	http://mlhud.go.ug/faqs/	
Is the applicable fee schedule for any property transaction at the agency in charge of immovable property registration in the largest business city made publicly available—and if so, how?	Yes, online	0.5

Link for online access:

<http://mlhud.go.ug/department-of-land-registration/>

Does the agency in charge of immovable property registration commit to delivering a legally binding document that proves property ownership within a specific time frame—and if so, how does it communicate the service standard?

Yes, online

0.5

Link for online access:

<http://mlhud.go.ug/department-of-land-registration/>

Is there a specific and separate mechanism for filing complaints about a problem that occurred at the agency in charge of immovable property registration?

No

0.0

Contact information:

Are there publicly available official statistics tracking the number of transactions at the immovable property registration agency?

No

0.0

Number of property transfers in the largest business city in 2015:

Who is able to consult maps of land plots in the largest business city?

Only intermediaries and interested parties

0.0

Is the applicable fee schedule for accessing maps of land plots made publicly available—and if so, how?

Yes, online

0.5

Link for online access:

<http://mlhud.go.ug/lands-managment/department-of-surveys-and-mapping/>

Does the cadastral or mapping agency commit to delivering an updated map within a specific time frame—and if so, how does it communicate the service standard?

Yes, online

0.5

Link for online access:

<http://mlhud.go.ug/lands-managment/department-of-surveys-and-mapping/>

Is there a specific and separate mechanism for filing complaints about a problem that occurred at the cadastral or mapping agency?

No

0.0

Contact information:

Geographic coverage index (0–8)**0.0**

Are all privately held land plots in the economy formally registered at the immovable property registry?	No	0.0
Are all privately held land plots in the largest business city formally registered at the immovable property registry?	No	0.0
Are all privately held land plots in the economy mapped?	No	0.0
Are all privately held land plots in the largest business city mapped?	No	0.0
Land dispute resolution index (0–8)		4.0
Does the law require that all property sale transactions be registered at the immovable property registry to make them opposable to third parties?	Yes	1.5
Is the system of immovable property registration subject to a state or private guarantee?	Yes	0.5
Is there a specific compensation mechanism to cover for losses incurred by parties who engaged in good faith in a property transaction based on erroneous information certified by the immovable property registry?	No	0.0
Does the legal system require a control of legality of the documents necessary for a property transaction (e.g., checking the compliance of contracts with requirements of the law)?	Yes	0.5
If yes, who is responsible for checking the legality of the documents?	Registrar; Lawyer; Interested Parties.	
Does the legal system require verification of the identity of the parties to a property transaction?	Yes	0.5
If yes, who is responsible for verifying the identity of the parties?	Lawyer; Interested Parties.	
Is there a national database to verify the accuracy of identity documents?	No	0.0
For a standard land dispute between two local businesses over tenure rights of a property worth 50 times gross national income (GNI) per capita and located in the largest business city, what court would be in charge of the case in the first instance?	The High Court of Uganda-Land Division	
How long does it take on average to obtain a decision from the first-instance court for such a case (without appeal)?	Between 2 and 3 years	1.0
Are there any statistics on the number of land disputes in the first instance?	No	0.0
Number of land disputes in the largest business city in 2015:	945.0	
Equal access to property rights index (-2–0)		0.0
Do unmarried men and unmarried women have equal ownership rights to property?	Yes	0.0
Do married men and married women have equal ownership rights to property?	Yes	0.0

Getting Credit

This topic explores two sets of issues—the strength of credit reporting systems and the effectiveness of collateral and bankruptcy laws in facilitating lending. The most recent round of data collection for the project was completed in June 2017. [See the methodology for more information.](#)

What the indicators measure

Strength of legal rights index (0–12)

- Rights of borrowers and lenders through collateral laws (0–10)
- Protection of secured creditors' rights through bankruptcy laws (0–2)

Depth of credit information index (0–8)

- Scope and accessibility of credit information distributed by credit bureaus and credit registries (0–8)

Credit bureau coverage (% of adults)

- Number of individuals and firms listed in largest credit bureau as a percentage of adult population

Credit registry coverage (% of adults)

- Number of individuals and firms listed in credit registry as a percentage of adult population

Case study assumptions

Doing Business assesses the sharing of credit information and the legal rights of borrowers and lenders with respect to secured transactions through 2 sets of indicators. The depth of credit information index measures rules and practices affecting the coverage, scope and accessibility of credit information available through a credit registry or a credit bureau. The strength of legal rights index measures the degree to which collateral and bankruptcy laws protect the rights of borrowers and lenders and thus facilitate lending. For each economy it is first determined whether a unitary secured transactions system exists. Then two case scenarios, case A and case B, are used to determine how a nonpossessory security interest is created, publicized and enforced according to the law. Special emphasis is given to how the collateral registry operates (if registration of security interests is possible). The case scenarios involve a secured borrower, company ABC, and a secured lender, BizBank.

In some economies the legal framework for secured transactions will allow only case A or case B (not both) to apply. Both cases examine the same set of legal provisions relating to the use of movable collateral.

Several assumptions about the secured borrower (ABC) and lender (BizBank) are used:

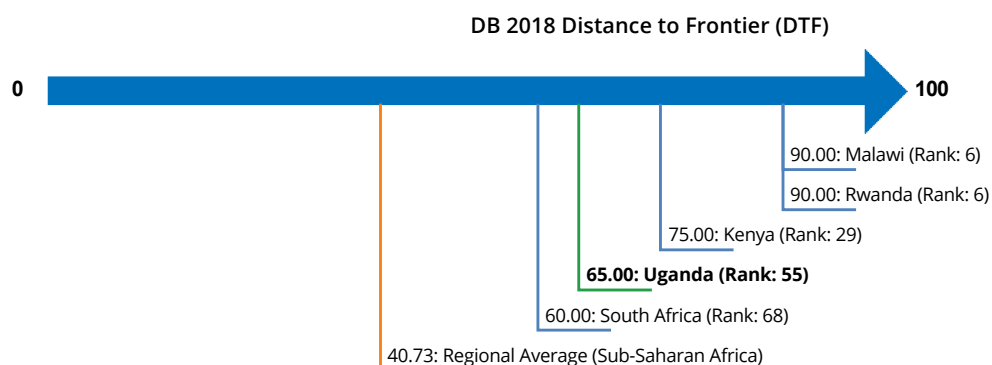
- ABC is a domestic limited liability company (or its legal equivalent).
- ABC has up to 50 employees.
- ABC has its headquarters and only base of operations in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Both ABC and BizBank are 100% domestically owned.

The case scenarios also involve assumptions. In case A, as collateral for the loan, ABC grants BizBank a nonpossessory security interest in one category of movable assets, for example, its machinery or its inventory. ABC wants to keep both possession and ownership of the collateral. In economies where the law does not allow nonpossessory security interests in movable property, ABC and BizBank use a fiduciary transfer-of-title arrangement (or a similar substitute for nonpossessory security interests).

In case B, ABC grants BizBank a business charge, enterprise charge, floating charge or any charge that gives BizBank a security interest over ABC's combined movable assets (or as much of ABC's movable assets as possible). ABC keeps ownership and possession of the assets.

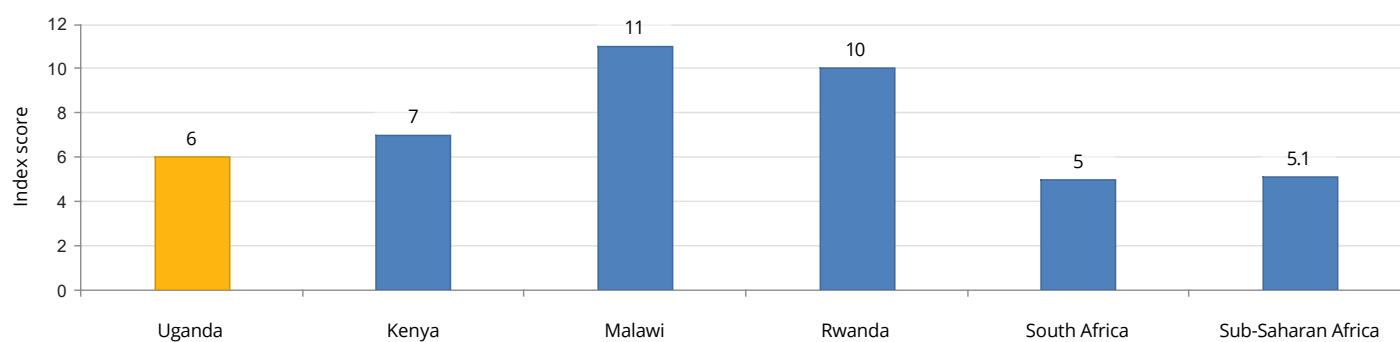
Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Strength of legal rights index (0-12)	6	5.1	6.0	12.00 (4 Economies)
Depth of credit information index (0-8)	7	3.0	6.6	8.00 (34 Economies)
Credit registry coverage (% of adults)	0.0	6.3	18.3	100.00 (3 Economies)
Credit bureau coverage (% of adults)	6.4	8.2	63.7	100.00 (23 Economies)

Figure – Getting Credit in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of getting credit is determined by sorting their distance to frontier scores for getting credit. These scores are the distance to frontier score for the sum of the strength of legal rights index and the depth of credit information index.

Figure – Legal Rights in Uganda and comparator economies



Details – Legal Rights in Uganda

Strength of legal rights index (0-12)

6

Does an integrated or unified legal framework for secured transactions that extends to the creation, publicity and enforcement of functional equivalents to security interests in movable assets exist in the economy? No

Does the law allow businesses to grant a non possessory security right in a single category of movable assets, without requiring a specific description of collateral? Yes

Does the law allow businesses to grant a non possessory security right in substantially all of its assets, without requiring a specific description of collateral? Yes

May a security right extend to future or after-acquired assets, and does it extend automatically to the products, proceeds or replacements of the original assets? Yes

Is a general description of debts and obligations permitted in collateral agreements; can all types of debts and obligations be secured between parties; and can the collateral agreement include a maximum amount for which the assets are encumbered? Yes

Is a collateral registry in operation for both incorporated and non-incorporated entities, that is unified geographically and by asset type, with an electronic database indexed by debtor's name? No

Does a notice-based collateral registry exist in which all functional equivalents can be registered? No

Does a modern collateral registry exist in which registrations, amendments, cancellations and searches can be performed online by any interested third party? No

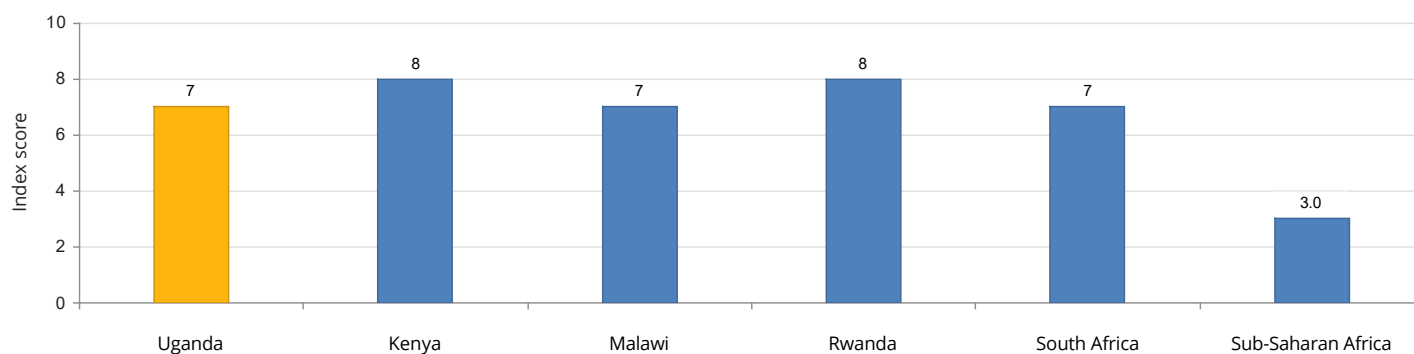
Are secured creditors paid first (i.e. before tax claims and employee claims) when a debtor defaults outside an insolvency procedure? Yes

Are secured creditors paid first (i.e. before tax claims and employee claims) when a business is liquidated? No

Are secured creditors subject to an automatic stay on enforcement when a debtor enters a court-supervised reorganization procedure? Does the law protect secured creditors' rights by providing clear grounds for relief from the stay and/or sets a time limit for it? No

Does the law allow parties to agree on out of court enforcement at the time a security interest is created? Does the law allow the secured creditor to sell the collateral through public auction or private tender, as well as, for the secured creditor to keep the asset in satisfaction of the debt? Yes

Figure – Credit Information in Uganda and comparator economies



Details – Credit Information in Uganda

Depth of credit information index (0-8)	Credit bureau	Credit registry	Score
Are data on both firms and individuals distributed?	Yes	No	1
Are both positive and negative credit data distributed?	Yes	No	1
Are data from retailers or utility companies - in addition to data from banks and financial institutions - distributed?	No	No	0
Are at least 2 years of historical data distributed? (Credit bureaus and registries that distribute more than 10 years of negative data or erase data on defaults as soon as they are repaid obtain a score of 0 for this component.)	Yes	No	1
Are data on loan amounts below 1% of income per capita distributed?	Yes	No	1
By law, do borrowers have the right to access their data in the credit bureau or credit registry?	Yes	No	1
Can banks and financial institutions access borrowers' credit information online (for example, through an online platform, a system-to-system connection or both)?	Yes	No	1
Are bureau or registry credit scores offered as a value-added service to help banks and financial institutions assess the creditworthiness of borrowers?	Yes	No	1

Score ("yes" to either public bureau or private registry)

7

Note: An economy receives a score of 1 if there is a "yes" to either bureau or registry. If the credit bureau or registry is not operational or covers less than 5% of the adult population, the total score on the depth of credit information index is 0.

Coverage	Credit bureau	Credit registry
Number of individuals	1,298,602	0
Number of firms	21,204	0
Total	1,319,806	0
Percentage of adult population	6.4	0.0

Protecting Minority Investors

This topic measures the strength of minority shareholder protections against misuse of corporate assets by directors for their personal gain as well as shareholder rights, governance safeguards and corporate transparency requirements that reduce the risk of abuse. The most recent round of data collection for the project was completed in June 2017. [See the methodology for more information.](#)

What the indicators measure

- **Extent of disclosure index (0–10):** Review and approval requirements for related-party transactions; Disclosure requirements for related-party transactions
- **Extent of director liability index (0–10):** Ability of minority shareholders to sue and hold interested directors liable for prejudicial related-party transactions; Available legal remedies (damages, disgorgement of profits, fines, imprisonment, rescission of the transaction)
- **Ease of shareholder suits index (0–10):** Access to internal corporate documents; Evidence obtainable during trial and allocation of legal expenses
- **Extent of conflict of interest regulation index (0–10):** Simple average of the extent of disclosure, extent of director liability and ease of shareholder indices
- **Extent of shareholder rights index (0–10):** Shareholders' rights and role in major corporate decisions
- **Extent of ownership and control index (0–10):** Governance safeguards protecting shareholders from undue board control and entrenchment
- **Extent of corporate transparency index (0–10):** Corporate transparency on ownership stakes, compensation, audits and financial prospects
- **Extent of shareholder governance index (0–10):** Simple average of the extent of shareholders rights, extent of ownership and control and extent of corporate transparency indices
- **Strength of minority investor protection index (0–10):** Simple average of the extent of conflict of interest regulation and extent of shareholder governance indices

Case study assumptions

To make the data comparable across economies, a case study uses several assumptions about the business and the transaction.

The business (Buyer):

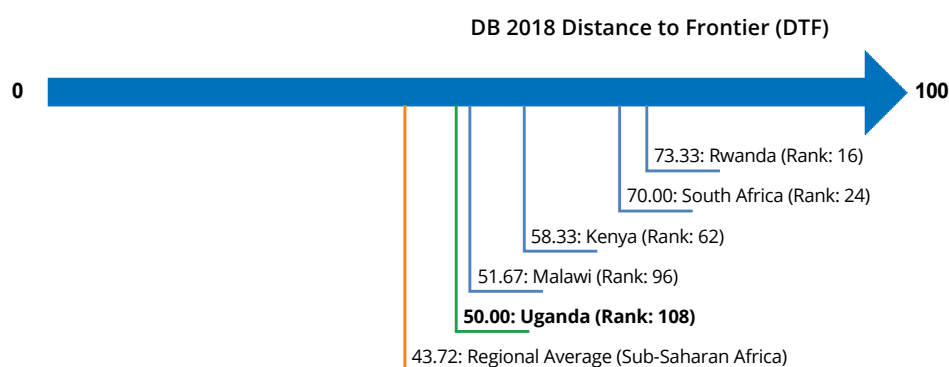
- Is a publicly traded corporation listed on the economy's most important stock exchange. If the number of publicly traded companies listed on that exchange is less than 10, or if there is no stock exchange in the economy, it is assumed that Buyer is a large private company with multiple shareholders.
- Has a board of directors and a chief executive officer (CEO) who may legally act on behalf of Buyer where permitted, even if this is not specifically required by law.
- Has a supervisory board (applicable to economies with a two-tier board system) on which 60% of the shareholder-elected members have been appointed by Mr. James, who is Buyer's controlling shareholder and a member of Buyer's board of directors.
- Has not adopted any bylaws or articles of association that differ from default minimum standards and does not follow any nonmandatory codes, principles, recommendations or guidelines relating to corporate governance.
- Is a manufacturing company with its own distribution network.

The transaction involves the following details:

- Mr. James owns 60% of Buyer and elected two directors to Buyer's five-member board.
- Mr. James also owns 90% of Seller, a company that operates a chain of retail hardware stores. Seller recently closed a large number of its stores.
- Mr. James proposes that Buyer purchase Seller's unused fleet of trucks to expand Buyer's distribution of its food products, a proposal to which Buyer agrees. The price is equal to 10% of Buyer's assets and is higher than the market value.
- The proposed transaction is part of the company's ordinary course of business and is not outside the authority of the company.
- Buyer enters into the transaction. All required approvals are obtained, and all required disclosures made (that is, the transaction is not fraudulent).
- The transaction causes damages to Buyer. Shareholders sue Mr. James and the other parties that approved the transaction.

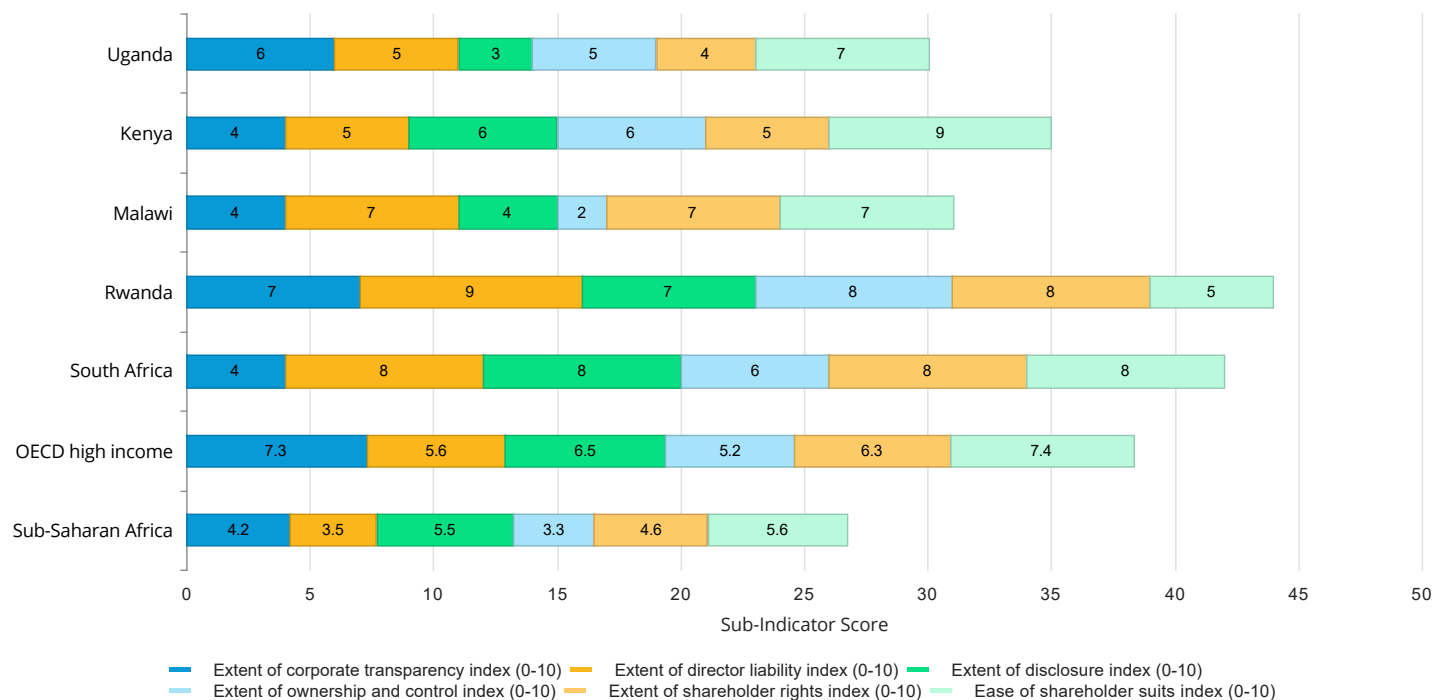
Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Extent of conflict of interest regulation index (0-10)	5	4.8	6.4	9.3 (New Zealand)
Extent of shareholder governance index (0-10)	5	4.0	6.4	9.00 (Kazakhstan)

Figure – Protecting Minority Investors in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the strength of minority investor protections is determined by sorting their distance to frontier scores for protecting minority investors. These scores are the simple average of the distance to frontier scores for the extent of conflict of interest regulation index and the extent of shareholder governance index.

Figure – Protecting Minority Investors in Uganda and comparator economies – Measure of Quality



Details – Protecting Minority Investors in Uganda – Measure of Quality

	Answer	Score
Extent of conflict of interest regulation index (0-10)		5
Extent of disclosure index (0-10)		3
Which corporate body is legally sufficient to approve the Buyer-Seller transaction? (0-3)	Board of directors excluding interested members	2.0
Must an external body review the terms of the transaction before it takes place? (0-1)	No	0.0
Must Mr. James disclose his conflict of interest to the board of directors? (0-2)	Existence of a conflict without any specifics	1.0
Must Buyer disclose the transaction in published periodic filings (annual reports)? (0-2)	No disclosure obligation	0.0
Must Buyer immediately disclose the transaction to the public and/or shareholders? (0-2)	No disclosure obligation	0.0
Extent of director liability index (0-10)		5
Can shareholders representing 10% of Buyer's share capital sue directly or derivatively for the damage the transaction caused to Buyer? (0-1)	Yes	1.0
Can shareholders hold the interested director liable for the damage the transaction caused to Buyer? (0-2)	Liable if negligent	1.0
Can shareholders hold the other directors liable for the damage the transaction caused to Buyer (0-2)	Liable if negligent	1.0
Must Mr. James pay damages for the harm caused to Buyer upon a successful claim by shareholders? (0-1)	Yes	1.0
Must Mr. James repay profits made from the transaction upon a successful claim by shareholders? (0-1)	No	0.0
Is Mr. James disqualified or fined and imprisoned upon a successful claim by shareholders? (0-1)	No	0.0
Can a court void the transaction upon a successful claim by shareholders? (0-2)	Voidable if negligently concluded	1.0
Ease of shareholder suits index (0-10)		7
Before suing can shareholders representing 10% of Buyer's share capital inspect the transaction documents? (0-1)	Yes	1.0

Can the plaintiff obtain any documents from the defendant and witnesses at trial? (0-3)	Documents that directly prove specific facts in the plaintiff's claim	2.0
Can the plaintiff request categories of documents from the defendant without identifying specific ones? (0-1)	No	0.0
Can the plaintiff directly question the defendant and witnesses at trial? (0-2)	Yes	2.0
Is the level of proof required for civil suits lower than that of criminal cases? (0-1)	Yes	1.0
Can shareholder plaintiffs recover their legal expenses from the company? (0-2)	Yes if successful	1.0
Extent of shareholder governance index (0-10)		5
Extent of shareholder rights index (0-10)		4
Does the sale of 51% of Buyer's assets require shareholder approval?	No	0.0
Can shareholders representing 10% of Buyer's share capital call for a meeting of shareholders?	Yes	1.0
Must Buyer obtain its shareholders' approval every time it issues new shares?	No	0.0
Do shareholders automatically receive preemption rights every time Buyer issues new shares?	No	0.0
Must shareholders approve the election and dismissal of the external auditor?	Yes	1.0
Are changes to the rights of a class of shares only possible if the holders of the affected shares approve?	Yes	1.0
Assuming that Buyer is a limited company, does the sale of 51% of its assets require member approval?	No	0.0
Assuming that Buyer is a limited company, can members representing 10% call for a meeting of members?	Yes	1.0
Assuming that Buyer is a limited company, must all members consent to add a new member?	No	0.0
Assuming that Buyer is a limited company, must a member first offer to sell their interest to the existing members before they can sell to non-members?	No	0.0
Extent of ownership and control index (0-10)		5
Is it forbidden to appoint the same individual as CEO and chair of the board of directors?	Yes	1.0
Must the board of directors include independent and nonexecutive board members?	Yes	1.0
Can shareholders remove members of the board of directors without cause before the end of their term?	Yes	1.0
Must the board of directors include a separate audit committee exclusively comprising board members?	Yes	1.0

Must a potential acquirer make a tender offer to all shareholders upon acquiring 50% of Buyer?	No	0.0
Must Buyer pay declared dividends within a maximum period set by law?	No	0.0
Is a subsidiary prohibited from acquiring shares issued by its parent company?	Yes	1.0
Assuming that Buyer is a limited company, must Buyer have a mechanism to resolve disagreements among members?	No	0.0
Assuming that Buyer is a limited company, must a potential acquirer make a tender offer to all shareholders upon acquiring 50% of Buyer?	No	0.0
Assuming that Buyer is a limited company, must Buyer distribute profits within a maximum period set by law?	No	0.0
Extent of corporate transparency index (0-10)		6
Must Buyer disclose direct and indirect beneficial ownership stakes representing 5%?	Yes	1.0
Must Buyer disclose information about board members' primary employment and directorships in other companies?	Yes	1.0
Must Buyer disclose the compensation of individual managers?	No	0.0
Must a detailed notice of general meeting be sent 21 days before the meeting?	Yes	1.0
Can shareholders representing 5% of Buyer's share capital put items on the general meeting agenda?	No	0.0
Must Buyer's annual financial statements be audited by an external auditor?	Yes	1.0
Must Buyer disclose its audit reports to the public?	Yes	1.0
Assuming that Buyer is a limited company, must members meet at least once a year?	No	0.0
Assuming that Buyer is a limited company, can members representing 5% put items on the meeting agenda?	No	0.0
Assuming that Buyer is a limited company, must Buyer's annual financial statements be audited by an external auditor?	Yes	1.0

Paying Taxes

This topic records the taxes and mandatory contributions that a medium-size company must pay or withhold in a given year, as well as measures the administrative burden in paying taxes and contributions. The most recent round of data collection for the project was completed on June 30, 2017 covering for the Paying Taxes indicator calendar year 2016 (January 1, 2016 – December 31, 2016).

Last year (Doing Business 2017) the scope of data collection was expanded to better understand the overall tax environment in an economy. The questionnaire was expanded to include new questions on post-filing processes: VAT refund and tax audit. The data shows where postfiling processes and practices work efficiently and what drives the differences in the overall tax compliance cost across economies.

The new section covers both the legal framework and the administrative burden on businesses to comply with postfiling processes.

[See the methodology for more information.](#)

What the indicators measure

Tax payments for a manufacturing company in 2016 (number per year adjusted for electronic and joint filing and payment)

- Total number of taxes and contributions paid, including consumption taxes (value added tax, sales tax or goods and service tax)
- Method and frequency of filing and payment

Time required to comply with 3 major taxes (hours per year)

- Collecting information, computing tax payable
- Completing tax return, filing with agencies
- Arranging payment or withholding
- Preparing separate tax accounting books, if required

Total tax and contribution rate (% of profit before all taxes)

- Profit or corporate income tax
- Social contributions, labor taxes paid by employer
- Property and property transfer taxes
- Dividend, capital gains, financial transactions taxes
- Waste collection, vehicle, road and other taxes

Postfiling Index

- Time to comply with a VAT refund
- Time to receive a VAT refund
- Time to comply with a corporate income tax audit
- Time to complete a corporate income tax audit

Case study assumptions

Using a case scenario, Doing Business records taxes and mandatory contributions a medium size company must pay in a year, and measures the administrative burden of paying taxes, contributions and dealing with postfiling processes. Information is also compiled on frequency of filing and payments, time taken to comply with tax laws, time taken to comply with the requirements of postfiling processes and time waiting.

To make data comparable across economies, several assumptions are used:

- TaxpayerCo is a medium-size business that started operations on January 1, 2015. It produces ceramic flowerpots and sells them at retail. All taxes and contributions recorded are paid in the second year of operation (calendar year 2016). Taxes and mandatory contributions are measured at all levels of government.

The VAT refund process:

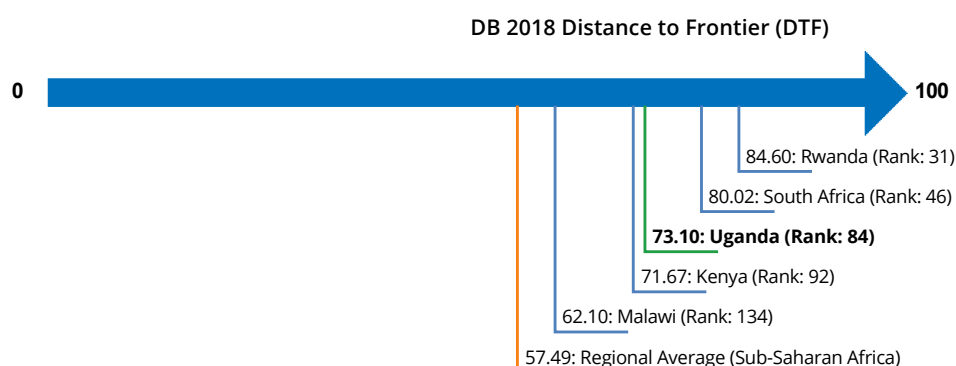
- In June 2016, TaxpayerCo. makes a large capital purchase: the value of the machine is 65 times income per capita of the economy. Sales are equally spread per month (1,050 times income per capita divided by 12) and cost of goods sold are equally expensed per month (875 times income per capita divided by 12). The machinery seller is registered for VAT and excess input VAT incurred in June will be fully recovered after four consecutive months if the VAT rate is the same for inputs, sales and the machine and the tax reporting period is every month. Input VAT will exceed Output VAT in June 2016.

The corporate income tax audit process:

- An error in calculation of income tax liability (for example, use of incorrect tax depreciation rates, or incorrectly treating an expense as tax deductible) leads to an incorrect income tax return and a corporate income tax underpayment. TaxpayerCo. discovered the error and voluntarily notified the tax authority. The value of the underpaid income tax liability is 5% of the corporate income tax liability due. TaxpayerCo. submits corrected information after the deadline for submitting the annual tax return, but within the tax assessment period.

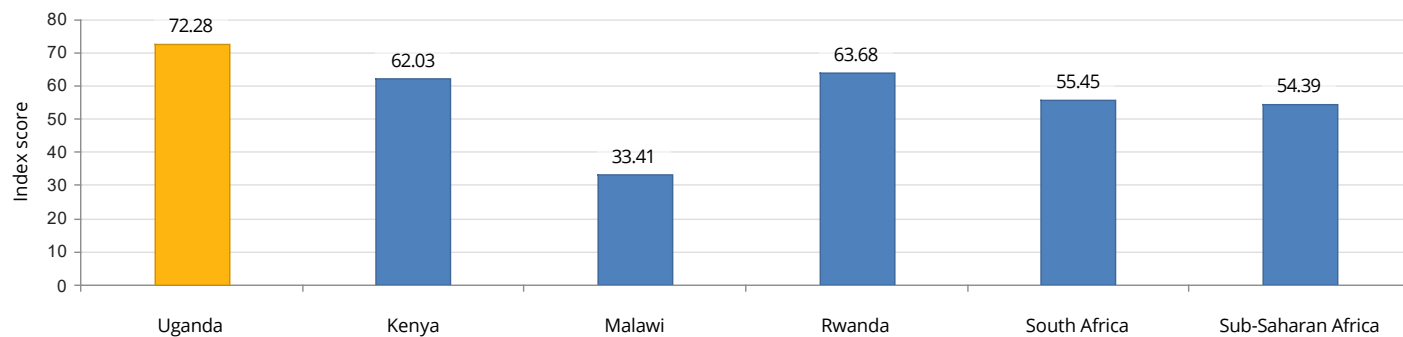
Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Payments (number per year)	31	37.2	10.9	3 (Hong Kong SAR, China)
Time (hours per year)	195	280.8	160.7	55 (Luxembourg)
Total tax and contribution rate (% of profit)	33.7	46.8	40.1	18.47% (32 Economies)
Postfiling index (0-100)	72.28	54.39	83.45	99.38 (Estonia)

Figure – Paying Taxes in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of paying taxes is determined by sorting their distance to frontier scores on the ease of paying taxes. These scores are the simple average of the distance to frontier scores for each of the four component indicators – number of tax payments, time, total tax rate and postfiling index – with a threshold and a nonlinear transformation applied to one of the component indicators, the total tax rate. The nonlinear distance to frontier for the total tax rate is equal to the distance to frontier for the total tax rate to the power of 0.8. The threshold is defined as the total tax rate at the 15th percentile of the overall distribution for all years included in the analysis up to and including Doing Business 2015, which is 26.1%. All economies with a total tax rate below this threshold receive the same score as the economy at the threshold.

Figure – Paying Taxes in Uganda and comparator economies – Measure of Quality



Details – Paying Taxes in Uganda

Tax or mandatory contribution	Payments (number)	Notes on Payments	Time (hours)	Statutory tax rate	Tax base	Total tax and contribution rate (% of profit)	Notes on TTR
Corporate income tax	3		39	30%	taxable profit	22.31	
Social security contributions	12		66	10%	gross salaries	11.28	
Tax on interest	0			15%	interest income	0.38	not included
Property tax	1			7%-10%	rental value of property	0.06	
Stamp duty on contracts	1			various rates	per contract	0.05	
Employee Social security contributions	0			5%	gross salaries	0.00	not included
Fuel tax	1			included in fuel price	liters	0.00	small amount
Trading license	1			various rates	nature of trade	0.00	small amount
Value added tax (VAT)	12		90	18%	value added	0.00	not included
Totals	31		195			33.7	

Details – Paying Taxes in Uganda – Tax by Type

Taxes by type	Answer
Profit tax (% of profit)	22.3
Labor tax and contributions (% of profit)	11.3
Other taxes (% of profit)	0.1

Details – Paying Taxes in Uganda – Measure of Quality

	Answer	Score
Postfiling index (0-100)		72.28

VAT refunds

Does VAT exist?	Yes	
Does a VAT refund process exist per the case study?	Yes	
Restrictions on VAT refund process	None	
Percentage of cases exposed to a VAT audit (%)	75% - 100%	
Is there a mandatory carry forward period?	No	
Time to comply with VAT refund (hours)	9.0	82
Time to obtain a VAT refund (weeks)	15.5	76.35

Corporate income tax audits

Does corporate income tax exist?	Yes	
Percentage of cases exposed to a corporate income tax audit (%)	50% - 74%	
Time to comply with a corporate income tax audit (hours)	20.0	66.06
Time to complete a corporate income tax audit (weeks)	11.3	64.73

Notes: Names of taxes have been standardized. For instance income tax, profit tax, tax on company's income are all named corporate income tax in this table.

The hours for VAT include all the VAT and sales taxes applicable.

The hours for Social Security include all the hours for labor taxes and mandatory contributions in general.

The postfiling index is the average of the scores on time to comply with VAT refund, time to obtain a VAT refund, time to comply with a corporate income tax audit and time to complete a corporate income tax audit.

N/A = Not applicable.

Trading across Borders

Doing Business records the time and cost associated with the logistical process of exporting and importing goods. Doing Business measures the time and cost (excluding tariffs) associated with three sets of procedures—documentary compliance, border compliance and domestic transport—within the overall process of exporting or importing a shipment of goods. The most recent round of data collection for the project was completed in June 2017. [See the methodology for more information.](#)

Given the importance of trade digitalization, in Doing Business 2018, the Trading across Borders questionnaire included research questions on the availability and status of implementation of Electronic Data Interchange (EDI) and Single Window (SW) systems. With this information, Doing Business built a comprehensive dataset on the adoption and level of sophistication of electronic platforms in 190 economies. These data are not used to compute the distance to frontier score or ranking of the ease of doing business. The new dataset on EDI and SW systems is available [here](#).

What the indicators measure

Documentary compliance

- Obtaining, preparing and submitting documents during transport, clearance, inspections and port or border handling in origin economy
- Obtaining, preparing and submitting documents required by destination economy and any transit economies
- Covers all documents required by law and in practice, including electronic submissions of information

Border compliance

- Customs clearance and inspections
- Inspections by other agencies (if applied to more than 20% of shipments)
- Handling and inspections that take place at the economy's port or border

Domestic transport

- Loading or unloading of the shipment at the warehouse or port/border
- Transport between warehouse and port/border
- Traffic delays and road police checks while shipment is en route

Case study assumptions

To make the data comparable across economies, a few assumptions are made about the traded goods and the transactions:

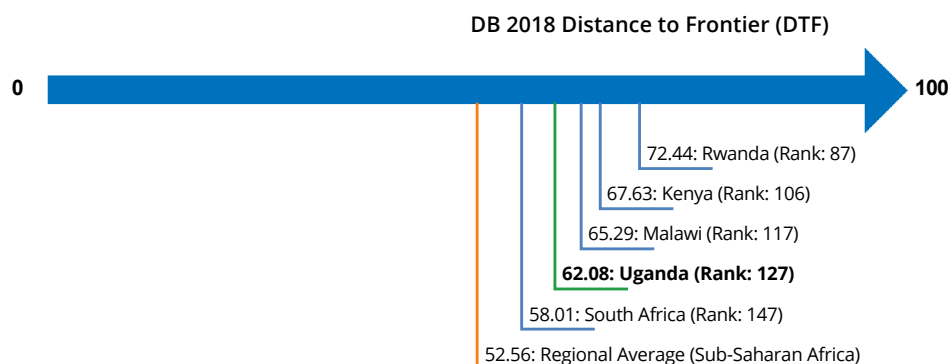
Time: Time is measured in hours, and 1 day is 24 hours (for example, 22 days are recorded as $22 \times 24 = 528$ hours). If customs clearance takes 7.5 hours, the data are recorded as is. Alternatively, suppose documents are submitted to a customs agency at 8:00a.m., are processed overnight and can be picked up at 8:00a.m. the next day. The time for customs clearance would be recorded as 24 hours because the actual procedure took 24 hours.

Cost: Insurance cost and informal payments for which no receipt is issued are excluded from the costs recorded. Costs are reported in U.S. dollars. Contributors are asked to convert local currency into U.S. dollars based on the exchange rate prevailing on the day they answer the questionnaire. Contributors are private sector experts in international trade logistics and are informed about exchange rates.

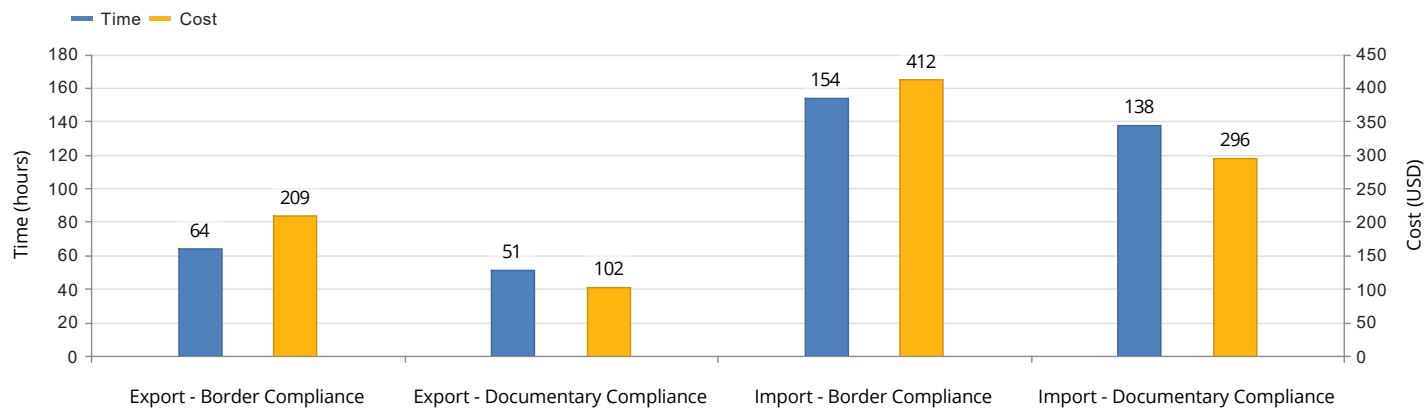
Assumptions of the case study: - For all 190 economies covered by Doing Business, it is assumed a shipment is in a warehouse in the largest business city of the exporting economy and travels to a warehouse in the largest business city of the importing economy. - It is assumed each economy imports 15 metric tons of containerized auto parts (HS 8708) from its natural import partner—the economy from which it imports the largest value (price times quantity) of auto parts. It is assumed each economy exports the product of its comparative advantage (defined by the largest export value) to its natural export partner—the economy that is the largest purchaser of this product. Shipment value is assumed to be \$50,000. - The mode of transport is the one most widely used for the chosen export or import product and the trading partner, as is the seaport, or land border crossing. - All electronic information submissions requested by any government agency in connection with the shipment are considered to be documents obtained, prepared and submitted during the export or import process. - A port or border is a place (seaport, airport or land border crossing) where merchandise can enter or leave an economy. - Relevant government agencies include customs, port authorities, road police, border guards, standardization agencies, ministries or departments of agriculture or industry, national security agencies and any other government authorities.

Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Time to export: Border compliance (hours)	64	100.1	12.7	0 (17 Economies)
Cost to export: Border compliance (USD)	209	592.1	149.9	0.00 (19 Economies)
Time to export: Documentary compliance (hours)	51	87.8	2.4	1.0 (25 Economies)
Cost to export: Documentary compliance (USD)	102	215.1	35.4	0.00 (19 Economies)
Time to import: Border compliance (hours)	154	136.4	8.7	0.00 (21 Economies)
Cost to import: Border compliance (USD)	412	686.8	111.6	0.00 (27 Economies)
Time to import: Documentary compliance (hours)	138	103.0	3.5	1.0 (30 Economies)
Cost to import: Documentary compliance (USD)	296	300.1	25.6	0.00 (30 Economies)

Figure – Trading across Borders in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of trading across borders is determined by sorting their distance to frontier scores for trading across borders. These scores are the simple average of the distance to frontier scores for the time and cost for documentary compliance and border compliance to export and import (domestic transport is not used for calculating the ranking).

Figure – Trading across Borders in Uganda – Time and Cost**Details – Trading across Borders in Uganda**

Characteristics	Export	Import
Product	HS 09 : Coffee, tea, matī and spices	HS 8708: Parts and accessories of motor vehicles
Trade partner	Switzerland	United Arab Emirates
Border	Malaba border crossing	Malaba border crossing
Distance (km)	220	220
Domestic transport time (hours)	23	23
Domestic transport cost (USD)	391	391

Details – Trading across Borders in Uganda – Components of Border Compliance

	Time to Complete (hours)	Associated Costs (USD)
Export: Clearance and inspections required by customs authorities	13.0	148.1
Export: Clearance and inspections required by agencies other than customs	48.0	61.3
Export: Port or border handling	9.0	0.0
Import: Clearance and inspections required by customs authorities	19.5	211.7
Import: Clearance and inspections required by agencies other than customs	120.0	200.0
Import: Port or border handling	29.3	0.0

Details – Trading across Borders in Uganda – Trade Documents

Export	Import
Commercial Invoice	Shipping line manifest
Packing List	Bill of lading
International Coffee Organization Certificate of Origin	Commercial invoice
Packing List/Tally Sheet	Packing list
Bill of Lading	Customs entry - T810+T812
Terminal Handling Receipt	Insurance Certificate
Generalized System Preference (GSP) Form A	IM4 – Direct Import for Home use
Kenya Transit Entry	Import Declaration Form (IDF)
Customs Export Declaration	Terminal handling receipts
Phytosanitary Certificate	Transit documents
Fumigation Certificate	Delivery Order
Export License	Final Certification Document (Certification Decision/CoC)
SOLAS certificate	Request for Certification (RFC)
	SOLAS certificate

Enforcing Contracts

The enforcing contracts indicator measures the time and cost for resolving a commercial dispute through a local first-instance court, and the quality of judicial processes index, evaluating whether each economy has adopted a series of good practices that promote quality and efficiency in the court system. The most recent round of data collection was completed in June 2017. [See the methodology for more information.](#)

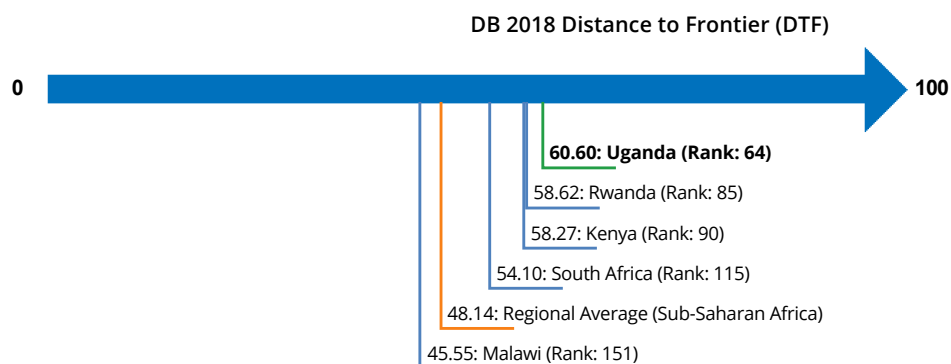
What the indicators measure	Case study assumptions
Time required to enforce a contract through the courts (calendar days) <ul style="list-style-type: none"> Time to file and serve the case Time for trial and to obtain the judgment Time to enforce the judgment 	<p>The dispute in the case study involves the breach of a sales contract between 2 domestic businesses. The case study assumes that the court hears an expert on the quality of the goods in dispute. This distinguishes the case from simple debt enforcement.</p> <p>To make the data comparable across economies, Doing Business uses several assumptions about the case:</p> <ul style="list-style-type: none"> - The dispute concerns a lawful transaction between two businesses (Seller and Buyer), both located in the economy's largest business city. For 11 economies the data are also collected for the second largest business city. - The buyer orders custom-made goods, then fails to pay. - The value of the dispute is 200% of the income per capita or the equivalent in local currency of USD 5,000, whichever is greater. - The seller sues the buyer before the court with jurisdiction over commercial cases worth 200% of income per capita or \$5,000. - The seller requests a pretrial attachment to secure the claim. - The dispute on the quality of the goods requires an expert opinion. - The judge decides in favor of the seller; there is no appeal. - The seller enforces the judgment through a public sale of the buyer's movable assets.
Cost required to enforce a contract through the courts (% of claim) <ul style="list-style-type: none"> Attorney fees Court fees Enforcement fees 	
Quality of judicial processes index (0-18) <ul style="list-style-type: none"> Court structure and proceedings (-1-5) Case management (0-6) Court automation (0-4) Alternative dispute resolution (0-3) 	

Standardized Case

Claim value	UGX 13,865,162.00
Court name	Chief Magistrates Court of Mengo
City Covered	Kampala

Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Time (days)	490	656.8	577.8	164.00 (Singapore)
Cost (% of claim value)	31.3	44.0	21.5	9.00 (Iceland)
Quality of judicial processes index (0-18)	8.5	6.5	11.0	15.50 (Australia)

Figure – Enforcing Contracts in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of enforcing contracts is determined by sorting their distance to frontier scores for enforcing contracts. These scores are the simple average of the distance to frontier scores for each of the component indicators.

Figure – Enforcing Contracts in Uganda – Time and Cost

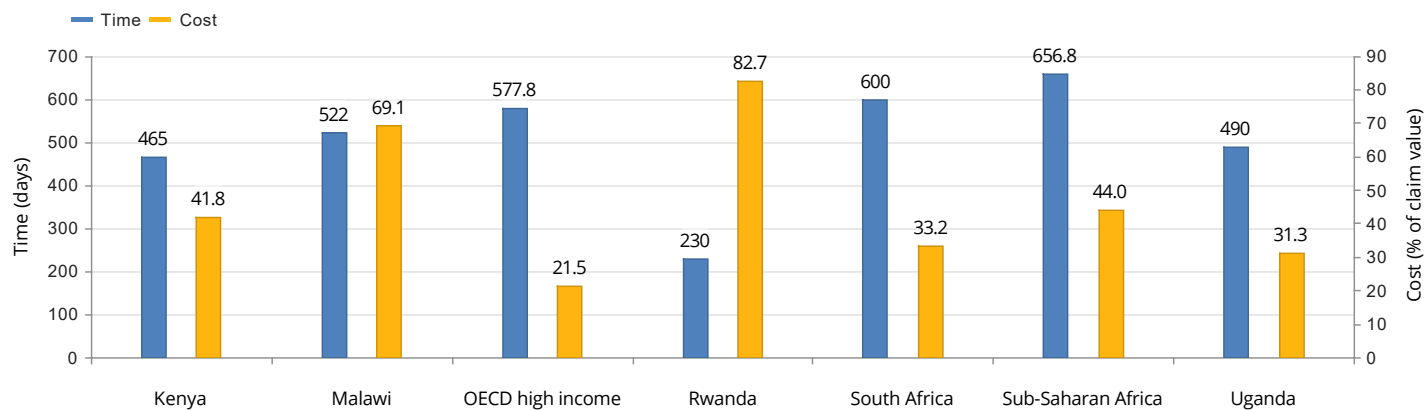
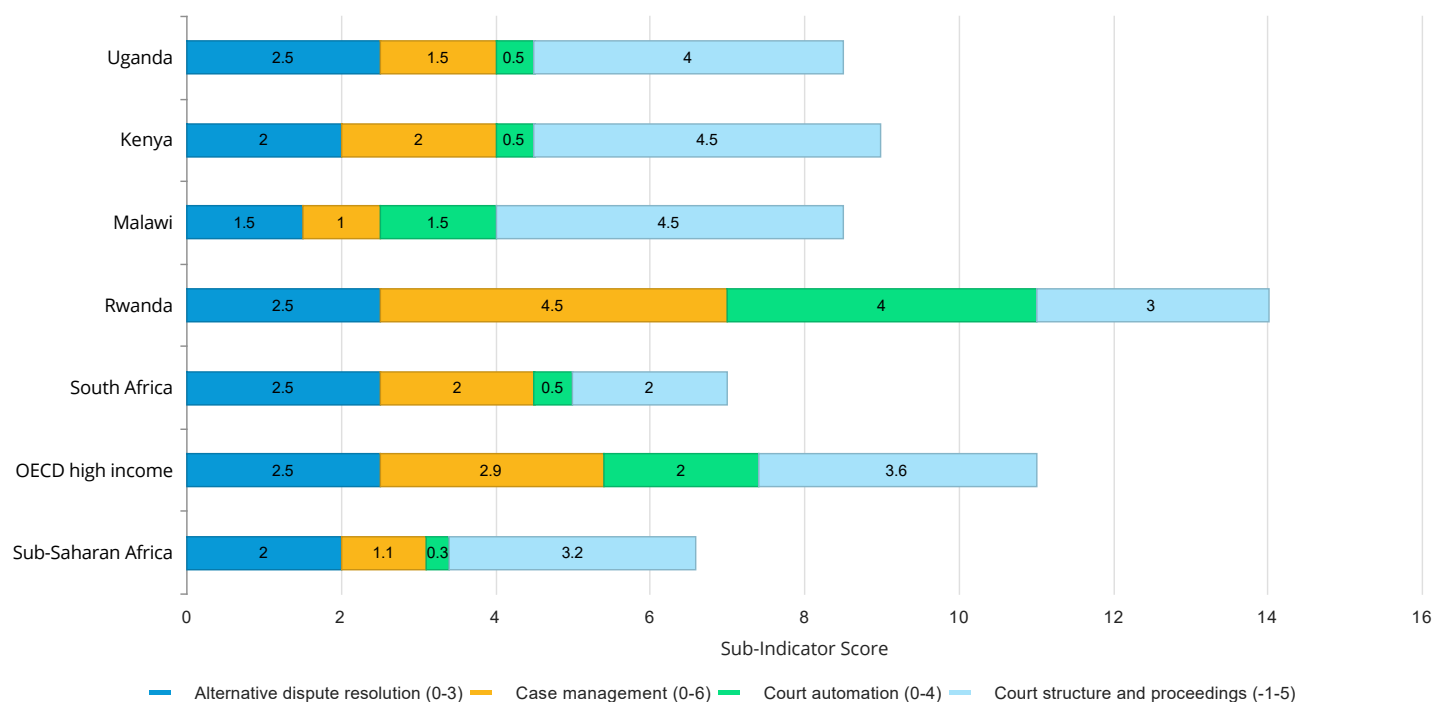


Figure – Enforcing Contracts in Uganda and comparator economies – Measure of Quality



Details – Enforcing Contracts in Uganda

		Indicator
Time (days)		490
Filing and service		20
Trial and judgment		365
Enforcement of judgment		105
Cost (% of claim value)		31.3
Attorney fees		15
Court fees		6.7
Enforcement fees		9.6
Quality of judicial processes index (0-18)		8.5
Court structure and proceedings (-1-5)		4.0
Case management (0-6)		1.5
Court automation (0-4)		0.5
Alternative dispute resolution (0-3)		2.5

Details – Enforcing Contracts in Uganda – Measure of Quality

	Answer	Score
Quality of judicial processes index (0-18)		8.5
Court structure and proceedings (-1-5)		4.0
1. Is there a court or division of a court dedicated solely to hearing commercial cases?	Yes	1.5
2. Small claims court		1.5
2.a. Is there a small claims court or a fast-track procedure for small claims?	Yes	
2.b. If yes, is self-representation allowed?	Yes	
3. Is pretrial attachment available?	Yes	1.0
4. Are new cases assigned randomly to judges?	No	0.0
5. Does a woman's testimony carry the same evidentiary weight in court as a man's?	Yes	0.0
Case management (0-6)		1.5
1. Time standards		0.5
1.a. Are there laws setting overall time standards for key court events in a civil case?	Yes	
1.b. If yes, are the time standards set for at least three court events?	Yes	
1.c. Are these time standards respected in more than 50% of cases?	No	
2. Adjournments		0.0
2.a. Does the law regulate the maximum number of adjournments that can be granted?	No	
2.b. Are adjournments limited to unforeseen and exceptional circumstances?	No	
2.c. If rules on adjournments exist, are they respected in more than 50% of cases?	n.a.	
3. Can two of the following four reports be generated about the competent court: (i) time to disposition report; (ii) clearance rate report; (iii) age of pending cases report; and (iv) single case progress report?	No	0.0
4. Is a pretrial conference among the case management techniques used before the competent court?	Yes	1.0
5. Are there any electronic case management tools in place within the competent court for use by judges?	No	0.0
6. Are there any electronic case management tools in place within the competent court for use by lawyers?	No	0.0
Court automation (0-4)		0.5
1. Can the initial complaint be filed electronically through a dedicated platform within the competent court?	No	0.0

2. Is it possible to carry out service of process electronically for claims filed before the competent court?	No	0.0
3. Can court fees be paid electronically within the competent court?	No	0.0
4. Publication of judgments		0.5
4.a Are judgments rendered in commercial cases at all levels made available to the general public through publication in official gazettes, in newspapers or on the internet or court website?	No	
4.b. Are judgments rendered in commercial cases at the appellate and supreme court level made available to the general public through publication in official gazettes, in newspapers or on the internet or court website?	Yes	
Alternative dispute resolution (0-3)		2.5
1. Arbitration		1.5
1.a. Is domestic commercial arbitration governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all its aspects?	Yes	
1.b. Are there any commercial disputes—aside from those that deal with public order or public policy—that cannot be submitted to arbitration?	No	
1.c. Are valid arbitration clauses or agreements usually enforced by the courts?	Yes	
2. Mediation/Conciliation		1.0
2.a. Is voluntary mediation or conciliation available?	Yes	
2.b. Are mediation, conciliation or both governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all their aspects?	Yes	
2.c. Are there financial incentives for parties to attempt mediation or conciliation (i.e., if mediation or conciliation is successful, a refund of court filing fees, income tax credits or the like)?	No	

Resolving Insolvency

Doing Business studies the time, cost and outcome of insolvency proceedings involving domestic legal entities. These variables are used to calculate the recovery rate, which is recorded as cents on the dollar recovered by secured creditors through reorganization, liquidation or debt enforcement (foreclosure or receivership) proceedings. To determine the present value of the amount recovered by creditors, Doing Business uses the lending rates from the International Monetary Fund, supplemented with data from central banks and the Economist Intelligence Unit.

The most recent round of data collection for the project was completed in June 2017. [See the methodology for more information.](#)

What the indicators measure

Time required to recover debt (years)

- Measured in calendar years
- Appeals and requests for extension are included

Cost required to recover debt (% of debtor's estate)

- Measured as percentage of estate value
- Court fees
- Fees of insolvency administrators
- Lawyers' fees
- Assessors' and auctioneers' fees
- Other related fees

Outcome

- Whether business continues operating as a going concern or business assets are sold piecemeal

Recovery rate for creditors

- Measures the cents on the dollar recovered by secured creditors
- Outcome for the business (survival or not) determines the maximum value that can be recovered
- Official costs of the insolvency proceedings are deducted
- Depreciation of furniture is taken into account
- Present value of debt recovered

Strength of insolvency framework index (0- 16)

- Sum of the scores of four component indices:
- Commencement of proceedings index (0-3)
- Management of debtor's assets index (0-6)
- Reorganization proceedings index (0-3)
- Creditor participation index (0-4)

Case study assumptions

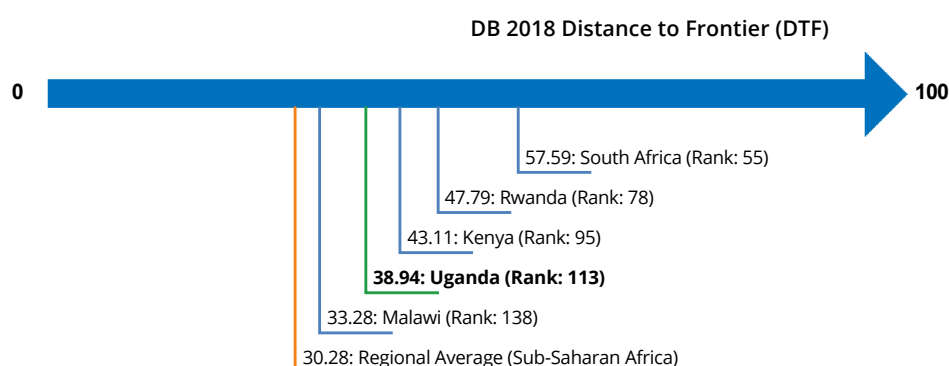
To make the data on the time, cost and outcome comparable across economies, several assumptions about the business and the case are used:

- A hotel located in the largest city (or cities) has 201 employees and 50 suppliers. The hotel experiences financial difficulties.
- The value of the hotel is 100% of the income per capita or the equivalent in local currency of USD 200,000, whichever is greater.
- The hotel has a loan from a domestic bank, secured by a mortgage over the hotel's real estate. The hotel cannot pay back the loan, but makes enough money to operate otherwise.

In addition, Doing Business evaluates the adequacy and integrity of the existing legal framework applicable to liquidation and reorganization proceedings through the strength of insolvency framework index. The index tests whether economies adopted internationally accepted good practices in four areas: commencement of proceedings, management of debtor's assets, reorganization proceedings and creditor participation.

Indicator	Uganda	Sub-Saharan Africa	OECD high income	Overall Best Performer
Recovery rate (cents on the dollar)	37.5	20.3	71.2	93.1 (Norway)
Time (years)	2.2	2.9	1.7	0.4 (Ireland)
Cost (% of estate)	29.5	22.7	9.1	1.00 (Norway)
Outcome (0 as piecemeal sale and 1 as going concern)	1
Strength of insolvency framework index (0-16)	6.0	6.2	12.1	15.00 (6 Economies)

Figure – Resolving Insolvency in Uganda and comparator economies – Ranking and DTF



Note: The ranking of economies on the ease of resolving insolvency is determined by sorting their distance to frontier scores for resolving insolvency. These scores are the simple average of the distance to frontier scores for the recovery rate and the strength of insolvency framework index.

Figure – Resolving Insolvency in Uganda – Time and Cost

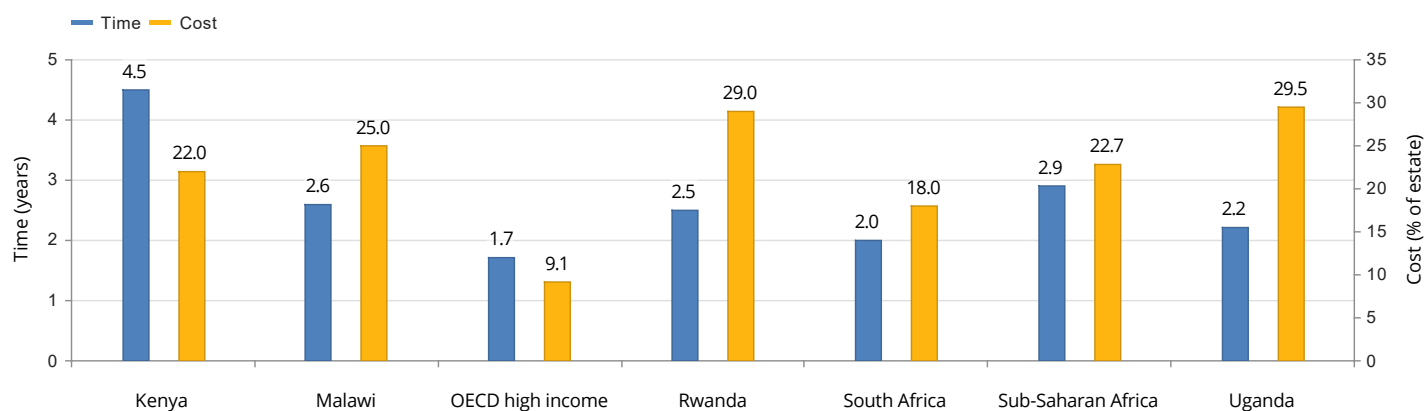


Figure – Resolving Insolvency in Uganda and comparator economies – Measure of Quality

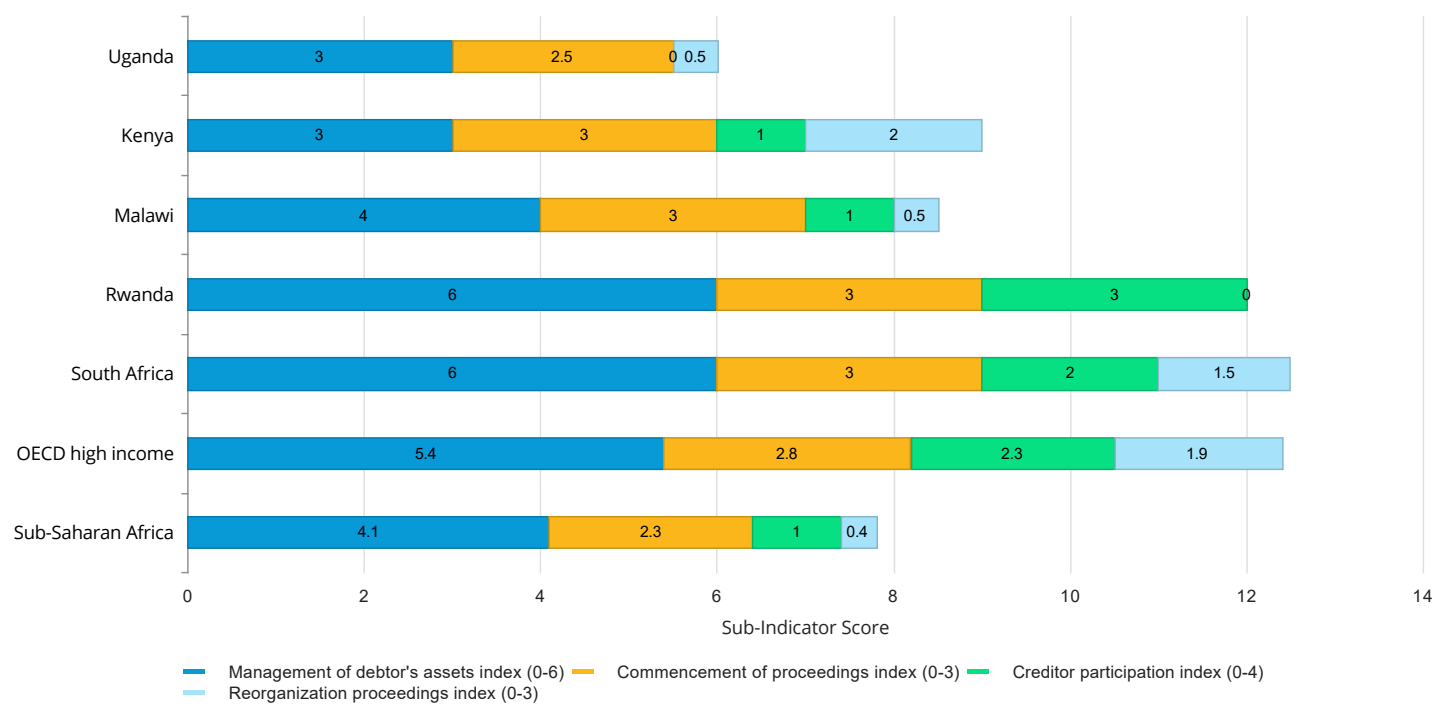
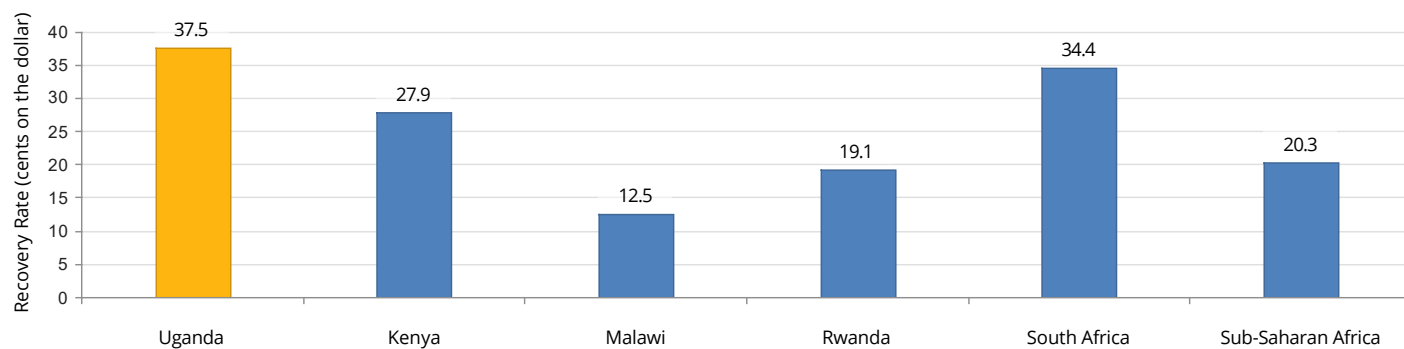


Figure – Resolving Insolvency in Uganda and comparator economies – Recovery Rate



Details – Resolving Insolvency in Uganda

Indicator	Answer	Explanation
Proceeding	receivership	A receiver may be appointed under the terms of the security document and the Insolvency Act, 2011. The receiver will take custody of the property under receivership and carry out other obligations specified in the Act. After preparing the abstracts prescribed in the Insolvency Act, the receiver may find a buyer that will continue operating the business.
Outcome	going concern	Assuming that there will be a receiver appointed under the debt instrument which will seek for potential buyers of the company, the sale will take place after approximately 2 years and the business will continue operating as a going concern.
Time (in years)	2.2	Receivership commences when a receiver accepts the appointment. The receiver is then required to immediately notify the debtor of the appointment and also notify the public notice and the Registrar of Companies of the appointment no later than 14 days of commencement of the receivership. Following the notification, the receiver then commences the exercise of his powers, including taking custody of the property under receivership, registration in his names all land and other assets under receivership. This takes approximately 30 working days. The receiver is required, within 40 working days after his appointment, to prepare a preliminary report on the state of affairs of the property in receivership. The preliminary report must be sent to the debtor, all persons in whose interests the receiver is appointed and the official receiver within 5 working days after its preparation. The receiver will then manage the property, while trying to find a suitable buyer and then arranging the sale of the assets. Following the sale of the property, the receiver is required to deal with the proceeds as provided for under the Insolvency Act.
Cost (% of estate)	29.5	For a receivership procedure, the cost is approximately 30% of the value of the estate to resolve the case. Attorneys' fees (10%) and the receiver's fees (10%) will represent the major components of the cost associated to this procedure. The rest would be fees of accountants, auctioneer's fees and court expenses.
Recovery rate (cents on the dollar)	37.5	

Details – Resolving Insolvency in Uganda – Measure of Quality

	Answer	Score
Strength of insolvency framework index (0-16)		6.0
Commencement of proceedings index (0-3)		2.5
What procedures are available to a DEBTOR when commencing insolvency proceedings?	(a) Debtor may file for both liquidation and reorganization	1.0
Does the insolvency framework allow a CREDITOR to file for insolvency of the debtor?	(b) Yes, but a creditor may file for liquidation only	0.5
What basis for commencement of the insolvency proceedings is allowed under the insolvency framework?	(a) Debtor is generally unable to pay its debts as they mature	1.0
Management of debtor's assets index (0-6)		3.0
Does the insolvency framework allow the continuation of contracts supplying essential goods and services to the debtor?	No	0.0
Does the insolvency framework allow the rejection by the debtor of overly burdensome contracts?	Yes	1.0
Does the insolvency framework allow avoidance of preferential transactions?	Yes	1.0
Does the insolvency framework allow avoidance of undervalued transactions?	Yes	1.0
Does the insolvency framework provide for the possibility of the debtor obtaining credit after commencement of insolvency proceedings?	No	0.0
Does the insolvency framework assign priority to post-commencement credit?	(c) No priority is assigned to post-commencement creditors	0.0
Reorganization proceedings index (0-3)		0.5
Which creditors vote on the proposed reorganization plan?	(a) All creditors	0.5
Does the insolvency framework require that dissenting creditors in reorganization receive at least as much as what they would obtain in a liquidation?	No	0.0
Are the creditors divided into classes for the purposes of voting on the reorganization plan, does each class vote separately and are creditors in the same class treated equally?	No	0.0
Creditor participation index (0-4)		0.0

Does the insolvency framework require approval by the creditors for selection or appointment of the insolvency representative?	No	0.0
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Does the insolvency framework require approval by the creditors for sale of substantial assets of the debtor?	No	0.0
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Does the insolvency framework provide that a creditor has the right to request information from the insolvency representative?	No	0.0
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Does the insolvency framework provide that a creditor has the right to object to decisions accepting or rejecting creditors' claims?	No	0.0
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Note: Even if the economy's legal framework includes provisions related to insolvency proceedings (liquidation or reorganization), the economy receives 0 points for the strength of insolvency framework index, if time, cost and outcome indicators are recorded as "no practice".

Labor Market Regulation

Doing Business presents the data for the labor market regulation indicators in an annex. The report does not present rankings of economies on these indicators or include the topic in the aggregate distance to frontier score or ranking on the ease of doing business. Detailed data collected on labor market regulation are available on the Doing Business website (<http://www.doingbusiness.org/data/exploretopics/labor-market-regulation>).

The most recent round of data collection was completed in June 2017. [See the methodology for more information.](#)

What the indicators measure

Hiring

(i) whether fixed-term contracts are prohibited for permanent tasks; (ii) maximum cumulative duration of fixed-term contracts; (iii) length of the probationary period; (iv) minimum wage.

Working hours

(i) maximum number of working days allowed per week; (ii) premiums for work: at night, on a weekly rest day and overtime; (iii) whether there are restrictions on work at night, work on a weekly rest day and for overtime work; (iv) whether nonpregnant and nonnursing women can work same night hours as men; (v) length of paid annual leave.

Redundancy rules

(i) whether redundancy can be basis for terminating workers; (ii) whether employer needs to notify and/or get approval from third party to terminate 1 redundant worker and a group of 9 redundant workers; (iii) whether law requires employer to reassign or retrain a worker before making worker redundant; (iv) whether priority rules apply for redundancies and reemployment.

Redundancy cost

(i) notice period for redundancy dismissal; (ii) severance payments due when terminating a redundant worker.

Job quality

(i) whether law mandates equal remuneration for work of equal value and nondiscrimination based on gender in hiring; (ii) whether law mandates paid or unpaid maternity leave; (iii) length of paid maternity leave; (iv) whether employees on maternity leave receive 100% of wages; (v) availability of five fully paid days of sick leave a year; (vi) eligibility requirements for unemployment protection.

Case study assumptions

To make the data comparable across economies, several assumptions about the worker and the business are used.

The worker:

- Is a cashier in a supermarket or grocery store, age 19, with one year of work experience.
- Is a full-time employee.
- Is not a member of the labor union, unless membership is mandatory.

The business:

- Is a limited liability company (or the equivalent in the economy).
- Operates a supermarket or grocery store in the economy's largest business city. For 11 economies the data are also collected for the second largest business city.
- Has 60 employees.
- Is subject to collective bargaining agreements if such agreements cover more than 50% of the food retail sector and they apply even to firms that are not party to them.
- Abides by every law and regulation but does not grant workers more benefits than those mandated by law, regulation or (if applicable) collective bargaining agreements.

Details – Labor Market Regulation in Uganda

	Answer
Hiring	
Fixed-term contracts prohibited for permanent tasks?	No
Maximum length of a single fixed-term contract (months)	No limit
Maximum length of fixed-term contracts, including renewals (months)	No limit
Minimum wage applicable to the worker assumed in the case study (US\$/month)	1.9
Ratio of minimum wage to value added per worker	0.0
Maximum length of probationary period (months)	12.0
Working hours	
Standard workday	8.0
Maximum number of working days per week	6.0
Premium for night work (% of hourly pay)	0.0
Premium for work on weekly rest day (% of hourly pay)	0.0
Premium for overtime work (% of hourly pay)	50.0
Restrictions on night work?	No
Whether nonpregnant and nonnursing women can work the same night hours as men	Yes
Restrictions on weekly holiday?	No
Restrictions on overtime work?	No
Paid annual leave for a worker with 1 year of tenure (working days)	21.0
Paid annual leave for a worker with 5 years of tenure (working days)	21.0
Paid annual leave for a worker with 10 years of tenure (working days)	21.0
Paid annual leave (average for workers with 1, 5 and 10 years of tenure, in working days)	21.0
Redundancy rules	
Dismissal due to redundancy allowed by law?	Yes
Third-party notification if one worker is dismissed?	No
Third-party approval if one worker is dismissed?	No
Third-party notification if nine workers are dismissed?	No
Third-party approval if nine workers are dismissed?	No

Retraining or reassignment obligation before redundancy?	No
--	----

Priority rules for redundancies?	No
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Priority rules for reemployment?	No
----------------------------------	----

Redundancy cost

Notice period for redundancy dismissal for a worker with 1 year of tenure	4.3
---	-----

Notice period for redundancy dismissal for a worker with 5 years of tenure	8.7
--	-----

Notice period for redundancy dismissal for a worker with 10 years of tenure	13.0
---	------

Notice period for redundancy dismissal (average for workers with 1, 5 and 10 years of tenure)	8.7
---	-----

Severance pay for redundancy dismissal for a worker with 1 year of tenure	0.0
---	-----

Severance pay for redundancy dismissal for a worker with 5 years of tenure	0.0
--	-----

Severance pay for redundancy dismissal for a worker with 10 years of tenure	0.0
---	-----

Severance pay for redundancy dismissal (average for workers with 1, 5 and 10 years of tenure)	0.0
---	-----

Job quality

Equal remuneration for work of equal value?	Yes
---	-----

Gender nondiscrimination in hiring?	No
-------------------------------------	----

Paid or unpaid maternity leave mandated by law?	Yes
---	-----

Minimum length of maternity leave (calendar days)?	84.0
--	------

Receive 100% of wages on maternity leave?	Yes
---	-----

Five fully paid days of sick leave a year?	Yes
--	-----

Unemployment protection after one year of employment?	No
---	----

Minimum contribution period for unemployment protection (months)?	n.a.
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Business Reforms in Uganda

In the year ending June 1, 2017, 119 economies implemented 264 total reforms across the different areas measured by Doing Business. Doing Business has recorded more than 2,900 regulatory reforms making it easier to do business since 2004. Reforms inspired by Doing Business have been implemented by economies in all regions. The following are the reforms for Uganda implemented since Doing Business 2008.

✓ = Doing Business reform making it easier to do business. ✕ = Change making it more difficult to do business.

DB2018

✓ **Trading across Borders:** Uganda reduced the time for export documentary compliance and border compliance by allowing for electronic document submission and processing of certificates of origin and by further developing the Malaba One-Stop Border Post.

DB2017

✓ **Starting a Business:** Uganda made starting a business easier by eliminating the requirement that a commissioner of oaths must sign compliance declarations.

✓ **Paying Taxes:** Uganda made paying taxes easier by eliminating a requirement for tax returns to be submitted in paper copy following online submission. At the same time, Uganda increased the stamp duty for insurance contracts.

✓ **Trading across Borders:** Uganda made trading across borders easier by constructing the Malaba One-Stop Border Post which reduced border compliance time for exports.

DB2016

✓ **Starting a Business:** Uganda made starting a business easier by introducing an online system for obtaining a trading license and by reducing business incorporation fees.

✓ **Getting Electricity:** The utility in Uganda reduced delays for new electricity connections by deploying more customer service engineers and reducing the time needed for the inspection and meter installation.

✓ **Getting Credit:** In Uganda the credit bureau expanded borrower coverage, improving access to credit information.

DB2015

✓ **Trading across Borders:** Uganda made trading across borders easier by implementing the ASYCUDA World electronic system for the submission of export and import documents.

✓ **Resolving Insolvency:** Uganda made resolving insolvency easier by consolidating all provisions related to corporate insolvency in one law, establishing provisions on the administration of companies (reorganization), clarifying standards on the professional qualifications of insolvency practitioners and introducing provisions allowing the avoidance of undervalued transactions.

DB2014

✓ **Registering Property:** Uganda made transferring property easier by eliminating the need to have instruments of land transfer physically embossed to certify payment of the stamp duty.

DB2013

✕ **Registering Property:** Uganda made transferring property more difficult by introducing a requirement for property purchasers to obtain an income tax certificate before registration, resulting in delays at the Uganda Revenue Authority and the Ministry of Finance. At the same time, Uganda made it easier by digitizing records at the title registry, increasing efficiency at the assessor's office and making it possible for more banks to accept the stamp duty payment.

✓ **Resolving Insolvency:** Uganda strengthened its insolvency process by clarifying rules on the creation of mortgages, establishing the duties of mortgagors and mortgagees, defining priority rules, providing remedies for mortgagors and mortgagees and establishing the powers of receivers.

DB2012

✗ **Starting a Business:** Uganda introduced changes that added time to the process of obtaining a business license, slowing business start-up. But it simplified registration for a tax identification number and for value added tax by introducing an online system.

✓ **Registering Property:** Uganda increased the efficiency of property transfers by establishing performance standards and recruiting more officials at the land office.

DB2011

✗ **Starting a Business:** Uganda made it more difficult to start a business by increasing the trade licensing fees.

✓ **Getting Credit:** Uganda enhanced access to credit by establishing a new private credit bureau.

✓ **Enforcing Contracts:** Uganda continues to improve the efficiency of its court system, greatly reducing the time to file and serve a claim.

DB2010

✓ **Paying Taxes:** Uganda reduced the time required for companies to prepare, file and pay value added tax through improved efficiency of taxpayer services and banks.

✓ **Trading across Borders:** Uganda reduced the time required for trading across borders through expanded operating hours at the port of Mombasa and improvements in customs processes and in border cooperation.

DB2008

✓ **Trading across Borders:** Uganda made trading across borders easier by extending the ASYCUDA++ electronic data interchange system to 4 additional customs stations, introducing a system linking banks to customs (for payment of duties) and enhancing cooperation at the Kenya-Uganda border crossing at Malaba through joint inspections.

Labor Market Regulation: Uganda eliminated restrictions on working on the weekly rest day and introduced a requirement for third-party notification for collective dismissals.

Doing Business 2018 is the 15th in a series of annual reports investigating the regulations that enhance business activity and those that constrain it. The report provides quantitative indicators covering 11 areas of the business environment in 190 economies. The goal of the *Doing Business* series is to provide objective data for use by governments in designing sound business regulatory policies and to encourage research on the important dimensions of the regulatory environment for firms.



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