



UGANDA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (UGEITI)

SCOPING REPORT FOR THE FY 2021/22

August 2024



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1. INTRODUCTION

1.1 Context

Uganda became a member of the EITI in August 2020 following the submission of a candidacy application. This application outlined Uganda's commitment to enhancing governance in its extractive sector as detailed the EITI National Work-plan for FYs 2020 – 2022. The second Work-plan was published in September 2023 and include the following objectives:

- to enhance transparency in the extractives sector to promote good governance and accountability in the management of extractive revenues;
- to strengthen revenue management and accountability with a view to ensuring effective collection, optimisation and allocation of revenues; and
- to build the operational and technical capacity of the Multi-Stakeholder Group (MSG) and the Secretariat to ensure that EITI is effectively implemented.

Uganda's MSG comprises twenty-five members: five representatives from civil society organizations, seven from extractive companies, and thirteen from the government. Each member has a proxy to represent them in MSG activities if they are unavailable. The MSG is supported by the UGEITI Secretariat, which handles the day-to-day implementation of EITI activities.

1.2 Objective

EITI requires the publication of comprehensive EITI Reports, which include full disclosure of government revenues from extractive industries and significant payments made by oil, gas, and mining companies on behalf of the government. The purpose of this scoping report is to define the scope of the flows to be covered, as well as the companies and state entities selected by the MSG for the 2021/2022 EITI Report, which will be required to prepare declarations for the EITI 2021/2022 Report. This report also aims to present the contextual information that participating companies and state entities must disclose and the procedure to ensure the credibility of the data in accordance with Requirement 4.9 of the 2023 EITI Standard.

In Uganda, this scoping report outlines the financial flows and entities involved in the extractive sectors for the 2021/2022 UGEITI Report. It identifies the oil, gas, and mining companies, alongside government agencies, that must report their payments and revenues. Additionally, it sets forth the contextual information these entities need to provide and establishes procedures to ensure data accuracy and credibility, adhering to the 2023 EITI Standard's requirements.).

1.3 Scope of work

Our findings and proposed scope for the UGEITI reporting exercise are set out in the relevant sections of our report, which is prepared solely for the UGEITI Multi-Stakeholder Group and to assist the MSG members in the definition for the scope of the UGEITI report FY 2021/22.

2. KEY HIGHLIGHTS

2.1. Scope

2.1.1. Payment Flows

Following the analysis in section “[4.1 Comprehensive Disclosure of Taxes and Revenues](#)”, we present below the summary of payment flows that we propose the UGEITI MSG to include in the EITI reconciliation scope for FY 2021/22:

Table 1: Payment flows to be included in the UGEITI Report for the FY 2021/22

Payment flows	Extractive companies	Government Agencies
Uganda Revenue Authority (URA)		
1.1 PAYE	✓	✓
1.2 Withholding - Foreign Trans	✓	✓
1.3 Withholding Tax	✓	✓
1.4 Withholding - Management Fees	✓	✓
1.5 Customs Payments	✓	✓
1.6 Value Added Tax	✓	✓
1.7 Income Tax	✓	✓
1.8 Capital gain	✓	✓
1.9 Environmental Impact Assessment	✓	✓
1.10 Royalties	✓	✓
1.11 Licenses Fees	✓	✓
1.12 Annual mineral rents	✓	✓
1.13 Stamp duty	✓	✓
1.14 Other payment flows	✓	✓
Social expenditure		
3.1 Mandatory social expenditure	✓	✓
3.2 Discretionary social expenditure	✓	▪
Environmental expenditure		
4.1 Mandatory environmental expenditure	✓	✓
4.2 Discretionary environmental expenditure	✓	▪
Infrastructure provisions and Barter arrangements		
5.1 Value of the benefit stream during the fiscal year 2021/22	✓	✓
Subnational payments		
6.1 Any payment made to regional authority	✓	▪
Quasi-fiscal expenditure		
7.1 Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC & KML)	▪	✓

2.1.2. Extractive Companies

a) Oil and Gas

Following the analysis in section “4.1.2.2 Oil and gas companies”, we present below the summary of oil and gas companies that we propose to include in the reconciliation scope for FY 2021/22:

Table 2: List of companies for oil and gas sector

N°	TIN	Name of Petroleum Company(ies)
1	1000171284	TOTALENERGIES EP UGANDA
2	1000491360	CNOOC UGANDA LTD
3	1013866034	ORANTO PETROLEUM LIMITED
4	1013940113	ARMOUR ENERGY LIMITED

b) Mining

We present below the materiality analysis of revenues from the 268 license holders is summarised as follows:

Table 3: Materiality analysis of the revenues from the mining sector

Materiality threshold (UGX)	Total revenues (UGC)	(Before reconciliation)			
		Number of companies	Cumulative number of companies	%	% cumul
Above 100,000,000,000	399,902,605,564	2	2	72.20%	72.20%
Between 10,000,000,000 and 100,000,000,000	104,300,194,889	3	5	18.83%	91.03%
Between 750,000,000 and 10,000,000,000	40,481,993,944	10	15	7.31%	98.34%
Between 375,000,000 and 750,000,000	2,653,438,166	5	20	0.48%	98.82%
Between 100,000,000 and 375,000,000	3,353,953,431	13	33	0.61%	99.43%
Less than 100,000,000	2,186,005,345	228	261	0.39%	99.82%
Payments specific to the mining sector levied by MEMD and made by non-valid license holders (*)	985,766,745	-	261	0.18%	100.00%
Payments from 7 license holders without TIN	N/C	7	268	-	-
Total	553,863,958,084	268		100%	

(*) Detailed in Annex 7

Based on the above analysis, we can conclude that selecting the first **20** mining companies would ensure **98.82%** coverage of the total government revenues from mining companies before reconciliation.

We present below the summary of mining companies that we propose the UGEITI MSG include in the Mining sector EITI reconciliation scope for FY 2021/22:

Table 4: List of companies for Mining sector

N°	Taxpayer Name
1	TORORO CEMENT LTD
2	HIMA CEMENT LTD
3	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	KAMPALA CEMENT CO. LIMITED
5	GOODWILL (UGANDA) CERAMIC CO.LIMITED
6	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
7	VIRAT ALLOYS LIMITED
8	DIAMOND STEEL UGANDA LIMITED
9	METRO CEMENT LIMITED
10	WAGAGAI MINING U LIMITED
11	NAMEKARA MINING COMPANY LIMITED
12	SINO MINERALS INVESTMENTS COMPANY LIMITED
13	MHK GENERAL AGENCIES LIMITED
14	ABASI BALINDA TRANSPORTERS LIMITED
15	Q3 HOLDINGS LIMITED
16	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
17	SAMTA MINES & MINERALS (U) LIMITED
18	DELTA REFRACTORIES LIMITED
19	BUSIA SUGAR AND ALLIED LTD.
20	HILLMARKS LIMITED

Further details are presented in section [“4.1.1.2 Mining companies.”](#)

2.1.3. Government Agencies

2.1.3.1. Oil and Gas sector

Following the analysis in section [“4.1.2.3 Comprehensive Disclosure of Taxes and Revenues.”](#) below is the summary of Government Agencies that we propose the UGEITI MSG include in the Oil and Gas sector EITI reconciliation scope for FY 2021/22:

Table 5: List of Government Agencies within the oil and gas sector UGEITI reporting process

N°	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Uganda National Oil Company (UNOC)	Unilateral disclosure
3	Petroleum Authority of Uganda (PAU)	Unilateral disclosure
4	Directorate of Petroleum (DoP)	Unilateral disclosure
5	Uganda Registration Services Bureau (URSB)	Unilateral disclosure

2.1.3.2. Mining sector

Following the analysis in section [“4.1.1.3 Government Agencies”](#) below is the summary of payment flows that we propose the UGEITI MSG include in the Mining sector EITI reconciliation scope for FY 2021/22:

Table 6: List of Government Agencies within the mining sector UGEITI reporting process

N°	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Directorate Of Geological Survey and Mines (DGSM)	Unilateral disclosure
3	Uganda Registration Services Bureau (URSB)	Unilateral disclosure
4	Kilembe Mines Limited	Unilateral disclosure

2.2. Limitations

We present below the different limitations encountered during the scoping phase:

- the Tax Identification Numbers for the 7 entities were not identified by DGSM nor by URA. The list of missing TIN is presented in Annex 3. This lack of information impacted the total revenues considered for the report and the materiality analysis, as the URA was unable to identify these companies, and the payments made by these companies, and.
- the production and export details disaggregated by company were not available for the year FY 2021/2022. The lack of production data by company did not allow the materiality analysis of the major producers and to match these with the materiality analysis of the government revenues. There is therefore a risk of mining entities conducting major activities and that were not considered in the reconciliation scope.

2.3. Non-revenue information

We summarise below how non-revenue information would be considered in the 2021/22 UGEITI report:

Table 7: Non-revenue information

Non-revenue information	EITI requirement Ref	Extractive companies	Government Agencies
Legal framework and fiscal regime	2.1		✓
Contract and license allocations	2.2		✓
Register of licenses	2.3		✓
Government's policy on disclosure of contracts and licenses	2.4		✓
Beneficial ownership	2.5	✓	✓
State participation in the extractive industries	2.6		✓
An overview of the extractive industries, including any significant exploration activities	3.1		✓
Production data	3.2	✓	✓
Export data	3.3	✓	✓
Greenhouse gas emissions	3.4		✓
Project costs	4.10	✓	✓
Distribution of revenues from the extractive industries	5.1		✓
Contribution of the extractive industries to the economy	6.3	✓	✓

The detailed recommendations for the non-revenue information are presented Section 4.2.

3. APPROACH AND METHODOLOGIES FOR UGEITI

3.1. Objective of the Scoping Study

The objective of this scoping study is to define the scope of the Uganda Extractive Industries Transparency Initiative (UGEITI) report for the fiscal year 2021/2022, to be submitted to the UGEITI Multi-Stakeholder Group (MSG) for approval. Defining the scope of EITI disclosure is a critical step that the UGEITI MSG must undertake before preparing the UGEITI report.

To ensure effectiveness and compliance, EITI reports must be timely, reliable, comprehensive, and exhaustive. Defining the scope of UGEITI is essential to ensure that the UGEITI report meets these EITI Requirements. The scoping study includes:

- Defining the fiscal reporting period;
- Identifying significant revenue streams from each component of the extractive sector (oil, gas, and mining);
- Determining which extractive companies and government agencies will be included in the reporting process;
- Developing the reporting model to be used by reporting entities; and
- Proposing quality assurance procedures to ensure the credibility of data submitted by reporting entities.

Unless otherwise noted in “The limitations”, a preliminary analysis was conducted to:

- Gain a comprehensive understanding of Uganda's extractive resources and industries;
- Review current audit practices for both companies and government agencies in the country;
- Analyse existing data to identify significant revenue flows;
- Define the materiality threshold for revenue streams to be covered in the UGEITI report;
- Identify extractive companies making significant payments within agreed significant revenue flows; and
- Identify government agencies, including subnational ones, collecting material revenues within agreed significant revenue flows.

3.2. Research, Data Collection, and Analysis of Collected Information

During the preliminary phase, quantitative and qualitative data were gathered, forming the basis of our materiality assessment and scope delineation. The main documents and their sources are detailed in Annex “Status of request for Documents”.

Some documents were obtained during stakeholder meetings, while others are still pending, as indicated in “Limitations” section.

We reviewed all legal texts governing the extractive sector to identify:

- Taxes, fees, and non-fiscal flows payable by extractive companies;
- Intranational payments and transfers between national and subnational entities;
- The nature and basis of taxation applicable to extractive companies;
- Valid extractive licenses and their holders;
- Entities collecting taxes and fees from extractive companies;
- State portfolio companies; and
- Applicable audit and assurance practices for companies and state entities participating in the reporting process.

We also reviewed quantitative data and statistics on the extractive sector, along with documents and procedures related to:

- Sectoral policies for the extractive sector;
- Registration and issuance of mining licenses;
- collection and liquidation of tax revenues from the extractive sector; and
- Budgetary processes and revenue distribution.

3.3. Compilation of Statistical Data on the Extractive Sector

To capture all payment flows and public and private entities in the extractive sector, we conducted the following compilations and verifications:

- Reconciliation of companies from lists of oil and mining licenses presented the relevant annexes with the list of companies provided to various public administrations and collecting agencies operating in the mining, oil, and transport sectors;
- Consolidation of revenues collected by various public administrations by flow type and by company;
- Calculation of the relative weight of each payment flow and each entity relative to the total extractive sector revenue; and
- Analytical review of reported revenues, reconciling them with other data sources whenever possible.

3.4. Materiality Analysis and Proposal of UGEITI Scope

The scoping study for 2021/2022 defines the sectors to be covered, payment flows to be reported, extractive companies, and state entities required to submit a declaration. To define the scope of UGEITI, we conducted:

- Analysis of the relative contribution of each flow and each company to total extractive revenues for the period;
- Proposal of materiality thresholds for reconciliation work based on an acceptable coverage rate within the country's context;
- Proposal of flows to be retained based on EITI Requirement 4.1 and the selection approach proposed in this study;
- Proposal of companies to make declarations based on EITI Requirement 4.1 and the proposed materiality threshold in this study; and
- Identification of state entities required to make declarations based on the proposed scope of extractive companies and payment flows.

4. PROPOSED REPORTING SCOPE

4.1 Comprehensive Disclosure of Taxes and Revenues

To ensure comprehensive disclosures of company payments and government revenues from oil, gas, and mining, facilitating a detailed public understanding of the extractive industries' contributions to government revenues.

a) Disclosure of Payments and Revenues:

Implementing countries must disclose all material payments by oil, gas, and mining companies to governments and all material revenues received by governments from these companies.

This information should be publicly accessible, comprehensive, and understandable, with routine disclosure through government and corporate reporting (e.g., websites, annual reports).

b) Total Revenue Disclosure:

Governments are required to disclose the total revenues received from oil, gas, and mining companies, disaggregated by revenue stream, unless significant practical barriers exist.

c) Materiality Definition:

The multi-stakeholder group (MSG) must agree on which payments and revenues are material and establish definitions and thresholds for these, ensuring that omissions or misstatements could significantly affect the disclosures.

d) Comprehensive Revenue Disclosure:

All government entities receiving material revenues must comprehensively disclose these revenues. Similarly, all oil, gas, and mining companies making material payments must disclose these payments.

e) Public Financial Disclosure:

Companies are expected to publicly disclose their audited financial statements or main financial items (balance sheet, profit/loss statement, cash flows, effective tax rates) where available.

4.1.1. Mining Sector

4.1.1.1. Payment Flows

Uganda Revenue Authority (URA) confirmed collecting tax and non-tax revenues from mining entities during the fiscal year 2021/22. The materiality analysis of the government revenues from the mining sector can be summarised as follows:

Table 8: Payment flows collected from mining companies

N°	Payment flows	UGX	%	Cumul %
	Uganda Revenue Authority (URA)			
1	Customs Payments	250,635,381,760	45.25%	45.25%
2	Vat	182,484,105,286	32.95%	78.20%
3	Income Tax	51,843,374,598	9.36%	87.56%
4	PAYE	27,202,382,746	4.91%	92.47%
5	Other Tax	16,984,724,431	3.07%	95.54%
6	Withholding Tax	14,929,965,143	2.70%	98.23%
7	Royalty	6,349,295,661	1.15%	99.38%
8	Licence Fee	2,962,330,330	0.53%	99.91%
9	Annual mineral rents	275,800,000	0.05%	99.96%
10	EIA	146,781,188	0.03%	99.99%
11	WITHHOLDING - MANAGEMENT FEES	41,570,314	0.01%	99.999%
12	WITHHOLDING - FOREIGN TRANS	8,246,627	0.001%	100.00%
	Total	553,863,958,084	100.00%	

The detailed payment flows collected from the mining entities is presented in Annex 6.

We note that over 92% of the payment flows are covered by 4 payments flows namely:

- Customs Payments
- VAT
- Income Tax
- PAYE

Following the above analysis, we propose that UGEITI MSG includes in the EITI reconciliation scope for FY 2021/22 all payment made by extractive companies without applying any materiality threshold:

Table 9: Payment flows to be included in the UGEITI Report for the FY 2021/22

Payment flows	Extractive companies	Government Agencies
Uganda Revenue Authority (URA)		
1.1 PAYE	✓	✓
1.2 Withholding - Foreign Trans	✓	✓
1.3 Withholding Tax	✓	✓
1.4 Withholding - Management Fees	✓	✓
1.5 Customs Payments	✓	✓
1.6 Value Added Tax	✓	✓
1.7 Income Tax	✓	✓
1.8 Capital gain	✓	✓
1.9 Environmental Impact Assessment	✓	✓
1.10 Royalties	✓	✓
1.11 Licenses Fees	✓	✓
1.12 Annual mineral rents	✓	✓
1.13 Stamp duty	✓	✓
1.14 Other payment flows	✓	✓

The definitions of the different payments flows are presented in Annex 1.

In accordance with EITI Requirement 4.1.c, the multi-stakeholder group must document the options considered and the rationale for establishing the definitions and thresholds. To avoid any omissions of material payment flows, we recommend that the UGEITI MSG includes a separate line for 'Any other payment flows' for reporting entities to report on."

4.1.1.2. Mining Companies

a- Materiality analysis of revenues from the mining companies

All mining companies making material payments to the government are required to comprehensively disclose these payments in accordance with the agreed scope. During the 2021-22 FY, we recommend including the following licenses in the UGEITI report covering FY 2021/22:

- **EL: Exploration License:** Grants exclusive rights to conduct exploration in a specified area.
- **LL: Location License:** Confers the right to prospect for and mine minerals in the licensed area.
- **ML: Mining Lease:** Grants exclusive rights to conduct mining operations in the designated area.
- **MML: Medium Scale Mining License:** Allows exploration and mining within the licensed area, not exceeding fifty square kilometres.
- **LML:** Large-scale mining license: Allows exploration and mining within the licensed area, the surface area covered by a large-scale mining licence shall not exceed fifty square kilometres.
- **PL: Prospecting License:** Confers non-exclusive rights to carry out prospecting for minerals.
- **RL: Retention License:** Grants exclusive rights to apply for a mining lease for a specified area.

During the scoping phase, we held meetings with several government agencies including URA and DGSM. We received the statement of revenues from URA which is a centralised government revenues collection agency. The materiality analysis of revenues collected from the mining sector is summarised as follows:

Table 10: Materiality analysis of revenues from the mining sector

Materiality threshold (UGX)	Total revenues (UGC)	(Before reconciliation)			
		Number of companies	Cumulative number of companies	%	% cumul
Above 100,000,000,000	399,902,605,564	2	2	72.20%	72.20%
Between 10,000,000,000 and 100,000,000,000	104,300,194,889	3	5	18.83%	91.03%
Between 750,000,000 and 10,000,000,000	40,481,993,944	10	15	7.31%	98.34%
Between 375,000,000 and 750,000,000	2,653,438,166	5	20	0.48%	98.82%
Between 100,000,000 and 375,000,000	3,353,953,431	13	33	0.61%	99.43%
Less than 100,000,000	2,186,005,345	228	261	0.39%	99.82%
Payments specific to the mining sector levied by MEMD and made by non-valid license holders (*)	985,766,745	-	261	0.18%	100.00%
Payments from 7 license holders without TIN	N/C	7	268	-	-
Total	553,863,958,084	268	268	100%	-

N/C: Not communicated because of missing TIN for the 7 license holders

(*) Detailed in Annex 7

Based on the table above, five (5) mining companies are making payments that cover 91.03% of the total revenues made by mining companies. However, the seven companies making the most significant payments proved to be involved in non-extractive activities in accordance to the prior year EITI report 2020/21.

Based on the UGEITI report covering 2020-21, we noted that the revenues declared by the government agencies were adjusted during the reconciliation stage by over 91% for the 7 companies. This significant decrease is primarily due to financial flows that are not related to the extractive sectors. The percentages of the prior year adjustments for the major 7 companies involved non-extractive activities are detailed as follows:

Table 11: Detailed assumptions of the estimated adjustments

Company name	Total revenues (*) (a)	Adjustments (**) (b)	% rate of adjustment c=(b)/(a)
Tororo Cement Ltd	273,032,167,053	249,167,658,658	91.26%
Hima Cement Ltd	70,027,611,446	63,773,833,894	91.07%
National Cement Company Uganda Ltd	55,823,624,809	55,735,424,809	99.84%
Kampala Cement Co. Ltd	28,829,926,691	28,269,541,118	98.06%
Goodwill Ceramic Co.Ltd	15,401,589,328	15,290,239,328	99.28%
Mota Engil Engenharia E Construcao Africa , Sa	12,062,030,196	11,939,736,794	98.99%
Virat Alloys Ltd	6,995,704,334	6,991,804,334	99.94%

(*) source of the information: UGEITI report FY 2020-21, Table 75 p.145, column (b) "Templates originally lodged"

(**) source of the information: UGEITI report FY 2020-21, Table 75 p.145, column (e) "Adjustments"

After adjusting the revenues from the 7 main license holders based on the assumptions above, The total revenues decreased from UGX 553,863,958,084 to UGX 67,654,680,036. The materiality analysis of the adjusted revenues from the mining sector is summarised as follows::

Table 12: Materiality analysis of revenues from the mining sector after estimated adjustments

Materiality threshold (UGX)	Total revenues (UGC)	(After estimated adjustment)			
		Number of companies	Cumulative number of companies	%	% cumul
Above 100,000,000,000	0	0	0	0.00%	0.00%
Between 10,000,000,000 and 100,000,000,000	25,378,305,399	1	1	37.51%	37.51%
Between 750,000,000 and 10,000,000,000	32,347,895,184	9	10	47.81%	85.32%
Between 375,000,000 and 750,000,000	3,402,753,931	10	20	5.03%	90.35%
Between 100,000,000 and 375,000,000	3,353,953,431	13	33	4.96%	95.31%
Less than 100,000,000	2,186,005,345	228	261	3.23%	98.54%
Payments specific to the mining sector levied by MEMD and made by non-valid license holders (*)	985,766,745	-	261	1.46%	100.00%
Payments from 7 license holders without TIN	N/C	7	268	-	-
Total	67,654,680,036	261		100%	

N/C: Not communicated because of missing TIN for the 7 license holders

(*) Detailed in Annex 7

Based on the table above, twenty (20) mining companies are making payments that cover 90.33% of the total revenues made by mining companies. The payments from these twenty (20) companies cover 98.82% of the total revenues declared by URA without adjustment.

We recommend that the MSG includes 20 companies cover over 98.82% of revenues from mining sector before reconciliation.

The table below details the revenues declared by the Uganda Revenue Authority (URA) for FY 2021-22, before and after the estimated adjustments based on the assumptions listed above.

Table 13: Revenues declared by URA per company before and after estimated adjustment

#	Taxpayer Name	Revenue (UGX)	Cumulative number of companies	%	Cumulative %	Revenue after Estimated Adjustments	%	Cumulative %
1	TORORO CEMENT LTD	290,351,412,424	1	52.42%	52.42%	25,378,305,399	37.51%	37.51%
2	HIMA CEMENT LTD	109,551,193,140	2	19.78%	72.20%	9,783,409,405	14.46%	51.97%
3	NATIONAL CEMENT COMPANY UGANDA LIMITED	66,273,176,864	3	11.97%	84.17%	104,710,044	0.15%	52.13%
4	KAMPALA CEMENT CO. LIMITED	21,908,195,885	4	3.96%	88.12%	425,843,501	0.63%	52.76%
5	GOODWILL (UGANDA) CERAMIC CO.LIMITED	16,118,822,140	5	2.91%	91.03%	116,535,431	0.17%	52.93%
6	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	9,626,959,782	6	1.74%	92.77%	97,604,934	0.14%	53.07%
7	VIRAT ALLOYS LIMITED	8,290,548,383	7	1.50%	94.27%	4,621,856	0.01%	53.08%
8	DIAMOND STEEL UGANDA LIMITED	6,074,797,258	8	1.10%	95.37%	6,074,797,258	8.98%	62.06%
9	METRO CEMENT LIMITED	5,601,107,393	9	1.01%	96.38%	5,601,107,393	8.28%	70.34%
10	WAGAGAI MINING U LIMITED	3,489,497,102	10	0.63%	97.01%	3,489,497,102	5.16%	75.50%
11	NAMEKARA MINING COMPANY LIMITED	2,708,339,270	11	0.49%	97.50%	2,708,339,270	4.00%	79.50%
12	SINO MINERALS INVESTMENTS COMPANY LIMITED	1,807,475,605	12	0.33%	97.82%	1,807,475,605	2.67%	82.17%
13	MHK GENERAL AGENCIES LIMITED	1,051,198,042	13	0.19%	98.01%	1,051,198,042	1.55%	83.72%
14	ABASI BALINDA TRANSPORTERS LIMITED	1,044,253,493	14	0.19%	98.20%	1,044,253,493	1.54%	85.27%
15	Q3 HOLDINGS LIMITED	787,817,616	15	0.14%	98.34%	787,817,616	1.16%	86.43%
16	HUA HUI INTERNATIONAL GROUP COMPANY LTD	721,012,272	16	0.13%	98.47%	721,012,272	1.07%	87.50%
17	SAMTA MINES & MINERALS (U) LIMITED	677,488,179	17	0.12%	98.60%	677,488,179	1.00%	88.50%
18	DELTA REFRACTORIES LIMITED	434,603,429	18	0.08%	98.67%	434,603,429	0.64%	89.14%
19	BUSIA SUGAR AND ALLIED LTD.	430,846,000	19	0.08%	98.75%	430,846,000	0.64%	89.78%
20	HILLMARKS LIMITED	389,488,286	20	0.07%	98.82%	389,488,286	0.58%	90.35%
21	GEMS INTERNATIONAL LIMITED	371,669,792	21	0.07%	98.89%	371,669,792	0.55%	90.90%
22	KAMUNTU INVESTMENTS LIMITED	368,626,688	22	0.07%	98.96%	368,626,688	0.54%	91.45%
23	SUNBELT MINING GROUP LTD	320,163,887	23	0.06%	99.01%	320,163,887	0.47%	91.92%
24	Mr. PETER LOKWANG	304,994,812	24	0.06%	99.07%	304,994,812	0.45%	92.37%
25	INTERNATIONAL UNIVERSITY OF EAST AFRICA LTD	291,387,311	25	0.05%	99.12%	291,387,311	0.43%	92.80%
26	GREATLAKES REGIONAL DISTRIBUTORS LTD	278,819,922	26	0.05%	99.17%	278,819,922	0.41%	93.22%
27	MULTITASK SERVICES LIMITED	242,747,378	27	0.04%	99.22%	242,747,378	0.36%	93.57%
28	RWENZORI RARE METALS LTD.	242,481,140	28	0.04%	99.26%	242,481,140	0.36%	93.93%
29	CONSOLIDATED AFRICAN RESOURCES LIMITED	223,700,000	29	0.04%	99.30%	223,700,000	0.33%	94.26%
30	GUANGZHOU DONGSONG ENERGY GROUP (U) CO.,LTD	203,925,884	30	0.04%	99.34%	203,925,884	0.30%	94.56%
31	SUN AND SAND MINES AND MINERALS LIMITED	200,000,000	31	0.04%	99.37%	200,000,000	0.30%	94.86%
	Payment from other License Holders (230 companies)	2,491,441,962	261	0.45%	99.82%	2,491,441,962	3.68%	98.54%
	Payment from 7 License Hoders without a TIN (*)		268	NC				
	Payments specific to the mining sector levied by MEMD and made by non-valid license holders (**)	985,766,745	-	0.18%	100.00%	985,766,745	1.46%	100.00%
	TOTAL	553,863,958,084		100.00%		67,654,680,036	100.00%	

(*) NC: Not communicated as DGSM was unable to provide the TINs for 7 license holders, so URA did not report the payments made by these companies during the FY 2021-22.

(**) Detailed in Annex 7

b- Production and Export data analysis

To provide a comprehensive overview of the mining sector, it is essential to analyse the production and export data. This section presents detailed information on the production by type of minerals and the import/export of gold for the fiscal year 2021-22.

Table 14: Production data of minerals extracted for FY 2021-22

Mineral	Quantity (tonnes)	Value of the production in UGX
Iron Ore	142,545.00	79,602,402,165
Limestone	584,016.01	71,249,953,220
Vermiculite	22,729.10	23,600,647,340
Pozzolana	713,231.24	15,184,693,053
Wolfram	94.78	6,815,539,032
Kaolin	6,648.40	3,364,648,866
Syenitic Aggregate	81,201.06	2,483,940,425
Gold	0.01	1,953,424,351
Volcanic Ash	58,826.94	1,252,425,553
Cassiterite	2.81	323,573,055
Feldspar	1,109.11	206,415,355
Marble	1,466.00	22,906,250
Dimension Stone	237.00	16,492,830
Granite	184.00	9,310,400
Diatomite	249.50	7,632,205
Total		206,094,004,099

Source: Directorate of Geological Survey and Mines (DGSM).

As shown in the table above, the production of iron ore represents the highest value of minerals produced for the FY 2021-22, accounting for 39% of the total value, followed by limestone at 35%.

Table 15: analysis of Import/Export of Gold

TAXPAYER NAME	IMPORT 2021-2022		EXPORT 2021-2022		Variance (Imports - Exports)	
	QTY (KG)	VALUE IN UGX	QTY (KG)	VALUE IN UGX	QTY (KG)	VALUE IN UGX
AFRICAN GOLD REFINERY LIMITED	0	0	2,421	577,870,111,822	-2,421	-577,870,111,822
AURNISH TRADING LTD	0	0	3,636	757,681,569,336	-3,636	-757,681,569,336
BULLION REFINERY LIMITED	0	0	11,080	2,333,577,024,029	-11,080	-2,333,577,024,029
METAL TESTING AND SMELTING CO. LTD	0	0	10,044	1,907,947,416,082	-10,044	-1,907,947,416,082
SIMBA GOLD REFINERY LIMITED	0	0	2,836	651,212,286,501	-2,836	-651,212,286,501
THABA	7,202	1,385,263,351	627	130,890,811,780	6,575	-129,505,548,429
Total export of the mining sector	7,202	1,385,263,351	30,644	6,359,179,219,550	-23,442	-6,357,793,956,199

Source: Uganda Revenue Authority (URA)

As shown above, the total exports of gold are much higher than the imports. We notice a significant gap between the recorded imports and exports. The domestic production of gold is not sufficient to account for this discrepancy.

Upon further investigation and discussions with the URA, we understand that some imports are not being captured accurately by their system. This issue appears to contribute to the gap observed in the data. Addressing this discrepancy is crucial for a more accurate representation of gold trade statistics.

c- List of proposed companies

Based on the above analysis, we propose the following table, which outlines the list of companies recommended for inclusion in the scope of the report.

Table 16: List of mining companies proposed to be retained in the reconciliation scope

N°	Taxpayer Name
1	TORORO CEMENT LTD
2	HIMA CEMENT LTD
3	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	KAMPALA CEMENT CO. LIMITED
5	GOODWILL (UGANDA) CERAMIC CO.LIMITED
6	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
7	VIRAT ALLOYS LIMITED
8	DIAMOND STEEL UGANDA LIMITED
9	METRO CEMENT LIMITED
10	WAGAGAI MINING U LIMITED
11	NAMEKARA MINING COMPANY LIMITED
12	SINO MINERALS INVESTMENTS COMPANY LIMITED
13	MHK GENERAL AGENCIES LIMITED
14	ABASI BALINDA TRANSPORTERS LIMITED
15	Q3 HOLDINGS LIMITED
16	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
17	SAMTA MINES & MINERALS (U) LIMITED
18	DELTA REFRACTORIES LIMITED
19	BUSIA SUGAR AND ALLIED LTD.
20	HILLMARKS LIMITED

4.1.1.3. Government Agencies

Based on the reconciliation scope proposed above, the following government agencies would be required to report for the FY 2021/22 UGEITI Report:

Table 17: List of Government Agencies within the mining sector UGEITI reporting process

N°	Government Agency	IA comment
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Directorate Of Geological Survey and Mines (DGSM)	Unilateral disclosure
3	Uganda Registration Services Bureau (URSB)	Unilateral disclosure
4	Kilembe Mines Limited (KML)	Unilateral disclosure

4.1.2. Oil and Gas Sector

4.1.2.1. Payment Flows

Uganda Revenue Authority (URA) confirmed collecting tax and non-tax revenues from oil and gas companies during the fiscal year 2021/22. The materiality analysis of the government revenues from the oil and gas sector can be summarised as follows:

Table 18: Payment flows collected from the oil and gas sector

Payment flows	UGX	%	% cumulative
Uganda Revenue Authority (URA)			
STAMP DUTY	31,919,242,500	45.75%	45.75%
PAYE	15,669,692,092	22.46%	68.21%

Payment flows	UGX	%	% cumulative
Uganda Revenue Authority (URA)			
WITHHOLDING - FOREIGN TRANS	10,225,816,287	14.66%	82.87%
WITHHOLDING TAX	6,153,947,371	8.82%	91.69%
EIA	3,211,529,750	4.60%	96.30%
Other Tax	1,909,641,917	2.74%	99.03%
Licence Fee	467,006,639	0.67%	99.70%
WITHHOLDING - MANAGEMENT FEES	126,395,035	0.18%	99.88%
Annual mineral rents	67,000,000	0.10%	99.98%
Customs Payments	12,964,298	0.02%	99.999%
Income Tax	800,000	0.001%	100.00%
Total	69,764,035,889	100.00%	

The detailed payment flows collected from the Oil & Gas entities is presented in Annex 8.

We note that 91.69% of the payment flows are covered by 4 payments flows namely:

- Stamp Duty;
- PAYE;
- Withholding - Foreign Trans; and
- Withholding Tax.

We propose nevertheless that UGEITI MSG includes in the EITI reconciliation scope for FY 2021/22 all payment made by oil and gas companies without applying any materiality threshold:

In addition, EITI Requirement 4.1.c, states that the multi-stakeholder group must document the options considered and the rationale for establishing the definitions and thresholds. To avoid any omissions of material payment flows, we recommend that the UGEITI MSG includes a separate line for 'Any other payment flows' for reporting entities to report on.

We set out in Section “[4.1.1.1. Payment Flows](#)” the summary of the list of payments flows from oil and gas sector to be included in the reconciliation scope.

The definitions of the different payments flows are presented in Annex 1.

4.1.2.2. Oil and gas companies

All four oil and gas companies present in Uganda with active licenses during the fiscal year 2021/22 should be included in the reconciliation scope without applying any materiality threshold. The Uganda National Oil Company (UNOC), holding a 15% participating interest as the Government’s Nominee in the Petroleum Production Licenses, did not make any payments to other government agencies in the upstream sector and therefore will not be retained in the reconciliation.

Table 19: Materiality analysis of revenues from the Oil and Gas sector

N°	Name of Petroleum Company(ies)	UGX	%	% cumulative
1	TOTALENERGIES EP UGANDA	56,449,032,728	81%	81%
2	CNOOC UGANDA LTD	10,455,748,322	15%	96%
3	ORANTO PETROLEUM LIMITED	1,663,158,630	2%	98%
4	ARMOUR ENERGY LIMITED	454,636,570	1%	99%
	Payments specific to the Oil and Gas sector levied by MEMD and made by non-valid license holders (*)	741,459,639	1%	100%
	Total	<u>69,764,035,889</u>		

(*) Detailed in Annex 9

4.1.2.3. Government Agencies

Based on the reconciliation scope proposed above, the following government agencies would be required to report for the FY 2021/22 UGEITI Report:

Table 20: List of Government Agencies within the oil and gas sector UGEITI reporting process

N°	Government Agency	IA comment
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Uganda National Oil Company (UNOC)	Unilateral disclosure
3	Petroleum Authority of Uganda (PAU)	Unilateral disclosure
4	Directorate of Petroleum (DoP)	Unilateral disclosure
5	Uganda Registration Services Bureau (URSB)	Unilateral disclosure

4.2 Comprehensive Disclosure of non-revenue information

4.2.1. Legal framework and fiscal regime

Objective of Requirement 2.1

The objective of this requirement is to ensure public understanding of all aspects of the regulatory framework for the extractive industries, including the legal framework; fiscal regime; roles of government entities and reforms; as well as laws and regulations related to addressing corruption risks in the extractive sector.

Key Requirements:

- Legal Framework & Fiscal Regime:** Description including fiscal devolution, relevant laws, anti-corruption measures, contract types, and
- Institutional framework:** Description of government agency roles.
- Energy Transition:** Overview of national commitments, policies, and plans related to energy transition.
- Carbon Pricing:** Summary of carbon pricing mechanisms or taxes relevant to extractive industries.
- State Support:** Disclosure of public subsidies, other state support, and related reforms, including quasi-fiscal expenditures by state-owned enterprises.
- Reforms Documentation:** Encouragement to document ongoing reforms, especially related to energy transition.
- Artisanal & Small-Scale Mining:** Disclosure of policies and reforms for the artisanal and small-scale mining sector

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend including in the report a description of the legal framework and fiscal regime that governed the extractive sector in Uganda during the 2021/22 fiscal year, detailing the following points:

- Fiscal Regime:** An overview of the fiscal regime governing the oil, gas, and mining sectors in 2021/22, including any ongoing reforms.
- Fiscal Devolution:** The level of fiscal devolution in Uganda for these sectors.
- Laws and Regulations:** An overview of the laws and regulations in force during the 2021/22 fiscal year governing the oil, gas, and mining sectors.
- Reform Documentation:** Documentation of any ongoing reforms related to national energy transition commitments, policies, and plans relevant to the extractive industries.

- e) **Carbon Pricing Mechanisms:** A summary description of carbon pricing mechanisms or carbon taxes applicable to the extractive industries.
- f) **Public Subsidies:** Disclosure of public subsidies and other forms of state support relevant to the extractive industries, as well as any ongoing reforms. This includes producer subsidies as well as pre-tax and post-tax consumer subsidies, in accordance with guidance from the Global Subsidies Initiative. Subsidies defined as quasi-fiscal expenditures by a state-owned enterprise must be disclosed in accordance with Requirement 6.2.
- g) **Artisanal and Small-Scale Mining Sector:** Disclosure of policies related to the artisanal and small-scale mining sector, as well as information on planned or ongoing reforms.
- h) **Public References:** Includes references to the above points from the publicly available platforms of the relevant government agencies.

4.2.2. Contract and License Allocations

Objective of Requirement 2.2

The objective of this requirement is to provide a public overview of awards and transfers of oil, gas, and mining licenses; the statutory procedures for license awards and transfers; and whether these procedures are followed in practice. This helps stakeholders identify and address possible weaknesses in the license awarding process, including those that make these processes vulnerable to corruption.

Key Requirements:

a) Disclosure of Awards and Transfers: Information related to all contract and license awards and transfers during the fiscal year covered by the most recent EITI disclosures, including for companies whose payments fall below the agreed materiality threshold. This must include:

- **Process Description:** Description of the process for transferring or awarding the license.
- **Criteria Used:** Technical and financial criteria, including any requirements related to free, prior, and informed consent. Where mandated, disclosure of how consultations with impacted communities were conducted.
- **Recipient Information:** Information about the recipient(s) of the license, including consortium members.
- **Deviations from Framework:** Any material deviations from the legal and regulatory framework, including an explanation of the methodology used for assessment.

Where governments can select different methods for awarding a contract or license (e.g., competitive bidding or direct negotiations), the multi-stakeholder group is encouraged to explain the rules determining the procedure used and the rationale for selecting a particular procedure. This includes documenting instances of expedited or “fast-tracked” awards or transfers, the procedures and criteria used, the institutions involved, and the outcomes.

Any gaps in publicly available information must be identified, along with significant legal or practical barriers preventing comprehensive disclosure. An account of government plans to overcome such barriers and the anticipated timescale must also be provided.

b) Historical Allocations: Encouragement to disclose information on licenses allocated before the period covered by EITI implementation.

c) Bidding Process: Requirement to disclose the list of applicants, including their beneficial owners, and the bid criteria when licenses are awarded through a bidding process.

d) Additional Information: Encouragement to include additional information on the allocation of licenses, such as commentary on the efficiency and effectiveness of licensing procedures; description of procedures, practices, and grounds for renewing, suspending, or revoking a contract or license; and information on changes in majority ownership of license-holding companies.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend including in the report a description of the license/contract allocation process during the 2021/22 fiscal year, through unilateral disclosure by government agencies, namely the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines), detailing the following points:

- a) Allocation Process:** A detailed description of the allocation process for licenses/contracts transferred or awarded during the 2021/22 fiscal year.
- b) Technical and Financial Criteria:** The technical and financial criteria used for transferring or awarding licenses/contracts during the 2021/22 fiscal year.
- c) Recipient Information:** Information about the recipients of the licenses/contracts that have been transferred or awarded during the 2021/22 fiscal year.
- d) Deviations from Framework:** Any material deviations from the applicable legal framework in force during the 2021/22 fiscal year.
- e) Public References:** Inclusion of references to publicly available information regarding the above points from the websites of the relevant government agencies.

4.2.3. Register of Licenses

Objective of Requirement 2.3

The objective of this requirement is to ensure the public accessibility of comprehensive information on property rights related to extractive deposits and projects.

Key Requirements:

It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups outside the agreed scope of EITI implementation (i.e., where their payments fall below the agreed materiality threshold). Any significant legal or practical barriers preventing comprehensive disclosure must be documented and explained, along with government plans to overcome such barriers and the anticipated timescale.

- a) **Maintaining a Public Register:** Implementing countries must maintain a publicly available register or cadastre system(s) that includes timely and comprehensive information regarding each of the licenses pertaining to companies within the agreed scope of EITI implementation.
- b) **Content of the Register:** The register or cadastre system must include:
- c) **License Holder(s):** Information on the holders of the license.
- d) **Coordinates of the License Area:** Coordinates of the license area, where collated. If coordinates are not collated, the government must ensure the size and location of the license area are disclosed in the license register. The coordinates must be publicly available from the relevant government agency without unreasonable fees and restrictions, with guidance on how to access them and the cost, if any, of accessing the data. Plans and timelines for making this information freely and electronically available through the license register must also be documented.
- e) **Application, Award, and Duration Dates:** Dates of application, award, and duration of the license.
- f) **Commodity:** For production licenses, the commodity being produced.

It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups outside the agreed scope of EITI implementation (i.e., where their payments fall below the agreed materiality threshold). Any significant legal or practical barriers preventing comprehensive disclosure must be documented and explained, along with government plans to overcome such barriers and the anticipated timescale.

- g) **Gaps and Efforts:** Where such registers or cadastres do not exist or are incomplete, the multi-stakeholder group must disclose any gaps in the publicly available information and document efforts to strengthen these systems.
- h) **Linking Registers:** Implementing countries are encouraged to link publicly available license registers to other government platforms that disclose or hold information in accordance with Requirement 2.5 on the legal and beneficial owners of oil, gas, and mining companies.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that the register of active licenses relating to the fiscal year 2021/22 be included in the UGEITI report through unilateral disclosure by government agencies, namely the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines). This should include the following points:

- a) **Register Inclusion:** Ensure the inclusion of the register of active licenses for FY 2021/22 in the UGEITI report.
- b) **Comprehensive Information:** Provide comprehensive information regarding each of the licenses:
- c) **License Holder(s):** Clearly list the holders of each license.

- d) **Coordinates and Size:** Disclose the coordinates of the license areas, or where not available, ensure that the size and location of the license areas are included in the register. Provide guidance on how to access coordinates and any associated costs, and document plans for making this information freely available electronically.

Application, Award, and Duration Dates: Include the date of application, date of award, and duration of each license.

- e) **Commodity:** For production licenses, specify the commodity being produced.
- f) **Legal and Practical Barriers:** Document any significant legal or practical barriers to comprehensive disclosure, including plans to overcome these barriers and the anticipated timeline.
- g) **Linkage to Other Registers:** Link the license register to other government platforms that disclose information on the legal and beneficial owners of oil, gas, and mining companies, in line with Requirement 2.5.
- h) **Gaps and Efforts:** Disclose any gaps in the publicly available information and document efforts to strengthen the register or cadastre systems.

4.2.4. Contracts and Licenses

Objective of Requirement 2.4

The objective of this requirement is to ensure the public accessibility of all licenses and contracts underpinning extractive activities (at least from 2021 onwards) as a basis for the public's understanding of the contractual rights and obligations of companies operating in the country's extractive industries. It also aims to contribute to stakeholders' ability to monitor compliance with contractual obligations.

Key Requirements:

- a) **Disclosure of Contracts and Licenses:** Implementing countries are required to disclose any contracts and licenses that are granted, entered into, or amended from 1 January 2021. The Standard also encourages to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas, and minerals, as well as material exploration contracts.
- b) **Plan for Disclosing Contracts:** The multi-stakeholder group (MSG) is expected to agree and publish a plan for disclosing contracts with a clear time frame for implementation and addressing any barriers to comprehensive disclosure. This plan will be integrated into work plans covering 2020 onwards.
- c) **Government Policy on Disclosure:** The MSG is required to document the government's policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas, and minerals. This must include:
- d) **Legislation or Policy Description:** A description of whether legislation or government policy addresses the issue of disclosure of contracts and licenses, including whether it requires or prohibits disclosure. If there is no existing legislation, an explanation of where the government policy is embodied must be included, and the MSG must document its discussion on what constitutes government policy on contract disclosures. Any planned or ongoing reforms relevant to the disclosure of contracts and licenses must also be documented.
- e) **Overview of Publicly Available Contracts:** An overview of which contracts and licenses are publicly available. Implementing countries must provide a list of all active production and exploration contracts and licenses, indicating which are publicly available and which are not. For all published contracts and licenses, the overview must include a reference or link to the location where the contract or license is published. If a contract or license is not published, the legal or practical barriers must be documented and explained.
- f) **Explanation of Deviation from Policy:** Where disclosure practice deviates from legislative or government policy requirements concerning the disclosure of contracts and licenses, the MSG must provide an explanation for the deviation.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that the UGEITI MSG include the government's policy on disclosure of contracts and licenses governing the mining and oil and gas sectors through unilateral disclosure by government agencies, namely the Petroleum Authority of Uganda (PAU), the Directorate of Petroleum, and the Directorate of Geological Survey and Mines (DGSM). This should include the following points:

- a) **Disclosure of Contracts and Licenses:** Ensure that any contracts and licenses granted, entered into, or amended from 1 January 2021 are disclosed. Encourage the disclosure of contracts and licenses that provide terms for the exploitation of oil, gas, and minerals, as well as material exploration contracts.
- b) **Plan for Disclosing Contracts:** Agree and publish a plan for disclosing contracts, with a clear time frame for implementation and addressing barriers to comprehensive disclosure. Integrate this plan into work plans covering 2020 onwards.
- c) **Government Policy on Disclosure:** Document the government's policy on disclosure of contracts and licenses, including:

- d) Legislation or Policy:** Describe whether legislation or government policy requires or prohibits disclosure of contracts and licenses. If no legislation exists, explain where government policy is embodied and document the MSG's discussion on what constitutes government policy on contract disclosures. Document any planned or ongoing reforms related to contract and license disclosure.
- e) Publicly Available Contracts:** Provide an overview of which contracts and licenses are publicly available. List all active production and exploration contracts and licenses, indicating which are publicly available and which are not. For published contracts and licenses, include references or links to where they are published. Document and explain any legal or practical barriers to publishing contracts and licenses.
- f) Deviation from Policy:** Explain any deviations from legislative or government policy requirements concerning the disclosure of contracts and licenses.

4.2.5. Beneficial Ownership

Objective of Requirement 2.5

The objective of this requirement is to enable the public to know who ultimately owns and controls the companies operating in the country's extractive industries, particularly those identified by the multi-stakeholder group (MSG) as high-risk. This transparency helps deter improper and corrupt practices in the management of extractive resources and aids in monitoring the ownership of politically exposed persons (PEPs).

Key Requirements:

- a) **Public Register of Beneficial Owners:** Implementing countries are encouraged to maintain a publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted. Incorporating beneficial ownership information into existing company filings with corporate regulators, stock exchanges, or agencies regulating extractive industry licensing is also encouraged. If this information is already publicly available, the EITI Report must include guidance on how to access it.
- b) **Definition of the BO and PEPS:** The multi-stakeholder group must agree an appropriate definition of the term "beneficial owner". The definition must be aligned with EITI Requirement 2.5(f)(i) and take international norms and relevant national laws into account. The definition must also include ownership threshold(s), which should be informed by the country context and the type and level of risk that the country aims to address. Implementing countries are encouraged to adopt an ownership threshold of **10%** or lower for beneficial ownership reporting.
- c) **Government Policy on Disclosure:** The MSG is required to document the government's policy and its discussion on beneficial ownership disclosure. This must include details on the relevant legal provisions, actual disclosure practices, and any planned or ongoing reforms related to beneficial ownership disclosure.
- d) **Disclosure of Beneficial Ownership Information:** Implementing countries are required to request, and companies are required to publicly disclose, beneficial ownership information. This applies to corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract and must include the identity of their beneficial owners, the level of ownership, and details about how ownership or control is exerted. The MSG must disclose any significant gaps or weaknesses in reporting on beneficial ownership information, including entities that failed to submit all or some beneficial ownership information.
- e) **Details of Beneficial Owners:** Information about the identity of the beneficial owner must include their name, nationality, and country of residence, as well as identifying any politically exposed persons. Implementing countries are also encouraged to disclose beneficial owners' national identity numbers, dates of birth, residential or service addresses, and contact information.
- f) **Assuring Reliability of Information:** The MSG must assess existing mechanisms for assuring the reliability of beneficial ownership information and agree on an approach for corporate entities to ensure the accuracy of the beneficial ownership information they provide. This could include requiring companies to attest the beneficial ownership declaration form through sign-off by a member of the senior management team or senior legal counsel or to submit supporting documentation.
- g) **Publicly Listed Companies and Joint Ventures:** Publicly listed companies, including wholly-owned subsidiaries, are required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed to facilitate public access to their beneficial ownership information. In the case of joint ventures, each entity within the venture must disclose its beneficial owners unless it is publicly listed or a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided.

- h) **State-Owned Enterprises (SOEs):** SOEs are required to disclose the name of the state(s) owning or controlling the SOE, the level of ownership, and details about how ownership or control is exerted. If the SOE is not fully owned by the state, beneficial ownership information must be disclosed in accordance with Requirement 2.5(c).
- i) **Legal Owners:** Implementing countries are required to disclose the legal owners of the corporate entities defined in Requirement 2.5(c), including the share of ownership. Companies are encouraged to disclose their ownership structure, including the full chain of legal entities leading to the beneficial owner.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that the UGEITI MSG include the government’s policy on disclosure of beneficial ownership governing the mining and oil and gas sectors through disclosure by government agencies, namely the Petroleum Authority of Uganda (PAU), the Directorate of Petroleum, and the Directorate of Geological Survey and Mines (DGSM). This should include the following points:

- a) **Public Register of Beneficial Owners:** Maintain a publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted.
- b) **Government Policy on Disclosure:** Document the government’s policy on beneficial ownership disclosure, including:
- c) **Legislation or Policy:** Describe whether legislation or government policy requires or prohibits disclosure of beneficial ownership information. If no legislation exists, explain where government policy is embodied and document the MSG’s discussion on what constitutes government policy on beneficial ownership disclosures. Document any planned or ongoing reforms related to beneficial ownership disclosure.

The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 define a beneficial owner as follows:

Table 21: Definition of BO in accordance with the Companies and Partnership Acts (Amendments), 2022

Terms	Definition accordance with the legislation
Companies (Amendment) Act 2022	A natural person who ultimately owns or controls a company or a natural person on whose behalf a transaction is conducted in a company and includes a natural person who exercises ultimate control over a company.
Partnership (Amendment) Act 2022	A natural person who ultimately owns or controls a partnership or the natural person on whose behalf a transaction is conducted in the partnership and includes a natural person who exercises ultimate control over a partnership.

- d) **Publicly Available Information:** Provide guidance on accessing publicly available beneficial ownership information. Incorporate beneficial ownership information into existing company filings where possible.
- e) **Legal and Practical Barriers:** Document and explain any significant legal or practical barriers to comprehensive disclosure of beneficial ownership information, including plans to overcome these barriers and the anticipated timeline.
- f) **Disclosure of Beneficial Ownership Information:** Request and ensure the public disclosure of beneficial ownership information by companies, including the identity of beneficial owners, the level of ownership, and details about how ownership or control is exerted. Disclose any significant gaps or weaknesses in reporting on beneficial ownership information.
- g) **Details of Beneficial Owners:** Ensure that the identity of beneficial owners includes their name, nationality, and country of residence, and identify any politically exposed persons. Encourage

the disclosure of additional details such as national identity numbers, dates of birth, residential or service addresses, and contact information.

- h) **Assuring Reliability of Information:** Assess existing mechanisms for assuring the reliability of beneficial ownership information and agree on an approach for corporate entities to ensure the accuracy of the information they provide. Consider requiring companies to attest the beneficial ownership declaration form through sign-off by senior management or legal counsel or to submit supporting documentation.
- i) **Publicly Listed Companies and Joint Ventures:** Ensure that publicly listed companies disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed. In the case of joint ventures, ensure that each entity discloses its beneficial owners unless it is publicly listed or a wholly-owned subsidiary of a publicly listed company.
- j) **State-Owned Enterprises (SOEs):** Ensure that SOEs disclose the name of the state(s) owning or controlling the SOE, the level of ownership, and details about how ownership or control is exerted. If the SOE is not fully owned by the state, ensure that beneficial ownership information is disclosed in accordance with Requirement 2.5(c).
- k) **Legal Owners:** Disclose the legal owners of the corporate entities defined in Requirement 2.5(c), including the share of ownership. Encourage companies to disclose their ownership structure, including the full chain of legal entities leading to the beneficial owner.
- g) **Definition:** We also recommend that the UGEITI MSG agrees on definition of the PEPS

Table 22: Proposed definition of BO and PEPS

Terms	Proposed definition for the UGEITI reporting purposes
Beneficial Owner	<p>A natural person who ultimately owns or controls an corporate entity or a natural person on whose behalf a transaction is conducted in a corporate entity and includes a natural person who exercises ultimate control over a corporate entity.</p> <p>The definition also covers inter alia all the natural persons that holds directly or indirectly 5% of capital shares or voting rights of a corporate entity.</p>
Politically Exposed Persons (PEPs)	<p>A natural person who is or who has been entrusted with prominent public functions and includes the following:</p> <ul style="list-style-type: none"> - heads of State, heads of government, ministers and deputy or assistant ministers; or - members of parliament or of similar legislative bodies; or - members of the governing bodies of political parties; or - members of supreme courts, of constitutional courts or of other high-level judicial bodies, the decisions of which are not subject to further appeal, except in exceptional circumstances; or - members of courts of auditors or of the boards of central banks; or - ambassadors, business managers and high-ranking officers in the armed forces; or - members of the administrative, management or supervisory bodies of State-owned enterprises; or - government directors, deputy directors and members of the board or equivalent function of an international organisation.

4.2.6. State Participation

Objective of Requirement 2.6

The objective of this requirement is to ensure an effective mechanism for transparency and accountability for state-owned enterprises (SOEs) and state participation more broadly. This requirement aims to enhance public understanding of whether SOEs' management is undertaken in accordance with the relevant regulatory framework. Transparency in this area provides a basis for continuous improvements in the SOE's contribution to the national economy—whether financially, economically, or socially—and strengthens understanding of the extent to which SOE investment decisions are aligned with long-term public interests.

Key Requirements:

a) Disclosure of Material Revenue Payments and Financial Relationships:

- **Role of SOEs:** An explanation of the role of state-owned enterprises (SOEs) in the sector, including prevailing rules and practices regarding the financial relationship between the government and SOEs. This includes the rules and practices governing transfers of funds between SOEs and the state, retained earnings, reinvestment, and third-party financing.
- **Ownership Details:** Disclosures from the government and SOEs of their level of ownership in oil, gas, and mining companies operating within the country, including those held by SOE subsidiaries and joint ventures. Any changes in the level of ownership during the reporting period must be detailed, including the terms attached to their equity stake and their level of responsibility for covering expenses at various project phases (e.g., full-paid equity, free equity, or carried interest).
- **Transaction Details:** For any changes in ownership during the EITI reporting period, the terms of the transaction must be disclosed, including details on valuation and revenues. Additionally, any loans or loan guarantees provided by the government and SOEs to oil, gas, and mining companies must be detailed, including loan tenor and terms (repayment schedule and interest rate). The multi-stakeholder group (MSG) is encouraged to compare loan terms with commercial lending terms.

b) Disclosure of Audited Financial Statements: SOEs are required to publicly disclose their audited financial statements. Where audited financial statements are not available, the main financial items (balance sheet, profit/loss statement, cash flows) must be disclosed. Any legal and regulatory barriers inhibiting timely disclosure must be documented by the reporting entity.

c) Rules and Practices Related to SOE Operations: Implementing countries are required to describe the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting, and corporate governance (e.g., composition and appointment of the Board of Directors, Board's mandate and code of conduct). SOEs are expected to publish their anti-corruption policies and are encouraged to engage in rigorous due diligence processes.

d) Disclosure of Investments: SOEs are encouraged to disclose investments in the extractive industries, including assets and liabilities. They are also encouraged to disclose how their investment decisions align with energy transition and climate risk considerations.

e) Disclosure of Beneficial Ownership: Where feasible, SOEs are encouraged to disclose the identity and beneficial ownership of their agents or intermediaries, suppliers, or contractors for material transactions.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that information on the state's participation in the extractive sector during the fiscal year 2021/22 be included through unilateral disclosure by government agencies, namely the Uganda National Oil Company (UNOC), the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines). This information on state participation should include:

- a) **Overview of the roles of UNOC and Kilembe Mines Limited:** An explanation of the roles of both companies in the mining, oil and gas sectors. Specifically, it should be noted that UNOC holds a 15% participating interest on behalf of the Government (as Nominee) in Petroleum Production Licenses awarded, resulting in oil and gas discoveries. Kilembe Mines Limited (KML) is a public enterprise incorporated as a company with 99.99% of its shares are owned by the Government of Uganda (GoU).
- b) **Financial Relationship:** The prevailing rules and practices regarding the financial relationship between UNOC, KML and other government agencies, including transfers of funds between UNOC and these agencies.
- c) **Ownership Details:** The level of ownership in oil and gas companies operating within Uganda, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period.

4.2.7. Exploration Activities

Objective of Requirement 3.1

The objective of this requirement is to ensure public access to an overview of the extractive sector in Uganda and its potential, including recent, ongoing, and planned significant exploration activities.

Key Requirements:

a) Disclosure of Overview: Implementing countries are required to disclose a comprehensive overview of the extractive industries, detailing any significant exploration activities occurring within the sector.

b) Disclosure of Reserves Data: Implementing countries and companies are encouraged to disclose data on proven economic oil, gas, or mineral reserves, where such information is available.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) includes the following in the UGEITI Report for FY 2021/22:

- a) Overview of Extractive Industries:** A thorough overview of the extractive industries, including significant exploration activities, should be provided through unilateral disclosure from the relevant government agencies:
- Petroleum Authority of Uganda (PAU)
 - Uganda National Oil Company (UNOC)
 - Development and Production Department (former Directorate of Petroleum); and
 - Mines Department (former Directorate of Geological Survey and Mines).
- b) Use of Publicly Available Information:** We recommend that the UGEITI Report for FY 2021/22 includes references to information from the publicly available platforms of the relevant government agencies.

4.2.8. Production Data

Objective of Requirement 3.2

The objective of this requirement is to ensure public understanding of production levels of extractive commodities and the valuation of output. This understanding serves as a basis for assessing expected government revenues from the extractive industries and identifying potential revenue leakages linked to under-reported production.

Key Requirements:

a) Disclosure of Production Data: Implementing countries are required to disclose timely production data, including production volumes and values by commodity. Data should be further disaggregated by project, where available. Estimates of production from artisanal and small-scale activities must also be disclosed when applicable.

b) Disclosure of Sources and Methods: The sources and methods used for calculating production volumes and values must be disclosed. Implementing countries are required to provide details on existing mechanisms to monitor and verify the accuracy of production data, including documentation of any weaknesses related to the comprehensiveness and reliability of publicly available production data.

c) Use of Commodity Classification Standards: Implementing countries are expected to present production data using national and international commodity classification standards.

d) Disclosure by Companies: Companies are encouraged to disclose realized sales volumes and values by project.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) include the following in the UGEITI Report for FY 2021/22:

- a) Production Data by Commodity:** Include comprehensive production data disaggregated by commodity, volume, and value, categorized by region/area. This data should be obtained through the reporting process from government agencies and extractive companies included in the reporting scope.
- b) References to Publicly Available Data:** The UGEITI Report for FY 2021/22 should also include references to the production data sourced from the publicly available platforms of relevant government agencies involved in the extractive sector.

4.2.9. Export Data

Objective of Requirement 3.3

The objective of this requirement is to ensure public understanding of extractive commodity export levels and the valuation of exports. This understanding is essential for assessing expected government revenues from the extractive industries and identifying potential revenue leakages linked to under-reported exports.

Key Requirements:

a) Disclosure of Export Data: Implementing countries are required to disclose timely export data, including export volumes and values by commodity and exporting company. Export data should be disaggregated by transaction and estimates of exports from artisanal and small-scale activities must be disclosed where applicable.

b) Disclosure of Sources and Methods: The sources and methods used for calculating export volumes and values must be disclosed. Implementing countries must provide information on existing mechanisms to monitor and verify the accuracy of export data and document findings, including any weaknesses related to the comprehensiveness and reliability of publicly available export data. This may include analyzing deviations between export values and market prices or import values reported by the destination country.

c) Use of Commodity Classification Standards: Implementing countries are expected to present export data using national and international commodity classification standards.

d) Disclosure by Exporting Companies: Exporting companies and buyers of commodities, including commodity traders, are encouraged to disclose realized sales volumes and values by project.

e) Regional and Buyer Data: Implementing countries are encouraged to present export data by region, destination, and buyer. Exporting companies and implementing countries should disclose whether the buyer is a related party.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) include the following in the UGEITI Report for FY 2021/22:

- a) Comprehensive Export Data:** Include export data by commodity, disaggregated by volume, value, destination, region, company, or project for the fiscal year 2021/22. This data should be gathered through the reporting process from government agencies and extractive companies included in the reporting scope.
- b) References to Publicly Available Data:** The UGEITI Report for FY 2021/22 should include references to export data sourced from the publicly available platforms of relevant government agencies involved in the extractive sector.

4.2.10. Greenhouse Gas Emissions

Objective of Requirement 3.4

The objective of this requirement is to encourage companies to disclose greenhouse gas (GHG) emissions in accordance with leading disclosure standards. This transparency is essential for understanding the environmental impact of extractive activities and aligning with global climate goals.

Key Requirements:

a) Disclosure Encouragement: Companies are encouraged to disclose their GHG emissions in alignment with existing leading disclosure standards.

b) Disaggregated Disclosures: Where feasible, the multi-stakeholder group is encouraged to request disaggregated disclosures of GHG emissions to provide more detailed insights into the sources and levels of emissions.

Recommendations for the Extractive Sector in Uganda

We recommend that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) considers the following in relation to greenhouse gas emissions:

- a) **Request for Information:** Although the Department of Forestry will not be included in the scope, the MSG should request relevant information regarding GHG emissions from companies operating in the extractive sector. This should include:
 - Total GHG emissions reported by companies.
 - Emission sources categorised by scope (Scope 1 for direct emissions, Scope 2 and 3 for indirect emissions).
 - Measures taken by companies to mitigate emissions and improve environmental sustainability.
- b) **Encourage Best Practices:** The MSG should encourage companies to adopt leading disclosure standards for GHG emissions and share best practices within the industry to promote transparency and accountability.
- c) **Public Accessibility:** Ensure that GHG emissions data is publicly accessible and integrated into the UGEITI Report for FY 2021/22, enabling stakeholders to assess the environmental impact of the extractive activities.

4.2.11. Sale of the State's Share of Production or Other Revenues Collected in Kind

Objective

Ensure transparency in the sale of oil, gas, and mineral resources or other revenues collected in kind, allowing the public to assess whether sales values correspond to market values and ensuring traceability of proceeds to the national Treasury.

Key Requirements

- a) **Disclosure Requirements:** Implementing countries should disclose detailed information on volumes received and sold, revenues received, and revenues transferred to the state from the sale of commodities.
- b) **Disaggregation:** Data should be disaggregated by individual buying company and commensurate with other payment and revenue streams to ensure transparency.
- c) **Sale Agreements:** Encourage disclosure of sales agreements, including the process for selecting buying companies, criteria used, and any deviations from legal frameworks.
- d) **Data Reliability:** Address concerns related to data reliability by implementing mechanisms to resolve gaps, inconsistencies, and irregularities in disclosed information.

Recommendation to the MSG for the 2021/22 UGEITI Report

None of the government agencies confirmed receiving payments in kind from extractive entities during FY 2021/22. However, we propose that information on the state's share of production or other revenues collected in kind during FY 2021/22 should be unilaterally disclosed by the relevant government agencies or to confirm that these are not applicable.

4.2.12. Infrastructure Provisions and Barter Arrangements

Objective:

Ensure public understanding of infrastructure provisions and barter-type arrangements, including resource-backed loans, providing transparency and comparability with conventional agreements. This is to allow the public to assess whether the terms and values of these arrangements align with market standards and ensure traceability of benefits to the national Treasury.

Key Requirements:

- a) The MSG is required to assess whether there are any agreements involving the provision of goods and services (including loans, grants, and infrastructure works) in exchange for oil, gas, or mining concessions or commodities. This includes collateralised debt arrangements as per the IMF's definition.
- b) Where these agreements are determined to be material, the MSG must ensure comprehensive public disclosure, with details and disaggregation comparable to other payments and revenue streams in the extractive sector.

Recommendation to the MSG for the 2021/22 UGEITI Report

- a) Assessment of Infrastructure and Barter Arrangements
 - **Review Agreements:** Conduct a thorough review to identify agreements involving the exchange of goods, services, or loans for concessions or commodities.
 - **Understand Terms and Parties:** Gain a full understanding of the terms, the parties involved, the resources pledged by the state, and the value of benefits such as infrastructure works. Ensure clarity on whether these agreements meet the IMF's definition of collateralised sovereign debt.
- b) Disclosure Requirements
 - **Detailed Description:** For material agreements, ensure comprehensive public disclosure detailing the terms, parties involved, the nature of infrastructure works, and the value of benefits.
 - **Disaggregated Data:** Ensure disclosures are detailed and disaggregated to match the level of detail required for other extractive sector payments and revenue streams.
- c) Publication of Agreements
 - **Encourage Transparency:** Advocate for the publication of all relevant agreements related to infrastructure provisions and resource-backed loans, ensuring they are accessible to the public.
 - **Reporting Inclusion:** Ensure that the UGEITI reporting process includes detailed information on infrastructure provisions and barter arrangements from government agencies and extractive companies, enhancing transparency and accountability.

Table 23: Payment flows to be included in the UGEITI Report for the FY 2021/22

Payment flows	Extractive companies	Government Agencies
Infrastructure provisions and Barter arrangements		
5.1 Value of the benefit stream during the fiscal year 2021/22	✓	✓

4.2.13. Transportation Revenues

Objective:

Ensure transparency in government and state-owned enterprise (SOE) revenues derived from the transportation of oil, gas, and minerals. This objective aims to enhance accountability in extractive commodity transportation arrangements involving the state or SOEs by providing clear and detailed information to the public.

Key Requirements:

a) Governments and SOEs must disclose revenues received from the transportation of oil, gas, and minerals if these revenues are deemed material. This disclosure should be detailed and disaggregated to the same level as other payments and revenue streams (Requirement 4.7).

b) Implementing countries are encouraged to disclose:

- I. **Transportation Arrangements:** Provide a comprehensive description of transportation arrangements, including the type of product transported, transportation routes, and the involved companies and government entities (including SOEs).
- II. **Taxation and Tariffs:** Define relevant transportation taxes, tariffs, or other payments associated with transportation. Disclose the methodologies used to calculate these charges.
- III. **Tariff Rates and Volume:** Publish tariff rates applied and the volume of commodities transported under these arrangements.
- IV. **Revenue Disclosure:** Disclose revenues received by government entities and SOEs from the transportation of oil, gas, and minerals.

Recommendation to the MSG for the 2021/22 UGEITI Report

a) Disclosure of Transportation Revenues

- **Unilateral Disclosure:** Advocate for unilateral disclosure by relevant government agencies of revenues generated from the transportation of oil, gas, and minerals, even if no material revenues were received in FY 2021/22.
- **Comprehensive Reporting:** Ensure that the UGEITI reporting process includes detailed information on transportation revenues from government agencies and SOEs, ensuring transparency and accountability.

b) Detailed Description of Transportation Arrangements

- **Transparency in Arrangements:** Provide a detailed description of transportation arrangements, clarifying the types of commodities transported, routes used, and the roles of involved entities (both public and private).
- **Public Accessibility:** Ensure that this information is accessible to the public to foster understanding and scrutiny.

c) Clarity on Taxation and Tariffs

Definition and Methodologies: Clearly define transportation taxes, tariffs, or other relevant payments. Disclose the methodologies used for calculation to enhance transparency.

d) Volume and Tariff Rates Disclosure

Transparency in Financial Terms: Disclose the volume of commodities transported and the applicable tariff rates to provide a clear picture of financial transactions related to transportation.

e) Data Quality Assurance

Establish Procedures: Develop and agree on procedures within the MSG to ensure the accuracy and reliability of disclosed transportation revenue data. Address any identified gaps, inconsistencies, or irregularities as per Requirement 4.9 of the EITI Standard.

4.2.14. Transactions Related to State-Owned Enterprises

Objective:

Ensure the traceability of payments and transfers involving state-owned enterprises (SOEs), Uganda National Oil Company (UNOC) and Kilembe Mines Limited, and strengthen public understanding of whether revenues accruable to the state are effectively transferred to the state and the level of state financial support for SOEs.

Key Requirement:

a) The multi-stakeholder group is required to ensure that the reporting process comprehensively addresses the role of state-owned enterprises (SOEs), specifically Uganda National Oil Company (UNOC) and Kilembe Mines Limited, by:

- Facilitating comprehensive and reliable disclosures of material payments made to SOEs by extractive companies.
- Ensuring transparent disclosures of SOE transfers to relevant government agencies and the national Treasury.
- Facilitating transparent reporting on government financial support provided to SOEs, including subsidies, grants, and other forms of financial assistance.

b) Implementing countries are encouraged to provide detailed descriptions of the mechanisms and criteria used for the allocation of state financial support to SOEs, ensuring clarity and accountability in the allocation process.

c) SOEs are encouraged to disclose information on their financial transactions with extractive companies, including the nature and volume of payments received and transfers made to government agencies.

Recommendation to the MSG for the 2021/22 UGEITI Report

a) Disclosure of SOE Transactions:

Encourage robust disclosures detailing transactions involving SOEs, particularly Uganda National Oil Company (UNOC) and Kilembe Mines Limited. This should include payments received from extractive companies, transfers to government entities, and financial support received from the state.

b) Enhanced Transparency:

Advocate for transparency in financial interactions between SOEs and extractive companies, ensuring that all significant financial flows are disclosed and understood by the public.

c) Monitoring and Oversight:

Establish mechanisms for monitoring and verifying the accuracy of disclosed information related to SOE transactions, addressing any identified gaps or inconsistencies to enhance transparency and accountability.

4.2.15. Subnational payments

Objective:

The objective of this requirement is to enable stakeholders to understand the benefits accruing to local governments through transparency in companies' direct payments to subnational entities. It aims to strengthen public oversight of how subnational governments manage their internally generated revenues from extractive industries.

Key Requirement:

a) The multi-stakeholder group is required to determine the materiality of direct payments from companies to subnational government entities within the agreed benefit streams. Where these payments are deemed material:

- Ensure comprehensive disclosure of company payments to subnational government entities.
- Ensure disclosure of the receipt of these payments by subnational government entities.

b) Implementing countries are encouraged to establish a robust procedure to ensure the quality and reliability of information regarding subnational payments, aligning with Requirement 4.9 on data quality assurance.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend that the UGEITI MSG includes payments made to subnational government agencies through unilateral disclosure by extractive companies.

Table 24: Subnational payment stream to be included in the UGEITI Report for the FY 2021/22

Payment flows	Extractive companies	Government Agencies
Subnational payments		
6.1 Any payment made to regional authority	✓	

4.2.16. Level of disaggregation

Objective:

The objective of this requirement is to ensure disaggregation in public disclosures of company payments and government revenues from oil, gas, and mining. This enables the public to assess the extent to which the government can monitor its revenue receipts as defined by its legal and fiscal framework. It ensures that the government receives what it is entitled to from each individual extractive project.

Key Requirement:

- a) Implementing countries must ensure that EITI data is disclosed in a disaggregated manner, including:
 - Each individual project involved.
 - Each company operating within these projects.
 - Each relevant government entity receiving revenues.
 - Disaggregation of revenue streams to provide clarity on specific payment types.
- b) Where a payment covered by EITI disclosures is imposed at the entity level rather than the project level, companies are encouraged to disclose this payment at the entity level.

MSG's definition of the term 'project'

- c) In Uganda, a project is defined as operational activities that are governed by a single agreement (contract, license, lease, concession, or similar legal agreement) and forms the basis for payment of liabilities with a government.
- d) Substantially interconnected agreements are a set of operationally and geographically integrated contracts, licenses, leases or concessions or related agreements with substantially similar terms that are signed with a government, giving rise to payment liabilities. Such agreements can be governed by a single contract, joint venture, production sharing agreement or any other overarching legal agreement.
- e) Where payments are attributed to a specific project, then the total amounts per type of payments shall be disaggregated by project. Where payments are levied at an entity level rather than at a project level, payments will be disclosed at an entity level rather than at a project level.
- f) Hence, the reporting entities will be requested to disclose the license number for each of the payments detailed in Section 4.3.2.b. as well as the production and exports data.

Recommendation to the MSG for the 2021/22 UGEITI Report

To meet this requirement effectively, the UGEITI MSG should consider the following recommendations:

- Ensure comprehensive disaggregation of EITI data by project, company, and government entity, reflecting all relevant revenue streams.
- Encourage companies to disclose payments at the entity level where necessary, to enhance transparency and accountability.
- Establish clear guidelines for reporting to ensure consistency across projects and entities within the extractive sector.

4.2.17. Data timeliness

Objective

Ensure that public disclosures of company payments and government revenues from oil, gas, and mining are sufficiently timely to inform public debate and policymaking.

Key Requirements

- a) Implementing countries must publish regular and timely information annually in accordance with the EITI Standard and agreed work plan (Requirement 1.5 and Requirements 7.2(b-c)). The multi-stakeholder group must define the accounting period covered by the EITI disclosures.
- b) The data must not be older than the second to last complete accounting period. For instance, information related to the financial year 2023 must be published no later than 31 December 2025.

Recommendation to the MSG for the 2021/22 UGEITI Report

The second EITI Report for Uganda should cover the FY 2021/22, spanning from 1st July 2021 to 30th June 2022, ensuring that all data published meets the timeliness requirements set forth by the EITI Standard.

4.2.18. Data Quality and Assurance

Objective

Ensure the reliability of disclosures of company payments and/or government revenues from oil, gas, and mining through robust data quality and assurance measures. This enhances confidence in financial data among stakeholders and contributes to strengthening audit and assurance systems.

Key Requirements

- a) The multi-stakeholder group must assess whether government revenues are subject to credible, independent audit, adhering to international auditing standards.
- b) Government and company disclosures under Requirement 4 must undergo credible, independent audit, applying international auditing standards. The multi-stakeholder group should explain the audit procedures undertaken and provide public access to supporting documentation.
- c) The multi-stakeholder group is required to establish a procedure to ensure data quality and assurance, aligning with standard procedures endorsed by the EITI Board. The rationale for adopting the chosen standard procedure must be documented, and deviations from it should be minimal. Any deviation requires prior approval from the EITI Board, addressing reasons for deviation, routine disclosure of required data, audit standards compliance, and data retention adequacy.

Recommendation to the MSG for the 2021/22 UGEITI Report

To comply with Requirement 4.9 of the 2019 EITI Standard aimed at ensuring that data submitted by reporting entities is credible, we recommend that the MSG adopts the following approach:

- a) Extractive Companies
 - For extractive companies required to appoint an Auditor:
 - The declaration form must be signed by a senior official or a person authorized to commit the company; and
 - It must be certified by an external auditor (who may be the Auditor).
- b) Government Agencies

The declaration form must be signed by the senior official or an authorized person of the reporting public entity.

c) Certification by the Court of Auditors

The Auditor General will be responsible for certifying the figures and issuing a letter of affirmation certifying the conformity of reported revenues to those collected and recorded in the audited accounts of the State.

d) Data on Beneficial Ownership

The declaration of beneficial ownership must be signed by a senior official or a person authorized to commit the company. This person will attest that the reported data is accurate.

4.2.19. Project Costs

Objective:

Increase public understanding of exploration and production costs within the country's extractive sector. This includes transparency on government policies and practices for monitoring these costs and managing associated revenue risks.

Key Requirements:

a) Implementing countries are required to disclose government policies and practices for monitoring oil, gas, and mining project costs and managing revenue loss risks. This must include the disclosure of relevant laws, regulations, and policies, as well as actions undertaken to monitor costs.

b) Implementing countries are expected to disclose final cost and tax audit reports, or summaries of those reports, including costs deemed as non-recoverable and costs deemed non-deductible, and any additional revenues to be collected as a result.

d) Companies and implementing countries are encouraged to disclose declared costs disaggregated by project and by costs related to operating and capital expenditures. Operating expenditures declared in the reporting year may include amortisation or depreciation of costs incurred in prior years. Companies and implementing countries are encouraged to disclose costs incurred since the commencement of the project

Recommendation to the MSG for the 2021/22 UGEITI Report

a) Government Policies and Practices Disclosure:

Document Disclosure: Ensure the comprehensive documentation and disclosure of government policies, regulations, and practices for monitoring project costs in the oil, gas, and mining sectors. This includes any measures taken to manage revenue loss risks.

b) Final Cost and Tax Audit Reports:

Audit Report Publication: Disclose final cost and tax audit reports, or provide summaries of those reports, detailing costs deemed non-recoverable and non-deductible. Additionally, include information on any additional revenues that are to be collected as a result of these audits.

c) Detailed Cost Disclosure:

Project-level Cost Disclosure: Encourage companies to disclose project costs, disaggregated by each individual project. This includes detailed breakdowns of operating and capital expenditures. Ensure this data includes amortization or depreciation of costs incurred in prior years and any costs incurred since the commencement of the project.

d) Actions Undertaken to Monitor Costs:

Implementation Actions: Document and disclose specific actions undertaken by the government to monitor exploration and production costs. This includes audits, assessments, and any corrective actions taken to address cost management issues.

e) Data Quality Assurance:

Quality Assurance Procedures: Develop and agree upon procedures within the MSG to ensure the accuracy and reliability of disclosed data. This includes establishing measures to verify the integrity of cost and tax audit reports and addressing any discrepancies or inconsistencies.

f) Compliance with International Standards:

International Standards Adherence: Ensure that all disclosed data and audit reports comply with international auditing and financial reporting standards to maintain credibility and reliability.

4.2.20. Distribution of revenues

Objective:

Ensure the traceability of extractive revenues to Uganda's national budget and provide transparency and accountability for revenues not recorded in the national budget for fiscal year 2021/2022.

Key Requirements:

a) Implementing countries are required to disclose a description of the distribution of revenues from the extractive industries.

b) Implementing countries must indicate which extractive industry revenues, whether cash or in-kind, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation and value of each revenue stream must be explained, with links provided to relevant financial reports as applicable (e.g., sovereign wealth and development funds, subnational governments, state-owned enterprises (SOEs), and other extra-budgetary entities).

c) The multi-stakeholder group is encouraged to reference national revenue classification systems and international standards such as the IMF Government Finance Statistics (GFS) Manual.

Recommendation to the MSG for the 2021/22 UGEITI Report

a) Disclosure of Revenue Distribution:

Comprehensive Description: Ensure the disclosure of a comprehensive description of how revenues from the extractive industries are distributed for fiscal year 2021/2022. This includes detailing the flow of funds from extraction to their final allocation within Uganda's national budget or other entities.

b) Recording in the National Budget:

Identification of Budget Records: Clearly identify which revenues, both cash and in-kind, from the extractive industries are recorded in Uganda's national budget. This ensures that stakeholders can trace these revenues and understand their impact on the national finances for fiscal year 2021/2022.

c) Allocation of Non-Budget Revenues:

Detailed Allocation Explanation: For revenues not recorded in the national budget, provide a detailed explanation of their allocation and value. This should include specifying which entities (e.g., sovereign wealth funds, subnational governments, SOEs, and other extra-budgetary entities) receive these funds and linking to relevant financial reports where applicable.

d) Reference to Classification Systems and Standards:

Adopt National and International Standards: Reference and adopt Uganda's national revenue classification systems and international standards such as the IMF Government Finance Statistics (GFS) Manual to ensure consistency, comparability, and clarity in the classification and reporting of extractive industry revenues.

e) Data Quality Assurance:

Establish Assurance Procedures: Develop and agree upon procedures within the UGEITI MSG to ensure the accuracy and reliability of data on the distribution of extractive revenues. This includes verifying the consistency of reported data with Uganda's national budget records and other financial reports for fiscal year 2021/2022.

f) Public Access and Transparency:

Enhance Public Access: Ensure that all relevant financial reports and documentation related to the distribution of extractive revenues are publicly accessible. This enhances transparency and allows stakeholders to independently verify the information provided for fiscal year 2021/2022.

4.2.21. Subnational transfers

Objective:

Enable stakeholders at the local level to assess whether the transfer and management of subnational transfers of extractive revenues are in line with statutory entitlements for fiscal year 2021/2022.

Key Requirements:

a) Where transfers between national and subnational government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute, or other revenue-sharing mechanism, the multi-stakeholder group (MSG) is required to ensure that material transfers are disclosed. Implementing countries must disclose the revenue-sharing formula, if any, as well as any discrepancies between the expected transfer (calculated in accordance with the relevant revenue-sharing formula) and the actual amount transferred between the central government and each relevant subnational entity.

b) The government is encouraged to provide explanations for any discrepancies. The MSG is encouraged to agree on a procedure to address data quality and assurance of information on subnational transfers, in accordance with Requirement 4.9.

c) The MSG is encouraged to ensure that any material discretionary or ad-hoc transfers are disclosed and to agree on a procedure to address data quality and assurance of information on such transfers, in accordance with Requirement 4.9.

d) The MSG is encouraged to report on actual disbursements and how extractive revenues earmarked for specific programs or investments at the subnational level are managed, as well as how those programs address women and other marginalized groups.

Recommendations to the UGEITI MSG:

a) Disclosure of Subnational Transfers:

- **Comprehensive Disclosure:** Ensure the disclosure of material transfers between national and subnational government entities related to extractive industry revenues for fiscal year 2021/2022. This includes detailing the revenue-sharing formula and identifying any discrepancies between expected and actual transfers.
- **Explanation of Discrepancies:** Encourage the government to provide clear explanations for any discrepancies between the expected and actual transfers to enhance transparency and accountability.

b) Data Quality and Assurance:

- **Establish Procedures:** Develop and agree upon procedures within the UGEITI MSG to ensure the accuracy and reliability of information on subnational transfers. This includes adhering to Requirement 4.9 for data quality and assurance.
- **Addressing Discrepancies:** Implement procedures to identify and address any discrepancies in the transfer data, ensuring that stakeholders can trust the reported information.

c) Disclosure of Discretionary and Ad-Hoc Transfers:

- **Material Transfers:** Ensure that any material discretionary or ad-hoc transfers are disclosed, providing transparency on how these funds are allocated and managed.
- **Assurance Procedures:** Agree on procedures to address data quality and assurance for discretionary and ad-hoc transfers, ensuring consistent and reliable reporting.

d) Reporting on Actual Disbursements:

- **Eclusivity:** Include information on how these programs address the needs of women and other marginalized groups, ensuring that extractive revenues contribute to inclusive development.

e) Unilateral Disclosure by Government Agencies:

We recommend that relevant government agencies unilaterally disclose information on direct subnational transfers. This proactive approach enhances transparency and allows for independent verification of the data.

4.2.22. Additional information on revenue management and expenditures

Objective:

Strengthen public oversight of the management of extractive revenues, the use of these revenues for specific public expenditures, and the assumptions underlying the budget process, including considerations related to revenue sustainability.

Key Requirements:

a) Implementing countries are encouraged to disclose further information on revenue management and expenditures, including:

- I. A description of any extractive revenues earmarked for specific programmes, including those related to gender, or for geographic regions. This should include a description of the methods for ensuring accountability and efficiency in their use.
- II. A description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures, and audit reports.
- III. Timely information that will strengthen public understanding and debate around issues of revenue sustainability and resource dependence. This may include the assumptions underpinning forthcoming years in the budget cycle and the proportion of future fiscal revenues expected to come from the extractive sector.

b) Implementing countries are expected to disclose any forecasts related to future revenues from the extractive sector, including the underlying assumptions related to projected production levels, projected project costs, and projected commodity prices, where they exist. The government is encouraged to explain how energy transition and climate risk considerations have been considered in revenue forecasting.

c) When requested by the multi-stakeholder group, oil, gas, and mining companies are encouraged to disclose projected project production levels and estimated timelines related to cost recovery.

Recommendation to the MSG for the 2021/22 UGEITI Report

a) Disclosure of Revenue Management and Expenditures:

- **Earmarked Revenues:** Ensure that all extractive revenues earmarked for specific programs, including those targeting gender-related issues or specific geographic regions, are disclosed. Provide detailed descriptions of the methods used to ensure accountability and efficiency in the use of these funds.
- **Budget and Audit Processes:** Disclose information on the country's budget and audit processes, and provide links to publicly available information on budgeting, expenditures, and audit reports. This will enhance transparency and allow stakeholders to access and review relevant financial information.
- **Revenue Sustainability:** Provide timely information to strengthen public understanding and debate on issues related to revenue sustainability and resource dependence. Include the assumptions underpinning the forthcoming years in the budget cycle and the proportion of future fiscal revenues expected to come from the extractive sector.

b) Forecasting Future Revenues:

- **Revenue Forecasts:** Disclose any available forecasts related to future revenues from the extractive sector. Include the underlying assumptions related to projected production levels, projected project costs, and projected commodity prices.

- **Energy Transition and Climate Risk:** Explain how energy transition and climate risk considerations have been integrated into revenue forecasting. This will help stakeholders understand the potential impacts on future revenues.
- c) **Projected Production Levels and Cost Recovery:**

Company Disclosures: Encourage oil, gas, and mining companies to disclose projected project production levels and estimated timelines related to cost recovery when requested by the UGEITI MSG. This will provide valuable insights into the future performance of the sector.
- d) **Strengthening Public Debate:**
 - **Public Engagement:** Ensure that the disclosed information is presented in a manner that is accessible and understandable to the public. Use various platforms to disseminate the information widely and engage with stakeholders to foster informed public debate.
 - **Stakeholder Feedback:** Create mechanisms for stakeholders to provide feedback on the disclosed information and the assumptions underlying revenue forecasts. This will help refine the data and improve the accuracy of future disclosures.

4.2.23. Social expenditures and environmental payments

Objective:

Enable public understanding of extractive companies' social and environmental contributions and provide a basis for assessing their compliance with legal and contractual obligations regarding social and environmental expenditures, with a specific focus on the fiscal year 2021/2022.

Key Requirements:

- a) Where material social expenditures by companies are mandated by law or by contract with the government that governs the extractive investment, implementing countries are required to disclose these transactions for the fiscal year 2021/2022. This includes the nature and deemed value of in-kind transactions and the name and function of third-party beneficiaries. Gender-disaggregated data on the beneficiaries must be disclosed where available. If reconciliation is not feasible, unilateral disclosures by companies or the government must be provided.
- b) Implementing countries are required to disclose any material environmental payments mandated by law, regulation, or contract that governs the extractive investment for the fiscal year 2021/2022. Contracts mandating environmental payments are also expected to be disclosed.
- c) The Uganda EITI Multi-Stakeholder Group (UGEITI MSG) is required to agree on a procedure to address data quality and assurance of information on social and environmental expenditures, in accordance with Requirement 4.9. This procedure should include an evaluation of whether legal or contractual obligations regarding social and environmental expenditures or payments are being followed in practice.
- d) If the UGEITI MSG agrees that discretionary social and environmental expenditures and/or discretionary environmental payments are material, the UGEITI MSG is encouraged to develop a reporting process to achieve transparency similar to that of other payments and revenues, and to provide gender-disaggregated data on beneficiaries of those expenditures and transfers where available. The UGEITI MSG is also encouraged to agree on a procedure to address data quality and assurance of the information set out above, in accordance with Requirement 4.9.

Recommendation to the MSG for the 2021/22 UGEITI Report

a) Disclosure of Mandatory Social Expenditures:

- **Comprehensive Reporting:** Ensure that all mandated social expenditures by extractive companies for the fiscal year 2021/2022, whether in cash or in-kind, are fully disclosed. This includes the nature and value of in-kind contributions, the names and functions of third-party beneficiaries, and gender-disaggregated data where available.
- **Unilateral Disclosures:** In cases where reconciliation is not feasible, ensure unilateral disclosures by companies or the government for the fiscal year 2021/2022 are provided to maintain transparency.
- **Contract Disclosure:** Disclose any contracts and documents required by law that describe the level and allocation of mandatory social expenditures for the fiscal year 2021/2022. This will provide a clear understanding of companies' obligations and contributions.

b) Environmental Payments:

- **Mandatory Payments:** Disclose all material environmental payments mandated by law, regulation, or contract for the fiscal year 2021/2022. This ensures transparency regarding companies' contributions to environmental management and compliance with legal requirements.
- **Contract Transparency:** Ensure the disclosure of contracts that mandate environmental payments for the fiscal year 2021/2022 to provide clarity on the terms and conditions of these obligations.

c) Discretionary Expenditures:

- **Inclusion of Discretionary Expenditures:** Include data on discretionary social and environmental expenditures within the reporting scope for the fiscal year 2021/2022 without applying any materiality threshold. This ensures comprehensive reporting of all significant contributions by extractive companies.
- **Gender-Disaggregated Data:** Where possible, provide gender-disaggregated data on the beneficiaries of discretionary social and environmental expenditures to highlight the impact on different demographic groups.

Table 25: Social and environmental expenditure to be included in the UGEITI Report for the FY 2021/22

Payment flows	Extractive companies	Government Agencies
Social expenditure		
3.1 Mandatory social expenditure	✓	
3.2 Discretionary social expenditure	✓	
Environmental expenditure		
4.1 Mandatory environmental expenditure	✓	
4.2 Discretionary environmental expenditure	✓	

4.2.24. Quasi fiscal expenditures

Objective:

Ensure that state-owned enterprises (SOEs) disclose extractive-funded expenditures undertaken on behalf of the government that are not reflected in the national budget, promoting accountability in their management, particularly for the fiscal year 2021/2022.

Key Requirements:

Where state participation in the extractive industries gives rise to material revenue payments, implementing countries are required to include disclosures from state-owned enterprises (SOEs) on their quasi-fiscal expenditures for the fiscal year 2021/2022. The multi-stakeholder group must develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams, including SOE subsidiaries and joint ventures.

Recommendation to the MSG for the 2021/22 UGEITI Report

a) Disclosure of Quasi-Fiscal Expenditures:

- **Comprehensive Reporting:** Ensure that all quasi-fiscal expenditures by state-owned enterprises, particularly the Uganda National Oil Company (UNOC), for the fiscal year 2021/2022 are fully disclosed. This should include any public social expenditure such as payments for social services, public infrastructure, fuel subsidies, and national debt servicing that are undertaken outside the national budgetary process through unilateral disclosure by the SOE:

Table 26: Quasi-fiscal expenditure to be included in the UGEITI Report for the FY 2021/22

Payment flows	Extractive companies	Government Agencies
Quasi-fiscal expenditure		
7.1 Quasi-fiscal expenditure made by Uganda National Oil Company (Kilembe Mine)		✓

- **Unilateral Disclosures:** In cases where reconciliation is not feasible, ensure unilateral disclosures by UNOC for the fiscal year 2021/2022 are provided to maintain transparency.
- **Inclusion of Subsidiaries and Joint Ventures:** Ensure that the disclosures also cover quasi-fiscal expenditures by UNOC subsidiaries and joint ventures, providing a comprehensive view of all SOE-related expenditures.

b) Development of Reporting Processes:

- **Establish Procedures:** Develop and agree on reporting procedures within the UGEITI MSG to ensure accurate and detailed disclosures of quasi-fiscal expenditures for the fiscal year 2021/2022. These procedures should be aligned with the transparency standards of other payments and revenue streams.
- **Regular Evaluation:** Regularly evaluate and document the adherence to these procedures to ensure continuous compliance and improvement in the reporting of quasi-fiscal expenditures.

c) Public Engagement and Transparency:

- **Accessible Information:** Ensure that all disclosed information on quasi-fiscal expenditures for the fiscal year 2021/2022 is accessible to the public and presented in a manner that is easy to understand. Use various platforms to disseminate the information widely.
- **Stakeholder Feedback:** Create mechanisms for stakeholders to provide feedback on the disclosed information and on the procedures for reporting quasi-fiscal expenditures. This feedback can help improve future disclosures and enhance transparency.

- d) Collaboration with Government Entities:
- **Government Support:** Work closely with relevant government entities to ensure that all quasi-fiscal expenditures by UNOC and other SOEs are accurately reported and included in the UGEITI reporting process for the fiscal year 2021/2022.
 - **Policy Alignment:** Ensure that the reporting of quasi-fiscal expenditures is aligned with national policies and strategies for managing extractive revenues and expenditures.

4.2.25. Contribution of the Extractive Sector to the Economy

Objective:

Ensure public understanding of the extractive industries' contribution to the national economy and the level of natural resource dependency in Uganda.

Key Requirements:

Implementing countries are required to disclose information about the contribution of the extractive industries to the economy for the fiscal year 2021/22 covered by EITI implementation. This must include, where available:

- The size of the mining, oil, and gas sectors in absolute terms and as a percentage of GDP.
- An estimate of informal sector activities in the mining sectors, including artisanal and small-scale mining.
- Total government revenues generated by the mining, oil, and gas sectors in absolute terms and as a percentage of total government revenues.
- Exports from the mining, oil, and gas sectors in absolute terms and as a percentage of total exports.
- Employment in the extractive industries in absolute terms and as a percentage of total employment, disaggregated by gender, company, and occupational level when available.
- Key regions/areas where production is concentrated for the mining, oil, and gas sectors.

Recommendation to the MSG for the 2021/22 UGEITI Report

- a) We recommend the UGEITI MSG to include the following macroeconomic information for the FY 2021/22 through unilateral disclosure by government agencies:
 - The size of the mining, oil, and gas sectors in absolute terms and as a percentage of GDP.
 - An estimate of informal sector activities of the mining sectors, including artisanal and small-scale mining.
 - Total government revenues generated by the mining, oil, and gas sectors in absolute terms and as a percentage of total government revenues.
 - Exports from the mining, oil, and gas sectors in absolute terms and as a percentage of total exports.
 - Employment in the extractive industries in absolute terms and as a percentage of total employment, by disaggregating the data by gender and by company and occupational level when available.
 - Key regions/areas where production is concentrated for mining, oil, and gas sectors.
- b) We recommend the UGEITI MSG to include in the UGEITI report for FY 2021/22 references to macroeconomic information on the publicly available platforms of the relevant government agencies that are involved in the extractive sector as well as from that of the Uganda Bureau of Statistics (UBOS).
- c) We recommend the UGEITI MSG to include data relevant to production, exports, and employment through disclosure by the extractive companies included in the reporting scope.

4.2.26. Environmental and social impact of extractive activities

Objective:

Provide stakeholders with a basis to assess the regulatory framework and monitoring efforts managing the environmental and social impact of extractive industries, and to evaluate companies' compliance with environmental and social obligations.

Key Requirements:

a) Implementing countries are required to disclose an overview of relevant legal provisions and administrative rules governing environmental and social impact management and monitoring in the extractive sector. This must include information on rules regarding environmental permits and licenses, social, gender, and environmental impact assessments, as well as rehabilitation, decommissioning, and closure programs. It must also include information on the roles and responsibilities of relevant government agencies in implementing these regulations.

The multi-stakeholder group is encouraged to include information on any planned or ongoing reforms.

b) Implementing countries and reporting companies must ensure that public environmental, social, and gender impact assessments, monitoring reports, permits, and licenses mandated by law or contract are publicly accessible.

c) Companies are encouraged to disclose additional information about their social, gender, and environmental management and impacts.

d) Implementing countries should disclose information on monitoring and enforcement practices related to the environmental and social impact of extractive activities. This may include details on monitoring activities concerning water, land, emissions, and human rights, along with the outcomes of these efforts.

e) Implementing countries are encouraged to disclose information on environmental sanctioning processes, including any sanctions applied.

Recommendation to the MSG for the 2021/22 UGEITI Report

We recommend the UGEITI MSG to include the following information for the fiscal year 2021/2022 through unilateral disclosure by government agencies:

- a) An overview of legal provisions and administrative rules governing environmental and social impact management and monitoring in the extractive sector.
- b) Details on environmental permits, licenses, impact assessments, and rehabilitation programs.
- c) Information on the roles and responsibilities of relevant government agencies.
- d) Updates on any planned or ongoing reforms in the regulatory framework.
- e) We recommend the UGEITI MSG to ensure public accessibility of environmental, social, and gender impact assessments, monitoring reports, permits, and licenses as mandated by law or contract.
- f) We recommend the UGEITI MSG to encourage extractive companies to disclose comprehensive information on their social, gender, and environmental management practices and impacts.
- g) We recommend the UGEITI MSG to include disclosures on monitoring and enforcement practices related to environmental and social impacts, covering aspects such as water, land, emissions, and human rights, including outcomes.
- h) We recommend the UGEITI MSG to disclose information on environmental sanctioning processes, including details of any sanctions applied.

5. ANNEXES

Annex 1: Definitions of the payment flows

Taxes	Description	Law	Rate	Reference																								
Payment streams																												
Royalties	<p>The royalty for high-value minerals is assessed on gross value of minerals based on the prevailing market price. Under the regulations, the market price for determining the gross value is deemed to be the price on the London Metal Exchange or any other Metal Exchange or market as known to the commissioner DGSM.</p> <p>The rates of royalties applicable vary from one mineral commodity to another. Once they have been assessed, royalties must be paid within thirty days. Any delays in payment are subject to 2% interest per annum above the commercial bank lending rate.</p>	Mining (Licensing) Regulations, 2019	<p>The current Ugandan royalty rates by mineral commodity are presented in the table below:</p> <table border="1"> <thead> <tr> <th>Mineral Commodity</th> <th>Rates</th> </tr> </thead> <tbody> <tr> <td>Precious Metals</td> <td>5% of gross value</td> </tr> <tr> <td>Precious Stones</td> <td>10% of gross value</td> </tr> <tr> <td>Base Metals and Ores</td> <td>5% of gross value</td> </tr> <tr> <td>Graphite</td> <td>5% of gross value</td> </tr> <tr> <td>Vermiculite</td> <td>10,000 UGX per tonne</td> </tr> <tr> <td>Coal and Peat</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Kaolin, limestone, chalk, gypsum</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Marble, granite, and other dimension stones</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Pozzolanic materials</td> <td>1,000 UGX per tonne</td> </tr> <tr> <td>Phosphates</td> <td>10,000 UGX per tonne</td> </tr> <tr> <td>Salt</td> <td>5,000 UGX per tonne</td> </tr> </tbody> </table>	Mineral Commodity	Rates	Precious Metals	5% of gross value	Precious Stones	10% of gross value	Base Metals and Ores	5% of gross value	Graphite	5% of gross value	Vermiculite	10,000 UGX per tonne	Coal and Peat	5,000 UGX per tonne	Kaolin, limestone, chalk, gypsum	5,000 UGX per tonne	Marble, granite, and other dimension stones	5,000 UGX per tonne	Pozzolanic materials	1,000 UGX per tonne	Phosphates	10,000 UGX per tonne	Salt	5,000 UGX per tonne	Schedule 3 of the Mining (Licensing) Regulations, 2019 ¹ .
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Phosphates	10,000 UGX per tonne																											
Salt	5,000 UGX per tonne																											
Licenses Fees	Fees to be paid when applying for grants, renewals, or transfers of mining licenses.	Mining (Licensing) Regulations, 2019	<p>The corporate rate fees are set out in the table below:</p> <table border="1"> <thead> <tr> <th>FEE TYPE</th> <th>AMOUNT (UGX)</th> </tr> </thead> <tbody> <tr> <td colspan="2">Application and preparation fees</td> </tr> <tr> <td>Exploration License</td> <td>1,000,000</td> </tr> <tr> <td>Retention license</td> <td>5,000,000</td> </tr> <tr> <td>Location license</td> <td>800,000</td> </tr> <tr> <td>Mining Lease</td> <td>5,000,000</td> </tr> <tr> <td colspan="2">Renewal and annual fees</td> </tr> <tr> <td>Exploration License</td> <td>2,000,000</td> </tr> </tbody> </table>	FEE TYPE	AMOUNT (UGX)	Application and preparation fees		Exploration License	1,000,000	Retention license	5,000,000	Location license	800,000	Mining Lease	5,000,000	Renewal and annual fees		Exploration License	2,000,000	Schedule 3 of the Mining (Licensing) Regulations, 2019								
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¹https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

Taxes	Description	Law	Rate	Reference
			Retention License	5,000,000
			Location License	1,000,000
			Mining Lease	5,000,000
			Annual fees for Prospecting License	500,000
			Annual fees for a Goldsmith's License	2,000,000
			Transfer of a mineral right or of a share of that right fees	
			Exploration License	10,000,000
			Location License	2,000,000
			Mining Lease	20,000,000
			Registration fees grant, Renewal or transfer of a mineral right	
			Exploration License	500,000
			Retention license	500,000
			Location license	500,000
			Mining Lease	500,000
			Mineral Dealer's License fees	
			Industrial or building Materials	2,000,000
			Base metals or metals which are not precious metal	3,000,000
			Precious metals	5,000,000
			Precious stones.	6,000,000

Annual mineral rents

These are assessed by the Commissioner of DGSM by applicants for, and holders of mining leases, location licenses, retention licenses, and exploration licenses. Mineral rents are payable at the time of application for the grant of a mineral right except prospective licenses, and thereafter annually on the anniversary of the grant until the expiry of the mineral right. The amount of annual mineral

Mining (Licensing) Regulations, 2019

The annual rents paid depend on the category of mining right held other than a prospecting license:

MINERAL	RATES
Holder of an exploration license for every square kilometre	UGX 50,000
Annual rent for the first renewal of an exploration license for every square kilometre	UGX 75,000

Schedule 3 of the Mining (Licensing) Regulations, 2019

Taxes	Description	Law	Rate	Reference
	rents payable varies with the type of license.		Annual rent for the second renewal of an exploration license for every square kilometre	UGX 100,000
			Holder of a retention license for every square kilometre	UGX 100,000
			Holder of a location license	UGX 1,000,000 per annum
			Holder of a location license (Class VII Brine and Salt)	UGX 20,000 per annum
			Holder of a mining lease	UGX 100,000 per annum per hectare or part hectare

Main taxes applicable to the mining sector (Tax revenues)

Income Tax

Uganda's mineral income tax regime is based on taxable profits of the mining company by adjusting accounting profits or losses with allowable or disallowable expenses.
A company only has income tax to pay when it has a taxable profit.

Income Tax Act, Cap. 340.
The Income Tax Act, (Amendment) 2018

Income Tax Terms for mining companies are presented below:

FISCAL TERM	DETAILS
Corporate Income Tax	Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.
Depreciation of exploration capital	Mineral Exploration Expenditure at the rate of 100%: Deduction granted on any expenditure of capital nature incurred in searching, discovering and winning access to deposits in Uganda
Depreciation of development expenditure	<ul style="list-style-type: none"> - For buildings: initial allowance of 20%, then straight line of 5% per annum. - For plant and machinery: initial allowance of 50% then declining balance of 30% per annum.

Income Tax Act, Cap. 340.
The Income Tax Act, (Amendment) 2018

Taxes	Description	Law	Rate	Reference
	Tax Losses			The Income Tax Act allows taxpayers to carry forward losses and deduct these in determining the taxpayer's taxable profits in the following year of income. As from 1 July 2018, taxpayers with carry forward losses for 7 consecutive years will pay income tax at a rate of 0.5% of the gross turnover for every year of income in which the loss continues after the seventh year.
	Dividend withholding tax			15% for non-residents.
	Interest withholding tax			15% for non-residents.
	Import duty rates			<ul style="list-style-type: none"> - For raw materials and capital goods 0%; - For intermediate goods 10%; - For finished products 25%; and - For sensitive items 35% to 100%
	Ring Fencing			Ringfencing requirements were introduced in 2015. It is an arrangement where the different mining areas are held by an investor are considered separate with costs and revenue disaggregated when determining the taxable profits for each mining area.
	Mineral Exploration and Extraction Expenditure			The Income Tax Act allows mining companies to deduct any expenditure of revenue or capital nature for their mining operations in accordance with the provisions of the Act.
	Infrastructure Development Levy			1.5% of the customs value of goods and is payable at the time goods are imported.

Taxes	Description	Law	Rate	Reference
			Local Government Levies	Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.
Value Added Tax (VAT)	Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production. Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)	- Common VAT rate: 18%. - VAT for Exports are zero-rated.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)

PAYE PAYE (Pay As You Earn) in Uganda is a tax system where employers deduct income tax from their employees' salaries before they are paid. This system ensures that taxes are collected at the source and remitted to the Uganda Revenue Authority (URA) on behalf of the employees.

Income Tax Act, Cap 340, Laws of Uganda

PAYE Rates for residents are presented below:

CHARGEABLE INCOME	RATE OF TAX
Not exceeding Ushs.2,820,000 (235,000 Per Month pm)	Nil
Exceeding Ushs.2,820,000 (235,000 pm) but not exceeding Ushs.4,020,000 (335,000 pm) (335,000 pm)	(235,000 pm) but not exceeding Ushs.4,020,000 (335,000 pm) 10% of the amount by which Chargeable income exceeds Ushs.2,820,000 (235,000 pm).
Exceeding Ushs. 4,020,000 (335,000 pm) but not exceeding Ushs.4,920,000 (410,000 pm)	UShs.120,000 (10,000 pm) plus 20% of the amount by which chargeable income exceeds Ushs.4,020,000 (335,000 pm).
Exceeding Ushs.4,920,000 (410,000 pm)	(a) UShs.300,000 (25,000 pm) plus 30% of the amount by which chargeable income exceeds Ushs.4,920,000 (410,000 pm); and (b) Where the chargeable income of an individual exceeds shs.120,000,000 (10,000,000 pm) an additional 10%

Income Tax Act

Taxes	Description	Law	Rate	Reference
				charged on the amount by which chargeable income exceeds Ushs.120,000,000 (10,000,000 pm).

PAYE Rates for non-residents are presented below:

CHARGEABLE INCOME	RATE OF TAX
Not exceeding Ushs. 4,020,000 (335,000 pm)	10%
Exceeding Ushs. 4,020,000 (335,000 pm) but not exceeding Ushs. 4,920,000 (410,000 pm)	Ushs.402,000 (33,500 pm) plus 20% of the amount by which chargeable income exceeds Ushs.4,020,000 (335,000 pm).
Exceeding Ushs. 4,920,000 (410,000 pm)	(a) Ushs.582,000 (48,500 pm) plus 30% of the amount by which chargeable income exceeds Ushs. 4,920,000 (410,000 pm); and (b) Where the chargeable income of an individual exceeds shs.120,000,000 (10,000,000 pm) an additional 10% charged on the amount by which chargeable income exceeds Ushs.120,000,000 (10,000,000 pm).

Withholding Tax on Foreign Transactions	Withholding tax on foreign transactions in Uganda applies to payments made to non-residents for services or goods sourced in Uganda. According to the Income Tax Act, Cap 340, specifically under Sections 83 and 86, the tax must be withheld by the payer at the time of payment or when the amount is credited to the non-resident. This tax is imposed on	Income Tax Act, Cap 340	The rate of withholding tax is generally set at 15% of the gross amount paid.	Income Tax Act, Cap 340, Sections 83 and 86
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Taxes	Description	Law	Rate	Reference
	various types of income, including dividends, interest, royalties, and fees for services.			
Withholding Tax	Withholding Tax in Uganda is a tax that requires the payer to deduct a specified percentage from certain payments and remit it to the Uganda Revenue Authority (URA). The tax applies to various payments, such as employment income (PAYE), dividends, and professional fees.	Income Tax Act, Cap 340	The withholding tax rate applicable for interest and dividend payments to a resident person under sections 117 and 118 is 15 percent.	Income Tax Act, Cap 340, Section 118
Withholding Tax on Management Fees	Withholding tax on management fees in Uganda is also specified under the Income Tax Act, Cap 340. For payments to non-residents, the rate is higher, usually set at 15%. This tax ensures that income from management services provided within Uganda is taxed at the source.	Income Tax Act, Cap 340	As per Section 85 and the Third Schedule, when a resident entity pays management or professional fees to a resident individual or company, the payer must withhold tax at a rate of 6% of the gross amount.	Income Tax Act, Cap 340, Section 85 and third schedule
Customs Payments	Uganda is part of the East African Community Customs Union and therefore uses the same legislation applicable to all East African Countries with respect to customs matters.	East African Community Customs Management Act Customs Tariff Act, Cap 337 of Uganda	Key provisions in the East African Community Customs Management Act, 2004 (EACCMA) include: <ul style="list-style-type: none"> • Customs Duty: Levied on the importation of goods into Uganda at rates specified in the tariff schedule. • Excise Duty: Applicable on certain goods like alcoholic beverages and tobacco products. • VAT on Imports: Charged on imported goods at the standard rate of 18% 	East African Community Customs Management Act Customs Tariff Act, Cap 337 of Uganda
Capital Gain	Capital Gains Tax (CGT) in Uganda is a tax on the profit realized from the sale or exchange of an asset, such as property, shares, or business interests.	Income Tax Act	In Uganda, CGT is treated as part of ordinary income and taxed at the corporate income tax rate of 30% for companies, while individuals are taxed at their respective income tax rates.	Income Tax Act, Cap 340 governs CGT under Section 18
Environmental Impact Assessment (EIA)	An Environmental Impact Assessment (EIA) is a process required under the National Environment Act, 2019 for evaluating the potential environmental effects of a proposed project. While not a tax, it involves fees associated	Income Tax Act, Cap 340, Laws of Uganda National Environment Act, 2019, Uganda	The fees related to the EIA process are stipulated under regulations made pursuant to the Act, and they vary depending on the scale and type of the project being assessed.	Income Tax Act, Cap 340, Laws of Uganda National Environment Act, 2019, Uganda

Taxes	Description	Law	Rate	Reference
	<p>with the assessment process. The National Environment Act, Cap 153 mandates that any project likely to have significant environmental effects must undergo an EIA before receiving approval from the National Environment Management Authority (NEMA). This ensures that environmental considerations are factored into the planning and decision-making processes.</p>			

Annex 2: Register of licenses in mining sector, active during fiscal year 2021/22

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
1	EL00041	2M Capital Limited	Pozzolana	07/04/2020	06/04/2023	Western Region, Rubirizi
2	ML4647	3T Mining Limited	Coltan	13/01/2003	12/01/2024	Central Region, Wakiso
3	LL1969	Abasi Balinda Transporters Limited	Pozzolana	09/07/2019	08/07/2021	Western Region, Kabarole
4	LL00061	Abasi Balinda Transporters Limited	Kaolin	13/08/2020	12/08/2022	Western Region, Sheema
5	LL00174	Abasi Balinda Transporters Limited	Pozzolana	30/03/2021	29/03/2023	Western Region, Kabarole
6	LL00175	Abasi Balinda Transporters Limited	Pozzolana	30/03/2021	29/03/2023	Western Region, Kabarole
7	LL00176	Abasi Balinda Transporters Limited	Kaolin	30/03/2021	29/03/2023	Western Region, Buhweju
8	EL00173	Abel Bwogyero	Base Metals, Gold	22/03/2021	21/03/2024	Western Region, Kasese
9	EL1881	Access Mining Uganda SMC Limited	Base Metals, Gold	07/01/2019	06/01/2022	Western Region, Kabarole
10	EL1943	Access Mining Uganda SMC Limited	Base Metals, Cobalt, Gold, Rare Earth Elements	08/05/2019	07/05/2022	Western Region, Hoima, Kibaale, Kyenjojo
11	EL1944	Access Mining Uganda SMC Limited	Base Metals, Cobalt, Gold	08/05/2019	07/05/2022	Central Region, Kyankwanzi, Nakaseke; Western Region, Masindi
12	EL1945	Access Mining Uganda SMC Limited	Base Metals, Gold	08/05/2019	07/05/2022	Western Region, Kanungu, Rukungiri
13	EL1946	Access Mining Uganda SMC Limited	Base Metals, Gold	08/05/2019	07/05/2022	Western Region, Mitooma
14	EL 1848	Ace Mineral Resources Limited	Gold, Marble, PGM	17/10/2018	16/10/2021	Northern Region, Moroto, Napak
15	EL00139	Africa Trade and Investment Fund Limited	Gold	27/11/2020	26/11/2023	Western Region, Kabale, Kisoro
16	EL00140	Africa Trade and Investment Fund Limited	Gold	27/11/2020	26/11/2023	Central Region, Mubende
17	EL00141	Africa Trade and Investment Fund Limited	Base Metals, Gold	27/11/2020	26/11/2023	Western Region, Kisoro
18	EL1771	African Panther Resources (U) Ltd	Base Metals, Precious Metals	04/07/2018	03/07/2021	Western Region, Isingiro
19	ML1433	African Panther Resources (U) Ltd	Base Metals, Cassiterite, Gold, Silver	02/02/2015	01/02/2036	Western Region, Isingiro
20	EL2010	Alexis Engineering Company Limited	Base Metals, Dimension Stone, Gold, Rare Earth Elements	11/09/2019	10/09/2022	Northern Region, Nebbi
21	EL2011	Alexis Engineering Company Limited	Base Metals, Dimension Stone, Gold, Rare Earth Elements	11/09/2019	10/09/2022	Western Region, Hoima
22	EL 1852	Alfred Chesak Mangusho	Pozzolana	25/10/2018	24/10/2021	Eastern Region, Bulambuli, Kapchorwa
23	EL1976	Alfred Chesak Mangusho	Pozzolana	18/07/2019	17/07/2022	Eastern Region, Bulambuli, Kapchorwa

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
24	EL2005	Alistan Engineering Limited (AEL)	Base Metals, Gold	03/09/2019	02/09/2022	Central Region, Kiboga, Mityana
25	EL00053	Alom Mining and Geohydro Services	Base Metals, Cobalt, Copper, Gold, Rare Earth Elements	28/07/2020	27/07/2023	Western Region, Kabarole
26	EL00104	Alom Mining and Geohydro Services	Base Metals, Gold, Graphite	24/09/2020	23/09/2023	Northern Region, Kaabong, Kitgum
27	EL00288	Alom Mining and Geohydro Services	Base Metals, Gold	18/02/2022	17/02/2025	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
28	EL00042	Alpha International Mining Co. (SMC) Limited	Base Metals, Precious Metals	23/07/2020	22/07/2023	Eastern Region, Busia
29	EL1878	ARRM Investments Limited	Beryllium, Kaolin, Tantalite	24/12/2018	23/12/2025	Western Region, Mitooma
30	EL00258	ARRM Investments Limited	Beryllium, Coltan, Kaolin, Tin	10/11/2021	09/11/2024	Western Region, Mitooma, Ntungamo, Rukungiri
31	LL00232	ARRM Investments Limited	Beryllium, Kaolin, Lithium, Manganese	12/08/2021	11/08/2023	Western Region
32	ML1782	Ascort Mining (U) Limited	Gold, Tantalite, Tin	30/07/2018	29/07/2039	Western Region, Kisoro
33	EL00261	Asli Energy Limited	Base Metals, Gold, Limestone, Marble	17/11/2021	16/11/2024	Northern Region, Moroto
34	EL1892	Atwooki Deograscious Mugenyi	Dimension Stone	06/02/2019	05/02/2022	Central Region, Mukono
35	EL00083	AUC Mining (U) Limited	Base Metals, Cobalt, Copper, Gold	09/09/2020	08/09/2023	Central Region, Mubende
36	EL00084	AUC Mining (U) Limited	Base Metals, Cobalt, Copper, Gold	09/09/2020	08/09/2023	Central Region, Mubende
37	ML4063	AUC Mining (U) Limited	Gold	03/01/1994	02/01/2030	Central Region, Mubende
38	EL00168	Auric Mining Company Limited	Base Metals, Gold, Tin	11/03/2021	10/03/2024	Western Region, Ntungamo
39	EL00169	Auric Mining Company Limited	Base Metals, Gold	24/03/2021	23/03/2024	Northern Region, Arua, Maracha
40	EL00170	Auric Mining Company Limited	Base Metals, Gold	11/03/2021	10/03/2024	Western Region, Kabale
41	EL00171	Auric Mining Company Limited	Base Metals, Gold	24/03/2021	23/03/2024	Western Region, Kibaale
42	EL00179	Auric Mining Company Limited	Base Metals, Gold	30/03/2021	29/03/2024	Central Region, Kyankwanzi; Western Region, Kibaale
43	EL00182	Auric Mining Company Limited	Base Metals, Gold	06/04/2021	05/04/2024	Eastern Region, Busia, Namayingo
44	EL00183	Auric Mining Company Limited	Base Metals, Gold, Tin	06/04/2021	05/04/2024	Western Region, Ntungamo
45	EL00210	Bask Mines Limited	Bentonite	02/07/2021	01/07/2024	Western Region, Hoima
46	EL00029	Begumisa Boaz Kayondo Enterprise	Base Metals, Gold	31/01/2020	30/01/2023	Western Region, Kyenjojo

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
47	LL00031	Begumisa Boaz Kayondo Enterprise	Base Metals, Gold	31/01/2020	30/01/2022	Western Region, Kyenjojo
48	EL00263	Ben Waliggo	Base Metals, Gold	17/11/2021	16/11/2024	Central Region, Mubende; Western Region, Kibaale
49	LL2007	Benon Burora Kuteesa	Gold	09/09/2019	08/09/2021	Northern Region, Kaabong
50	ML0842	Berkeley Reef Limited	Wolfram	16/09/2011	15/09/2032	Western Region, Kabale, Kanungu
51	EL1675	Beta Minerals Limited	Base Metals, Gold, PGM	07/09/2017	06/09/2022	Western Region, Kiryandongo
52	EL00106	BioFertilizer Africa Limited	Phosphates	25/09/2020	24/09/2023	Eastern Region, Manafwa
53	ML1413	BNT Mining Limited	Tantalite	18/12/2014	17/12/2035	Western Region, Ntungamo
54	EL 1850	Bresun Enterprises (U) Limited	Base Metals, Gold, Marble	25/10/2018	24/10/2021	Northern Region, Moroto
55	EL 1851	Bresun Enterprises (U) Limited	Base Metals, Gold	25/10/2018	24/10/2021	Northern Region, Abim, Napak
56	EL00032	Bresun Enterprises (U) Limited	Base Metals, Gold	17/02/2020	16/02/2023	Western Region, Kisoro
57	EL00035	Bresun Enterprises (U) Limited	Columbite, Gold, Tantalite	16/03/2020	15/03/2023	Western Region, Kanungu
58	EL1974	Bresun Enterprises (U) Limited	Base Metals, Gold, Iron Ore	15/07/2019	14/07/2022	Western Region, Kabale, Kisoro
59	EL1985	Bresun Enterprises (U) Limited	Base Metals, Gold	06/08/2019	05/08/2022	Eastern Region, Namayingo
60	EL1989	Bresun Enterprises (U) Limited	PGM, Tin, Wolfram	12/08/2019	11/08/2022	Western Region, Kisoro
61	EL2027	Bresun Enterprises (U) Limited	Base Metals, Gold, Marble	10/10/2019	09/10/2022	Northern Region, Amudat
62	LL1980	BRN International Limited	Limestone, Marble	06/08/2019	05/08/2021	Northern Region, Moroto
63	EL00131	Buhweju District United Miners Co-operative Society Limited	Base Metals, Gold	19/11/2020	18/11/2023	Western Region, Buhweju
64	ML1117	Building Majesties Limited	Dimension Stone	19/04/2013	18/04/2034	Central Region, Mubende
65	LL1973	Bukana Mining and Exporting Company Limited	Base Metals, Gold	15/07/2019	14/07/2021	Eastern Region, Namayingo
66	EL1831	Busia Sugar and Allied Limited	Industrial Minerals	05/10/2018	04/10/2021	Central Region, Buikwe
67	EL1880	C - Asian Mining and Minerals Limited	Base Metals, Gold	03/01/2019	02/01/2022	Western Region, Buhweju, Rubirizi
68	EL1937	C - Asian Mining and Minerals Limited	Base Metals, Gold	10/04/2019	09/04/2022	Western Region, Ibanda, Kamwenge, Rubirizi
69	EL1677	C31 Uganda SMC Limited	Base Metals, Gold, PGM	07/09/2017	06/09/2022	Western Region, Bushenyi
70	EL1813	C31 Uganda SMC Limited	Base Metals, Gold	07/09/2018	06/09/2021	Western Region, Bushenyi
71	EL1884	C31 Uganda SMC Limited	Base Metals, Gold	28/01/2019	27/01/2022	Western Region, Bushenyi
72	EL1885	C31 Uganda SMC Limited	Base Metals, Gold	28/01/2019	27/01/2022	Western Region, Bushenyi

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
73	EL1886	C31 Uganda SMC Limited	Base Metals, Gold	29/01/2019	28/01/2022	Western Region, Bushenyi
74	EL1972	C31 Uganda SMC Limited	Base Metals, Gold	10/07/2019	09/07/2022	Western Region, Buhweju, Bushenyi
75	EL00166	C31 Uganda SMC Limited	Copper, Nickel, Platinum	26/02/2021	25/02/2024	Western Region, Ntungamo
76	EL00238	C31 Uganda SMC Limited	Base Metals, Copper, Gold	26/08/2021	25/08/2024	Western Region, Bushenyi
77	EL00143	Camel Mining Company Limited	Base Metals, Gold	04/12/2020	03/12/2023	Eastern Region, Namayingo
78	EL00144	Camel Mining Company Limited	Base Metals, Gold, Rare Earth Elements	04/12/2020	03/12/2023	Eastern Region, Namayingo
79	EL2014	Camel Mining Company Limited	Base Metals, Gold	25/09/2019	24/09/2022	Western Region, Ibanda, Kamwenge
80	EL00063	CEM Enterprises (U) Limited	Gold	06/08/2020	05/08/2023	Eastern Region, Busia
81	EL00250	CEM Enterprises (U) Limited	Base Metals, Gold, Tantalite	21/10/2021	20/10/2024	Western Region, Kanungu
82	LL1809	Charles Buyinza	Gold	10/09/2018	09/09/2022	Eastern Region, Busia
83	EL00048	China-Uganda Ranchun Investment Limited	Base Metals, Precious Metals	02/07/2020	01/07/2023	Western Region, Ntungamo
84	EL00049	China-Uganda Ranchun Investment Limited	Base Metals, Precious Metals	02/07/2020	01/07/2023	Western Region, Ntungamo
85	EL1713	China-Uganda Ranchun Investment Limited	Base Metals, Gold	31/01/2018	30/01/2024	Western Region, Buhweju, Ibanda, Mbarara
86	EL1996	China-Uganda Ranchun Investment Limited	Base Metals, Gold	20/08/2019	19/08/2022	Western Region, Ibanda, Kiruhura
87	EL1612	Consolidated African Resources Limited	Industrial Minerals	14/11/2016	13/11/2021	Northern Region, Kitgum, Kotido
88	ML1959	Consolidated African Resources Limited	Graphite	20/06/2019	19/06/2040	Northern Region, Kitgum
89	EL00076	Consolidated African Resources Limited	Base Metals, Graphite	17/09/2020	16/09/2023	Northern Region, Kitgum
90	EL00216	Dajiang Co Limited	Marble	02/07/2021	01/07/2024	Northern Region, Moroto
91	MML/ML00034	Dazhong Iron and Steel Industries Limited	Iron Ore	24/02/2020	23/02/2041	Western Region, Kisoro
92	EL00219	Dazhong Iron and Steel Industries Limited	Iron Ore	02/07/2021	01/07/2024	Western Region, Kisoro
93	EL1787	Delta Refractories Limited	Industrial Minerals	16/08/2018	15/08/2021	Western Region, Kasese
94	EL00013	Diamond Steel Uganda Limited	Iron Ore	05/12/2019	04/12/2022	Western Region, Kabale
95	EL1643	Diamond Steel Uganda Limited	Pozzolana	04/04/2017	03/04/2022	Eastern Region, Sironko
96	EL1690	Diamond Steel Uganda Limited	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	Western Region, Kabale, Kisoro
97	EL1691	Diamond Steel Uganda Limited	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	Western Region, Kabale, Kisoro

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
98	EL1741	Diamond Steel Uganda Limited	Silica/Glass Sand	20/04/2018	19/04/2023	Central Region, Buikwe
99	EL1742	Diamond Steel Uganda Limited	Silica/Glass Sand	20/04/2018	19/04/2023	Northern Region, Amudat
100	EL1743	Diamond Steel Uganda Limited	Silica/Glass Sand	20/04/2018	19/04/2023	Central Region, Masaka
101	EL1757	Diamond Steel Uganda Limited	Industrial Minerals	25/05/2018	24/05/2023	Central Region, Mukono
102	EL1758	Diamond Steel Uganda Limited	Kaolin	25/05/2018	24/05/2023	Central Region, Wakiso
103	EL1910	Diamond Steel Uganda Limited	Iron Ore	04/03/2019	03/03/2022	Western Region, Kabale
104	EL2000	Diamond Steel Uganda Limited	Limestone, Marble	03/09/2019	02/09/2022	Northern Region, Moroto
105	EL00095	Diamond Steel Uganda Limited	Base Metals, Gold	21/09/2020	20/09/2023	Western Region, Ibanda, Kamwenge
106	EL00097	Diamond Steel Uganda Limited	Base Metals, Gold	21/09/2020	20/09/2023	Western Region, Ibanda, Kiruhura
107	EL00150	Diamond Steel Uganda Limited	Dimension Stone	03/02/2021	02/02/2024	Eastern Region, Budaka, Kibuku
108	EL00214	Diamond Steel Uganda Limited	Base Metals, Gold	29/06/2021	28/06/2024	Western Region, Ntungamo
109	EL00222	Diamond Steel Uganda Limited	Base Metals, Gold	02/07/2021	01/07/2024	Western Region, Ibanda, Kamwenge
110	EL2015	Diogo Mines & Energy Limited	Iron Ore	25/09/2019	24/09/2022	Western Region, Kabale
111	EL2016	Diogo Mines & Energy Limited	Gold, Iron Ore, Wolfram	25/09/2019	24/09/2022	Western Region, Kabale, Kanungu
112	EL1762	Direct Reduced Iron (DRI) Limited	Iron Ore	31/05/2018	30/05/2025	Western Region, Kabale
113	EL 1855	Direct Tin Investors (U) Limited	Base Metals, Gold	01/11/2018	31/10/2021	Western Region, Isingiro
114	EL1773	East Asia Land & Mining Company Uganda Limited	Base Metals, Gold	06/08/2018	05/08/2021	Western Region, Buhweju, Bushenyi, Rubirizi
115	EL2012	East Asia Land & Mining Company Uganda Limited	Base Metals, Iron Ore	11/09/2019	10/09/2022	Western Region, Kabale
116	EL2013	East Asia Land & Mining Company Uganda Limited	Base Metals, Iron Ore	11/09/2019	10/09/2022	Western Region, Kabale
117	MML/ML 1209	East Asia Land & Mining Company Uganda Limited	Base Metals, Wolfram	15/11/2013	14/11/2034	Western Region, Kabale
118	MML/ML 1355	East Asia Land & Mining Company Uganda Limited	Base Metals, Gold	15/09/2014	14/09/2035	Western Region, Bushenyi
119	EL1911	Eastern Consultants Company Limited	Base Metals, Marble	04/03/2019	03/03/2022	Northern Region, Napak
120	ML1604	Eastern Mining Ltd	Pozzolana	24/10/2016	23/10/2037	Eastern Region, Bulambuli, Kapchorwa
121	EL00198	Emirates Mining Limited	Tantalite, Tin	08/06/2021	07/06/2024	Western Region, Isingiro, Mbarara, Ntungamo
122	EL00217	Emirates Mining Limited	Gold, Tin	02/07/2021	01/07/2024	Western Region, Bushenyi, Mitooma, Rukungiri
123	EL00220	Emirates Mining Limited	Base Metals, Gold	05/07/2021	04/07/2024	Western Region, Kiruhura

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
124	EL00227	Emirates Mining Limited	Copper, Gold	21/07/2021	20/07/2024	Northern Region, Kaabong, Kotido
125	LL00189	Emmanuel Kyazze	Limestone, Marble	27/04/2021	26/04/2023	Northern Region, Moroto
126	LL00190	Emmanuel Kyazze	Limestone, Marble	26/04/2021	25/04/2023	Northern Region, Moroto
127	EL00200	Evergrande Resources Co. Limited	Base Metals, Gold	19/05/2021	18/05/2024	Eastern Region, Bukwo, Kween; Northern Region, Amudat
128	LL00096	Evergrande Resources Co. Limited	Gold	21/09/2020	20/09/2022	Northern Region, Amudat
129	LL00177	Exodus Mining (U) Ltd	Gold	26/03/2021	25/03/2023	Central Region, Mubende
130	EL00017	Federation of Artisanal and Small Scale Miners (Uganda) Limited	Base Metals, Gold	17/12/2019	16/12/2022	Central Region, Mubende
131	EL00188	Federation of Artisanal and Small Scale Miners (Uganda) Limited	Base Metals, Gold	22/04/2021	21/04/2024	Central Region, Mubende
132	EL1903	Federation of Artisanal and Small Scale Miners (Uganda) Limited	Base Metals, Gold	25/02/2019	24/02/2022	Central Region, Mubende
133	ML1047	First Mining Company Limited	Cassiterite	03/09/2012	02/09/2033	Western Region, Isingiro
134	EL00157	Fred Sight	Marble	08/02/2021	07/02/2024	Northern Region, Kotido, Napak
135	EL00264	GAMEPLAY KAMPALA LTD	Base Metals, Gold	03/12/2021	02/12/2024	Western Region, Kabale, Kanungu, Rukungiri
136	EL00252	Gecko Minerals Uganda Limited	Base Metals, Beryllium, Coltan, Lithium, Rare Earth Elements, Tin	01/10/2021	30/09/2024	Western Region, Ntungamo
137	EL00079	Gems International Limited	Industrial Minerals, Kaolin, Pozzolana	02/09/2020	01/09/2026	Western Region, Kabarole, Kasese
138	EL00080	Gems International Limited	Industrial Minerals, Pozzolana	02/09/2020	01/09/2026	Western Region, Kabarole, Ntoroko
139	EL00111	Gems International Limited	Volcanic Ash	30/09/2020	29/09/2026	Western Region, Kasese
140	EL00114	Gems International Limited	Pozzolana	16/10/2020	15/10/2026	Western Region, Kabarole
141	EL00205	Gems International Limited	EL/ML - Pozzolanic Materials	02/06/2021	01/06/2024	Western Region, Kabarole
142	EL00247	Gems International Limited	Pozzolana	17/09/2021	16/09/2024	Western Region, Kabarole, Ntoroko
143	EL00253	Gems International Limited	Volcanic Ash	06/10/2021	05/10/2024	Western Region, Kisoro
144	LL00133	Gems International Limited	Pozzolana	23/11/2020	22/11/2022	Western Region, Kabarole
145	LL00145	Gems International Limited	Volcanic Ash	11/12/2020	10/12/2022	Western Region, Kasese
146	LL00240	Gems International Limited	Pozzolana	25/08/2021	24/08/2023	Western Region, Kabarole
147	LL1039	George Onega	Gold	23/08/2012	22/08/2022	Eastern Region, Busia

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148	EL1979	Gimnat International (U) Limited	Base Metals, Gold, Vermiculite	06/08/2019	05/08/2022	Eastern Region, Bukwo
149	EL 1839	Glencoe Technologies Limited	Base Metals, Gold	15/10/2018	14/10/2023	Eastern Region, Busia
150	EL 1856	Glencoe Technologies Limited	Base Metals, Gold	01/11/2018	31/10/2023	Eastern Region, Busia
151	EL 1857	Glencoe Technologies Limited	Base Metals, Gold	01/11/2018	31/10/2023	Eastern Region, Busia
152	EL1706	GLOBAL OROEX INVESTMENT - SMC LIMITED	Base Metals, Gold	06/12/2017	05/12/2022	Central Region, Mubende
153	EL00002	Godness Company Limited	Industrial Minerals	28/10/2019	27/10/2022	Western Region, Mbarara, Sheema
154	EL1775	Gold Disk - SMC Limited	Base Metals, Gold	02/08/2018	01/08/2021	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
155	EL 1815	GoodWill Uganda Ceramic Company Limited	Industrial Minerals	04/10/2018	03/10/2021	Western Region, Kanungu, Mitooma, Rukungiri
156	EL1867	GoodWill Uganda Ceramic Company Limited	Kaolin	03/12/2018	02/12/2021	Central Region, Luwero, Nakaseke, Wakiso
157	EL1876	GoodWill Uganda Ceramic Company Limited	Industrial Minerals	24/12/2018	23/12/2021	Western Region, Mitooma, Ntungamo, Rukungiri
158	EL1941	GoodWill Uganda Ceramic Company Limited	Kaolin	26/04/2019	25/04/2022	Central Region, Kiboga, Luwero, Mityana, Nakaseke
159	ML0702	Great Lakes Iron and Steel Company Limited	Iron Ore	08/11/2010	07/11/2031	Western Region, Kisoro
160	EL1958	Great Lakes Lime Limited	Limestone, Marble	19/06/2019	18/06/2022	Northern Region, Moroto
161	LL00195	Great Lakes Regional Distributors Limited	Pozzolana	05/05/2021	04/05/2023	Western Region, Kabarole
162	EL1994	Great Season-SMC Limited	Gold	14/08/2019	13/08/2022	Central Region, Mubende
163	LL2018	Great Solomon Mining Company Limited	Gold	04/10/2019	03/10/2021	Western Region, Ibanda
164	EL00101	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023	Western Region, Mbarara
165	EL00102	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023	Western Region, Rubirizi
166	ML4128	Greenstone Resources Limited	Gold	12/12/1994	11/12/2030	Eastern Region, Busia
167	EL00291	Guangxi Yande Mining Co. Ltd	Base Metals, Gold	18/02/2022	17/02/2025	Northern Region, Kaabong
168	EL2019	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Iron Ore, Limestone	04/10/2019	03/10/2022	Western Region, Kabale
169	EL2023	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Gold, PGM, Tin	10/10/2019	09/10/2022	Western Region, Ntungamo
170	EL2024	Guangzhou Dong Song Energy Group Co. (U) Limited	Coltan, PGM, Tin	10/10/2019	09/10/2022	Western Region, Kabale
171	EL2025	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Gold, Industrial Minerals	10/10/2019	09/10/2022	Eastern Region, Katakwi; Northern Region, Napak

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172	EL2026	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Gold, Industrial Minerals, Peat	10/10/2019	09/10/2022	Eastern Region, Amuria; Northern Region, Napak
173	ML1393	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Iron Ore, Niobium, Phosphates, Rare Earth Elements	29/10/2014	28/10/2035	Eastern Region, Tororo
174	ML0762	H5 Resources Limited	Cassiterite, Tin	17/05/2011	16/05/2032	Western Region, Ntungamo
175	EL00027	HAMC Minerals Uganda -SMC- Limited	Copper, Niobium, Phosphates, Rare Earth Elements, Vermiculite	28/01/2020	27/01/2026	Eastern Region, Manafwa
176	EL00121	Haraambe Development Agencies Ltd	Gold, Marble	13/11/2020	12/11/2023	Northern Region, Moroto
177	LL00151	Harmony Resources (SMC) Limited	Gold	06/01/2021	05/01/2023	Eastern Region, Namayingo
178	EL00271	Harmony Resources (SMC) Limited	Base Metals, Gold	22/12/2021	21/12/2024	Eastern Region, Bugiri, Namayingo
179	EL00124	Herbert Akampwera	Dimension Stone	20/11/2020	19/11/2023	Central Region, Lyantonde
180	EL00138	Herbert Akampwera	Dimension Stone	15/12/2020	14/12/2023	Central Region, Lyantonde
181	EL1788	Heyday International Group Company Limited	Base Metals, Beryllium, Gold	14/08/2018	13/08/2021	Western Region, Buhweju, Bushenyi
182	EL1795	Heyday International Group Company Limited	Base Metals, Gold	24/08/2018	23/08/2021	Western Region, Buhweju, Mbarara, Sheema
183	EL1796	Heyday International Group Company Limited	Base Metals, Gold, Iron Ore	24/08/2018	23/08/2021	Western Region, Kisoro
184	EL1820	Heyday International Group Company Limited	Base Metals, Gold	14/09/2018	13/09/2021	Northern Region, Kaabong
185	EL1834	Heyday International Group Company Limited	Base Metals, Gold	08/10/2018	07/10/2021	Northern Region, Abim
186	EL1835	Heyday International Group Company Limited	Base Metals, Gold	08/10/2018	07/10/2021	Northern Region, Kaabong
187	EL2009	Hicar Mining Company Limited	Base Metals, Precious Metals	09/09/2019	08/09/2022	Eastern Region, Busia
188	EL00070	Hillmarks Limited	Pozzolana	17/09/2020	16/09/2023	Western Region, Kabarole
189	EL1883	Hillmarks Limited	Pozzolana	18/01/2019	17/01/2022	Western Region, Kabarole
190	LL00071	Hillmarks Limited	Pozzolana	17/09/2020	16/09/2022	Western Region, Kabarole
191	EL00038	Hima Cement Limited	Volcanic Ash	13/03/2020	12/03/2023	Western Region, Kasese
192	MML/ML 1744	Hima Cement Limited	Pozzolana	20/04/2018	19/04/2039	Eastern Region, Kapchorwa
193	MML/ML 0248	Hima Cement Limited	Limestone	02/10/2007	01/10/2028	Western Region, Kamwenge
194	MML/ML 0706	Hima Cement Limited	Limestone	01/12/2010	30/11/2031	Western Region, Kasese

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195	MML/ML 1110	Hima Cement Limited	Limestone	13/03/2013	12/03/2034	Western Region, Kasese
196	MML/ML 1816	Hima Cement Limited	Pozzolana	10/09/2018	09/09/2039	Western Region, Kabarole
197	EL1873	Hoima Minerals Company Limited	Copper, Gold	10/12/2018	09/12/2024	Western Region, Hoima
198	EL00125	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Western Region, Kabale
199	EL00126	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern Region, Mayuge
200	EL00127	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern Region, Mayuge
201	EL00128	Hongda Group Uganda Co. Limited	Base Metals, Gold	27/11/2020	26/11/2023	Northern Region, Arua
202	EL00129	Hongda Group Uganda Co. Limited	Base Metals, Gold	27/11/2020	26/11/2023	Western Region, Kabale, Kisoro
203	EL00130	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern Region, Kaliro, Namutumba, Pallisa
204	EL00191	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Western Region, Ntungamo
205	EL00192	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Northern Region, Zombo
206	EL00193	Hongda Group Uganda Co. Limited	Base Metals, Gold	23/06/2021	22/06/2024	Eastern Region, Mayuge
207	EL00194	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Northern Region, Nebbi, Zombo
208	EL00280	Hongda Runze Mining (U) - SMC Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Ibanda
209	EL 1870	HPA Mutono Mining Uganda Limited	Gold	03/12/2018	02/12/2021	Northern Region, Kaabong
210	EL00005	Hua Hui International Group Company Limited	Industrial Minerals	27/11/2019	26/11/2022	Central Region, Gomba, Mubende
211	EL00180	Hua Hui International Group Company Limited	Kaolin	30/03/2021	29/03/2024	Central Region, Mubende
212	EL1790	Hua Teng Mining Investments Limited	Lithium, Mica, Tantalite	14/08/2018	13/08/2021	Central Region, Luwero
213	EL1792	Hua Teng Mining Investments Limited	Gold, Granite, Tungsten	14/08/2018	13/08/2021	Central Region, Kiboga, Mityana
214	EL1818	Hua Teng Mining Investments Limited	Gold, Granite, Manganese	19/09/2018	18/09/2021	Northern Region, Abim
215	EL1836	Hua Teng Mining Investments Limited	Granite	10/10/2018	09/10/2021	Central Region, Nakasongola
216	EL1837	Hua Teng Mining Investments Limited	Columbite, Gold, Tungsten, Wolfram	10/10/2018	09/10/2021	Central Region, Butambala, Mityana
217	EL1838	Hua Teng Mining Investments Limited	Lithium	10/10/2018	09/10/2021	Central Region, Mukono
218	EL1832	International Energy Group Agencies	Gold, Industrial Minerals	08/10/2018	07/10/2021	Eastern Region, Mayuge
219	EL00112	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2025	Northern Region, Nakapiripirit
220	EL00113	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2025	Northern Region, Nakapiripirit
221	EL1814	Intrepid Minerals Limited	Base Metals, Gold	07/09/2018	06/09/2021	Western Region, Kanungu

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222	EL00036	Inventive Capacity Consults Limited	Tantalite, Tin, Wolfram	20/03/2020	19/03/2023	Western Region, Kisoro
223	EL00154	Inventive Capacity Consults Limited	Limestone, Marble	23/02/2021	22/02/2024	Northern Region, Moroto
224	EL00155	Inventive Capacity Consults Limited	Base Metals, Limestone, Marble, Precious Metals	23/02/2021	22/02/2024	Northern Region, Moroto
225	LL1602	Ionic Builders Limited	Granite	21/10/2016	20/10/2022	Eastern Region, Bukedea
226	LL2022	Isa Kakonge	Gold	10/10/2019	09/10/2021	Western Region, Kibaale
227	LL00159	Isaka Kayolo	Gold	17/02/2021	16/02/2023	Eastern Region, Busia
228	EL00021	Itimo Egatu Uganda Limited	Limestone, Marble	23/12/2019	22/12/2022	Northern Region, Moroto
229	ML1129	Jan Mangal (U) Limited	Gold	18/04/2013	17/04/2034	Northern Region, Moroto
230	EL1888	Javan Tukesiga	Limestone, Pozzolana	01/02/2019	31/01/2022	Western Region, Rubirizi
231	EL1714	Jiemeng Energy and Mineral Investment (U) Limited	Base Metals, Gold	22/01/2018	21/01/2023	Western Region, Ibanda, Kamwenge
232	LL00103	Jimde Limited	Gold	23/09/2020	22/09/2022	Central Region, Mubende
233	LL00209	Jimde Limited	Gold, Industrial Minerals	05/07/2021	04/07/2023	Central Region, Ssembabule
234	EL00025	JM Mining Works Limited	Base Metals, Precious Metals	31/01/2020	30/01/2023	Eastern Region, Busia
235	EL00026	JM Mining Works Limited	Base Metals, Precious Metals	31/01/2020	30/01/2023	Eastern Region, Bugiri, Namayingo
236	EL00069	JM Mining Works Limited	Base Metals, Precious Metals	28/08/2020	27/08/2023	Western Region, Buhweju
237	EL1962	John Brown Muwonge	Base Metals, Gold	26/06/2019	25/06/2022	Central Region, Mubende
238	EL1879	Joraro Minerals Uganda Limited	Beryllium, Tantalite, Tin	03/01/2019	02/01/2022	Western Region, Ntungamo
239	LL1998	Joraro Minerals Uganda Limited	Manganese, Tin	22/08/2019	21/08/2021	Western Region, Ntungamo
240	EL00098	Joseph Amukun Aburek	Cassiterite, Gold, Nickel, Silver	21/09/2020	20/09/2023	Western Region, Bushenyi, Mitooma
241	EL1779	Joseph Birungi Mutembuzi	Base Metals, Wolfram	23/07/2018	22/07/2021	Western Region, Kabale
242	EL2003	Joseph Kiyaga	Pozzolana	03/09/2019	02/09/2022	Eastern Region, Bulambuli, Kapchorwa, Sironko
243	LL1724	Joseph Kizito	Diatomite	22/02/2018	21/02/2022	Northern Region, Nebbi
244	LL1725	Joseph Kizito	Diatomite	22/02/2018	21/02/2022	Northern Region, Nebbi
245	LL1726	Joseph Kizito	Diatomite	22/02/2018	21/02/2022	Northern Region, Nebbi
246	EL00246	Jowas Enterprises Limited	Limestone, Marble	17/09/2021	16/09/2024	Northern Region, Moroto
247	LL00286	Jowas Enterprises Limited	Limestone, Marble	18/02/2022	17/02/2024	Northern Region, Moroto

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248	LL00287	Jowas Enterprises Limited	Limestone, Marble	18/02/2022	17/02/2024	Northern Region, Moroto
249	EL00225	Jupiter Minerals and Mining (U) Limited	Base Metals, Gold, PGM, Rare Earth Elements	09/07/2021	08/07/2024	Western Region, Hoima
250	LL00060	K.B Finance (U) Limited	Pozzolana	09/09/2020	08/09/2022	Western Region, Kasese
251	EL1770	Kadam Transitech Services Limited	Base Metals, Gold, Limestone, Marble	04/07/2018	03/07/2021	Northern Region, Moroto
252	EL1966	Kakiri Stone Quarry Limited	Base Metals, Gold	04/07/2019	03/07/2022	Central Region, Mubende
253	ML1530	Kampala Cement Company Ltd	Pozzolana	06/11/2015	05/11/2036	Eastern Region, Kapchorwa
254	LL00044	Kamuntu Investments Limited	Iron Ore	02/07/2020	01/07/2022	Western Region, Kabale
255	LL00046	Kamuntu Investments Limited	Iron Ore	02/07/2020	01/07/2022	Western Region, Kabale
256	EL2001	Kandopix Uganda Limited	Base Metals, Gold	03/09/2019	02/09/2022	Central Region, Mubende
257	EL2002	Kandopix Uganda Limited	Base Metals, Gold	03/09/2019	02/09/2022	Central Region, Mubende
258	EL00033	Kara Gold (U) Limited	Base Metals, Gold	13/03/2020	12/03/2023	Western Region, Buhweju
259	LL1826	Kara Gold (U) Limited	Gold	18/09/2018	17/09/2022	Western Region, Buhweju
260	EL00270	Kathrada Mining Uganda Limited	Base Metals, Gold, PGM	20/12/2021	19/12/2024	Western Region, Kabale, Kisoro
261	LL00218	Katongo Miners Association Limited	Base Metals, Wolfram	02/07/2021	01/07/2023	Western Region, Kabale
262	EL00266	Katuugo Gold Company Limited	Base Metals, Gold	22/12/2021	21/12/2024	Central Region, Mubende
263	EL00158	Kazi Flakes Limited	Gold	23/02/2021	22/02/2024	Western Region, Kanungu
264	ML4564	Kelvin Shaun Investments Limited	Limestone	17/08/2001	16/08/2022	
265	EL1971	Kest Investments (U) Limited	Base Metals, Precious Metals	09/07/2019	08/07/2022	Central Region, Mityana
266	EL00201	KHAN YOUSAF	Bentonite	26/05/2021	25/05/2024	Western Region, Hoima
267	ML4478	KI3R Minerals Limited	Wolfram	08/02/1999	07/02/2035	Western Region, Kabale
268	LL00248	Kiboga United Artisanal miners and Processors Association	Gold	21/09/2021	20/09/2023	Central Region, Kiboga
269	ML0594	Kigezi Steel Company Limited	Iron Ore	13/06/2011	12/06/2032	Western Region, Kabale, Kisoro
270	EL1928	Kilembe Mines Limited	Base Metals, Gold, Silver	25/03/2019	24/03/2022	Western Region, Kasese
271	EL1978	Kilembe Mines Limited	Base Metals, Gold, Silver	29/07/2019	28/07/2022	Western Region, Kasese
272	ML2151	Kilembe Mines Limited	Base Metals	01/01/1974	01/01/2031	Western Region, Kasese
273	ML4603	Kisita Mining Company Limited	Gold	06/08/2002	05/08/2023	Central Region, Mubende
274	LL1374	Kitumbi Kayonza Miners Association Limited	Gold	23/09/2014	22/09/2022	Central Region, Mubende
275	LL1375	Kitumbi Kayonza Miners Association Limited	Gold	23/09/2014	22/09/2022	Central Region, Mubende

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276	LL1376	Kitumbi Kayonza Miners Association Limited	Gold	23/09/2014	22/09/2022	Central Region, Mubende
277	EL00068	KPX Consult Limited	Base Metals, Gold	25/09/2020	24/09/2023	Central Region, Kyankwanzi; Western Region, Kibaale
278	EL00262	KPX Consult Limited	Base Metals, Gold	17/11/2021	16/11/2024	Central Region, Kyankwanzi; Western Region, Kibaale
279	EL00236	Kyekahoma Company Limited	Gold	24/08/2021	23/08/2024	Northern Region, Arua, Yumbe
280	LL00231	Leadway Group Limited	Gold	06/08/2021	05/08/2023	Central Region, Mubende
281	EL00037	Leadway Group Limited	Base Metals, Gold	13/03/2020	12/03/2023	Central Region, Mubende; Western Region, Kibaale
282	EL00115	Leadway Group Limited	Base Metals, Precious Metals, Rare Earth Elements	26/10/2020	25/10/2023	Eastern Region, Bugiri
283	EL00142	Leadway Group Limited	Dimension Stone, Limestone, Marble	27/11/2020	26/11/2023	Northern Region, Moroto
284	EL00203	Leadway Group Limited	Limestone, Marble	26/05/2021	25/05/2024	Northern Region, Moroto
285	LL00259	Lomilo & Sons Limited	Limestone	17/11/2021	16/11/2023	Northern Region, Moroto
286	LL00260	Lomilo & Sons Limited	Limestone	17/11/2021	16/11/2023	Northern Region, Moroto
287	LL00268	Lomilo & Sons Limited	Limestone	22/12/2021	21/12/2023	Northern Region, Moroto
288	EL1936	Lomongin Zulhaq	Limestone, Marble	09/04/2019	08/04/2022	Northern Region, Moroto
289	LL1967	Lomongin Zulhaq	Limestone, Marble	09/07/2019	08/07/2021	Northern Region, Moroto
290	LL1968	Lomongin Zulhaq	Limestone, Marble	09/07/2019	08/07/2021	Northern Region, Moroto
291	LL00052	Lontaro Investments Limited	Gold	02/07/2020	01/07/2022	Central Region, Mubende
292	LL2004	Lydia Musundi	Base Metals, Gold	03/09/2019	02/09/2021	Central Region, Mubende
293	EL00090	M.M. MINING (UGANDA) LIMITED	Industrial Metals	17/11/2020	16/11/2023	Central Region, Buikwe
294	EL00091	M.M. MINING (UGANDA) LIMITED	Kaolin	16/10/2020	15/10/2023	Central Region, Rakai
295	EL00093	M.M. MINING (UGANDA) LIMITED	Industrial Minerals	16/10/2020	15/10/2023	Western Region, Mbarara, Sheema
296	EL00221	M.M. MINING (UGANDA) LIMITED	Industrial Minerals, Kaolin, Pozzolana	05/07/2021	04/07/2024	Central Region, Buikwe
297	EL00289	M.M. MINING (UGANDA) LIMITED	Gypsum	18/02/2022	17/02/2025	Western Region, Ntoroko
298	EL00012	M/S Eurasian Capital SMC Limited	Base Metals, Gold	28/11/2019	27/11/2022	Western Region, Kasese
299	EL1665	M/S Eurasian Capital SMC Limited	Base Metals, Gold	25/08/2017	24/08/2022	Central Region, Kiboga
300	EL1666	M/S Eurasian Capital SMC Limited	Base Metals, Gold	25/08/2017	24/08/2022	Central Region, Kiboga, Mityana
301	EL1674	M/S Eurasian Capital SMC Limited	Base Metals, Gold, Limestone, PGM	07/09/2017	06/09/2022	Western Region, Kasese

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302	EL1827	M/S Eurasian Capital SMC Limited	Base Metals, Gold	21/09/2018	20/09/2021	Central Region, Kiboga, Kyankwanzi, Mubende
303	EL00292	M/S Eurasian Capital SMC Limited	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Kasese
304	EL00019	Malibu Holdings Limited	Base Metals, Gold	23/12/2019	22/12/2022	Northern Region, Moroto, Napak
305	EL00078	Malibu Holdings Limited	Base Metals, Gold	01/09/2020	31/08/2023	Western Region, Ibanda, Kamwenge
306	LL00185	Marua Group Limited	Base Metals, Gold	20/04/2021	19/04/2023	Western Region, Kanungu
307	ML4623	Marubeg Company Limited		15/08/2003	14/08/2024	Western Region, Ntungamo
308	ML00014	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040	Northern Region, Moroto
309	ML00015	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040	Northern Region, Moroto
310	EL00197	Mechanized Agro (U) Limited	Base Metals, Marble, Precious Metals, Rare Earth Elements, Uranium	13/08/2021	12/08/2024	Northern Region, Amudat
311	EL1889	Mechanized Agro (U) Limited	Base Metals, Granite, Precious Metals, Rare Earth Elements	01/02/2019	31/01/2022	Central Region, Kyankwanzi; Western Region, Hoima
312	EL00040	Megha Stone Quarry Namubiru Limited	Gold, Marble	20/03/2020	19/03/2023	Northern Region, Moroto
313	LL00009	Megha Stone Quarry Namubiru Limited	Marble	02/12/2019	01/12/2021	Northern Region, Moroto
314	LL00010	Megha Stone Quarry Namubiru Limited	Marble	02/12/2019	01/12/2021	Northern Region, Moroto
315	LL00146	Megha Stone Quarry Namubiru Limited	Gold	06/01/2021	05/01/2023	Northern Region, Moroto
316	EL1810	MEM Trading (pty) Limited	Base Metals, Gold	11/09/2018	10/09/2021	Western Region, Ibanda, Kamwenge
317	ML1948	Metro Cement Limited	Pozzolana	08/05/2019	07/05/2040	Eastern Region, Bulambuli, Kapchorwa
318	EL00243	Mex Drilling Services Limited	Dimension Stone	13/09/2021	12/09/2024	Western Region, Buliisa
319	EL00244	Mex Drilling Services Limited	Gold	09/09/2021	08/09/2024	Eastern Region, Busia
320	LL00249	MHK GENERAL AGENCIES LIMITED	Gold	21/10/2021	20/10/2023	Central Region, Mukono
321	EL00003	MK Gold Corp (U) Limited	Base Metals, Gold, Silver	04/11/2019	03/11/2022	Western Region, Buhweju
322	LL00165	Mohmed Mbabazi	Gold	26/02/2021	25/02/2023	Western Region, Hoima
323	EL1861	Moroto Ateker Cement Company Ltd	Base Metals, Copper, Gold, Limestone, Marble, Rare Earth Elements	09/11/2018	08/11/2023	Northern Region, Kaabong
324	ML1230	Moroto Cement Industries (U) Limited	Marble	17/01/2014	16/01/2035	Northern Region, Moroto
325	EL1995	Mortada Transporters (U) Limited	Base Metals, Gold	20/08/2019	19/08/2022	Western Region, Ibanda
326	LL00230	Moses Kamuntu	Iron Ore	13/08/2021	12/08/2023	Western Region, Kisoro
327	EL1887	Moses Katongole	Silica/Glass Sand	29/01/2019	28/01/2022	Central Region, Masaka

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
328	EL1799	Moses Sserunjogi	Base Metals, Beryllium, Coltan, Tin	04/09/2018	03/09/2021	Western Region, Ntungamo
329	LL1798	Moses Sserunjogi	Beryllium, Tantalite, Tin	04/09/2018	03/09/2022	Western Region, Ntungamo
330	EL00156	Mota - Engil Engenharia E Constructao. Africa S.A	Dimension Stone	05/02/2021	04/02/2024	Eastern Region, Bukedea
331	EL00242	Mount Moroto Marble Holdings Limited	Gold, Marble	06/09/2021	05/09/2024	Northern Region, Moroto
332	EL00118	Mpower Steel Company Limited	Iron Ore	04/11/2020	03/11/2023	Western Region, Kabale
333	EL00119	Mpower Steel Company Limited	Iron Ore	04/11/2020	03/11/2023	Western Region, Kabale
334	EL1986	Mubende Kasambya United Miners, Traders, and Processors co-operative Society Limited	Base Metals, Gold	06/08/2019	05/08/2022	Central Region, Mubende
335	EL00059	Mubende United Miners Assembly Limited	Base Metals, Gold	30/07/2020	29/07/2023	Central Region, Mubende
336	EL1955	Mukoni Farmers Limited	Base Metals, Copper, Gold, Lead, Zinc	11/06/2019	10/06/2022	Central Region, Mityana, Mubende
337	EL00087	Mulago Hill Diagnostics Limited	Limestone, Marble	23/09/2020	22/09/2023	Northern Region, Kotido, Moroto, Napak
338	EL00088	Mulago Hill Diagnostics Limited	Limestone, Marble	21/09/2020	20/09/2023	Northern Region, Moroto
339	EL00134	Mulago Hill Diagnostics Limited	Iron Ore	18/12/2020	17/12/2023	Northern Region, Nakapiripirit
340	EL00135	Mulago Hill Diagnostics Limited	Pozzolana	18/12/2020	17/12/2023	Eastern Region, Bulambuli, Kapchorwa
341	EL 1849	Mulin Mines and Minerals Limited	Base Metals, Gold	19/10/2018	18/10/2021	Western Region, Kibaale
342	EL 1858	Mulin Mines and Minerals Limited	Base Metals, Gold	01/11/2018	31/10/2021	Western Region, Kabarole, Kasese
343	EL00153	Mulin Mines and Minerals Limited	Base Metals	13/08/2021	12/08/2024	
344	LL00062	Mulin Mines and Minerals Limited	Kaolin	06/08/2020	05/08/2022	Western Region, Sheema
345	ML1291	Multitask Services Limited	Marble	25/02/2014	24/02/2035	Northern Region, Moroto
346	EL2028	Mustafex Investment (U) Limited	Base Metals, Gold	14/10/2019	13/10/2022	Central Region, Mubende
347	EL1833	Muwanguzi Johnson Kato	Base Metals, Precious Metals, Rare Earth Elements, Uranium	08/10/2018	07/10/2021	Central Region, Mityana
348	EL00122	Nabala Mining (U) SMC Limited	Base Metals, Gold, Tin	11/11/2020	10/11/2023	Western Region, Ibanda, Kamwenge
349	EL00123	Nabala Mining (U) SMC Limited	Base Metals, Gold, Tin	20/11/2020	19/11/2023	Western Region, Mitooma, Rukungiri
350	LL00094	Nabala Mining (U) SMC Limited	Gold	17/09/2020	16/09/2022	Northern Region, Moroto
351	EL 1823	Nama Mining Company - SMC Limited	Base Metals, Gold	21/09/2018	20/09/2021	Eastern Region, Bugiri, Mayuge, Namayingo
352	EL 1824	Nama Mining Company - SMC Limited	Copper, Nickel, PGM	19/09/2018	18/09/2021	Western Region, Kiryandongo
353	EL 1854	Nama Mining Company - SMC Limited	Base Metals, Gold	01/11/2018	31/10/2021	Eastern Region, Busia, Namayingo

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
354	EL00066	Nama Mining Company - SMC Limited	Dimension Stone	13/08/2021	12/08/2024	Western Region, Hoima
355	EL1977	Nama Mining Company - SMC Limited	Rare Earth Elements	24/07/2019	23/07/2022	Eastern Region, Bugiri, Iganga, Mayuge
356	ML4651	Namekara Mining Company Ltd	Vermiculite	15/05/2003	14/05/2024	Eastern Region, Manafwa
357	LL1965	Narayan Ramchander Reddy Gollapalli	Niobium, Precious Stones	27/06/2019	26/06/2023	Central Region, Mubende
358	EL00055	Narayan Ramchander Reddy Gollapalli	Base Metals, Gold	02/09/2020	01/09/2023	Central Region, Mubende
359	EL1671	National Cement Company Uganda Limited	Limestone	07/09/2017	06/09/2022	Northern Region, Moroto
360	EL1672	National Cement Company Uganda Limited	Limestone	07/09/2017	06/09/2022	Northern Region, Moroto
361	EL1794	National Cement Company Uganda Limited	Base Metals, Iron Ore	14/08/2018	13/08/2023	Western Region, Kabale, Kanungu
362	ML1607	National Cement Company Uganda Limited	Pozzolana	28/10/2016	27/10/2037	Eastern Region, Kapchorwa
363	EL1539	National Cement Company Uganda Limited	Pozzolana	30/11/2015	29/11/2022	Eastern Region, Kapchorwa
364	EL00039	Nayovi Minings Limited	Base Metals, Gold	13/03/2020	12/03/2023	Central Region, Mubende
365	EL1987	Ndiga Investments Limited	Base Metals, Gold, Industrial Minerals, Marble	07/08/2019	06/08/2022	Northern Region, Kotido
366	LL1630	Ndiwa Property Consultants Limited	Marble	21/02/2017	20/02/2023	Northern Region, Moroto
367	LL1631	Ndiwa Property Consultants Limited	Marble	21/02/2017	20/02/2023	Northern Region, Moroto
368	LL1632	Ndiwa Property Consultants Limited	Marble	21/02/2017	20/02/2023	Northern Region, Moroto
369	LL00162	Nkabidwa General Traders Limited	Gold	26/02/2021	25/02/2023	Central Region, Mubende
370	LL00082	Nkazajabits Limited	Gold	17/09/2020	16/09/2022	Central Region, Mubende
371	EL00172	Non Ferrous Metals Co. Limited	Iron Ore	22/03/2021	21/03/2024	Western Region, Kabale
372	EL00277	Non Ferrous Metals Co. Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Ibanda, Kamwenge
373	EL00285	Non Ferrous Metals Co. Limited	Base Metals, Gold	31/12/2021	30/12/2024	Eastern Region, Namayingo
374	EL00290	Non Ferrous Metals Co. Limited	Base Metals, Gold	18/02/2022	17/02/2025	Central Region, Mubende
375	EL00233	Olsen East African International Investment Company Ltd	Base Metals, Gold	13/08/2021	12/08/2024	Northern Region, Kaabong
376	LL00163	OSCAR CHRISPUS BAMUSEDE	LL - Limestone	26/02/2021	25/02/2023	Western Region, Kasese
377	EL00211	Osprey Capital Investments Limited	Base Metals, Gold	24/06/2021	23/06/2024	Central Region, Mubende
378	EL1931	Otafire Kahinda	Base Metals, Gold	09/04/2019	08/04/2022	Western Region, Kiruhura
379	LL00237	Pal Verma Sharan	Gold	06/09/2021	05/09/2023	Western Region, Kamwenge
380	EL00239	Pal Verma Sharan	Base Metals, Gold	25/08/2021	24/08/2024	Western Region, Kamwenge
381	EL00293	Pal Verma Sharan	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Kabarole, Kamwenge

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
382	LL00235	PCB Mines & Minerals Limited	Kaolin	13/08/2021	12/08/2023	Western Region, Sheema
383	EL00011	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	18/06/2021	17/06/2024	Western Region, Hoima
384	EL00269	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	17/12/2021	16/12/2024	Western Region, Hoima
385	LL1260	Peter Lokwang	Class VI - Limestone and chalk	10/12/2013	09/12/2023	Northern Region, Moroto
386	LL1261	Peter Lokwang	Class III - Non-precious minerals, LL - Limestone	10/12/2013	09/12/2023	Northern Region, Moroto
387	ML00054	Prosper Woodworks	Bentonite	02/09/2020	01/09/2041	Western Region, Rukungiri
388	EL1950	Prosperi Ndyabahika	Base Metals, Bentonite, Coltan, Gold	10/05/2019	09/05/2022	Western Region, Mitooma, Rukungiri
389	EL1984	Q3 Holdings limited	Dimension Stone	06/08/2019	05/08/2022	Western Region, Buliisa
390	EL00184	Ra Yang Mining Limited	Tantalite, Tin	20/04/2021	19/04/2024	Western Region, Isingiro
391	EL00224	Ra Yang Mining Limited	Gold	15/07/2021	14/07/2024	Northern Region, Arua
392	EL1599	Raghv Investments Limited	Base Metals, Gold, Iron Ore	27/09/2016	26/09/2021	Western Region, Kisoro
393	LL00092	Rainbow Transporters Limited	Pozzolana	15/09/2020	14/09/2022	Western Region, Kabarole
394	EL 1847	Ramji Mavji Jeshani	Pozzolana	17/10/2018	16/10/2021	Eastern Region, Sironko
395	EL00001	Rebekah Talemwa Gwaliwa	Base Metals, Gold	04/10/2019	03/10/2022	Central Region, Mityana
396	EL00110	Redsun International Company Limited	Pozzolana	28/09/2020	27/09/2023	Western Region, Kasese
397	LL00116	Redsun International Company Limited	Pozzolana	29/10/2020	28/10/2022	Western Region, Kasese
398	LL00137	Redsun International Company Limited	Pozzolana	24/11/2020	23/11/2022	Western Region, Kasese
399	LL00187	Redsun International Company Limited	Pozzolana	19/04/2021	18/04/2023	Western Region, Kasese
400	LL2006	Remigius Kasibante	Gold	03/09/2019	02/09/2021	Northern Region, Nakapiripirit
401	EL00202	Renhong Co Uganda Limited	Base Metals, Gold, Iron Ore, Nickel, Tin	25/05/2021	24/05/2024	Western Region, Kisoro
402	EL00273	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Rubirizi
403	EL00274	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Bushenyi, Sheema
404	EL00275	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Northern Region, Kaabong
405	EL00281	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Central Region, Kyankwanzi
406	EL 1840	Richard Bakojja	Base Metals, Gold	15/10/2018	14/10/2021	Central Region, Mubende

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
407	EL1407	Richard Henry Kaijuka	Base Metals, Gold	09/12/2014	08/12/2021	Eastern Region, Bugiri, Busia, Namayingo
408	EL00023	Riowork Mining Company Limited	Base Metals, Gold	10/01/2020	09/01/2023	Northern Region, Abim
409	LL00136	Robert Kyokora Badede	Pozzolana	04/12/2020	03/12/2022	Western Region, Kasese
410	EL1767	Robert Tibenda	Base Metals, Diatomite, Industrial Minerals	17/07/2018	16/07/2021	Northern Region, Nebbi
411	EL1774	Robert Tibenda	Dimension Stone, Granite	02/08/2018	01/08/2021	Western Region, Masindi
412	EL1853	Robinah Nakasi Sengendo	Pozzolana	29/10/2018	28/10/2021	Eastern Region, Bukwo, Kween
413	EL 1909	Rockfill International (U) Limited	Base Metals, Gold	25/02/2019	24/02/2022	Northern Region, Nebbi, Zombo
414	EL1754	Ronald Wanjala Shikuku	Cobalt, Copper, Nickel	23/07/2018	22/07/2021	Western Region, Bundibugyo, Kabarole, Kasese
415	EL1755	Ronald Wanjala Shikuku	Cobalt, Copper, Nickel, PGM	23/07/2018	22/07/2021	Eastern Region, Kaliro, Namutumba
416	EL1778	Ronald Wanjala Shikuku	Lithium, Niobium, Tantalite, Tin	23/07/2018	22/07/2021	Western Region, Ntungamo
417	EL1791	Ronald Wanjala Shikuku	Lithium, Niobium, Tantalite, Tin	14/08/2018	13/08/2021	Western Region, Ntungamo
418	EL00167	Roraima (U) Limited	Base Metals, Gold	04/03/2021	03/03/2026	Eastern Region, Bugiri, Namayingo
419	EL00223	Roraima (U) Limited	Base Metals, Gold	05/07/2021	04/07/2026	Eastern Region, Bugiri, Namayingo
420	EL00024	Roseburg International (U) Limited	Base Metals, Gold	21/01/2020	20/01/2023	Northern Region, Moyo
421	EL00050	Royal Transit Limited	Pozzolana	17/06/2020	16/06/2023	Western Region, Kabarole
422	LL00075	Royal Transit Limited	Pozzolana	26/08/2020	25/08/2022	Western Region, Kabarole
423	ML00149	Royal Transit Limited	Pozzolana	21/12/2020	20/12/2041	Western Region, Kabarole
424	LL1991	Rural Development Consult	Kaolin	12/08/2019	11/08/2021	Western Region, Buhweju
425	LL1997	Rural Development Consult	Kaolin	22/08/2019	21/08/2021	Western Region, Buhweju
426	EL1817	RUSLA MINING AND MINERALS LIMITED	Base Metals, Iron Ore	11/09/2018	10/09/2021	Western Region, Kabale, Kisoro
427	EL00022	Rwenzori Investments Limited	Base Metals, Gold	21/01/2020	20/01/2023	Western Region, Kyenjojo
428	EL1766	Rwenzori Rare Metals Limited	Base Metals, Gold, PGM, Rare Earth Elements, Uranium	06/07/2018	05/07/2021	Eastern Region, Bugiri, Iganga
429	EL00147	Rwenzori Rare Metals Limited	Copper, Gold, Rare Earth Elements, Silver, Zinc	28/12/2020	27/12/2025	Eastern Region, Bugiri
430	EL00148	Rwenzori Rare Metals Limited	Cobalt, Dimension Stone, Gold, Granite, Nickel,	28/12/2020	27/12/2025	Eastern Region, Bugiri, Iganga

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
			Rare Earth Elements, Silver, Uranium, Zircon			
431	EL00257	Rwenzori Rare Metals Limited	Base Metals, Industrial Metals, Industrial Minerals, Rare Earth Elements	21/10/2021	20/10/2024	Eastern Region, Iganga, Mayuge
432	EL1865	Rwenzori Shining Star Limited	Salt	27/11/2018	26/11/2025	Western Region, Kasese
433	EL1606	Salt Plus Limited	EL/ML - Salt	25/10/2016	24/10/2021	Western Region, Kasese
434	EL1776	Samakula Nooh	Base Metals, Gold	23/07/2018	22/07/2021	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
435	EL 1842	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2024	Northern Region, Amuru, Gulu
436	EL 1845	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2024	Northern Region, Adjumani, Amuru
437	EL00006	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	02/12/2019	01/12/2022	Western Region, Mitooma, Ntungamo, Sheema
438	EL00008	Samta Mines and Minerals Uganda Limited	Columbite, Tantalite, Tin	02/12/2019	01/12/2022	Western Region, Ntungamo
439	EL1697	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	08/11/2017	07/11/2022	Western Region, Mitooma, Sheema
440	EL1701	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	08/11/2017	07/11/2022	Western Region, Ntungamo
441	EL1720	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	22/02/2018	21/02/2025	Northern Region, Arua, Zombo
442	EL1722	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	22/02/2018	21/02/2025	Northern Region, Arua
443	EL1783	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	29/06/2018	28/06/2025	Northern Region, Arua, Zombo
444	EL1828	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	26/09/2018	25/09/2021	Eastern Region, Bugiri, Namayingo
445	EL1843	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2021	Northern Region, Gulu, Nwoya
446	EL1844	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2021	Western Region, Kabarole, Kibaale, Kyenjojo
447	EL1846	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2021	Central Region, Mubende
448	EL1866	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	03/12/2018	02/12/2024	Northern Region, Amuru
449	EL1869	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	03/12/2018	02/12/2021	Western Region, Buhweju, Rubirizi
450	EL1874	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	11/12/2018	10/12/2021	Eastern Region, Bugiri, Namayingo
451	EL1990	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	12/08/2019	11/08/2022	Northern Region, Amuru
452	EL00099	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	24/09/2020	23/09/2025	Northern Region, Zombo
453	EL00212	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	02/07/2021	01/07/2024	Western Region, Mitooma, Sheema

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
454	EL00213	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	05/07/2021	04/07/2024	Western Region, Ntungamo
455	EL00226	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/07/2021	14/07/2024	Northern Region, Zombo
456	EL00283	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	30/12/2021	29/12/2024	Northern Region, Arua, Zombo
457	EL00284	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	30/12/2021	29/12/2024	Western Region, Ntungamo
458	EL00295	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	18/02/2022	17/02/2025	Northern Region, Arua
459	EL1981	Saranja Group of Companies SMC Limited	Base Metals, Gold	06/08/2019	05/08/2022	Central Region, Mubende
460	LL00241	Saranja Group of Companies SMC Limited	Gold	06/09/2021	05/09/2023	Central Region, Mubende
461	EL1963	Seb Concretes Limited	Silica/Glass Sand	26/06/2019	25/06/2022	Central Region, Butambala
462	EL2017	Section One Limited	Base Metals, Gold	25/09/2019	24/09/2022	Central Region, Mubende
463	EL00067	Seven Hills Exploration and Mining Group Limited	Base Metals, Gold	17/09/2020	16/09/2025	Central Region, Mubende
464	LL00272	Shaft & FB Minerals Limited	Gold	22/12/2021	21/12/2023	Central Region, Mubende
465	ML0886	Shaft Sinkers (U) Limited	Gold, Lead	28/10/2011	27/10/2032	Western Region, Ibanda, Kamwenge
466	EL00073	Shining Mines Limited	Base Metals, Gold	28/08/2020	27/08/2023	Western Region, Buhweju, Rubirizi
467	EL00074	Shining Mines Limited	Base Metals, Gold	28/08/2020	27/08/2023	Eastern Region, Busia, Tororo
468	EL00089	Shining Mines Limited	Base Metals, Gold	17/09/2020	16/09/2023	Northern Region, Kaabong
469	EL00100	Shining Mines Limited	Base Metals, Gold	23/09/2020	22/09/2023	Eastern Region, Bugiri, Busia, Namayingo
470	EL00105	Shining Mines Limited	Base Metals, Gold	24/09/2020	23/09/2023	Central Region, Mubende; Western Region, Kibaale
471	EL00164	Shining Mines Limited	Base Metals, Gold, Industrial Minerals, Marble	26/02/2021	25/02/2024	Northern Region, Moroto
472	EL00181	Shining Mines Limited	Base Metals, Gold	06/04/2021	05/04/2024	Western Region, Rubirizi
473	ML1890	Shining Rock Investments Uganda Limited	Dimension Stone	04/02/2019	03/02/2040	Central Region, Mityana
474	ML1750	Simba Mines and Mineral Resources Limited	Gold	04/05/2018	03/05/2023	Western Region, Ibanda
475	EL1819	Singo Artisanal Gold Miners Limited	Base Metals, Gold	14/09/2018	13/09/2021	Central Region, Mubende
476	EL00058	Sino Minerals Investments Company Limited	Gold	17/09/2020	16/09/2023	Northern Region, Kaabong
477	MML/ML 00072	Sino Minerals Investments Company Limited	Iron Ore	23/09/2020	22/09/2041	Western Region, Kisoro
478	MML/ML 1297	Sino Minerals Investments Company Limited	Iron Ore	14/03/2014	13/03/2035	Western Region, Kabale

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
479	EL1800	Sipa Exploration (U) Limited	Base Metals, Precious Metals	14/09/2018	13/09/2021	Northern Region, Lamwo
480	EL1801	Sipa Exploration (U) Limited	Base Metals, Precious Metals	14/09/2018	13/09/2021	Northern Region, Lamwo, Pader
481	EL1803	Sipa Exploration (U) Limited	Base Metals, Precious Metals	10/09/2018	09/09/2021	Northern Region, Pader
482	EL1804	Sipa Exploration (U) Limited	Base Metals, Precious Metals	10/09/2018	09/09/2021	Northern Region, Lamwo
483	EL1805	Sipa Exploration (U) Limited	Base Metals, Precious Metals	10/09/2018	09/09/2021	Northern Region, Pader
484	EL1829	Sipa Exploration (U) Limited	Base Metals, Precious Metals	02/10/2018	01/10/2021	Northern Region, Lamwo
485	EL1862	Sipa Exploration (U) Limited	Base Metals, Precious Metals	13/11/2018	12/11/2021	Northern Region, Lamwo
486	EL1964	Sky Eagle International Investments Limited	Base Metals, Gold	27/06/2019	26/06/2022	Central Region, Mubende
487	EL00051	Standby Security Uganda Limited	Base Metals, Gold, PGM, Rare Earth Elements	01/07/2020	30/06/2023	Central Region, Kiboga, Mityana, Mubende
488	LL00018	Stephen Mugeni Wasike	Base Metals, Gold	23/12/2019	22/12/2021	Eastern Region, Namayingo
489	EL1780	Summit Group Limited	Gold, Limestone, Marble, PGM	26/07/2018	25/07/2023	Northern Region, Moroto
490	ML1381	Sun and Sand Mines and Minerals Limited	Tin	29/10/2014	28/10/2035	Western Region, Isingiro
491	EL 1859	Sun Disk Limited	Base Metals, Gold	06/11/2018	05/11/2021	Northern Region, Arua, Nebbi, Zombo
492	EL 1868	Sunbelt Mining Group Limited	Base Metals, Gold, Marble	03/12/2018	02/12/2021	Northern Region, Moroto
493	EL1871	Sunbelt Mining Group Limited	Marble	10/12/2018	09/12/2021	Northern Region, Moroto
494	EL1872	Sunbelt Mining Group Limited	Marble	10/12/2018	09/12/2021	Northern Region, Moroto
495	EL1875	Sunbelt Mining Group Limited	Marble	24/12/2018	23/12/2021	Northern Region, Moroto
496	EL1912	Sunbelt Mining Group Limited	Columbite, Tantalite, Wolfram	15/03/2019	14/03/2022	Eastern Region, Amuria
497	ML1954	Sunbelt Mining Group Limited	Marble	30/05/2019	29/05/2040	Northern Region, Moroto
498	EL00030	Sunbelt Mining Group Limited	Marble	31/01/2020	30/01/2023	Northern Region, Moroto
499	EL00077	Sunbelt Mining Group Limited	Dimension Stone	28/08/2020	27/08/2023	Northern Region, Lira
500	EL1952	Susan Ssuubi	Base Metals, Gold	28/05/2019	27/05/2024	Central Region, Kyankwanzi
501	LL1975	The Expendables Miners & Traders Limited	Gold	15/07/2019	14/07/2021	Central Region, Mubende
502	LL00178	Tiira Landlords and Artisanal Miners' Association	Gold	30/03/2021	29/03/2023	Eastern Region, Busia

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
503	LL1670	Tiira Small Scale Mining Association	Gold	02/11/2017	01/11/2021	Eastern Region, Busia
504	EL00004	Tiira Small Scale Mining Company (U) Limited	Base Metals, Gold	05/11/2019	04/11/2022	Eastern Region, Bugiri, Namayingo
505	EL00117	Tororo Cement Limited	Pozzolana	13/11/2020	12/11/2023	Eastern Region, Kapchorwa
506	ML0127	Tororo Cement Limited	Limestone	30/08/2006	29/08/2027	Eastern Region, Bududa
507	ML4622	Tororo Cement Limited	Limestone	20/12/2002	19/12/2023	Northern Region, Moroto
508	MML/ML 00045	Tororo Cement Limited	Pozzolana	22/05/2020	21/05/2041	Eastern Region, Kapchorwa
509	MML/ML 0061	Tororo Cement Limited	Pozzolana	21/11/2005	20/11/2026	Eastern Region, Kapchorwa
510	MML/ML 0593	Tororo Cement Limited	Limestone	16/04/2010	15/04/2031	Northern Region, Moroto
511	MML/ML 4684	Tororo Cement Limited	Limestone, Syenitic Aggregate	26/03/2004	25/03/2025	Eastern Region, Tororo
512	EL00206	Trade Gold Metal Limited	Base Metals, Coltan, Kaolin, Tin	08/06/2021	07/06/2024	Western Region, Kabale, Ntungamo
513	EL00251	Trade Gold Metal Limited	Base Metals, Gold, Iron Ore	01/10/2021	30/09/2024	Central Region, Kiboga, Kyankwanzi
514	EL1662	Treadstone Limited	Base Metals, Gold, Iron Ore	28/07/2017	27/07/2022	Western Region, Kisoro
515	EL 1841	Turi Limited	Base Metals, Gold	15/10/2018	14/10/2024	Central Region, Gomba, Mubende
516	LL1970	Turi Limited	Gold	09/07/2019	08/07/2021	Central Region, Mubende
517	EL00152	Turi Limited	Silica/Glass Sand	06/01/2021	05/01/2024	Central Region, Mukono
518	LL00267	Twetuka Minerals Co. Limited	Gold	22/12/2021	21/12/2023	Central Region, Mubende
519	LL2008	Uchimba Investments Limited	LL - Limestone	09/09/2019	08/09/2021	Western Region, Kasese
520	EL00043	Uga Mines Limited	Base Metals, Precious Metals	08/05/2020	07/05/2023	Western Region, Bushenyi, Mitooma
521	EL1917	Uga Mines Limited	Base Metals, Gold	15/03/2019	14/03/2022	Central Region, Mubende
522	EL00265	Uga Mines Limited	Base Metals, Gold	03/12/2021	02/12/2024	Western Region, Bushenyi, Mitooma
523	EL00047	Uganda Development Corporation	Silica/Glass Sand	02/07/2020	01/07/2023	Central Region, Masaka, Rakai
524	ML1170	Uganda International Mining Company Limited	Iron Ore	20/06/2013	19/06/2034	Western Region, Kanungu
525	EL1627	Uganda Sino-Watson Minerals Company Limited	Base Metals, Gold	20/12/2016	19/12/2021	Western Region, Ntungamo
526	EL1993	Uganded Holdings Limited	Gold, Marble	14/08/2019	13/08/2022	Northern Region, Moroto
527	EL00064	Uganded Holdings Limited	Industrial Minerals, Limestone	25/09/2020	24/09/2023	Northern Region, Moyo

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
528	EL1953	Ukutulu Limited	Granite	30/05/2019	29/05/2022	Northern Region, Adjumani
529	LL00086	United African Mines Company Limited	Gold	14/09/2020	13/09/2022	Central Region, Mityana
530	EL1608	Universal Granites and Marble Limited	Granite	09/11/2016	08/11/2024	Northern Region, Lira
531	EL1830	Universal Granites and Marble Limited	Granite	05/10/2018	04/10/2021	Central Region, Luwero, Nakaseke
532	ML0112	V.E.K Global Mining Limited		06/04/2006	05/04/2027	Western Region, Ntungamo
533	EL00186	VAJ VENTURES LTD	Gold	20/04/2021	19/04/2024	Northern Region, Nakapiripirit
534	EL00196	VAJ VENTURES LTD	Gold	05/05/2021	04/05/2024	Northern Region, Nakapiripirit
535	LL00085	VAJ VENTURES LTD	Gold	17/09/2020	16/09/2022	Northern Region, Nakapiripirit
536	LL00120	VAJ VENTURES LTD	Gold	13/11/2020	12/11/2022	Northern Region, Nakapiripirit
537	EL00028	Victoria Enviros Consult Limited	Base Metals, Gold, Iron Ore	21/01/2020	20/01/2023	Western Region, Kisoro
538	EL1877	Victoria Enviros Consult Limited	Base Metals, Gold	24/12/2018	23/12/2021	Western Region, Kabale, Kisoro
539	EL2020	Victoria Enviros Consult Limited	Marble	04/10/2019	03/10/2022	Northern Region, Moroto
540	EL1802	Virat Alloys Limited	Coltan, Tin	10/09/2018	09/09/2021	Western Region, Ntungamo
541	LML/ML1999	Wagagai Mining (U) Limited	Gold	27/08/2019	26/08/2040	Eastern Region, Busia
542	EL00254	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Eastern Region, Busia
543	EL00255	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Western Region, Buhweju
544	EL00256	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Western Region, Ibanda, Kamwenge, Rubirizi
545	EL1825	Wilberforce Muwonge Mutebi	Base Metals, PGM, Precious Metals	18/09/2018	17/09/2021	Western Region, Hoima, Kibaale
546	ML1466	Woodcross Mining Company Limited	Cobalt, Tin	15/04/2015	14/04/2036	Western Region, Ntungamo
547	EL1863	Wynstock (U) Limited	Limestone, Marble	21/11/2018	20/11/2021	Northern Region, Moroto
548	ML00245	Xing Tong International Limited	Dimension Stone, Granite	13/01/2022	12/01/2043	Central Region, Luwero
549	LL00016	Yusumuga Autos (U) Ltd	Gold	23/12/2019	22/12/2021	Western Region, Kamwenge
550	EL00065	Zhong Quan Limited	Lithium, Tin	11/02/2021	10/02/2026	Western Region, Ntungamo
551	EL00207	Zhonghong Tin Company (U) Limited	Base Metals, Gold	23/06/2021	22/06/2024	Eastern Region, Bugiri, Iganga
552	EL00208	Zhonghong Tin Company (U) Limited	Gold, Phosphates	15/06/2021	14/06/2024	Eastern Region, Tororo
553	EL00215	Zhonghong Tin Company (U) Limited	Gold	02/07/2021	01/07/2024	Northern Region, Kitgum, Lamwo
554	EL00276	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Namayingo
555	EL00278	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Bugiri, Busia, Tororo

N°	Code	Parties	Commodities	Grant Date	Expiry Date	Area
556	EL00279	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Busia
557	EL00282	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Namayingo
558	EL00294	Zhonghong Tin Company (U) Limited	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Ibanda, Kamwenge

Annex 3: List of licence holders with missing TIN

N°	Taxpayer	Number of Licenses
1	Atwooki Deograscious Mugenyi	1
2	Berkeley Reef Limited (100%)	1
3	Emmanuel Kyazze	2
4	First Mining Company Limited (100%)	1
5	Moroto Cement Industries (U) Limited (100%)	1
6	Sun Disk Limited	1
7	V.E.K Global Mining Limited (100%)	1
	Total	8

Annex 4: Register of licenses in oil and gas upstream sector, active during fiscal year 2021/22

N°	License name	Production sharing agreement (PSA)	License type	Field/discovery/prospect	Licensed company/companies	Operator	Effective date	Duration (years)	License area
1	PL-01/2013	PSA-02/2004	Production	Kingfisher Field	China National Offshore Oil Corporation Uganda Limited (CNOOC) TotalEnergies EP Uganda (TEPU)	CNOOC	2013	25	EA-3A
2	PL-01/2016	PSA-01/2001	Production	Kasamene and Wairindi Fields	TEPU CNOOC	TotalEnergies EP Uganda (TEPU)	2016-08-30	25	EA-2 North
3	PL-02/2016	PSA-01/2001	Production	Kigogole and Ngara Fields	TEPU CNOOC	TEPU	2016-08-30	25	EA-2 North
4	PL-03/2016	PSA-01/2001	Production	Nsoga Field	TEPU CNOOC	TEPU	2016-08-30	25	EA-2 North
5	PL-04/2016	PSA-01/2001	Production	Ngege Field	TOTAL CNOOC	TEPU	2016-08-30	25	EA-2 North
6	PL-05/2016	PSA-01/2001	Production	Mputa, Nzizi and Waraga Fields	TEPU CNOOC	CNOOC	2016-08-30	25	EA-2 South
7	PL-06/2016	PSA-01/2004	Production	FieldNgiri	TEPU CNOOC	TEPU	2016-08-30	25	EA-1
8	PL-07/2016	PSA-01/2004	Production	Jobi and Rii Fields	TEPU CNOOC	TEPU	2016-08-30	25	EA-1
9	PL-08/2016	PSA-01/2004	Production	Gunya Field	TEPU CNOOC	TEPU	2016-08-30	25	EA-1
10	EL-01/2017	PSA-01/2017	Exploration	Kanywataba Prospect	Armour Energy Ltd.	Armour Energy Ltd.	2017-09-14	4, later extended. Refer to (*) below.	Kanywataba Contract Area
11	EL-02/2017	PSA-02/2017	Exploration	Ngassa-Deep Discovery	ORANTO Petroleum International Ltd. (ORANTO)	ORANTO	2017-10-10	4, later extended. Refer to (* *) below.	Ngassa-Deep Play Contract Area
12	EL-03/2017	PSA-03/2017	Exploration	Ngassa-Shallow Discovery	ORANTO	ORANTO	2017-10-10	4, later extended. Refer to (* *) below.	Ngassa-Shallow Play Contract Area

Annex 5: List of revenues collected from the mining sector detailed by company

N°	Taxpayer name	Collected amount	%
Payment License Holders			
1	TORORO CEMENT LTD	290,351,412,424	52.42%
2	HIMA CEMENT LTD	109,551,193,140	19.78%
3	NATIONAL CEMENT COMPANY UGANDA LIMITED	66,273,176,864	11.97%
4	KAMPALA CEMENT CO. LIMITED	21,908,195,885	3.96%
5	GOODWILL (UGANDA) CERAMIC CO.LIMITED	16,118,822,140	2.91%
6	MOTA ENGL ENGENHARIA E CONSTRUCAO AFRICA , SA	9,626,959,782	1.74%
7	VIRAT ALLOYS LIMITED	8,290,548,383	1.50%
8	DIAMOND STEEL UGANDA LIMITED	6,074,797,258	1.10%
9	METRO CEMENT LIMITED	5,601,107,393	1.01%
10	WAGAGAI MINING U LIMITED	3,489,497,102	0.63%
11	NAMEKARA MINING COMPANY LIMITED	2,708,339,270	0.49%
12	SINO MINERALS INVESTMENTS COMPANY LIMITED	1,807,475,605	0.33%
13	MHK GENERAL AGENCIES LIMITED	1,051,198,042	0.19%
14	ABASI BALINDA TRANSPORTERS LIMITED	1,044,253,493	0.19%
15	Q3 HOLDINGS LIMITED	787,817,616	0.14%
16	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	721,012,272	0.13%
17	SAMTA MINES & MINERALS (U) LIMITED	677,488,179	0.12%
18	DELTA REFRACTORIES LIMITED	434,603,429	0.08%
19	BUSIA SUGAR AND ALLIED LTD.	430,846,000	0.08%
20	HILLMARKS LIMITED	389,488,286	0.07%
21	GEMS INTERNATIONAL LIMITED	371,669,792	0.07%
22	KAMUNTU INVESTMENTS LIMITED	368,626,688	0.07%
23	SUNBELT MINING GROUP LTD	320,163,887	0.06%
24	Mr. PETER LOKWANG	304,994,812	0.06%
25	INTERNATIONAL UNIVERSITY OF EAST AFRICA LTD	291,387,311	0.05%
26	GREATLAKES REGIONAL DISTRIBUTORS LTD	278,819,922	0.05%
27	MULTITASK SERVICES LIMITED	242,747,378	0.04%
28	RWENZORI RARE METALS LTD.	242,481,140	0.04%
29	CONSOLIDATED AFRICAN RESOURCES LIMITED	223,700,000	0.04%
30	GUANGZHOU DONGSONG ENERGY GROUP (U)CO.,LTD	203,925,884	0.04%
31	SUN AND SAND MINES AND MINERALS LIMITED	200,000,000	0.04%
32	REDSUN INTERNATIONAL CO LIMITED	176,423,177	0.03%
33	KI3R MINERALS LIMITED	129,013,440	0.02%
34	MULAGO HILL DIAGNOSTIC LTD	99,323,145	0.02%
35	AUC MINING (UGANDA) LIMITED	88,782,822	0.02%
36	KISITA MINING COMPANY LIMITED	87,285,000	0.02%
37	MUKONI FARMERS LTD	83,761,160	0.02%
38	EMIRATES MINING LTD	83,109,288	0.02%
39	ZHONGHONG TIN COMPANY U LIMITED	69,250,000	0.01%
40	AFRICAN PANTHER RESOURCES (U) LTD	56,937,833	0.01%
41	RENHONG CO UGANDA LTD	55,600,000	0.01%
42	KILEMBE MINES LIMITED	54,973,204	0.01%
43	HONGDA GROUP UGANDA CO. LIMITED	50,150,000	0.01%
44	MEX DRILLING SERVICES LIMITED	45,573,620	0.01%
45	EURASIAN CAPITAL SMC LIMITED	45,550,000	0.01%
46	Mr. HERBERT AKAMPWERA	43,316,760	0.01%
47	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD	41,633,393	0.01%
48	RAINBOW TRANSPORTERS LIMITED	40,514,550	0.01%
49	MORTADA TRANSPORTERS (U) LIMITED	38,104,444	0.01%
50	LOMILO & SONS LIMITED	37,093,219	0.01%
51	GLOBAL OROEX INVESTMENT - SMC LIMITED	37,080,800	0.01%
52	KAKIRI STONE QUARRY LIMITED	37,032,164	0.01%
53	GREAT LAKES LIME LTD	36,527,570	0.01%
54	XING TONG INTERNATIONAL LTD	35,471,170	0.01%
55	SHINING ROCK INVESTMENTS UGANDA LIMITED	34,447,145	0.01%

N°	Taxpayer name	Collected amount	%
56	VICTORIA ENVIROS CONSULTS LIMITED	34,310,000	0.01%
57	GREENSTONE RESOURCES LIMITED	33,343,021	0.01%
58	C-ASIAN MINING AND MINERALS LTD	32,015,000	0.01%
59	SHINING MINES LTD	31,445,000	0.01%
60	MPOWER STEEL COMPANY LIMITED	30,875,813	0.01%
61	SIPA EXPLORATION UGANDA LIMITED	29,867,997	0.01%
62	NON FERROUS METALS CO LIMITED	27,950,000	0.01%
63	MR RONALD SHIKUKU WANJALA	27,902,849	0.01%
64	Mr. RAMJI JESHANI MAVJI	24,385,125	0.00%
65	C31 UGANDA SMC LIMITED	24,190,000	0.00%
66	KPX CONSULT LIMITED	21,250,000	0.00%
67	TREADSTONE LIMITED	20,000,000	0.00%
68	BRESUN ENTERPRISES UGANDA LIMITED	19,956,650	0.00%
69	UNIVERSAL GRANITES AND MARBLE LIMITED	19,042,130	0.00%
70	ARRM INVESTMENTS LIMITED	18,165,529	0.00%
71	RA YANG MINING LIMITED	18,100,000	0.00%
72	MEGHA STONE QUARRY NAMUBIRU LIMITED	17,916,402	0.00%
73	MR MOHMED MBABAZI	16,595,000	0.00%
74	TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	16,565,618	0.00%
75	KELVIN SHAUN INVESTMENTS LTD.	16,246,260	0.00%
76	RWENZORI SHINING STAR LIMITED	16,119,000	0.00%
77	ROYAL TRANSIT LIMITED	15,855,769	0.00%
78	TIIRA SMALL SCALE MINING ASSOCIATION	14,700,653	0.00%
79	ASLI ENERGY LIMITED	13,576,375	0.00%
80	ALOM MINING AND GEOHYDRO SERVICES LIMITED	13,215,620	0.00%
81	HPA MUTONO MINING UGANDA LIMITED	13,050,000	0.00%
82	WYNSTOCK (U) LIMITED	12,386,000	0.00%
83	GAMEPLAY KAMPALA LTD	11,600,000	0.00%
84	MR PROSPER NDYABAHIKA	11,267,523	0.00%
85	BETA MINERALS LIMITED	11,166,169	0.00%
86	LEADWAY GROUP LIMITED	11,076,500	0.00%
87	TURI LIMITED	10,965,274	0.00%
88	OSPREY CAPITAL INVESTMENTS LIMITED	10,900,000	0.00%
89	MOROTO ATEKER CEMENT LIMITED	10,675,000	0.00%
90	UGANDA INTERNATIONAL MINING COMPANY LTD	10,600,000	0.00%
91	INVENTIVE CAPACITY CONSULTS LIMITED	10,150,000	0.00%
92	CEM ENTERPRISES U LTD	9,700,000	0.00%
93	MECHANISED AGRO (U) LTD	9,465,000	0.00%
94	YUSUMUGA AUTOS (U) LIMITED	8,705,000	0.00%
95	Mr. SHARAN PAL VERMA	8,650,000	0.00%
96	Mr. GEORGE ONEGA	8,647,600	0.00%
97	DAZHONG IRON AND STEEL INDUSTRIES LIMITED	8,551,000	0.00%
98	GLENCOE TECHNOLOGIES LIMITED	8,250,000	0.00%
99	JOWAS ENTERPRISES LIMITED	8,209,824	0.00%
100	KITUMBI KAYONZA MINNERS ASSOCIATION LTD	8,161,368	0.00%
101	MOUNT MOROTO MARBLE HOLDINGS LIMITED	7,550,000	0.00%
102	JUPITER MINERALS AND MINING (U) LTD	7,550,000	0.00%
103	HARMONY RESOURCES SMC LIMITED	7,475,945	0.00%
104	ALEXIS ENGINEERING COMPANY LIMITED	6,512,900	0.00%
105	K.B. FINANCE UGANDA LTD	6,400,000	0.00%
106	DAJIANG CO UGANDA LIMITED	5,900,000	0.00%
107	JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	5,780,889	0.00%
108	GOLD DISK-SMC LIMITED	5,777,136	0.00%
109	NDIWA PROPERTY CONSULTANTS LIMITED	5,700,000	0.00%
110	TRADEGOLD METAL LTD	5,500,000	0.00%
111	HONGDA RUNZE MINING (U) - SMC LTD	5,400,000	0.00%
112	RWENZORI INVESTMENTS LIMITED	5,350,000	0.00%
113	Mr. CHARLES BUYINZA	5,264,159	0.00%
114	UGANDA DEVELOPMENT SERVICES	5,206,360	0.00%
115	BRN INTERNATIONAL LIMITED	5,110,000	0.00%

N°	Taxpayer name	Collected amount	%
116	BIOFERTILIZER AFRICA LIMITED	5,080,713	0.00%
117	SALT PLUS LIMITED	5,000,000	0.00%
118	DIRECT REDUCED IRON (DRI) LIMITED	5,000,000	0.00%
119	HARAAMBE DEVELOPMENT AGENCIES LTD	4,824,000	0.00%
120	UGA MINES LIMITED	4,637,300	0.00%
121	Mr. BEN WALIGGO	4,600,000	0.00%
122	MR MOSES SSERUNJOGI	4,303,850	0.00%
123	NAMA MINING COMPANY SMC LIMITED	4,100,000	0.00%
124	RIO WORKS (U) LIMITED	4,083,400	0.00%
125	MARUA GROUP	4,058,000	0.00%
126	DIRECT TIN INVESTORS LIMITED	3,320,000	0.00%
127	Mr. JOSEPH KIZITO	3,098,500	0.00%
128	HOIMA MINERALS COMPANY LIMITED	3,000,000	0.00%
129	KEST INVESTMENTS (U) LIMITED	3,000,000	0.00%
130	NABALA MINING (U) SMC LIMITED	3,000,000	0.00%
131	KATUUGO GOLD CO.LIMITED	2,950,000	0.00%
132	HICAR MINING LIMITED	2,900,000	0.00%
133	KATHRADA MINING UGANDA LIMITED	2,900,000	0.00%
134	KIBOGA UNITED ARTISANAL MINERS AND PROCESSORS ASSOCIATION	2,800,000	0.00%
135	Mr. ISAKA KAYOLO	2,751,875	0.00%
136	IONIC BUILDERS LIMITED	2,560,000	0.00%
137	UCHIMBA INVESTMENT LIMITED	2,535,000	0.00%
138	MR ALFRED CHESAK MANGUSHO	2,520,000	0.00%
139	HUA TENG MINING INVESTMENTS LTD	2,350,000	0.00%
140	BEGUMISA BOAZ KAYONDO ENTERPRISE	2,285,051	0.00%
141	Mr. RICHARD BAKOJJA	2,260,000	0.00%
142	M M MINING (U) LIMITED	2,250,000	0.00%
143	EAST ASIA LAND & MINING COMPANY UGANDA LIMITED	2,150,000	0.00%
144	MALIBU HOLDINGS LIMITED	2,050,000	0.00%
145	MR GOLLAPALLI NARAYAN	2,035,000	0.00%
146	JIMDE LIMITED	2,000,000	0.00%
147	Miss. SUSAN SSUUBI	2,000,000	0.00%
148	MUBENDE KASAMBYA UNITED MINERS TRADERS AND PROCCESORS CO-OPERATIVE SOCIETY LIMITED	2,000,000	0.00%
149	ALPHA INTERNATIONAL MINING CO SMC LTD	1,950,000	0.00%
150	WEST PEAK UGANDA CO. LTD	1,949,750	0.00%
151	RORAIMA UGANDA LIMITED	1,900,000	0.00%
152	BUHWEJU DISTRICT UNITED MINERS COOPERATIVE SOCIETY LIMITED	1,800,000	0.00%
153	Mr. MOSES KAMUNTU	1,653,250	0.00%
154	SIMBA MINES AND MINERAL RESOURCES LTD	1,600,000	0.00%
155	TWETUKA MINERALS CO LIMITED	1,500,000	0.00%
156	Woodcross Mining Company Limited	1,500,000	0.00%
157	SHAFT & FB MINERALS LTD	1,500,000	0.00%
158	PCB MINES & MINERALS LTD	1,500,000	0.00%
159	SARANJA GROUP OF COMPANIES SMC LIMITED	1,100,000	0.00%
160	PELLEGRINO OIL AND GAS UGANDA LTD	1,085,000	0.00%
161	KYEKAHOMA COMPANY LIMITED	1,050,000	0.00%
162	GUANGXI YANDE MINING CO, LTD	1,005,000	0.00%
163	SUMMIT GROUP LIMITED	950,000	0.00%
164	KADAM TRANS TECH SERVICES LIMITED	808,250	0.00%
165	GODNESS CO. LIMITED	804,000	0.00%
166	KATONGO MINERS ASSOCIATION LIMITED	800,000	0.00%
167	Mr. REMIGIUS KASIBANTE	800,000	0.00%
168	Mr. JOSEPH ABUREK	800,000	0.00%
169	STANDBY SECURITY UGANDA LIMITED	610,000	0.00%
170	Mr. JAVAN TUKESIGA	610,000	0.00%
171	BASK MINES LIMITED	574,000	0.00%
172	VAJ VENTURES LTD	568,000	0.00%
173	EVERGRANDE RESOURCES CO. LTD	556,226	0.00%
174	SEB CONCRETES LTD	555,000	0.00%
175	MUBENDE UNITED MINERS ASSEMBLY LIMITED	510,000	0.00%

N°	Taxpayer name	Collected amount	%
176	3T MINING LIMITED	452,000	0.00%
177	SKY EAGLE INTERNATIONAL INVESTMENTS LIMITED	439,000	0.00%
178	Mr. SSEMAKULA NOOH	400,000	0.00%
179	Ms. LYDIA ENID MUSUNDI	350,000	0.00%
180	Mr. MOSES KATONGOLE	347,827	0.00%
181	UGANDA SINO-WATSON MINERALS COMPANY LIMITED	305,000	0.00%
182	KANDOPIX UGANDA LIMITED	300,000	0.00%
183	GREAT SEASON-SMC LIMITED	285,500	0.00%
184	Mr. FRED SIGHT	155,108	0.00%
185	Mr. BENON BURORA KUTEESA	154,000	0.00%
186	NKABIDWA GENERAL TRADERS LTD	150,000	0.00%
187	Mr. RICHARD KAIJUKA HENRY	105,000	0.00%
188	Mr. KHAN YOUSAF	70,000	0.00%
189	Mr. JOHNSON MUWANGUZI KATO	70,000	0.00%
190	UGANED HOLDINGS LIMITED	60,000	0.00%
191	MR CHRISPUS BAMUSEDE OSCAR	55,000	0.00%
192	INTREPID MINERALS LIMITED	50,000	0.00%
193	RAGHV INVESTMENTS LTD	35,000	0.00%
194	ACE MINERAL RESOURCE LIMITED	20,000	0.00%
195	MK Gold Corp (U) Limited	0	0.00%
196	Joseph Kiyaga	0	0.00%
197	Nayovi Minings Limited	0	0.00%
198	Rebekah Talemwa Gwaliwa	0	0.00%
199	Isa Kakonge	0	0.00%
200	Great Solomon Mining Company Limited	0	0.00%
201	Diogo Mines & Energy Limited	0	0.00%
202	Zhong Quan Limited	0	0.00%
203	Marubeg Company Limited	0	0.00%
204	Gecko Minerals Uganda Limited	0	0.00%
205	Otafire Kahinda	0	0.00%
206	Robert Kyokora Badede	0	0.00%
207	China-Uganda Ranchun Investment Limited	0	0.00%
208	Robert Tibenda	0	0.00%
209	Stephen Mugeni Wasike	0	0.00%
210	Robinah Nakasi Sengendo	0	0.00%
211	The Expendables Miners & Traders Limited	0	0.00%
212	Rockfill International (U) Limited	0	0.00%
213	Ndiga Investments Limited	0	0.00%
214	Joraro Minerals Uganda Limited	0	0.00%
215	Exodus Mining (U) Ltd	0	0.00%
216	Roseburg International (U) Limited	0	0.00%
217	Gimnat International (U) Limited	0	0.00%
218	Kigezi Steel Company Limited	0	0.00%
219	United African Mines Company Limited	0	0.00%
220	Rural Development Consult	0	0.00%
221	Prosper Woodworks	0	0.00%
222	RUSLA MINING AND MINERALS LIMITED	0	0.00%
223	Heyday International Group Company Limited	0	0.00%
224	BNT Mining Limited	0	0.00%
225	Bukana Mining and Exporting Company Limited	0	0.00%
226	Great Lakes Iron and Steel Company Limited	0	0.00%
227	Kara Gold (U) Limited	0	0.00%
228	Abel Bwogyero	0	0.00%
229	Lomongin Zulhaq	0	0.00%
230	Alistan Engineering Limited (AEL)	0	0.00%
231	Lontaro Investments Limited	0	0.00%
232	Africa Trade and Investment Fund Limited	0	0.00%
233	Tiira Small Scale Mining Company (U) Limited	0	0.00%
234	Itimo Egatu Uganda Limited	0	0.00%
235	Federation of Artisanal and Small Scale Miners (Uganda) Limited	0	0.00%

N°	Taxpayer name	Collected amount	%
236	Access Mining Uganda SMC Limited	0	0.00%
237	International Energy Group Agencies	0	0.00%
238	Section One Limited	0	0.00%
239	Nkazajabits Limited	0	0.00%
240	Seven Hills Exploration and Mining Group Limited	0	0.00%
241	MEM Trading (pty) Limited	0	0.00%
242	H5 Resources Limited	0	0.00%
243	Kazi Flakes Limited	0	0.00%
244	Shaft Sinkers (U) Limited	0	0.00%
245	Ukutulu Limited	0	0.00%
246	Mulin Mines and Minerals Limited	0	0.00%
247	2M Capital Limited	0	0.00%
248	Camel Mining Company Limited	0	0.00%
249	JM Mining Works Limited	0	0.00%
250	Mustafex Investment (U) Limited	0	0.00%
251	Eastern Consultants Company Limited	0	0.00%
252	Singo Artisanal Gold Miners Limited	0	0.00%
253	Wilberforce Muwonge Mutebi	0	0.00%
254	Joseph Birungi Mutembuzi	0	0.00%
255	John Brown Muwonge	0	0.00%
256	Auric Mining Company Limited	0	0.00%
257	Jan Mangal (U) Limited	0	0.00%
258	HAMC Minerals Uganda -SMC- Limited	0	0.00%
259	Building Majesties Limited	0	0.00%
260	Eastern Mining Ltd	0	0.00%
261	Ascor Mining (U) Limited	0	0.00%
262	Atwooki Deograscious Mugenyi	N/C	-
263	Berkeley Reef Limited (100%)	N/C	-
264	Emmanuel Kyazze	N/C	-
265	First Mining Company Limited (100%)	N/C	-
266	Moroto Cement Industries (U) Limited (100%)	N/C	-
267	Sun Disk Limited	N/C	-
268	V.E.K Global Mining Limited (100%)	N/C	-
	Subtotal payments from License holder	<u>552,878,191,339</u>	-
	Payments specific to the mining sector levied by MEMD and made by non-valid license holders (*)	985,766,745	
	Total	<u>553,863,958,084</u>	-

(*) Detailed in Annex 7

Annex 6: List of revenues collected from the mining sector detailed by payment flow

#	Category Payment Flow	Total collected amount	%	% cumul
	Customs Payments	250,635,381,760	45.25%	45.25%
1.1	GROSS PAYMENT ACCOUNT	181,070,000,000	32.69%	32.69%
1.2	LOCAL EXCISE DUTY	44,373,749,704	8.01%	40.70%
1.3	CASH PAYMENT	25,055,834,028	4.52%	45.23%
1.4	SUNDRIES-OTHER TAXES AND FINES	135,761,920	0.02%	45.25%
1.5	MISCELLANEOUS PAYMENTS	36,108	0.00%	45.25%
	VAT	182,484,105,286	32.95%	78.20%
2.1	VALUE ADDED TAX	172,829,858,664	31.20%	76.46%
2.2	VAT-WITHHELD	6,389,050,471	1.15%	77.61%
2.3	VAT ON IMPORTED SERVICES	3,265,196,151	0.59%	78.20%
	Income Tax	51,843,374,598	9.36%	87.56%
3.1	INCOME TAX	51,478,537,646	9.29%	87.49%
3.2	INCOME TAX - RENTAL	274,438,652	0.05%	87.54%
3.3	INCOME TAX - ADVANCE TAX FOR MOTOR VEHICLE	90,038,300	0.02%	87.56%
3.4	INCOME TAX - SMALL BUSINESSES	360,000	0.00%	87.56%
	PAYE	27,202,382,746	4.91%	92.47%
4.1	PAYE	27,202,382,746	4.91%	92.47%
	Other Tax	16,984,724,431	3.07%	95.54%
5.1	DIGITAL TAX STAMPS PAYMENT	14,526,036,000	2.62%	95.09%
5.2	STAMP DUTY	1,092,483,069	0.20%	95.29%
5.3	HOSPITALITY CHARGES	172,720,000	0.03%	95.32%
5.4	PVOC	144,076,718	0.03%	95.35%
5.5	ROAD USER CHARGES	125,732,052	0.02%	95.37%
5.6	MARBLE, GRANITE AND OTHER DIMENSION STONES	110,357,500	0.02%	95.39%
5.7	TRAINING AND SPECIALIZED SERVICES	84,625,460	0.02%	95.41%
5.8	DE-REGISTRATION FEES	65,400,000	0.01%	95.42%
5.9	PERMITS	59,360,001	0.01%	95.43%
5.10	REGISTRATION OF MINING INSTRUMENTS	55,000,000	0.01%	95.44%
5.11	CATEGORY 3	49,000,000	0.01%	95.45%
5.12	MATERIALS	43,134,000	0.01%	95.46%
5.13	CATEGORY 4	38,000,000	0.01%	95.46%
5.14	CATEGORY 2	36,800,000	0.01%	95.47%
5.15	PREPACKAGE	35,812,500	0.01%	95.48%
5.16	ANNUAL CONTRIBUTION OF A STUDENT TO NATIONAL COUNCIL FOR HIGHER EDUCATION	32,260,000	0.01%	95.48%
5.17	WEIGH BRIDGES	30,708,000	0.01%	95.49%
5.18	PROJECTS UNDER SCHEDULE 5 CLASS 3	22,000,000	0.00%	95.49%
5.19	RE-REGISTRATION FEES	20,223,000	0.00%	95.49%
5.20	701-800	13,000,000	0.00%	95.50%
5.21	PERSONAL DOSIMETRY	11,749,638	0.00%	95.50%
5.22	AUDIT	11,000,000	0.00%	95.50%
5.23	DESTINATION INSPECTION	10,768,657	0.00%	95.50%
5.24	WAREHOUSE LICENCE FEES	10,634,741	0.00%	95.50%

5.25	D	9,000,000	0.00%	95.51%
5.26	CHEMISTRY	8,592,979	0.00%	95.51%
5.27	TRANSIT GOODS LICENCE	8,581,208	0.00%	95.51%
5.28	101-200	8,000,000	0.00%	95.51%
5.29	MACHINERY USED	8,000,000	0.00%	95.51%
5.30	WASTE WATER DISCHARGE PERMIT	7,050,000	0.00%	95.51%
5.31	MULTI TRIP	6,712,268	0.00%	95.51%
5.32	QUALITY AND CHEMICAL SAMPLE FEES	6,700,000	0.00%	95.52%
5.33	INSTRUMENTATION AND ELECTRICAL	6,520,000	0.00%	95.52%
5.34	WHOLESALE DISTRIBUTION	6,000,000	0.00%	95.52%
5.35	TRANSFER OF OWNERSHIP FEES	5,858,000	0.00%	95.52%
5.36	EXTRACT FROM ANY REGISTERED INSTRUMENT	5,500,000	0.00%	95.52%
5.37	GROUND WATER PERMIT	5,500,000	0.00%	95.52%
5.38	TOTAL VALUE IS MORE THAN 5BILLION BUT DOES NOT EXCEED 70BN-EIA SUBMISSION FEES	4,722,830	0.00%	95.52%
5.39	SURFACE WATER PERMIT	4,700,000	0.00%	95.52%
5.40	MASS	4,467,000	0.00%	95.52%
5.41	VERIFICATION AND RE-OPENING	4,070,000	0.00%	95.52%
5.42	PROJECTS UNDER SCHEDULE 5 CLASS 2	4,000,000	0.00%	95.53%
5.43	EACH LOAD TEST OF A LIFTING MACHINE ,LIFTING APPLIANCE,HOIST OR LIFT OR ITEM OF LIFTING GEAR	3,874,000	0.00%	95.53%
5.44	CATEGORY 1	3,200,000	0.00%	95.53%
5.45	21-50	3,000,000	0.00%	95.53%
5.46	CERTIFICATE OF SURRENDER IN THE AREA COVERED BY A MINERAL RIGHT	3,000,000	0.00%	95.53%
5.47	PPDA FEES	3,000,000	0.00%	95.53%
5.48	TENDER FEES	3,000,000	0.00%	95.53%
5.49	TRAINING	2,800,000	0.00%	95.53%
5.50	TRANSPORT AND USE	2,800,000	0.00%	95.53%
5.51	WITH 1 OR 2 MACHINES	2,800,000	0.00%	95.53%
5.52	COST OF CARD	2,649,789	0.00%	95.53%
5.53	GREATER THAN 3 BUT LESS THAN OR EQUAL TO 5 MACHINES	2,600,000	0.00%	95.53%
5.54	TENDER DOCUMENTS	2,500,000	0.00%	95.53%
5.55	ALTERATION FEES	1,734,482	0.00%	95.53%
5.56	WATER ANALYSIS	1,705,000	0.00%	95.53%
5.57	COPY ISSUED FOR LOST OR DESTROYED CERTIFICATES	1,500,000	0.00%	95.53%
5.58	INTER LAB COMPARISON	1,440,000	0.00%	95.53%
5.59	OVERLOAD BETWEEN 1.51 TO 2 (TONNES)	1,382,458	0.00%	95.53%
5.60	LOCOMOTIVE TYPE ,HORIZONTAL MULTI TUBULAR,LANCASHIRE,CORNISH OR EXTERNALLY SHELL-TYPE BOILERS OF OTHER THAN BOILERS IN CATEGORIES(VERTICAL,VERTICAL CROSS TUBE OR VERTICAL MULTI-TUBULAR BOILERS,BOILERS	1,358,000	0.00%	95.53%
5.61	LOCAL FEES	1,075,000	0.00%	95.53%
5.62	OTHER LICENSING SERVICE FEES	1,050,000	0.00%	95.53%
5.63	OVERLOAD BETWEEN 1.01 TO 1.5 (TONNES)	1,024,311	0.00%	95.53%
5.64	BATCH CERTIFICATION	1,000,000	0.00%	95.53%
5.65	BIDDING FEES	1,000,000	0.00%	95.53%
5.66	OWN A WASTE PLANT	1,000,000	0.00%	95.53%
5.67	CHANGE/TRANSFER OF CERTIFICATE	900,000	0.00%	95.53%
5.68	LATE FILING FEES FOR COMPANY RESOLUTION	900,000	0.00%	95.53%
5.69	NEW PMO LICENSE TO CARRY 8 TO 19 PASSENGERS	900,000	0.00%	95.53%

5.70	DUPLICATE DOCUMENT FEES	877,000	0.00%	95.54%
5.71	CASH PAYMENT	876,375	0.00%	95.54%
5.72	ANNUAL RETURNS FOR COMPANIES LIMITED BY SHARES-THE FIRST 3 COPIES PER YEAR	850,000	0.00%	95.54%
5.73	CHANGE OF BUSINESS ADDRESS OTHER MARK	840,000	0.00%	95.54%
5.74	ELECTRICAL	840,000	0.00%	95.54%
5.75	PARK USER FEES	840,000	0.00%	95.54%
5.76	TRANSPORTATION OF WASTE	800,000	0.00%	95.54%
5.77	NOTIFICATION	720,000	0.00%	95.54%
5.78	BIDS	600,000	0.00%	95.54%
5.79	INCOME TAX - ADVANCE TAX FOR MOTOR VEHICLE	560,000	0.00%	95.54%
5.80	TENDER FOR MEDICAL EQUIPMENT, MOTORCYCLES, UNIFORMS ETC	500,000	0.00%	95.54%
5.81	TENDERS	500,000	0.00%	95.54%
5.82	PENALTIES	462,000	0.00%	95.54%
5.83	LOCAL - FILING FEES FOR COMPANY RESOLUTIONS FOR A LIMITED COMPANY-FIRST 3 COPIES	400,000	0.00%	95.54%
5.84	MISCELLANEOUS	345,000	0.00%	95.54%
5.85	STANDARDS	335,000	0.00%	95.54%
5.86	16-20	300,000	0.00%	95.54%
5.87	51-100	300,000	0.00%	95.54%
5.88	ADMINISTRATIVE REVIEW	300,000	0.00%	95.54%
5.89	NEW GOODS LICENSE FOR UP TO 5 TONS	300,000	0.00%	95.54%
5.90	OTHERS	300,000	0.00%	95.54%
5.91	PREPARATION OF DOCUMENTS	300,000	0.00%	95.54%
5.92	PROCUREMENT OF GOODS	300,000	0.00%	95.54%
5.93	SALE OF TENDER DOCUMENTS	300,000	0.00%	95.54%
5.94	VERIFICATION OF CERTIFICATES	300,000	0.00%	95.54%
5.95	DIMENSION	280,000	0.00%	95.54%
5.96	REGISTRATION OF PARTICULARS OF A SERIES OF DEBENTURES	250,000	0.00%	95.54%
5.97	IOV(REPORT AND OFFICER'S ALLOWANCE)	248,000	0.00%	95.54%
5.98	REGISTRATION FEES-DOCUMENTS REGISTER	220,000	0.00%	95.54%
5.99	LOCAL - FILING FEES FOR EACH COPY OF COMPANY RESOLUTION FOR A LIMITED COMPANY-AFTER THE FIRST 3 COPIES	210,000	0.00%	95.54%
5.100	REGISTRATION OF MORTGAGES-COMPANIES	200,000	0.00%	95.54%
5.101	LOCAL	187,500	0.00%	95.54%
5.102	TEMPORARY ROAD LICENCE	181,850	0.00%	95.54%
5.103	MOTOR VEHICLE REG. FEES	181,000	0.00%	95.54%
5.104	CERTIFICATION FEES-ANY COMPANY DOCUMENTS-1ST 3 COPIES PER DOCUMENT	160,000	0.00%	95.54%
5.105	CERTIFICATION OF PASSPORT	150,000	0.00%	95.54%
5.106	LABORATORY VANE SHEAR	150,000	0.00%	95.54%
5.107	REGISTRATION OF CAVEATS-COMPANIES	135,000	0.00%	95.54%
5.108	AUCTION FEES	103,045	0.00%	95.54%
5.109	PROCUREMENT OF WORKS	100,000	0.00%	95.54%
5.110	REGISTRATION OF CHARGES REQUIRED TO BE REGISTERED BY A COMPANY	100,000	0.00%	95.54%
5.111	SALE OF TENDER BID DOCUMENTS	100,000	0.00%	95.54%
5.112	TENDER FOR CONSTRUCTION MATERIALS	100,000	0.00%	95.54%
5.113	REGISTRATION OF MORTGAGES-INDIVIDUALS	90,000	0.00%	95.54%
5.114	CHANGE OF NAME	80,000	0.00%	95.54%
5.115	TRAFFIC ACCIDENT REPORT-TAR(REPORT AND SKETCH)	80,000	0.00%	95.54%

5.116	STAMP DUTY-DOCUMENTS OF NO MONETARY VALUE-DOCUMENTS REGISTER-3COPIES	70,000	0.00%	95.54%
5.117	SEARCH FEES FOR ONE CLASS	50,000	0.00%	95.54%
5.118	CERTIFICATION FEES- DOCUMENTS REGISTER	40,000	0.00%	95.54%
5.119	INTERNATIONAL HEALTH CERTIFICATES	40,000	0.00%	95.54%
5.120	SEARCH AND REGISTRAR'S ADVICE FOR ONE CLASS	30,000	0.00%	95.54%
5.121	LOCAL - REGISTRATION FEES FOR COMPANY FORMS FOR A LIMITED COMPANY - FIRST 3 COPIES	20,000	0.00%	95.54%
5.122	MICROBIOLOGY	20,000	0.00%	95.54%
5.123	REGISTRATION OF CAVEATS-INDIVIDUALS	20,000	0.00%	95.54%
5.124	ELECTRICITY METERS	16,000	0.00%	95.54%
5.125	APPLICATION FORM REGISTRATION(FORMS D,E, F AND A)	12,000	0.00%	95.54%
5.126	COURT FILING FEES	6,000	0.00%	95.54%
Withholding Tax		14,929,965,143	2.70%	98.23%
6.1	WITHHOLDING TAX	14,929,965,143	2.70%	98.23%
Royalty		6,349,295,661	1.15%	99.38%
7.1	KAOLIN,LIMESTONE,CHALK,GYPSUM	4,252,828,055	0.77%	99.00%
7.2	POZZOLANIC MATERIALS	1,293,926,610	0.23%	99.23%
7.3	BASE METALS AND ORES	620,629,253	0.11%	99.35%
7.4	PRECIOUS METALS	62,686,743	0.01%	99.36%
7.5	VERMICULITE	119,225,000	0.02%	99.38%
Licence Fee		2,962,330,330	0.53%	99.91%
8.1	HOLDER OF MINING LEASE	1,888,160,000	0.34%	99.72%
8.2	HOLDER OF AN EXPLORATION LICENSE	653,240,000	0.12%	99.84%
8.3	FIRST RENEWAL OF AN EXPLORATION LICENSE	158,925,000	0.03%	99.87%
8.4	MINERAL DEALER'S LICENCE FEE FOR PRECIOUS METALS	60,000,000	0.01%	99.88%
8.5	HOLDER OF LOCATION LICENCE	53,000,000	0.01%	99.89%
8.6	MINING LICENSE	40,000,000	0.01%	99.90%
8.7	ANNUAL FEES FOR GOLDSMITHS LICENSE	36,000,000	0.01%	99.90%
8.8	HOLDER OF A RETENTION LICENSE	34,500,000	0.01%	99.91%
8.9	ANNUAL LICENSE FEE FOR A DEVELOPER'S LICENSE	17,498,900	0.00%	99.91%
8.10	MINERAL DEALER'S LICENCE FEE FOR INDUSTRIAL MINERALS	10,000,000	0.00%	99.91%
8.11	RENEWAL OF PMO LICENSE TO CARRY 40 PASSENGERS AND ABOVE	1,500,000	0.00%	99.91%
8.12	LICENCE FEE	1,428,112	0.00%	99.91%
8.13	RENEWAL OF PMO LICENSE TO CARRY 8 TO 19 PASSENGERS	1,200,000	0.00%	99.91%
8.14	RENEWAL OF PMO LICENSE TO CARRY 20 TO 39 PASSENGERS	1,000,000	0.00%	99.91%
8.15	NEW PMO LICENSE TO CARRY 8 TO 19 PASSENGERS	900,000	0.00%	99.91%
8.16	APPLICATION FEE TO ESTABLISH FREE ZONE	888,653	0.00%	99.91%
8.17	NON-REFUNDABLE APPLICATION FEE FOR A BROKER'S LICENCE	750,000	0.00%	99.91%
8.18	APPLICATION FOR LICENCE OR RENEWAL OF LICENCE	700,000	0.00%	99.91%
8.19	RENEWAL OF GOODS LICENSE FOR UP TO 5 TONS	600,000	0.00%	99.91%
8.20	SECOND RENEWAL OF AN EXPLORATION LICENSE	600,000	0.00%	99.91%
8.21	LICENCE FEES	400,000	0.00%	99.91%
8.22	RENEWAL OF PSV LICENSE TO CARRY 8 TO 19 PASSENGERS	300,000	0.00%	99.91%
8.23	RENEWAL OF REGISTERED MARK	200,000	0.00%	99.91%
8.24	RENEWAL OF TENDER DOCUMENT FEE	200,000	0.00%	99.91%
8.25	CUSTOMS AGENT LICENSE APPLICATION FEES	180,665	0.00%	99.91%
8.26	RENEWAL OF OTV LICENSE FOR UP TO 10 PEOPLE	60,000	0.00%	99.91%
8.27	APPLICATION FOR A TRADEMARK	50,000	0.00%	99.91%

8.28	NEW OTV LICENSE FOR UP TO 10 PEOPLE	40,000	0.00%	99.91%
8.29	APPLICATION FORM REGISTRATION(FORMS D,E, F AND A)	9,000	0.00%	99.91%
Annual mineral rents		275,800,000	0.05%	99.96%
9.1	APPLICATION FOR EXPLORATION LICENSE	135,000,000	0.02%	99.94%
9.2	APPLICATION FOR RENEWAL OF EXPLORATION LICENSE	52,000,000	0.01%	99.95%
9.3	APPLICATION FOR A PROSPECTING LICENSE	31,000,000	0.01%	99.95%
9.4	APPLICATION FOR A LOCATION LICENSE	20,800,000	0.00%	99.96%
9.5	APPLICATION FOR A MINING LEASE	20,000,000	0.00%	99.96%
9.6	APPLICATION FOR RENEWAL OF A LOCATION LICENSE	12,000,000	0.00%	99.96%
9.7	APPLICATION FOR RENEWAL OF RETENTION LICENSE	5,000,000	0.00%	99.96%
EIA		146,781,188	0.03%	99.99%
10.1	TOTAL VALUE OF THE PROJECT IS MORE THAN 70BILLION-EIA SUBMISSION FEES	106,204,542	0.02%	99.98%
10.2	TOTAL VALUE IS MORE THAN 5BILLION BUT DOES NOT EXCEED 70BN-EIA SUBMISSION FEES	12,894,682	0.00%	99.99%
10.3	TOTAL VALUE OF THE PROJECT EXCEEDS 5BN BUT DOES NOT EXCEED 70BN-EIA APPROVAL FEES	12,876,270	0.00%	99.99%
10.4	TOTAL VALUE IS MORE THAN 500MILLION BUT DOES NOT EXCEED 1BILLION-EIA SUBMISSION FEES	2,841,169	0.00%	99.99%
10.5	TOTAL VALUE OF THE PROJECT EXCEEDS 1BN BUT DOES NOT EXCEED 2.5BN-EIA APPROVAL FEES	2,476,278	0.00%	99.99%
10.6	EXTENSION, TRANSFER VARIATION OF CERTIFICATE OF APPROVAL OF ENVIRONMENT AND SOCIAL IMPACT ASSESSMENT.	1,800,000	0.00%	99.99%
10.7	TOTAL VALUE IS MORE THAN 1BN BUT DOES NOT EXCEED 2.5BN-EIA SUBMISSION FEES	1,765,422	0.00%	99.99%
10.8	TOTAL VALUE IS MORE THAN 250MILLION BUT DOES NOT EXCEED 500MILLION-EIA SUBMISSION FEES	1,481,200	0.00%	99.99%
10.9	TOTAL VALUE IS MORE THAN 100MILLION BUT DOES NOT EXCEED 250MILLION-EIA SUBMISSION FEES	1,046,875	0.00%	99.99%
10.10	TOTAL VALUE OF THE PROJECT EXCEEDS 250M BUT DOES NOT EXCEED 500M-EIA APPROVAL FEES	842,800	0.00%	99.99%
10.11	TOTAL VALE IS MORE THAN 2.5BN BUT DOES NOT EXCEED 5BN-EIA SUBMISSION FEES	796,500	0.00%	99.99%
10.12	TOTAL VALUE OF THE PROJECT EXCEEDS 100M BUT DOES NOT EXCEED 250M-EIA APPROVAL FEES	669,375	0.00%	99.99%
10.13	TOTAL VALUE DOES NOT EXCEED 50MILLION-EIA SUBMISSION FEES	606,075	0.00%	99.99%
10.14	TOTAL VALUE IS MORE THAN 50MILLION BUT DOES NOT EXCEED 100MILLION-EIA SUBMISSION FEES	480,000	0.00%	99.99%
WITHHOLDING - MANAGEMENT FEES		41,570,314	0.01%	100.00%
11.1	WITHHOLDING - MANAGEMENT FEES	41,570,314	0.01%	100.00%
WITHHOLDING - FOREIGN TRANS		8,246,627	0.00%	100.00%
12.1	WITHHOLDING - FOREIGN TRANS	8,246,627	0.00%	100.00%
Total		553,863,958,084		

Annex 7: List of payments specific to the mining sector levied by MEMD and made by non-valid license holders

#	Category Payment Flow	Total collected amount	%
1	License Fees	530,600,000	54%
1.1	HOLDER OF MINING LEASE	400,000,000	41%
1.2	MINERAL DEALER'S LICENCE FEE FOR PRECIOUS METALS	48,000,000	5%
1.3	ANNUAL FEES FOR GOLDSMITHS LICENSE	34,000,000	3%
1.4	MINING LICENSE	20,000,000	2%
1.5	HOLDER OF AN EXPLORATION LICENSE	19,600,000	2%
1.6	MINERAL DEALER'S LICENCE FEE FOR INDUSTRIAL MINERALS	8,000,000	1%
1.7	HOLDER OF LOCATION LICENCE	1,000,000	0%
2	Other Payment Flows	401,697,432	41%
2.1	HOSPITALITY CHARGES	172,720,000	18%
2.2	TRAINING AND SPECIALIZED SERVICES	77,790,000	8%
2.3	CATEGORY 3	46,000,000	5%
2.4	CATEGORY 4	37,500,000	4%
2.5	CATEGORY 2	36,800,000	4%
2.6	PERSONAL DOSIMETRY	11,479,638	1%
2.7	WHOLESALE DISTRIBUTION	6,000,000	1%
2.8	VERIFICATION AND RE-OPENING	4,070,000	0%
2.9	CATEGORY 1	3,200,000	0%
2.10	COST OF CARD	2,157,794	0%
2.11	BIDDING FEES	1,000,000	0%
2.12	REGISTRATION OF MINING INSTRUMENTS	1,000,000	0%
2.13	NOTIFICATION	580,000	0%
2.14	COPY ISSUED FOR LOST OR DESTROYED CERTIFICATES	500,000	0%
2.15	EXTRACT FROM ANY REGISTERED INSTRUMENT	500,000	0%
2.16	TRANSPORT AND USE	400,000	0%
3	Annual mineral rents	46,600,000	5%
3.1	APPLICATION FOR EXPLORATION LICENSE	23,000,000	2%
3.2	APPLICATION FOR A PROSPECTING LICENSE	14,000,000	1%
3.3	APPLICATION FOR A LOCATION LICENSE	5,600,000	1%
3.4	APPLICATION FOR RENEWAL OF EXPLORATION LICENSE	4,000,000	0%
4	Royalties	6,869,313	1%
4.1	MARBLE, GRANITE AND OTHER DIMENSION STONES	2,660,000	0%
4.2	PRECIOUS METALS	2,655,853	0%
4.3	BASE METALS AND ORES	1,553,460	0%
	Total	985,766,745	100%

Annex 8: List of revenues collected from the Oil & Gas sector detailed by payment flow

#	Category Payment Flow	Total collected amount	%	% cumul
	STAMP DUTY	31,919,242,500	45.75%	45.75%
1.1	STAMP DUTY	31,919,242,500	45.75%	45.75%
	PAYE	15,669,692,092	22.46%	68.21%
2.1	PAYE	15,669,692,092	22.46%	68.21%
	WITHHOLDING - FOREIGN TRANS	10,225,816,287	14.66%	82.87%
3.1	WITHHOLDING - FOREIGN TRANS	10,225,816,287	14.66%	82.87%
	WITHHOLDING TAX	6,153,947,371	8.82%	91.69%
4.1	WITHHOLDING TAX	6,153,947,371	8.82%	91.69%
	EIA	3,211,529,750	4.60%	96.30%
5.1	TOTAL VALUE OF THE PROJECT IS MORE THAN 70BILLION-EIA SUBMISSION FEES	2,111,507,750	3.03%	94.72%
5.2	TOTAL VALUE IS MORE THAN 5BILLION BUT DOES NOT EXCEED 70BN-EIA SUBMISSION FEES	1,100,022,000	1.58%	96.30%
	Other Tax	1,909,641,917	2.74%	99.03%
6.1	TRAINING FEES	1,410,364,000	2.02%	98.32%
6.2	SURFACE/RENTAL FEES (AREA OCCUPIED)	275,393,837	0.39%	98.71%
6.3	TENDER DOCUMENTS	138,053,000	0.20%	98.91%
6.4	INDUSTRIAL CONSUMERS WHO BUY THEIR PRODUCTS DIRECTLY FROM LICENSED IMPORTERS OR WHOLESALERS	22,000,000	0.03%	98.94%
6.5	IMPORTATION LICENCE	18,000,000	0.03%	98.97%
6.6	RETAIL SALES EACH UNIT	18,000,000	0.03%	98.99%
6.7	STORAGE	12,000,000	0.02%	99.01%
6.8	HYDROLOGICAL DATA	7,500,000	0.01%	99.02%
6.9	GROUND WATER PERMIT	5,500,000	0.01%	99.03%
6.10	PVOC	1,751,080	0.00%	99.03%
6.11	OWN A WASTE PLANT	1,000,000	0.00%	99.03%
6.12	LOCAL - REGISTRATION FEES FOR COMPANY FORMS FOR A LIMITED COMPANY - FIRST 3 COPIES	80,000	0.00%	99.03%
	Licence Fee	467,006,639	0.67%	99.70%
7.1	FOR INITIAL GRANT OF A PERMIT	466,406,639	0.67%	99.70%
7.2	RENEWAL OF PMO LICENSE TO CARRY 8 TO 19 PASSENGERS	600,000	0.00%	99.70%
	WITHHOLDING - MANAGEMENT FEES	126,395,035	0.18%	99.88%
8.1	WITHHOLDING - MANAGEMENT FEES	126,395,035	0.18%	99.88%
	Annual mineral rents	67,000,000	0.10%	99.98%
9.1	EXPORTATION LICENCE	67,000,000	0.10%	99.98%
	Customs Payments	12,964,298	0.02%	100.00%
10.1	CASH PAYMENT	12,964,298	0.02%	100.00%
	Income Tax	800,000	0.00%	100.00%
11.1	INCOME TAX - ADVANCE TAX FOR MOTOR VEHICLE	600,000	0.00%	100.00%
12.2	INCOME TAX	200,000	0.00%	100.00%
	Total	69,764,035,889	-	-

Annex 9: List of payments specific to the Oil and Gas sector levied by MEMD and made by non-valid license holders

#	Category Payment Flow	Total collected amount	%
	Licence Fee	466,406,639	63%
1.1	FOR INITIAL GRANT OF A PERMIT	466,406,639	63%
	Annual mineral rents	67,000,000	9%
2.1	EXPORTATION LICENCE	67,000,000	9%
	Other Tax	208,053,000	28%
3.1	IMPORTATION LICENCE	18,000,000	2%
3.2	INDUSTRIAL CONSUMERS WHO BUY THEIR PRODUCTS DIRECTLY FROM LICENSED IMPORTERS OR WHOLESALERS	22,000,000	3%
3.3	RETAIL SALES EACH UNIT	18,000,000	2%
3.4	STORAGE	12,000,000	2%
3.5	TENDER DOCUMENTS	138,053,000	19%
	Total	741,459,639	100%

Annex 10: Status of request for documents

DIRECTORATE OF GEOLOGICAL SURVEY AND MINES (DGSM)

#	Description	If Yes, please provide the Link or describe how citizens can access it Or any other comments	Is this information publicly available?		Independent Administrator comment
			Yes	No	
1	List (i.e. register/cadastre) of all licences during FY 2021/2022 including the following information:	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	TIN for 20 licence holders has yet to be obtained:
	- Name of the licence holder	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	- Holder's Taxpayer Identification Number	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input type="checkbox"/>	<input type="checkbox"/>	
	- Coordinates of the licensed Area	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	- Kind of activity (i.e. exploration), production, etc.	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	- Extracted product (i.e. bauxite...)	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	- Licence number	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	- Validity period of the licence	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	- Date of application; and	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
- Award and expire dates.	Uganda Mining Cadastre Map Portal -- Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
2	The guidelines detailing the process for awarding contracts/licences/permits in the Mining sector	The Mining and Minerals Act, 2022 The Mining and Minerals (Licensing) Regulations, 2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3	The detail of technical and financial criteria that DGSM uses to accept application and to award the mining rights	The Mining and Minerals (Licensing) Regulations, 2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4	Any studies related to the mining sector (large scale, medium scale and small scale), statistics,		<input type="checkbox"/>	<input type="checkbox"/>	

#	Description	If Yes, please provide the Link or describe how citizens can access it Or any other comments	Is this information publicly available?		Independent Administrator comment
			Yes	No	
	new projects, new operators, new contracts etc., for the FY 2021/2022				
5	Data/statistics that DGSM has on the informal activities in the mining sector in Uganda (i.e. DGSM inspection reports, studies on the informal activities....)		<input type="checkbox"/>	<input type="checkbox"/>	No information received
6	Production and export details disaggregated by company, per mineral type, by quantity and by value for the year FY 2021/2022	Mines Department – MINERAL DEVELOPMENT PROGRAMME (dgs.mgo.gov.ug)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Partial information received about Production.
7	Map of fields / mines in Uganda	Uganda Mining Cadastre Map Portal – - Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8	Detail of tendering processes launched during FY 2021/2022 to award licences with the detail of applicants and the bid criteria, the recipients of the license.	No tendering process was undertaken	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	Detail of licenses awarded during FY 2021/2022.	Uganda Mining Cadastre Map Portal – - Spatial Dimension Landfolio	<input checked="" type="checkbox"/>	<input type="checkbox"/>	File of Licenses received
10	Detail of licenses transferred during FY 2021/2022.	No licenses were transferred	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
11	List of mineral agreements signed with licence holders, into force during FY 2021/2022	Government has not signed any mineral agreements as yet	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
12	Copy of mineral agreement with all operators holding a licence active/valid during FY 2021/2022.	Government has not signed any mineral agreements as yet	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
13	Detailed revenues (i.e. royalties...) transferred to local governments and landowners during FY 2021/2022	Mines Department – MINERAL DEVELOPMENT PROGRAMME (dgs.mgo.gov.ug)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Information not received
14	Government's policy on disclosure of mineral agreements and licenses that govern the exploration and exploitation of minerals (i.e including relevant legal provisions, actual disclosure practices and any reforms that are planned or underway.)	The Mining and Minerals Act, 2022. (Section, 28)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

#	Description	If Yes, please provide the Link or describe how citizens can access it Or any other comments	Is this information publicly available?		Independent Administrator comment
			Yes	No	
15	List of Contracts into force during 2021/22 detailing: <ul style="list-style-type: none"> - the details of signatories; - date of initial/original signatures; and - The date of amendments (if applicable) 	No contracts signed	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
16	DGSM Annual report covering 2021 and 2022	Mines Department – MINERAL DEVELOPMENT PROGRAMME (dgs.gov.ug)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Missing DGSM Annual report covering 2021 and 2022

Ministry of Energy and Mineral Development (Petroleum)

#	Description	Is this information publicly available?		If Yes, please provide the <u>Link</u> or describe how citizens can access it Or any other comments	Independent Administrator comments
		Yes	No		
1	List (i.e. register/cadastre) of all licences during FY 2021/2022 including the following information:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2021/09/17>annualresourcereport>20192020.pdf">https://www.petroleum.go.ug>2021/09/17>annualresourcereport>20192020.pdf dataset>rgi-low-uganda">https://www.resourcedata.org>dataset>rgi-low-uganda	
	- Name of the licence holder	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
	- Holder's Taxpayer Identification Number	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	- Coordinates of the licensed Area	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	- Kind of activity (i.e. exploration), production, etc.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
	- Extracted product (i.e: Oil, Gas...)	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
	- Licence number	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
	- Validity period of the licence	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
	- Date of application; and	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
- Award and expire dates.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Available on request		
2	List of Contracts into force during 2021/22 detailing: - the details of signatories; - date of initial/original signatures; and - The date of amendments (if applicable).	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

#	Description	Is this information publicly available?		If Yes, please provide the <u>Link</u> or describe how citizens can access it Or any other comments	Independent Administrator comments
		Yes	No		
3	Detailed list of licenses awarded during 2021/2022	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable; the 2nd Licensing round was still on-going. NO award	
4	Detailed list of licenses transferred during 2021/2022	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable	
5	The detail of technical and financial criteria that DoP used to award the O&G rights during the year 2021/22, detailing the weighted marks (points) for each criteria	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable	
6	The detail of technical and financial criteria that DoP used to transfer the O&G rights during the year 2021/22, detailing the weighted marks (points) for each criteria	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable	
7	Detail of tendering processes launched for contracts / licenses issued in 2021/22 or later (i.e. copy of the Request for Proposal, launching date, application submission deadline, evaluation date, list of applicants, evaluations criteria..)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	NA as no licenses issued during the year 2021/22	Details of the RfP (technical requirement, evaluation criteria, dates...)
8	Guidelines detailing the process for awarding and transferring contracts/licences/permits awarded or transferred during the year 2021/22	<input type="checkbox"/>	<input type="checkbox"/>	Not applicable	

#	Description	Is this information publicly available?		If Yes, please provide the <u>Link</u> or describe how citizens can access it Or any other comments	Independent Administrator comments
		Yes	No		
9	Brief description on the Government Policy on disclosure of contracts year 2021/22, and brief description of whether legislation requires or prohibits disclosure of contracts and licenses (i.e including relevant legal provisions, actual disclosure practices and any reforms that are planned or underway.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
10	Map of fields / blocks of Uganda during 2021/2022	<input checked="" type="checkbox"/>	<input type="checkbox"/>	https://www.paumaps.pau.go.ug we will receive a map applicable during 2021/22	The link is not working
11	Any studies related to the extractive sectors, statistics, new projects, new operators, new contracts etc., for the year ended 30 June 2022 or later	<input checked="" type="checkbox"/>	<input type="checkbox"/>	https://cscsco.ug/publications/research-reports	The provided link is not working
12	Companies' shareholding structure for all licence holders as of end of fiscal year 2021/22 (please confirm if this information is collected by DoP from companies applying for licences)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	It would be available	
13	List/inventory of State shareholdings (direct and indirect) in the O&G companies or in O&G rights for the year 2021/22 detailing the State percentages	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Available on request	This has not been shared
14	DoP annual report 2021/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Not yet published, available on request as part of the Ministry's annual report. It would be available	When should the annual report be available?

#	Description	Is this information publicly available?		If Yes, please provide the <u>Link</u> or describe how citizens can access it Or any other comments	Independent Administrator comments
		Yes	No		
15	Detail of O&G revenues transferred to accounts other than the Consolidated fund during FY 2021/2022	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Available on request (Ministry of Finance)	
17	Summary (brief description) of important exploration projects during FY 2021/22 onward	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Same as document 14	The annual report is about the year 2019/2020, and no updated report as the EITI report is about the FY 2021/22. Second link is not working.
18	All laws and regulations that came into force during 2021/22 or later, related to the O&G sector; and	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No new laws Obtain amendment of regulations	
19	Any ongoing legal and institutional framework reforms during 2021/22 or later	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Available on request To be obtained	Not yet shared

National Environment Management Authority of Uganda (NEMA)

#	Description	If Yes, please provide the <u>Link</u> or describe how citizens can access it Or any other comments	Is this information publicly available?		Reference/Name of File provided
			Yes	No	
1	Any new law and/or regulations related to the activities of the NEMA that entered into force during FY2021/22 or ongoing reforms		<input type="checkbox"/>	<input type="checkbox"/>	Not received
2	Any current or ongoing reforms related to the law regulating the Environment in Uganda		<input type="checkbox"/>	<input type="checkbox"/>	Not received
3	Any studies or research related to the impact of the extractive industries on the environment (study or research other than Environmental impact assessments)		<input type="checkbox"/>	<input type="checkbox"/>	Not received
4	Are Environmental impact assessments (EIA) reports publicly available?		<input type="checkbox"/>	<input type="checkbox"/>	Not received
5	Any national energy transition commitments, policies and plans		<input type="checkbox"/>	<input type="checkbox"/>	Not received
6	NEMA annual report for the year 2021/22		<input type="checkbox"/>	<input type="checkbox"/>	Not received
7	Situation of the Carbon Credit activities in Uganda: Legal framework, any realised transactions, any studies realised...		<input type="checkbox"/>	<input type="checkbox"/>	Not received

#	Description	If Yes, please provide the <u>Link</u> or describe how citizens can access it Or any other comments	Is this information publicly available?		Reference/Name of File provided
			Yes	No	
8	Statement of revenues from carbon credits during FY 2022/21 and FY 2021/20		<input type="checkbox"/>	<input type="checkbox"/>	Not received
9	Certification process in place (to be put in place) of carbon credits issued / validation reports		<input type="checkbox"/>	<input type="checkbox"/>	Not received

National Forestry Authority (NFA)

#	Requested documents	Additionally to the document provided, kindly indicate if the information publicly available?		If Yes, please provide the Link or describe how citizens can access it Or any other comments
		Yes	No	
1	Law and regulations related to the activities of the NFA	<input type="checkbox"/>	<input type="checkbox"/>	Not received
2	List of concessions, licences, permits valid during FY 2021/22, detailing: <ul style="list-style-type: none"> - The beneficiary name; - The coordinates of the licenced areas; - Issue date, granting date and expiry date; - Type of product (when applicable). 	<input type="checkbox"/>	<input type="checkbox"/>	Not received
3	NFA Annual report for FY 2021/22	<input type="checkbox"/>	<input type="checkbox"/>	Not received
4	Production details of the Forestry sector (In Value and quantities) during FY 2021/22 and FY 2020/21	<input type="checkbox"/>	<input type="checkbox"/>	Not received
5	List of contracts signed between the Government of Uganda and forest domain users	<input type="checkbox"/>	<input type="checkbox"/>	Not received
6	List and map of the forests in Uganda under the public administration	<input type="checkbox"/>	<input type="checkbox"/>	Not received
7	Export details of the forest products (In Value and quantities) during FY 2022/21 and FY 2021/20, disaggregated by product	<input type="checkbox"/>	<input type="checkbox"/>	Not received
8	Contribution of the forestry sector to the GDP (In Value and percentage) during FY 2022/21 and FY 2021/20	<input type="checkbox"/>	<input type="checkbox"/>	Not received
9	Statistics on the employment in the forestry sector in Uganda during FY 2022/21 and FY 2021/20	<input type="checkbox"/>	<input type="checkbox"/>	Not received
10	Situation of the Carbon Credit activities in Uganda: Legal framework, any realised transactions, any studies realised...	<input type="checkbox"/>	<input type="checkbox"/>	Not received
11	Statement of revenues from carbon credits during FY 2022/21 and FY 2021/20	<input type="checkbox"/>	<input type="checkbox"/>	Not received
12	Certification process in place (to be put in place) of carbon credits issued / validation reports	<input type="checkbox"/>	<input type="checkbox"/>	Not received

National Social Security Fund (NSSF)

#	Requested documents	Reference/Name of File provided	Additionally to the document provided, kindly indicate if the information publicly available?		If Yes, please provide the Link or describe how citizens can access it Or any other comments						
			Yes	No							
1	Laws and regulations related to Social security in Uganda	Reference the NSSF Law on the NSSF website	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Link NSSF ACT 1985 NSSF regulations Uganda Retirement Benefits Authority (URBRA) ACT NSSF Amendment Act 2022 NSSF terms & conditions						
2	Statistic details on the number of persons working in the extractive sector by Gender and qualification	<table border="1"> <tr> <td>M</td> <td>2,329</td> </tr> <tr> <td>F</td> <td>417</td> </tr> <tr> <td>Total</td> <td>2,746</td> </tr> </table>	M	2,329	F	417	Total	2,746	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
M	2,329										
F	417										
Total	2,746										
3	Social contributions paid by the following extractive companies during the FY 2021/22	26,244,107,576	<input type="checkbox"/>	<input checked="" type="checkbox"/>	We received only the total, we need the detailed payment per company						
4	Number of employees in the extractive industries (mining and O&G) disaggregated by gender and occupational level, by company, specifying if national or foreigner, during the FY 2021/22.	Find in excel attached	<input type="checkbox"/>	<input type="checkbox"/>	Information received but not for each occupational level						
5	Number of total employees in Uganda registered with NSFF during the FY 2021/22	146,528	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
6	List of salaries declared by extractive companies disaggregated by Gender/(by employee) and Qualification	Find in excel attached	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
7	Any study/research related to the impact of the Extractives activities on employment	Not Available	<input type="checkbox"/>	<input checked="" type="checkbox"/>							
8	Any study/research about informal sector in Uganda and specifically the Mining and Oil & Gas activities	Not Available	<input type="checkbox"/>	<input checked="" type="checkbox"/>							

Uganda Bureau of Statistics (UBOS)

#	Requested documents	Additionally to the document provided, kindly indicate if the information publicly available?		If Yes, please provide the Link or describe how citizens can access it Or any other comments
		Yes	No	
1	Law and regulations related to the activities of UBOS	<input type="checkbox"/>	<input type="checkbox"/>	Not received
2	Statistics about the contribution of each sector in absolute terms and as a percentage of gross domestic product (GDP) for FY 2021	<input type="checkbox"/>	<input type="checkbox"/>	Not received
3	Statistics about the size of the extractive industries in absolute terms and as a percentage of gross domestic product (GDP)	<input type="checkbox"/>	<input type="checkbox"/>	Not received
4	Statistics about the size of the extractive industries (informal sector) in absolute terms and as a percentage of gross domestic product (GDP)	<input type="checkbox"/>	<input type="checkbox"/>	Not received
5	Statistics about the size of the mining activities in absolute terms and as a percentage of gross domestic product (GDP)	<input type="checkbox"/>	<input type="checkbox"/>	Not received
6	Statistics about the size of the Oil&Gas activities in absolute terms and as a percentage of gross domestic product (GDP)	<input type="checkbox"/>	<input type="checkbox"/>	Not received
7	Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.	<input type="checkbox"/>	<input type="checkbox"/>	Not received
8	Exports from the extractive industries in absolute terms and as a percentage of total exports.	<input type="checkbox"/>	<input type="checkbox"/>	Not received

#	Requested documents	Additionally to the document provided, kindly indicate if the information publicly available?		If Yes, please provide the Link or describe how citizens can access it Or any other comments
		Yes	No	
9	Employment in the public and private sectors of the extractive industries in absolute terms and as a percentage of the total employment, disaggregated by: <ul style="list-style-type: none"> • gender and occupational level, • by company and project • local and foreign nationals. 	<input type="checkbox"/>	<input type="checkbox"/>	Not received
10	Statistics about the gender pay gap in Uganda Economy and the extractive sector specifically.	<input type="checkbox"/>	<input type="checkbox"/>	Not received

Annex 11: Workplan for the preparation of the UGEITI report covering the FY 2021-22

N°	Phase / Activity	Week beginning												
		08/07/2024	15/07/2024	22/07/2024	29/07/2024	05/08/2024	12/08/2024	19/08/2024	26/08/2024	02/09/2024	09/09/2024	16/09/2024	23/09/2024	30/09/2024
Phase I: Identifying Scope														
1	Opening meeting													
2	Preparation of the initial strategy and workplan													
3	Scoping study for 2021/22 report													
4	Designing of the Reporting templates													
5	Preparation and submission of draft Scoping Report for 2021/22		(a)											
6	Steering Committee meeting for approval of the scoping report													
7	Submission of Inception Report for 2021/22			(b)										
Phase II: Data compilation & Collection														
8	Preparation and conductin Training workshop for reporting entities				(c)									
9	Distribution of reporting package & assisting stakeholders													
10	Review and analysis the data accessible from public sources													
11	Data collection													
Phase III: Analysis and Draft Report														
12	Analysis of the data collected and payment reconciliation													
13	Review the comprehensiveness and reliability of the data													
14	Preparation & submission of the 2021/22 draft report												(d)	
Phase IV: Final EITI Report														
15	Presentation of Draft final report to stakeholders including participating companies and government agencies													
16	Steering Committee meeting for the approval of the final report covering 2021/22													
17	Preparation and submission of the final report covering 2021/22													(e)

- (a) Submission of the scoping report
- (b) Submission of the inception report
- (c) Training workshop for reporting entities
- (d) Transmission of the draft Report
- (e) Transmission of the final report

FOR MORE INFORMATION:

Donor Funded Services

Internal audit, consulting, accounting, payroll, expenditure verification, tax, forensic, counter fraud, AML, Cyber security and other related services to the international donor organizations and implementing agencies.

<https://www.moore-global.com/industries/donor-funded-services>

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