

PwC Uganda Capability Statement

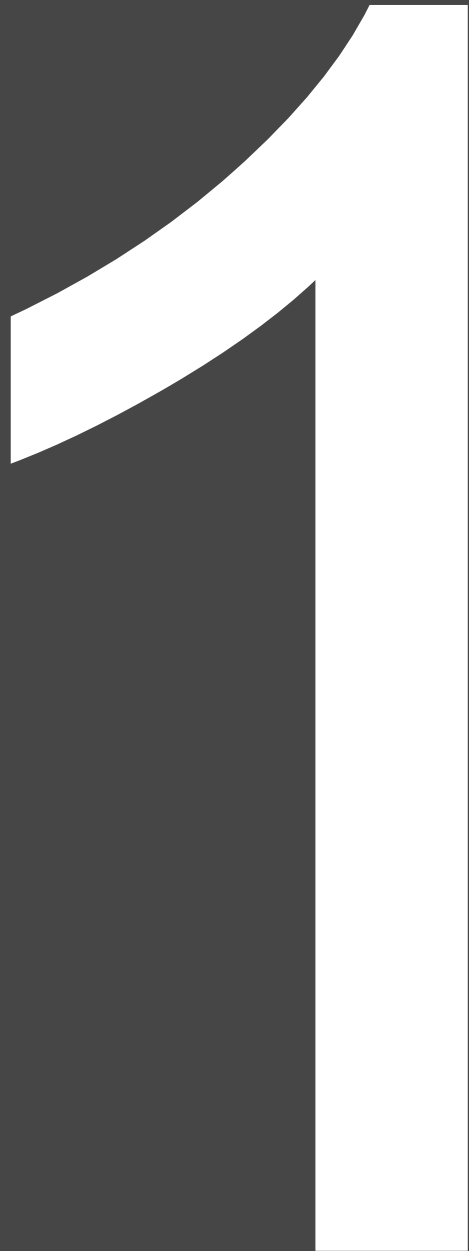
2021





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About PwC

About PwC - Global, Africa

Global

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 155 countries with more than 284,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more by visiting us at www.pwc.com

Africa

In Africa we're the largest provider of professional services with close to 400 partners and over 9000 people in 34 countries. This means that we're able to provide our clients with seamless and consistent service, wherever they're located on the continent.

Our in-depth knowledge and understanding of African operating environments enables us to put ourselves in our clients' shoes to offer tailored Tax, Assurance and Advisory solutions for every business challenge.

Realising the appeal of the continent as an investment destination, our dedicated Africa Desk provides assistance to organisations looking to expand their presence in Africa.



155
Countries



Over 284,000
People



About PwC Uganda

Our History

The Ugandan firm of PwC (and its legacy firms) has operated in Uganda for over 60 years, serving a broad spectrum of clients including; Government, Development Partners and the Private Sector.

Our local expertise, combined with the collective geographic and functional knowledge of our global network ensures you benefit from ideas that challenge conventional thinking and gain new perspectives.

The firm is a full member of the network of PwC and has unrestrained access to the global network's vast resource base of proprietary knowledge, methodologies and experience.

Our People

PwC Uganda currently has 5 partners and over 160 staff. Apart from the training received whilst working with the firm in Uganda, we also develop our people by deployment on secondment overseas in other PwC offices across Africa, Europe and the USA.

Our Services

We offer a full range of services including assurance and audit, advisory services, tax compliance and tax advisory.



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Our Services

Our Assurance Services

At PwC, we work to understand your company strategies and objectives to ensure that financial reports and related non-financial information accurately reflect the performance of your organization.

We use a single, global methodology which is fully compliant with International Standards on Auditing (ISAs) and applicable national standards. Our audit methodology is updated at least annually to reflect evolving standards and quality improvements derived from our internal quality review processes. This globally consistent audit approach means that regardless of location, PwC understands and evaluates your business using a single language and common method that enables a uniform level of quality on all audits.

We offer a range of services from audit of both private and government entities to Transaction and Business Advisory and Risk Assurance Services.



Assurance Private

Services offered include

1. Audit services- This is our core business.
2. Accounting services and support including IFRS implementation Offered in conjunction with Capital Markets & Accounting Advisory Services
3. Transaction and business advisory



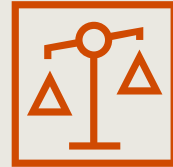
Risk Assurance Services

Data & Technology



- ERP Controls
- IT Risk & Security/Privacy
- Project Assurance
- Data Analytics
- GRC Technology

Governance



- Internal Audit Out / Co - Sourcing
- Staff Augmentation
- Internal Audit Process Improvement
- Corporate Governance
- Business Controls Adv
- Board Assessments

Risk



- Enterprise Risk Management
- Risk Assessment
- Integrated Risk Coordination
- Risk Mitigation Strategy Review
- Vendor Risk Management
- Managed Risk Management Services

Compliance



- Corporate Compliance Programs
- Regulatory Compliance
- Contract compliance
- Corporate Compliance Program Risk Assessment
- Managed Compliance Services

Reporting



- Third Party Assurance
- External Audit Support (Process Assurance, Data Assurance)

Assurance Government & Public Sector Group

Our Service Offering

G&PS provides consulting and advisory services to:

- International funding agencies – The Global Fund, USAID, Sida, Irish Aid, UNICEF, World Bank, GAVI- the Vaccine Alliance
- Government ministries, departments and parastatals –Ministry of Education, KCCA, Rural Electrification Agency
- International NGOs – Abt Associates

Services provided include:

- Value for money audits and financial reviews
- Independent verification of implementation
- Capacity assessments and pre-award surveys
- Funds management
- Third party monitoring



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Tax Services

Tax Services - Overview

From complexity to execution

In today's fast-changing world, we help businesses navigate complexity and risk by empowering them to make informed business decisions, while meeting their tax and other responsibilities.

Here for you

In a world in constant flux, ruled by regulatory complexity and filled with economic risk, PwC's Tax and Legal Services cuts through the noise and helps you stay ahead of the changes that impact your business.

Equipped with the scale of a seamlessly connected global network, we are where you need us—delivering deep tax technical expertise, while providing the critical context to help you make informed and compliant decisions that drive your operations forward.

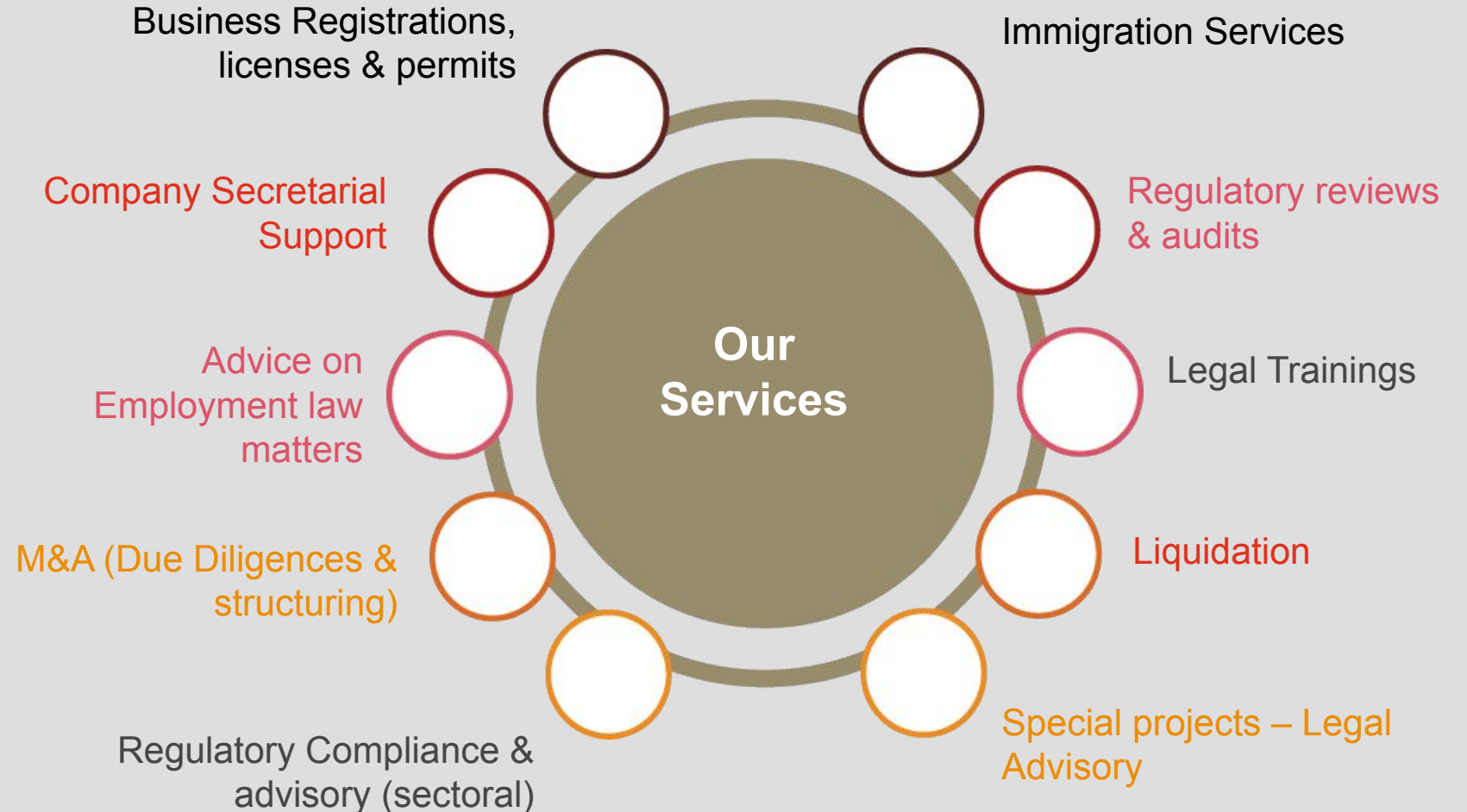
At your side globally and locally, we design best-in-class integrated tax and legal strategies that empower you to move from complexity to execution. Below is a breakdown of our different service offerings within tax.



Legal Services

PwC Limited's Legal Department is a law firm licensed by Uganda Law Council.

Our team of legal staff is comprised of qualified lawyers enrolled as Advocates of the High Court of Uganda who can provide a range of advice on corporate transactions.



Indirect Taxes

Indirect taxes hosts 3 tax types i.e. Value Added Tax (“VAT”), Customs duties and Excise duty

Service offerings

- Monthly compliance support services
- Health checks/Diagnostic reviews
- Customs Post Clearance Audits
- URA Audit Support
- Transaction advisory services
- VAT refunds audit support
- Support with obtaining tax exemptions
- Lobbies with the Government
- Client tax training
- URA Ledger reconciliations



Tax Consulting Services (TCS)

what we offer

International tax structuring:

- Tax structuring
- Post deal flow
- General international tax advisory
- Treaty dispute analysis

Mergers & Acquisitions:

- Acquisitions and disposal of assets
- Reorganisations
- Due diligence mostly buy-side

Transfer pricing:

- URA audit support
- Transfer pricing documentation
- TP advisory/ structuring

Other consulting:

- Opinions
- URA audit support
- Setting up of business in Uganda

People & Organisation Effectiveness



Tax Reporting & Strategy (TRS)

Brief description of the BU and types of services provided



1

Reporting and Compliance

- Annual Income Tax Compliance
- Monthly WHT and Payroll Compliance

2

Accounting Services

- Bookkeeping services
- Audit of taxes

3

Tax Technology

- CCH Integrator
- Other Tax Technology Solutions

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Advisory Services

Our Services - Advisory

PwC helps organisations to work smarter and grow faster

We collaborate with clients to transform their organisations and deliver tangible results in real time. We turn strategy into reality by consulting with our clients to build effective organisations, innovate and grow, reduce costs, leverage talent and manage risk and regulations. We support our clients in designing, managing and executing lasting and beneficial change

Business Recovery Services

Troubled or underperforming companies, their shareholders, lenders, creditors and other stakeholders need support to help make informed decisions. From turnaround strategies to exit plans—and a range of tailor-made solutions in between—we have the in-market experience to make a difference.

Portfolio and programme Management

We support CEOs, CFOs, controllers and treasurers to optimise the structure of their finance functions and improve their contribution to the business. Our clients are looking for solutions around compliance and control, efficiency and flexibility.

Deals and Transactions

Our transaction services help companies make acquisitions, divestitures and strategic alliances, and to access the global capital markets. In each case we have the same overriding objective: to ensure clients maximise the return on their deal.

Forensics

Whatever the complexity or urgency of the situation your organisation faces, PwC's investigations practice can provide seasoned support and solutions. We combine forensic accounting and investigative skills to help you make intelligent, informed decisions.

People & Organisational change

Organisational change is complex because of the interdependence between stakeholders, the organisation, and its people and supporting technologies; any change in one aspect is likely to affect one or more of the others. The softer aspects of business change, such as changing behaviours, gaining buying from staff, managing transfers into and out of organisations, and providing training at the right time, are critical to achieving the desired outcomes.

Strategy & Operations

We help companies achieve strategic and operational excellence through sustainable improvements and more efficient processes that lower costs, increase cash flows and enhance customer satisfaction.

Technology

We sit alongside our clients and act as business integrators, combining technology skills, industry knowledge and capabilities in People, Finance, Risk, Operations and Strategy to deliver what's needed and make sure the changes are practical and sustainable.

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Business School

Business School Overview

The Business School is a training and development concept created by PwC. It supports personal and professional development both from an individual as well as an entity perspective. It assists organizations to enhance the value of their human capital resources.

All courses are taught by full-time PwC Partners and staff. Across our network, our people have a firm grasp of business principle and processes. Our wide range of services is designed to assist a diverse client base to solve complex business problems. This enhances their ability to build value, manage risk and improve performance.

Continuous Professional Development ('CPD')

Many of the courses offered through PwC Business School qualify as CPD as they meet professional body standards such as those required by ACCA, ICPAU, ULS, ICGU and IIA among others.

Our learning management system serves as a basis for recording participants' verifiable CPD so that members can certify their own CPD compliance.



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Our Thought Leadership

Thought Leadership - Uganda

www.pwc.com/ug

The road to recovery: Building economic resilience

Uganda National Budget Bulletin
June 2021

Uganda Tax Datacard

2020/2021

2020 Fraud and Economic Crime – opportunity in the face of adversity

PwC Uganda Economic Crime and Fraud Survey

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Uganda Economic Outlook - 2019

www.pwc.com/ug

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PwC Financial Focus 2021

Hello, tomorrow: Embracing the future of financial services

Start reading

September 2020

issuance of electronic money.

With the coming of the digital age, the systems used to settle financial transactions have evolved from the traditional methods such as cash, cheques, bank transfers, direct deposits, prepaid cards and credit cards. In Uganda, we are now increasingly seeing the use of mobile money to settle most transactions and new products such as e-money / e-wallets.

Bank of Uganda (BoU) therefore embarked on the enactment of the NPSA to ensure that all payment systems are brought into the realm of BoU regulation, supervision and oversight. This not only works to license the providers and regulate their activities, but is also aimed at encouraging innovation and building market confidence in the users of those products and services.

Who does the Act apply to?
Firstly, the NPSA applies to a person who, before the commencement of the NPSA, obtained a written approval of the central bank to operate a payment system or issue a payment instrument. This category includes payment providers like the mobile money companies such as Airtel, Airtel MTN and UTL.

Legal Alert

Insights on the National Payment Systems Act 2020

The National Payment Systems Act (NPSA) is a new law that was enacted by Parliament to among others regulate and provide for the safety and efficiency of payment systems and

2020 with proposed changes to the tax laws were presented to 2020. If passed into law, the changes will come into effect from 1 January 2021. The changes will also include amendments to the tax exemptions in section 21(1) (a) and (ag) of the Income Tax Act, which are proposed to come into effect from 1 July 2019.

On 14 April 2020, PwC, together with other members of the Sectoral Committee on Economic Development, made detailed submissions on the bills to the Sectoral Committee on Economic Development. We are glad to report that a number of the bills have been accepted. This document summarises the original bills and the changes recommended by the FPED Committee.

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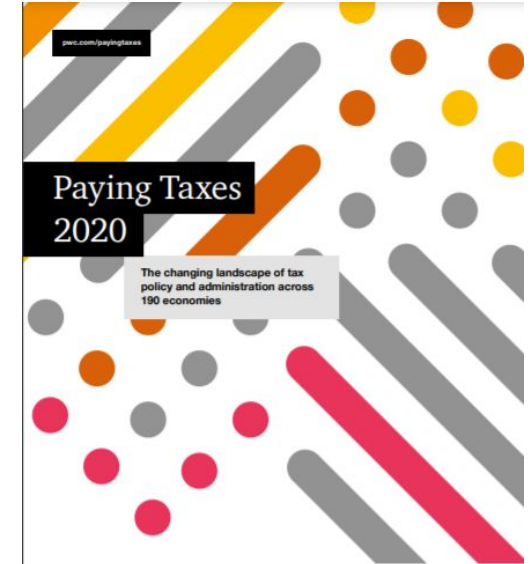
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Thought Leadership - Global



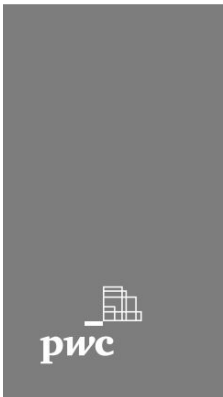
IFRS 16 – Beyond the implementation

2019 IFRS 16 Post-Implementation Survey



Elevating internal audit's role: The digitally fit function

2019 State of the Internal Audit Profession Study



Our Corporate Social Responsibility

At PwC, we have a significant role to play in building trust in society and solving important problems. Our goal is to embed this in all we do. We are involved in our local communities through a vast range of projects, from supporting youth education and leadership programmes to helping social entrepreneurs and local charities. This is a core part of our PwC culture, and we regularly contribute our time, skills and resources.

While our goal is to make a difference in the communities where we work by sharing our time and knowledge, PwC people also benefit from new skills, enhanced personal fulfilment and deeper local relationships.

Our approach to volunteering and community engagement tends to be local and considers local priorities and customs so that the activities have a positive impact on beneficiaries. Some of the projects we have undertaken include;

- Providing classroom furniture, water tank and scholastic materials to Honest Junior School in Wakiso- 20 Kilometers from Kampala
- Donating a set of briquette making machinery to the Home for Autistic Children located in Ntinda

At PwC, we have a significant role to play in building trust in society and solving important problems



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Contacts

Our Contacts

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