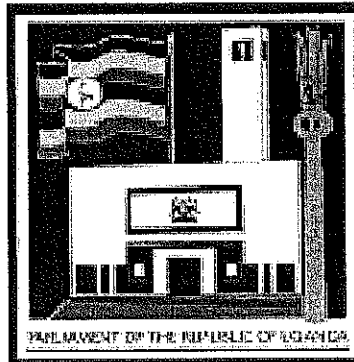


2nd reading on 04th/12/13
β debate.

PARLIAMENT OF UGANDA

THE REPORT



OF

THE COMMITTEE ON FINANCE, PLANNING AND ECONOMIC
DEVELOPMENT ON THE

FREEZONES BILL, 2012.

NOVEMBER 2013

**REPORT OF THE COMMITTEE ON FINANCE, PLANNING
AND ECONOMIC DEVELOPMENT ON THE FREEZONES
BILL 2012.**

1.0. INTRODUCTION

The Free Zones Bill 2012 was read for the first time on 27th August 2012 and referred to the Committee on Finance, Planning and Economic Development for scrutiny. The Committee has in accordance with Rule 118 of the Rules of Procedure of Parliament scrutinised the Bill and now presents its findings to the House.

1.1 Methodology

The Committee held consultative discussions with;

- (1) The Minister of Finance, Planning and Economic Development;
- (2) The Uganda Revenue Authority;
- (3) The Uganda Investment Authority;
- (4) The Private Sector Foundation;
- (5) The Kagera Eco Cities Limited; and
- (6) The National Trade Council.

The Committee further travelled to Kenya to study the free zones sector in Kenya and held discussions with the Kenya Export Processing Zones Authority.

1.1.1 Object of the Bill

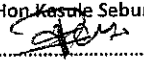
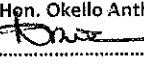
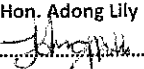

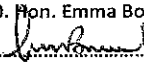
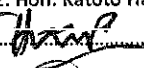
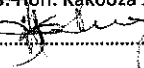
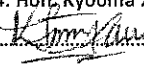


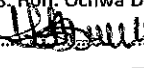
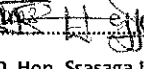

The object of this Bill is to provide for the establishment, development, management, marketing, maintenance, supervision and control of free zones in Uganda.

2.0 OBSERVATIONS AND RECOMMENDATIONS

The Committee makes the following observations and recommendations;

2.1 Free zones as a tool for economic development.

Even as Uganda is making significant economic progress, there are still a

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number of socio economic challenges which include high unemployment, high level of poverty, prolonged trade balance deficits high rural urban migration and more importantly Uganda being a landlocked country. The challenges are a result of low levels of development in key sectors such as Agriculture, Industry and services. This is due to low levels of technology, lack of a successful modern entrepreneurial cadre, inadequate fixed capital information; inadequate industrial base; inefficient industrial production, poor infrastructure, low level of value addition, cumbersome and costly licensing procedures, bureaucracy, difficulties in accessing land and limited scope of activities allowed in existing investment promotion schemes.

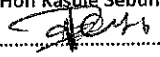
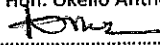
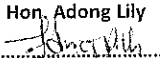

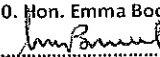
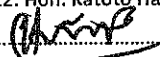
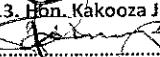
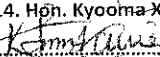
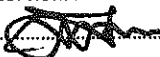


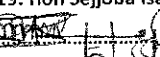
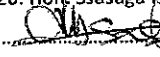
In addition where investment incentives are provided they are not harmonized. As a result the country has not been able to attract sufficient investment; export earnings have remained low and experiences high levels of unemployment and poverty.

Free zones have a broad strategy of offsetting a general adverse investment climate by offering;

- (a) serviced quality infrastructure and services;
- (b) streamlined business regulations; and
- (c) incentives in order to attract investors and businesses.

Economic benefits from zones include the following:

- i. *Increase foreign and domestic private sector investment*
- ii. *Employment and Income Generation* - both direct (within the zone) and indirect through backwards and forwards linkages with businesses outside the zone.
- iii. *Export growth and diversification and increase in foreign exchange -fiscal*

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incentives are used to counteract the anti-export bias of other trade policies

iv. *Development of industry and other sectors* requiring serviced, specialized infrastructure.

v. *Skills upgrade and technological transfer* – from increased foreign direct investment.

vi. *Demonstration effects for new policies and reforms* – zones can act as experimental laboratories for application of new economic policies and approaches.

vii. *Improve effective tax rates through enhanced tax collection within the zone* – incremental (net new) tax revenues collected from expanded tax base and improved tax collection procedures will serve to offset perceived foregone taxes from fiscal incentives.

While other policy tools exist, free zones can be a particularly cost effective tool due to agglomeration benefits of concentrating businesses in one geographical area: 1) Economies of scale in provision of public infrastructure and government services; 2) Improved environmental controls; and 3) Cluster development by developing linkages between firms.

However, the Committee notes that Free zones are domestically criticized for encouraging businesses to set up operations under the influence of other governments, and for giving foreign corporations more economic liberty than is given indigenous employers who face large and sometimes insurmountable "regulatory" hurdles in developing nations.

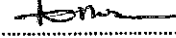
The Committee recommends that the regime should encourage local entrepreneurs to participate in free zones operations.

The committee further notes that there is need to ensure that Uganda does not attract "shoppers of tax holidays" by strengthening the regulatory framework. This usually arises where government pays part of the initial cost of factory setup, loosens environmental protections and rules regarding

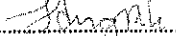
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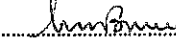
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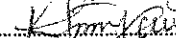
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negligence and the treatment of workers, and offers tax holidays. When the taxation-free years are over, the company without fully assuming its costs is often able to set up operations elsewhere for less expense than the taxes to be paid.

2.2 Free Zones vis a viz Special Economic Zones

Clause 2 of the Bill defines a free zone as a designated area where goods introduced into the designated area are generally regarded so far as import duties are concerned as being outside the customs territory and includes Export Processing zones and Free ports zones.

In 2004, the Uganda Law Reform Commission issued a report on the law for establishment of Special Economic Zones. In that report; recommendations were made to the effect that a law for the establishment of Special Economic Zones be enacted.

A special economic zone was defined as a "selected area zoned to cater for export and domestic industries, providing best practice facilities and with the potential to be developed into any or all of the following;

- (a) Industrial estates
- (b) Export Processing zones
- (c) Free trade zones
- (d) Virtual zones
- (e) Tourist/recreational centre
- (f) Manufacturing under Bond
- (g) Technology Park,
- (h) Free ports
- (i) Special geographical areas

The Committee notes that the bill therefore should have been an umbrella law covering all types of special economic activities such as export processing, manufacturing under bond, industrial parks, technology parks, tourism parks, and free trade zones. This would enable flexibility in the

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Regulations of particular forms of economic activity under Regulations passed under this law and would eliminate the need to pass entirely new legislation for new types of special economic activity.

However, the committee also observes that, at the East African Level and in particular the Protocol on the establishment of the East African Customs Union provides for Special Economic Zones but only expounds on one type of Special Economic Zone namely Free ports for which Regulations on Free port operations have been annexed to the Protocol as Annex VIII . Article 32 further provides that the Council may, from time to time, approve the establishment of other special economic arrangements for purposes of the development of the economies of the Partner States.

The Protocol also includes Export Processing Zones (EPZs) as one of several export promotion schemes. EPZs are implemented through the EAC Customs Union (export Processing Zones) regulations under Annex VII to the Protocol.

The EAC Customs Management Act of 2004, the law that implements the Protocol only provides for the treatment of goods within Freeport and Export Promotion Zones and makes no mention of other component Special Economic Zones Schemes.

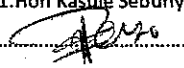
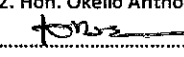
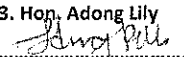
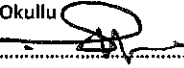
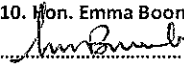
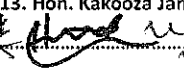

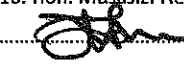

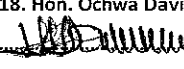
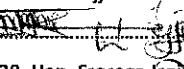

It follows therefore that introduction of other schemes has to be agreed upon by the Council. The committee therefore recommends that Government initiates the process.

2.3 Institutional Framework and Establishment of Free Zones

Clause 7 provides that the governing Board of the Bureau shall be the Uganda Investment Authority which shall coordinate, monitor and supervise the implementation of the Act in collaboration with the Uganda Investment Authority.

The Committee makes the following observations and recommendations;

- (1) The Uganda Investment Authority is an autonomous body with a huge and critical mandate of its own under the Investment Code Act. The establishment, construction, development and operations of free zones

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is a new and expansive mandate and therefore require a separate and independent governing Body.

(2) The Governing Board should be independent and its composition should be representative of the Key Partners/stakeholders in the establishment and management of free zones in Uganda.

(3) The law should be capable of being implemented without conflict between the existing authorities, especially the Ministry of Finance, the Uganda Investment authority, Ministry of water, Lands and Environment, Ministry of Tourism, Trade and Industry and the Uganda Revenue Authority.

The Committee will at committee stage move an amendment to this clause to provide for a revised governing Board and independent regulator.

2.4 Incentives for free zone developers.

Clause 67 provides that a business enterprise in a free zone shall qualify for incentives as provided for in the relevant tax laws. The Committee found that;

(1) In several countries the exemptions and incentives were clearly stipulated in the law. There is therefore need for a clear framework on the determination and award of incentives. This law should clearly indicate at the bare minimum the incentives available to the developers

(2) Regulations made under the Protocol on the establishment of the East African Customs Union on the operation of free ports and Export processing zones require that Partner States develop a harmonized list of exemptions. In Kenya for example, this is clearly stated in the law.

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2.5 Policy on strategic investment

The Committee observes that there is no policy on free zones in Uganda. Ideally, the bill should have been informed by a clear government policy. There is therefore need to establish a specific policy framework for strategic sector investments in Uganda. The policy should be geared towards promoting foreign investment in cross linked strategic sectors which should facilitate the building of backward linkages in the economy wherever possible in addition to the development of more aggressive export promotion and economic diversification strategies. Secondly, the strategic sector investment must encourage investment in local research and development in areas of direct relevance to set up industries.

I beg to report.

PROPOSED AMENDMENTS

The Committee recommends that the Bill be passed with the following amendments.

CLAUSE 2.

Replace definition of Board as follows;

“Board” means the Uganda Free Zones Authority Board.

“business enterprise” means an operator licensed under section 34.

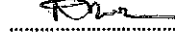
Justification

There is need to clearly define the above words for purposes of this Act.

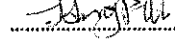
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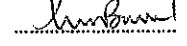

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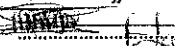
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CLAUSE 4.

In sub clause (2)

Insert the word "port" between the words "free" and "Zone"

Justification. The restriction is only relevant to free ports.

Clause 5.

In sub clause (2)

Replace "building" with *any infrastructure*.

Justification. Construction in free zones is not limited to buildings only; it also extends to roads and other Infrastructure

CLAUSE 6.

Replace "Bureau" with "Authority" and thereafter wherever it appears in the Bill.

Justification. This is a huge mandate which requires an Authority with its own Board. This is consistent with similar laws.

CLAUSE 7.

Replace the entire clause with the following new clauses;

Uganda Free Zones Authority Board

The governing body of the Authority shall be the Uganda Free zones Authority Board.

Functions of the Board

(1) The Board shall –

(a) be the policy making organ of the Authority;

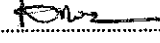
(b) give direction to the Executive Director in connection

with the management, performance, operational policies and

1. Hon Kasule Sebunya



2. Hon. Okello Anthony



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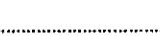
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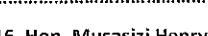
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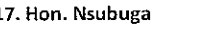
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implementation of the policies of the Authority;

(c) on the recommendation of the Executive Director, approve such organizational structures, terms and conditions of service of staff of the Authority;

(d) prescribe such administrative measures as may be required to safe guard all revenue of the Authority;

(e) establish such committees as are necessary for the proper discharge of its functions under this Act; and

(f) subject to section 11, appoint, remove and suspend the members of staff of the Authority..

Composition of the Board

(1) The following shall be the members of the Board –

- (a) the Chairperson, who shall be a person of high moral character and proven integrity and possesses the relevant experience;
- (b) the vice chairperson,
- (c) a representatives from the ministry responsible for Finance;
- (d) a representative from the ministry responsible for Trade,
- (e) a representative from the Uganda Investment Authority;
- (f) a representative from the Uganda Revenue Authority; and
- (g) a representative from the Uganda Land Commission.

(3) The Minister shall appoint the Chairperson and other members of the Board

(4) The Chairperson and Vice Chairperson shall be appointed from the Private sector.

Tenure and removal of members of the Board


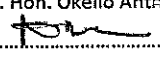


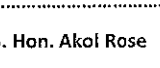

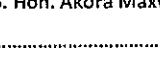
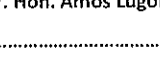
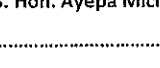
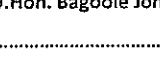
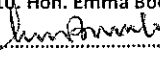
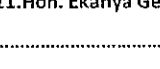


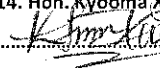
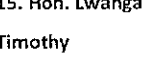
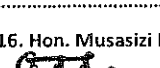
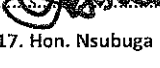
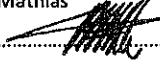
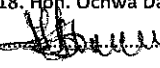

(1) A Member of the Board shall serve a term of **three** years, and may be reappointed for only one more term.

(2) A member of the Board may resign his or her office by writing to the Minister and the resignation shall take effect one month from the date of receipt of the letter of resignation by the Minister.

(3) Where a member of the Board dies or resigns or otherwise vacates office before the expiry of the term for which he or she was appointed, the Minister may appoint another person in his or her place.

(4) A member of the Board may be removed from office by the Minister if he or she –

- (a) becomes of unsound mind or is incapable of performing the duties of his or her office;
- (b) fails, omits or neglects to carry out his or her responsibilities

1. Hon. Kasufa Sebunya

2. Hon. Okello Anthony

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as a Board member;

(c) has been adjudged or declared bankrupt under any law in force in Uganda and has not been discharged; or

(d) is convicted of an offence punishable by more than three months imprisonment or is convicted of an offence involving fraud or dishonesty without the option of a fine;

(e) fails to attend, without lawful excuse, three consecutive meetings of the Board or is absent from four board meetings for a consecutive period of six months.

Meetings of the Board.

The meetings of the Board shall be conducted in the manner prescribed in schedule 2 to this Act.

Secretary to the Board

The Executive Director shall be the secretary to the Board.

Clause 8. Functions of the Bureau

1. Sub clause (2)

Insert new paragraphs immediately after paragraph (q) as follows;

“advise the Minister on all matters relating to the development and operation of the Free zones;

“implement Government policy relating to Free zones;”

2. In sub clause (2)(i), replace “Town and Country Planning Act,” with Physical Planning Act, 2010.

Justification.

The Town and Country Planning Act Cap.246 was repealed by the Physical Planning Act, 2010.

Clause 11. Executive Director

In sub clause (1), insert between “shall” and appoint, *on recommendation of the board*

1.Hon Kasule Sebunya

2. Hon. Okello Anthony

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Franca

5. Hon. Akol Rose

Okello

6. Hon. Akora Maxwell

7. Hon. Amos Lugoloobi

8. Hon. Ayepa Micheal

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Mathias

18. Hon. Ochwa David

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20. Hon. Ssasaga Isaiah

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Justification. The board should recommend the person for appointment.

Clause 17.

Delete clause 17.

Justification.

All investments must be included in the strategic plans and would therefore be appropriated by Parliament under article 155.

Clause 21. Developer of a free zone

- In 21(3), insert "or registered" after the word "incorporated"

Justification

Foreign Companies need not be incorporated to operate in Uganda; rather they are required to be registered in Uganda.

- Rephrase 21(4) as follows;

"(4) The developer shall demonstrate capacity and competence to develop and manage a free zone.

Justification

The Authority should be able to undertake a wholesome evaluation and conduct due diligence on all the parameters highlighted in paragraphs (a), (b) (c) as well as other parameters. Which details must be prescribed in regulations.

Clause 22. Separation and arrangement of a free zone.

1. Hon. Kasule Seburye
2. Hon. Okello Anthon
3. Hon. Adong Lily
4. Hon. Akello Judith Franca
5. Hon. Akol Rose Okullu
6. Hon. Akora Maxwe
7. Hon. Amos Lugoloc
8. Hon. Ayepa Michea
9. Hon. Bagoole John
10. Hon. Emma Boon
11. Hon. Ekanya Geof
12. Hon. Katoto Hatw
13. Hon. Kakooza Jarr
14. Hon. Kyooma Xav
15. Hon. Lwanga Timothy
16. Hon. Musasizi Hei
17. Hon. Nsubuga Mathias
18. Hon. Ochwa Davi
19. Hon. Sejjoba Isaac
20. Hon. Ssasaga Isairi
21. Hon. Odo Tayebw

- In 22(1), replace “demarcate” with ‘identify’

Justification. Demarcation means surveying which is a cost to the developer.

Clause 24. Application for a developer’s license

- Inset new paragraph immediately after paragraph (f), with the following-

“(g) The period in which the free zone shall be operationalized;

- Delete 24(3)

Justification.

1. To avoid quack investors
2. The provision encourages inefficiencies. This should not be legislated for.

Clause 25. Factors to be considered in granting a licence.

Replace paragraphs (a) and (b) with the following;

“The developer shall demonstrate capacity and competence to develop and manage a free zone.

Justification. The Authority should be able to undertake a wholesome evaluation and conduct due diligence on all the parameters highlighted in paragraphs (a), (b) (c) as well as other parameters. Which details must be prescribed in regulations.

1. Hon Kasule Sebyunya
2. Hon. Okello Anthony
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13. Hon. Kakooza James
14. Hon. Kyooma Xavier
15. Hon. Lwanga Timothy
16. Hon. Musasizi Henry
17. Hon. Nsubuga Mathias
18. Hon. Ochwa David
19. Hon Sejjoba Isaac
20. Hon. Ssasaga Isaijah
21. Hon Odo Tayebwa

Clause 26. Processing, grant or refusal of licence to develop free zone

In sub clause (1) replace *three months* with *one month*.

In sub clause (5) insert, at the end of the paragraph "within a month"


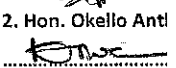
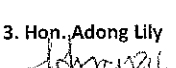
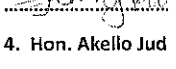
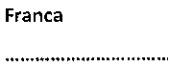
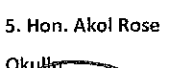
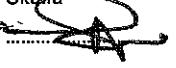
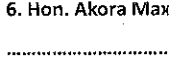
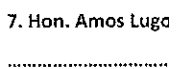
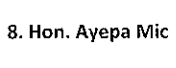
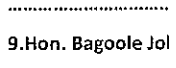
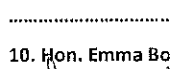
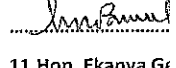
Clause 44.

Replace the provision with the following;

(1) A business enterprise, a developer and an operator shall be granted exemption from all existing and future taxes and duties payable under the relevant tax laws on all free zone imports for use in the eligible business activities of the business enterprise including machinery and equipment, spare parts, tools, raw materials, intermediate goods, construction materials and equipment, office equipment and supplies, and transportation equipment according to the conditions specified in the East African Customs Management Act.

(2) Subject to subsection (1) and without prejudice to any other written law, a business enterprise, developer and operator shall be granted the following exemptions –

- (a) exemption from registration under the Value Added Tax Act;
- (b) exemption from the payment of excise duties as specified in the Excise Tariff Act.
- (c) exemption from the payment of income tax as specified in the Income Tax Act for the first ten years from the date of first sale as an business enterprise, except that the income tax rate shall be limited to twenty-five percent for the ten years following the expiry of the exemption granted under this paragraph;
- (d) exemption from the payment of withholding tax on dividends and other payments made to non- residents during the period that the business enterprise is exempted from payment of income tax under paragraph
- (e) exemption from stamp duties on the execution of any instruments relating to the business activities of an business enterprise;
- (f) exemption from quotas or other restrictions or prohibitions on import or export trade with the exception of trade in firearms, military equipment or other illegal goods;
- (g) exemption from exchange controls on payments for –
 - (i) receipts of free zone exports;

- 1. Hon. Kasule Sebu 
- 2. Hon. Okello Antl 
- 3. Hon. Adong Lily 
- 4. Hon. Akello Jud Franca
- 5. Hon. Akol Rose Okulle 
- 6. Hon. Akora Max
- 7. Hon. Amos Luga
- 8. Hon. Ayepa Mic
- 9. Hon. Bagoole Jol
- 10. Hon. Emma Bo 
- 11. Hon. Ekanya Ge
- 12. Hon. Katoto H. 
- 13. Hon. Kakooza 
- 14. Hon. Kyooma 
- 15. Hon. Lwanga Timothy
- 16. Hon. Musasizi 
- 17. Hon. Nsubuga Mathias 
- 18. Hon. Ochwa D 
- 19. Hon. Sejjoba Is 
- 20. Hon. Ssasaga 
- 21. Hon. Odo Taye

(ii) payments for raw materials, intermediate goods, tools, and spares, supplies, construction equipment and construction materials, capital equipment, office equipment, repatriation of royalties, management fees, technology transfer fees, profits, dividends, advertising expenses, inspection fees for quality control, debt service and any other legitimate business expenses; and

(iii) exemptions from rent or tenancy controls; and
(h) any other exemptions as may be granted by the Minister for the time being responsible for finance by notice in the *Gazette*.

Justification

This law should clearly indicate at the bare minimum the incentives available to the developers. This is in line with regulation 16 of the EAC Customs Union (Export Processing Zones) Regulations.

Clause 49. Goods brought into a free port zone

Insert a new sub clause (3) as follows;

“ (4) Goods which constitute a hazard or which are likely to adversely affect other goods or which require installations shall only be admitted to a free port zone specially designed to receive them.

Justification. Transferred from clause 54(3).

Clause 53. Application for removal of goods from a free port zone

In sub clause (4), replace “Bureau” with “Minister”

Justification. The Appeal should be made to the Minister.

Clause 54. Removal of goods from a free port zone

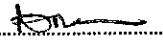
Delete sub clause (3).

Justification. Has been transferred to clause 49.

1. Hon Kasule Sebunya



2. Hon. Okello Anthony



3. Hon. Adong Lily



4. Hon. Akello Judith

Franca

5. Hon. Akol Rose

Okullu

6. Hon. Akora Maxwell

7. Hon. Amos Lugolobi

8. Hon. Ayepa Micheal

9. Hon. Bagoole John

10. Hon. Emma Boona



11. Hon. Ekanya Geofrey

12. Hon. Katoto Hatwib



13. Hon. Kakooza James



14. Hon. Kyooma Xavier



15. Hon. Lwanga

Timothy

16. Hon. Musasizi Henry



17. Hon. Nsubuga

Mathias

18. Hon. Ochwa David



19. Hon Sejjoba Isaac



20. Hon. Sasaga Isaiah



21. Hon Odo Tayebwa

Clause 57. Disposal of movable assets from a free port zone

In sub clause (2) insert the word "provided that" immediately after the words "import levy" appearing on the second last line.

Justification. To correct an error.

Clause 71. Appeal against refusal, revocation etc of license.

- Rephrase sub clause (3) as follows;
(3) Upon receipt of any appeal, the Minister shall appoint at least three public officials to hear any representations made by the appellant and the Authority and the official or officials shall report to the Minister who shall on receipt of the report determine the appeal.
- In sub clause (4) (b) replace "issue" with "review".


Justification

1. The minister should appoint public officials even outside the ministry.
2. The minister should not order the bureau issue a license rather to review their decision.

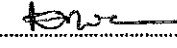
Schedule

Insert new schedule 2 as follows;

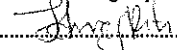
1. Hon Kasule Sebunya



2. Hon. Okello Anthony



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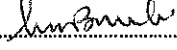
6. Hon. Akora Maxwell

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8. Hon. Ayepa Micheal

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10. Hon. Emma Boona



11. Hon. Ekanya Geofre

12. Hon. Katoto Hatwil



13. Hon. Kakooza Jame



14. Hon. Kyooma Xavie



15. Hon. Lwanga

Timothy

16. Hon. Musasizi Hen



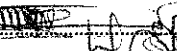
17. Hon. Nsubuga

Mathias

18. Hon. Ochwa David



19. Hon Sejjoba Isaac



20. Hon. Stasaga Isatai



21. Hon Odo Tayebwa

SCHEDULE 2.

MEETINGS OF THE BOARD

1. Meetings of the Board

(1) The Chairperson shall convene every meeting of the Board at times and places as the Board may determine, and the Board shall meet for the discharge of business at least four times in every year.

(2) The Chairperson may, at any time, convene a special meeting of the Board and shall also call a meeting within fourteen days, if requested to do so in writing by at least four members of the Board.

(3) Notice of a Board meeting shall be given in writing to each member at least fourteen working days before the day of the meeting.

(4) The Chairperson shall preside at every meeting of the Board and in the absence of the Chairperson; the members present shall appoint a member from among themselves to preside at that meeting.

2. Quorum

(1) The quorum for a meeting of the Board is five members.

(2) All decisions at a meeting of the Board shall be by a majority of the votes of the members present and voting and in case of an equality of votes, the person presiding at the meeting shall have a casting vote in addition to his or her deliberative vote.

3. Minutes of meetings.

(1) The Board shall cause to be recorded and kept, minutes of all meetings of the Board in a form approved by the Board.

(2) The minutes recorded under this paragraph shall be submitted to the Board for confirmation at its next meeting following that to which the minutes relate and when so confirmed, shall be signed by the Chairperson and the Secretary to the Board, in the presence of the members present at the latter meeting.

4. Power to co-opt

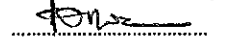
(1) The Board may invite any person who, in the opinion of the Board, has expert knowledge concerning the functions of the Board, to attend and take part in the proceedings of the Board.

(2) A person attending a meeting of the Board under this section may take part in any discussion at the meeting on which his or her advice is required but shall not have any right to vote at that meeting.

1. Hon Kasute Sebunya



2. Hon. Okello Anthony



3. Hon. Adong Lily



4. Hon. Akello Judith

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5. Hon. Akol Rose

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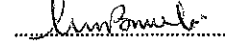

6. Hon. Akora Maxwell

7. Hon. Amos Lugolobi

8. Hon. Ayepa Micheal

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11. Hon. Ekanya Geoffrey

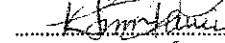
12. Hon. Katoto Hatwib



13. Hon. Kakooza James



14. Hon. Kyooma Xavier



15. Hon. Lwanga

Timothy

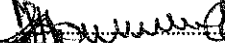
16. Hon. Musasizi Henry




17. Hon. Nsubuga

Mathias


18. Hon. Ochwa David



19. Hon Sejjoba Isaac



20. Hon. Sasaga Isalah



21. Hon Odo Tayebwa

5. Validity of proceedings not affected by vacancy

The validity of any proceedings of the Board shall not be affected by a vacancy in its membership or by any defect in the appointment or qualification of a member or by reason that a person not entitled, took part in its proceedings.

6. Disclosure of interest of members

(1) A member of the Board who is in any way directly or indirectly interested in a contract made or proposed to be made by the Board, or in any other matter which falls to be considered by the Board, shall disclose the nature of his or her interest at a meeting of the Board.

(2) A disclosure made under subparagraph (1) shall be recorded in the minutes of that meeting.

(3) A member who makes a disclosure under subparagraph (1) shall not—
(a) be present during any deliberation of the Board with respect to that matter; or

(b) take part in any decision of the Board with respect to that matter.

(4) For purposes of determining whether there is a quorum, a member withdrawing from a meeting or who is not taking part in a meeting under subparagraph (3) shall be treated as being present.

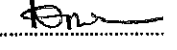
7. Board may regulate its procedure

Subject to this Act, the Board may regulate its own procedure or any other matter relating to its meetings.

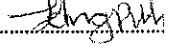
1. Hon. Kasule Kabur



2. Hon. Okello Anth



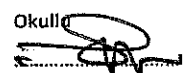
3. Hon. Adong Lily



4. Hon. Akello Judi

Franca

5. Hon. Akol Rose

Okullo


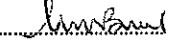
6. Hon. Akora Maxi

7. Hon. Amos Lugol

8. Hon. Ayepa Mich

9. Hon. Bagoole Joh

10. Hon. Emma Boc



11. Hon. Ekanya Ge

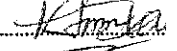
12. Hon. Katoto Ha



13. Hon. Kakooza J.



14. Hon. Kyooma X



15. Hon. Lwanga

Timothy

16. Hon. Musasizi I



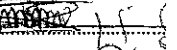
17. Hon. Nsubuga

Mathias


18. Hon. Ochwa Da



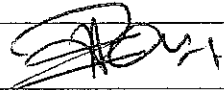
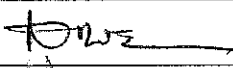
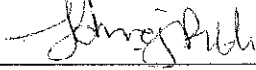
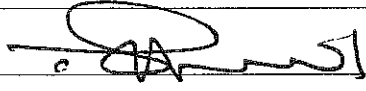
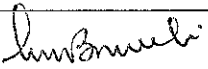

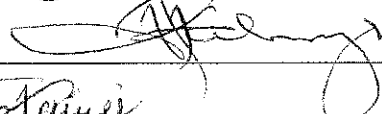
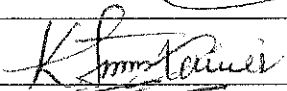

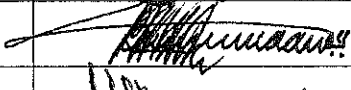
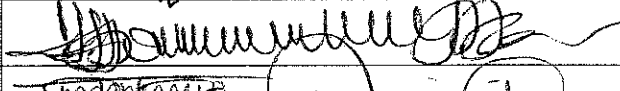


19. Hon. Sejjoba Isa



20. Hon. Ssasaga Is

21. Hon. Odo Tayeb

**SIGNATURES FOR MEMBERS OF THE COMMITTEE ON FINANCE
PLANNING AND ECONOMIC DEVELOPMENT ON THE REPORT ON
THE FREE ZONES BILL, 2012**

NO.	NAME	SIGNATURE
1.	Hon. Kasule Robert Sebunya	
2.	Hon. Okello Anthony	
3.	Hon. Adong Lily	
4.	Hon Akello Judith Franca	
5.	Hon. Akol Rose Okullu	
6.	Hon. Akora Maxwell	
7.	Hon. Amos Lugoloobi	
8.	Hon. Ayepa Michael	
9.	Hon. Bagoole John	
10.	Hon. Emma Boona	
11.	Hon. Ekanya Geoffrey	
12.	Hon. Katoto Hatwib	
13.	Hon. Kakooza James	
14.	Hon. Kyooma Xavier	
15.	Hon. Lwanga Timothy	
16.	Hon. Musasizi Henry	
17.	Hon. Nsubuga Mathias	
18.	Hon. Ochwa David	
19.	Hon. Sejjoba Isaac	
20.	Hon. Ssasaga Isaiah	
21.	Hon. Odo Tayebwa	

