

# Legal Business Solutions (LBS) Human-led. Tech-powered.

PwC Uganda





# Who we are

## Introduction

The Legal Business Solutions (LBS) team at PwC Uganda comprises corporate commercial lawyers, company secretaries, oil & gas and immigration specialists, who are all qualified to practice law in Uganda.

We provide a broad range of legal and regulatory services, working closely with PwC's tax, advisory, consulting and assurance teams to provide clients the benefit of integrated advice and practical solutions to business issues that are often interlinked with legal matters.

The LBS business unit is a registered law firm accredited by the Law Council of Uganda.

The LBS team in Uganda is part of the PwC Global LBS, one of the world's largest legal networks, with over 4,000 lawyers in more than 100 countries. The LBS team has access to global legal subject matter experts and resources, which allows us to provide clients with high quality, globally relevant commercial, legal and regulatory advice.

# PwC Global LBS network coverage

4,000+  
lawyers in over

100+\*  
countries



\* The Immigration and Company Secretarial networks cover 171 and 160 countries respectively.



# What we do

## Our Services



### Business Establishment

- Advise on different types of business structures available and the best option for your organisation.
- Incorporation and registration of companies, branch offices, limited liability partnerships, trusts, not-for-profit entities, etc.



### Regulatory Compliance

- Tailored regulatory advice for market entrants.
- Licensing (banking, insurance, capital markets, telecommunications, etc.)
- Legal and governance compliance audits, health checks and reviews, e.g., company law requirements, stamp duty compliance, etc.
- Sector specific regulatory advice (Financial services, Retail, Energy, Oil and Gas, Mining, ESG, FinTech, etc.)
- Regulatory feasibility studies and advising on new or amended laws and regulations.



### Entity Governance & Compliance

- Acting as Company Secretary on record and related compliance services.
- Share capital restructuring.
- Board and shareholder support and meetings management.
- Beneficial ownership registration and ongoing compliance.
- Corporate governance training, board induction and evaluation
- Corporate governance audits.



### Mergers & Acquisitions

- Pre-acquisition legal due diligence.
- Transaction document drafting and negotiation (share purchase, asset purchase and subscription agreements).
- Regulatory approvals and closing mechanics.
- Amalgamation advisory and implementation.
- Post-implementation advisory including document drafting and registration.



### Business Reorganisations

- Corporate simplification and legal entity rationalization.
- Implementing intra-group transfer of business arrangements.
- Execution of structuring plans.
- Dissolution of dormant entities.



### Data Protection & Privacy

- Data mapping exercises.
- Data protection policy, statement, agreement, notice and compliance checklist formulation.
- Data privacy gap assessments.
- Data privacy implementation roadmaps and implementation assistance.
- Support with application for registration as a data collector, controller and/or processor.
- Conducting data protection awareness training to build on your privacy culture.



## Employment

- Drafting of legally compliant employment contracts.
- Engagement of employees vis-à-vis independent contractors.
- Disciplinary and redundancy procedures.
- Drafting and review of HR policies.
- Implementation of long-term employee incentive schemes (share options, share appreciation rights, etc.)



## Immigration

- Processing different categories of work permits, passes and visas, including; dependant, special, student passes and entry visas.
- Arranging for endorsement of permits and accompanying expatriates for biometric processes.
- Advising on immigration law and practice, optimal permit categories, requirements, lead time, risks, offences, and penalties.
- Support on immigration due diligence, conducting immigration health checks and advise on compliance with immigration laws.
- Supporting long-term immigration statuses (permanent residence and citizenship) applications.



## Training

We offer training to clients in areas such as:

- Regulatory compliance in regulated industries such as the Financial Services sector
- Corporate governance
- Data protection and privacy
- Anti-money laundering laws and regulations
- Employment and immigration
- ESG
- Stamp duty
- Local content requirements



## Insolvency Support

- Drafting transaction documents to support recovery strategies of distressed businesses in an administration process.
- Preparing corporate documents in a solvent liquidation process.
- Advising on technical aspects of the Insolvency Act at various stages of insolvency proceedings.
- Acting as liquidators, receivers and other insolvency practitioners.



## Tax Controversy & Dispute Resolution

- Assisting in alternative dispute resolution
- Drafting mediation summaries and Tax Appeals Tribunal (TAT) applications
- Representing clients at the TAT
- Tax controversy advisory



# Our experience

## A sample of our work

### Business Reorganisation

#### Client: Milling Company

We advised on the investment structure and capitalization of a new Grain Milling project. We assisted with the shareholding rationalization and restructuring of the Group Companies and reviewed the shareholder agreement.

#### Client: Multinational Floriculture Company

Advised on rationalization of the subsidiary companies in Uganda as well as implementation of the amalgamation process.

#### Client: Dutch Agri-Tech Company

Assisted the company in acquiring a majority stake in a Ugandan Agri-Tech company. This involved drafting the required documents and implementing the acquisition at the Registry of Companies.

#### Several clients: Debt & share capital restructure

Advised clients on how to restructure their debt obligations within group structures and assisted with implementation of such debt restructures including restructuring of share capital.

#### Client: Professionals Association

Advised on how the body can rationalize its investments held through different investment vehicles addressing the legal implications of such a reorganisation.

#### Project Zera

Advised a leading seed production and crop protection business in its pre-deal restructuring of the group's operations in Kenya, Uganda, Tanzania, Rwanda and Zambia, including legal due diligence, transaction documentation and processing regulatory approvals.

### Insolvency Support

#### Our Services

PwC has, through its registered insolvency practitioners, acted as the appointed liquidator for several entities. This entailed drafting and registering all the necessary reports to the Official Receiver's office, issuance of public notices up to the official closure of the company.

#### Client: A group of construction companies

PwC supported the client with its compliance obligations to enable its efficient liquidation. This included filing annual returns before submitting the required documents for the liquidation of the companies.



#### Client: Engineering company

PwC acted as the appointed liquidator of the entity, drafting and registering all the necessary reports to the Official Receiver's office up to the official closure of the company.

#### Client: Dormant companies

PwC acted as the appointed liquidator of several companies that had failed to commence business in Uganda. Our role included drafting and registering all the necessary reports to the Official Receiver's office up to the official closure of the company.

#### Client: Joint venture company

PwC conducted the liquidation of a joint venture company set up by entities in the tobacco industry.

## Mergers & Acquisitions

### Client: Forestry Company

Assisting the business to rationalise its structure. The transaction involved drafting documents necessary to effect an amalgamation of two entities and effecting the amalgamation at the Registry of Companies.

### Project Chestnut

Carried out an independent business review on behalf of a lender on a cement manufacturing company to determine causes of working capital leakages. The transaction involved undertaking a legal due diligence over the borrower.

### Project Victoria

Carried out a legal due diligence on a pharmaceutical and drug manufacturer in Uganda on behalf of an investor who sought to take over as majority shareholder in the company.

### Project Akorion

Carried out a legal due diligence on an agri-tech company on behalf of a Dutch company and further assisted in implementing an amalgamation of two local entities in preparation for the acquisition.

### Project Optimus

Carried out a compliance due diligence on a financial institution on behalf of a client which sought to invest capital in the financial institution.

### Client: Multinational Insurance Company

Reviewed the documents required to effect an amalgamation of two related entities specifically considering the legal implications.

## Data Protection & Privacy

### Client: Fast Moving Consumer Goods Group of Companies

Supporting the group of companies to register as data collectors and controllers with the Data Protection Office and assisting with annual compliance.

### Client: Forestry Company

Supporting the business to register as a data controller.

### Data Protection Trainings

We have provided Data Protection Trainings to various clients across various sectors, including the insurance, manufacturing and the banking sectors.

### Client: Ride Hailing and Delivery Service Company

Advising the client of the scope of the Data Protection and Privacy Act and its applicability to their business.

### Client: Automotive Company

Supporting the business to register as a data controller and assisting with the annual compliance.



## Employment & Contract law services

### Clients: Several companies

Conducting detailed labour law compliance reviews for several companies. This entailed reviewing their policies and contracts to determine the level of compliance with the provisions of local employment laws, identifying any material gaps and recommending necessary amendments.

Supporting several local and multinational corporations in the process of termination of employment contracts in accordance with applicable laws, regulations and standards.





## Regulatory Compliance

### **Client: Fast Moving Consumer Goods Group of Companies**

Carrying out annual audits to determine compliance with the Companies Act and the Memorandum and Articles of Association.

Assisting with compliance of the Data Protection and Privacy Policy.

### **Client: Retail Multinational Company**

Company secretarial support including filings with the Registry of Companies and ensuring compliance with the Companies Act.

### **Client: Automotive Company**

Acting as the company secretary and ensuring compliance with the several laws such as the Companies Act.

### **Client: Industry Regulatory Body**

Carrying out corporate governance audits on several licences within the sector to assess compliance with corporate governance laws and best practices.

### **Client: Oil & Gas Equipment Supplier**

Acting as the company secretary and ensuring compliance with the several laws such as the Companies Act.

### **Client: Multinational Logistics Company**

Acting as the company secretary and ensuring compliance with the several laws such as the Companies Act.

### **Client: Several Banks and Insurance Companies**

Carrying out stamp duty audits and reviews to ascertain compliance with the Stamp Duty Act.

### **Client: Payment Systems Integrator**

Assisting with compliance under the National Payment Systems Act including assistance with preparing an application for a payment system provider licence.

### **Client: Steel Manufacturing Company**

Acting as the company secretary including attending board and shareholder meetings, minute taking, as well as ensuring compliance with the Companies Act and other laws.

### **Client: Several Oil & Gas Contractors**

Advising on compliance with the petroleum laws in Uganda, such as the local content requirements.

## Business Setup

### **Client: Multinational security company**

Advised on the requirements of setting up a business in Uganda and further assisted in setting up a branch in Uganda, as well as acquiring all the necessary licences and registrations.

### **Client: Several companies in the oil & gas industry**

Advised on the requirements for setting up a business in Uganda and assisted in setting up subsidiaries, as well as acquiring the various licences and registrations.

### **Client: Fast consumer moving goods, group of companies**

Advised on the requirements of the NGO Act and assisted the client to set up a not-for-profit organisation.

### **Client: Multinational manufacturer of household items**

Advised on the legal options for the company and assisted in setting up its subsidiary in Uganda.



## Immigration

### **Client: Multinational Agricultural Company**

Immigration support, including acquiring work permits, dependant passes and student visas and immigration advisory.

### **Client: Multinational Asset Financing Company**

Immigration including acquiring work permits, dependant passes and student visas and immigration advisory.

### **Client: Multinational Agro-processing Company**

Immigration including acquiring work permits, dependant passes and student visas and immigration advisory.

### **Client: Multinational Commercial Bank**

Immigration including acquiring work permits, dependant passes and student visas and immigration advisory.

### **Client: Manufacturer of Industrial Tools and Equipment**

Immigration including acquiring work permits, dependant passes and student visas and immigration advisory.

### **Client: Multinational Food Processing and Packaging Company**

Advising on the various visas and entry permits as well as assisting with acquiring the necessary permits.

## Tax Controversy and Dispute Resolution

### **Client: Multinational logistics company**

Reviewed the objection decision of the URA. Advised the client on the appeal process, prepared the appeal documents and filed them with the Tax Appeals Tribunal (TAT). Represented the client at mediation hearings with the URA.

### **Client: Multinational fibre and telecom infrastructure provider**

Reviewed the URA objection decision and outcome of the ADR proceedings. Advised on the case strategy and statutory timelines for filing appeals to the TAT. Prepared the appeal documents and filed them with the TAT.

### **Client: Multinational company in the power and utilities sector**

Reviewed the objection decision, advised on case strategy, prepared the appeal documents and filed them with the TAT.

### **Client: Multinational power company**

Reviewed the URA objection decision, prepared and filed the appeal documents with the TAT.

### **Client: Property Developer**

Reviewed the objection decision, prepared the appeal documents and filed them with the TAT. Represented the client at mediation hearings.





## Legal Business Solutions Team



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### Practice areas:

Corporate law, Mergers & Acquisitions, joint ventures, business restructuring, business establishment, company secretarial services, corporate governance, regulatory compliance, financial services, immigration, tax dispute resolution, employment, telecommunications, ESG, oils & gas advisory, legal audits and due diligence.

Advocate of the High Court of Uganda

Member, Uganda Law Society, East Africa Law Society and the Chartered Institute for Securities & Investment.



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### Practice areas:

Legal audits & due diligence, regulatory compliance, business establishment, corporate restructuring, financial services, employment, energy & projects, ESG, Immigration, tax dispute resolution, employment, oil & gas advisory.

Advocate of the High Court of Uganda

Member, Uganda Law Society, East Africa Law Society and the Chartered Governance Institute UK & Ireland.



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#### Practice areas:

Corporate restructuring, due diligences, legal & compliance audits, business setup, regulatory compliance, data privacy & protection, financial services, employment, telecommunications, corporate financing, governance, immigration and insolvency.

Advocate of the High Court of Uganda

Member, Uganda Law Society, East Africa Law Society and the Chartered Institute for Securities & Investment.

#### Practice areas:

M&A, business compliance, data privacy & protection, financial services, due diligence, employment, telecommunications, tax dispute resolution

Advocate of the High Court of Uganda

Member, Uganda Law Society, East Africa Law Society.



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#### Practice areas:

Business establishment, Data privacy compliance, regulatory compliance, immigration, insolvency.

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**Legal expertise.  
Business understanding.  
It's all connected.**

We believe in the power of legal expertise to solve your most significant challenges and take on the future. Working with PwC is about seeing your legal challenges through a wider business lens.



At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 151 countries with more than 360,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more by visiting us at [www.pwc.com](http://www.pwc.com)

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