

**THE REPUBLIC OF UGANDA**

**MEMORANDUM OF UNDERSTANDING**

**BETWEEN**

**UGANDA REVENUE AUTHORITY**

**AND**

**FEDERATION OF FISHERIES  
ORGANIZATIONS UGANDA**

DEPARTMENT OF LEGAL SERVICES AND BOAF  
Uganda Revenue Authority  
P. O. Box 7279, Kampala - Uganda.

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**MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding is made this <sup>29<sup>th</sup></sup> day of <sup>March</sup> ..... 2023 **BETWEEN UGANDA REVENUE AUTHORITY** of Plot M193/M194, P.O Box 7279, Nakawa Industrial Area, Kampala, Uganda (hereinafter referred to as “**URA**” which expression shall where the context so admits, include agents, servants, assignees, legal representatives and/or legal successors in title) of the one part; **AND FEDERATION OF FISHERIES ORGANIZATIONS UGANDA** of P.O Box 3116, Wabyona Plaza, Bweyogerere Opposite Africa Oil, Kampala, Uganda (hereinafter referred to as “**FFOU**” which expression shall where the context so admits, include agents, servants, assignees, legal representatives and/or legal successors in title) of the other part.

**URA** and **FFOU** shall collectively be referred to as the “**Parties**” and individually as the “**Party**”.

**WHEREAS:**

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- a) URA is a statutory body established under the Uganda Revenue Authority Act, Cap. 196 with the mandate of assessment, collection and administration of taxes, fees and non-tax revenue for the Government of Uganda.
- b) FFOU is a Non-Profit Making Organization registered under the Non-Governmental Organizations Act, 2016. FFOU is registered with the National Bureau for Non-Governmental Organizations under Registration Number 6521INDR160045220NB as a National Umbrella body of all non-state actors in the Fisheries Subsector and is currently regulating 131-member Associations/Organizations which brings together all the Fishing Communities across the five



Great Lakes regions of Uganda to wit; Victoria, Kyoga, Albert, George, Edward and the surrounding districts in Uganda.

- c) The Parties are desirous of entering into a Memorandum of Understanding (hereinafter referred to as “**MOU**”) to enhance collaborative efforts and working opportunities between URA and FFOU in areas of mutual interest that promote National Development.

**AND WHEREAS** the Parties formally agree that the information provided by either Party to the other for the purpose of research shall be treated with utmost confidentiality pursuant to this MOU.

**NOW THE PARTIES HEREBY AGREE AS FOLLOWS:**

**1. PURPOSE AND BASIC PRINCIPLES**

The purpose of this MOU is to enhance collaborative efforts and working opportunities between URA and FFOU in areas of mutual interest that promote National Development.

**2. SCOPE OF INFORMATION SHARING**

The Parties shall as regularly as possible share information only relating to their activities for the advancement of the common interests that promote National Development.

**3. EXECUTION OF THE MOU**

The Parties agree that quarterly meetings shall be held to share information and agree on the progress of the implementation of this MOU.



#### 4. EFFECTIVE DATE AND DURATION

This MOU shall be effective from the date of execution and shall continue in force until terminated in accordance with Clause 11 of this MOU.

#### 5. PARTIES' ROLES/RESPONSIBILITIES AND PRIORITY AREAS OF COOPERATION

The Parties agree to collaborate and undertake activities in the following areas:

- a) To jointly participate in training programs to create tax awareness and enable tax compliance for Small and Medium Enterprises (SMEs), and other fisheries related businesses;
- b) To fast track tax registration for qualifying SMEs and other fisheries related businesses;
- c) To support SMEs and other fisheries related businesses with tax related Business Development and Advisory services which makes them competitive;
- d) To jointly participate in aggregated meetings/forums for SMEs and other fisheries related business meetings/forums;
- e) To jointly participate in media programs to create awareness of Development Financing and Advisory Services to SMEs and other fisheries related businesses;
- f) To share presentations on their respective mandates;
- g) To create an enabling environment for SMEs and other fisheries related businesses so that they can become competitive;
- h) Sharing facilities and resources that enhance cooperation and operationalization of this MOU; and



- i) Any other area of collaboration as shall be agreed between the Parties as and when the need arises.

#### **6. MONITORING COMPLIANCE**

Each Party hereto shall by writing, appoint a focal person(s) to be the principal point of contact to monitor compliance of the MOU and to ensure the efficiency and effectiveness of the collaboration and exchange of information. The focal persons are contained in **SCHEDULE I** attached hereto.

#### **7. MAINTAINING EXISTING STATUTORY AUTHORITY AND OBLIGATIONS**

- a) Each Party to this MOU retains all rights and obligations under existing statutes and regulations, and this MOU will not restrict the supervisory and functional prerogatives of either Party.
- b) Nothing in this MOU shall be deemed to restrict, enlarge, or otherwise modify the respective jurisdictions of the Parties. Neither this MOU nor its termination shall affect the rights and obligations of the Parties under applicable statutes or be deemed an interpretation of such statutes or regulations.

#### **8. AMENDMENTS AND REVIEWS**

- a) The Parties shall review the operation and effectiveness of the MOU on an annual basis to ensure that the needs of both Parties continue to be met, to agree on the focus of work for the year to come and implement mutually agreed adjustments.



- b) Any changes, modifications or amendments to this MOU shall be made only by mutual agreement in writing between the Parties hereto and such changes, modifications or amendments shall become an integral part of this MOU.

## 9. CONFIDENTIALITY

The Parties undertake as follows:

- a) That the information provided by either Party to the other shall be treated with utmost confidentiality pursuant to this MOU and any other matter arising during the operation of the MOU, shall at least be accorded protection and confidentiality similar to that accorded to the same kind of information under the domestic law in force.
- b) That the information received from the other Party during the performance of this MOU shall be used solely for the purposes of meeting their obligations under this MOU and that neither of the Parties shall disclose non-public information without the prior written authorization of the Party that owns the non-public information.
- c) All confidential information gathered during the pendency of this MOU shall be kept for three (3) years from fiscal closure. This requirement applies to fiscal records, reports and client information.
- d) The obligation for confidentiality remains a continuing obligation even upon expiry of the MOU.

## 10. DISPUTE RESOLUTION

- a) If any dispute arises between the Parties in connection with this MOU or its subject matter, the Parties hereby agree to endeavor to amicably resolve such dispute.



- b) If the Parties fail to resolve this dispute amicably and the dispute continues for more than three (3) months, either Party shall exercise their right to terminate this MOU in accordance with Clause 11 of the MOU.

#### **11. TERMINATION AND CONTINUITY OF OBLIGATIONS**

- a) Either Party may terminate this MOU by giving the other at least three (3) months written notice of their intention to do so.
- b) The termination will take effect at the end of the third month from the date of service of notice to terminate or the date specified in the notice, whichever is later and will not affect any activities already under implementation.
- c) The Party which terminates the MOU, shall continue to perform its outstanding obligations under this MOU until the end of the notice period.

#### **12. INDEMNITY**

Each Party shall fully indemnify the other against any losses or actions that may arise from the pursuit of this MOU or that may be brought against it by any third Party arising from that Party's actions or omissions of its employees, affiliates, representatives or agents in the course of the implementation of this MOU or as a consequence thereof.

#### **13. SEVERABILITY**

Each provision of this MOU is intended to be severable. If any term or provision of this MOU is found to be illegal, invalid for any reason or inconsistent with the current policies, laws and regulations of the Government of Uganda, such illegality, invalidity or inconsistency shall not affect the legality or validity of the remainder of this MOU.



#### 14. AGENCY

Nothing in this MOU is intended to, or shall be deemed to constitute any part as the agent of the Party, or authorize any Party to make or enter into any commitments for or on behalf of any other Party.

#### 15. FORCE MAJEURE

- a) In no event shall a Party have responsibility or liability to the others for any failure or delay in performance of this MOU which results, directly or indirectly, in whole or in part, from any cause or circumstance beyond its control and/or reasonable contemplation including, without limitation, any of the following: acts of God, all forms of civil commotion/disorder, fire, flood, explosion, earthquake, revolution, blockade, embargo, and undersea cable outage.
- b) Failure of a Party to fulfill any of its obligations herein, shall not be deemed to be breach of, or default in, the performance of the Party's obligations herein, in so far as such inability arises from an event of *force majeure*, provided that the Party so affected has taken all reasonable precautions, due care and reasonable alternative measures, all with an intention to executing its obligations herein. The Party affected by an event of *force majeure* shall take all reasonable measures to remove such Party's inability to fulfill its obligations herein with minimal delay. The Party affected by an occurrence of an event of *force majeure* shall notify the other Party of such event as soon as is possible, but not later than **72 (seventy two) hours** following the first evidence of the nature and cause of such event, and shall similarly give notice to the other Party upon the restoration of normal conditions.

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- c) The Parties shall take all measures to minimize the consequences of any occurrence in *force majeure*.
- d) The Parties may extend the time within which any task and/or obligation herein may be done by their mutual consent or in the event of *force majeure*, for a period equal to the time during which such Party was unable to perform the objects of this Agreement as a result of *force majeure*.
- e) For the avoidance of any doubt, *force majeure* shall not include the following:
- i. Any event which is caused by the negligence or intentional action of a Party, or its agents, personnel or employees;
  - ii. Any event in which a diligent Party could reasonably have been expected to take both into consideration at the same time of the conclusion of this Agreement and avoid, or overcome in the performance of its obligations herein; and
  - iii. Insufficiency of funds or failure to make any payment required herein.

**16. LANGUAGE**

This MOU is executed in the English language only. In the event of any discrepancy between the English version and any other version of this MOU, the English version shall prevail in all respects.

**17. PUBLICITY**

Neither Party shall make any public announcement about this MOU, or use the other Party's name in any publicity about this MOU, without the prior written approval of the other Party, except as required by law or as specifically stated in this MOU.

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**18. WARRANTY**

Both Parties warrant that they have full power and authority to grant the rights herein granted without the consent of any other person.

**19. GOVERNING LAW**

This MOU shall be governed by the Laws of the Republic of Uganda.

**20. NOTICES**

Notices and other official communications between the Parties will be considered delivered if e-mailed, hand delivered or if posted as registered mail. Either Party to this MOU shall give notice to the other at the addresses mentioned herein below.

**FOR URA:**

*BR*  
The Commissioner General  
Uganda Revenue Authority  
Plot M193/M194  
Nakawa Industrial Area  
P.O Box 7279  
Kampala, Uganda.

**FOR FFOU:**

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The President  
Federation of Fisheries Organizations Uganda  
Wabyona Plaza, Bweyogerere Opposite Africa Oil  
P.O Box 3116  
Kampala, Uganda.



IN WITNESS WHEREOF, THE PARTIES HERETO HAVE CAUSED THIS MEMORANDUM OF UNDERSTANDING TO BE SIGNED IN THEIR RESPECTIVE NAMES AS OF THE DAY AND YEAR FIRST ABOVE WRITTEN



Signed and sealed .....

(For: **UGANDA REVENUE AUTHORITY**)

By:

Name: **JOHN R. MUSINGUZI**

Position: **COMMISSIONER GENERAL**

In the presence of:

Name: **PATIENCE T. RUBAGUMYA (Mrs.)**

Position: **SECRETARY TO THE BOARD**

Signed and sealed .....

(For: **FEDERATION OF FISHERIES ORGANIZATIONS UGANDA**)

By:

Name: **KANYANA EZRA**

Position: **PRESIDENT**



In the presence of:

Name: **BAIDHUSE MICHEAL**

Position: **DIRECTOR COMPLIANCE, QUALITY AND LEGAL**