



ILLICIT FINANCIAL FLOWS IN UGANDA



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WHAT ARE ILLICIT FINANCIAL FLOWS?

Illicit financial flows (IFFs) are illegal movements of money from one country to another.



IFFs severely undermine Uganda's political and economic security by creating weak institutions, diminishing the rule of law, and leaving the country ill equipped to fight poverty.



Key types of IFFs include: grand corruption, organized crime, trade misinvoicing, wildlife trafficking, and smuggling and trafficking in minerals.



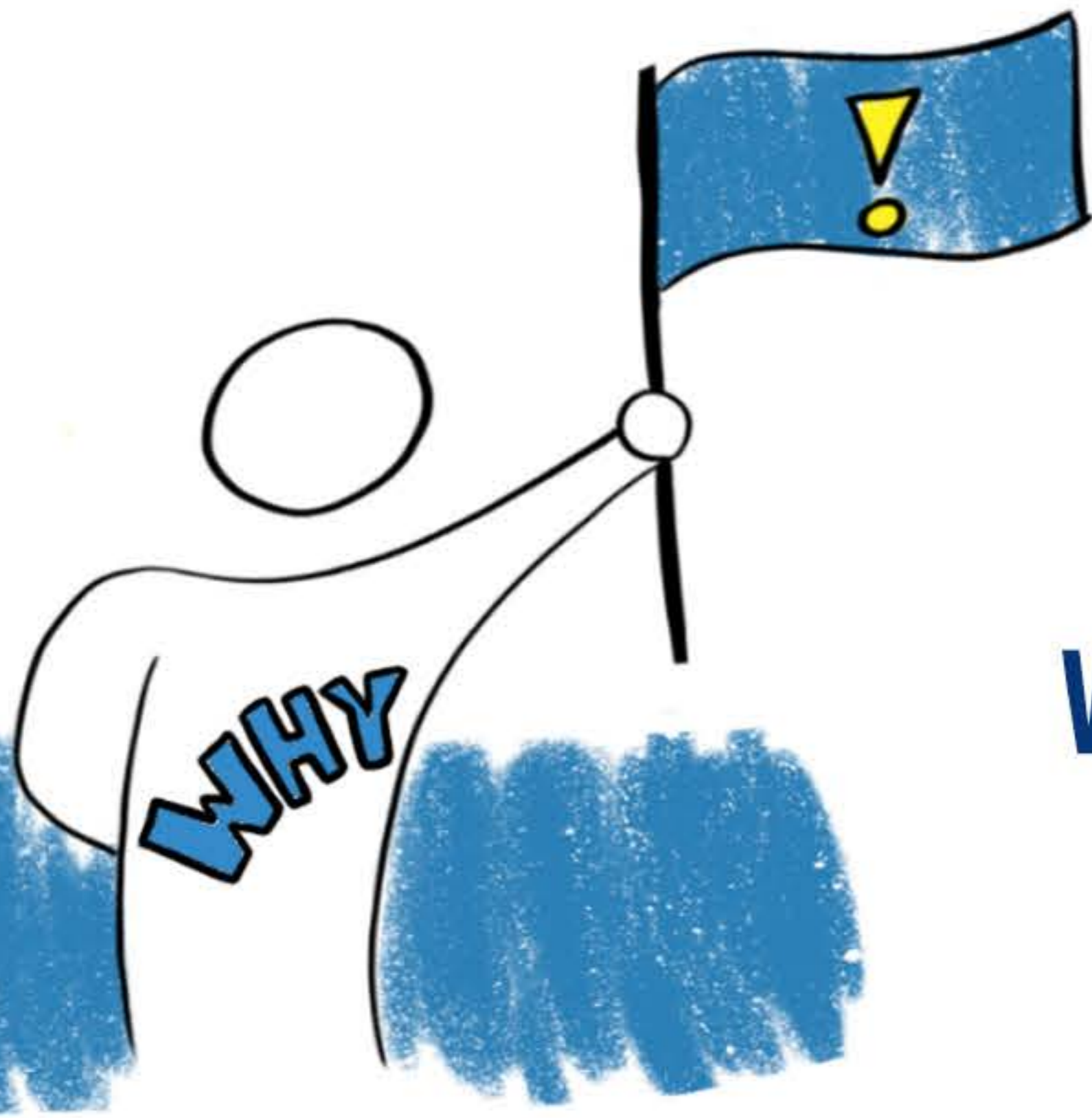
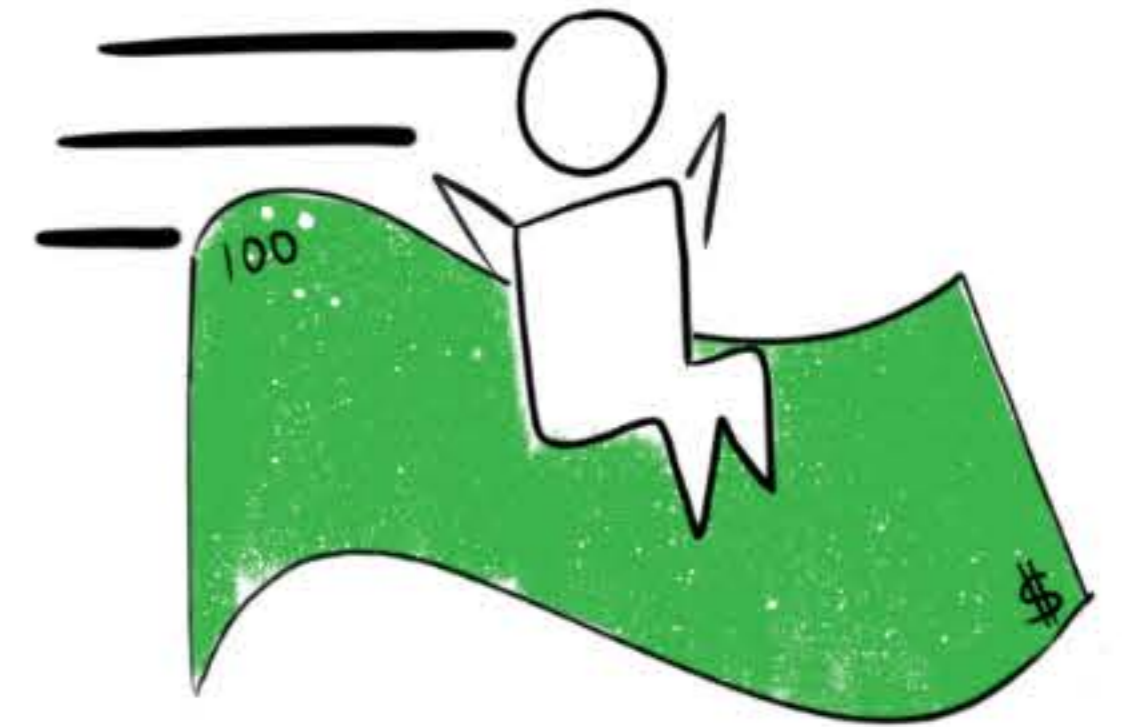


ILLICIT FINANCIAL FLOWS AND
BENEFICIAL
OWNERSHIP



WHAT IS BENEFICIAL OWNERSHIP?

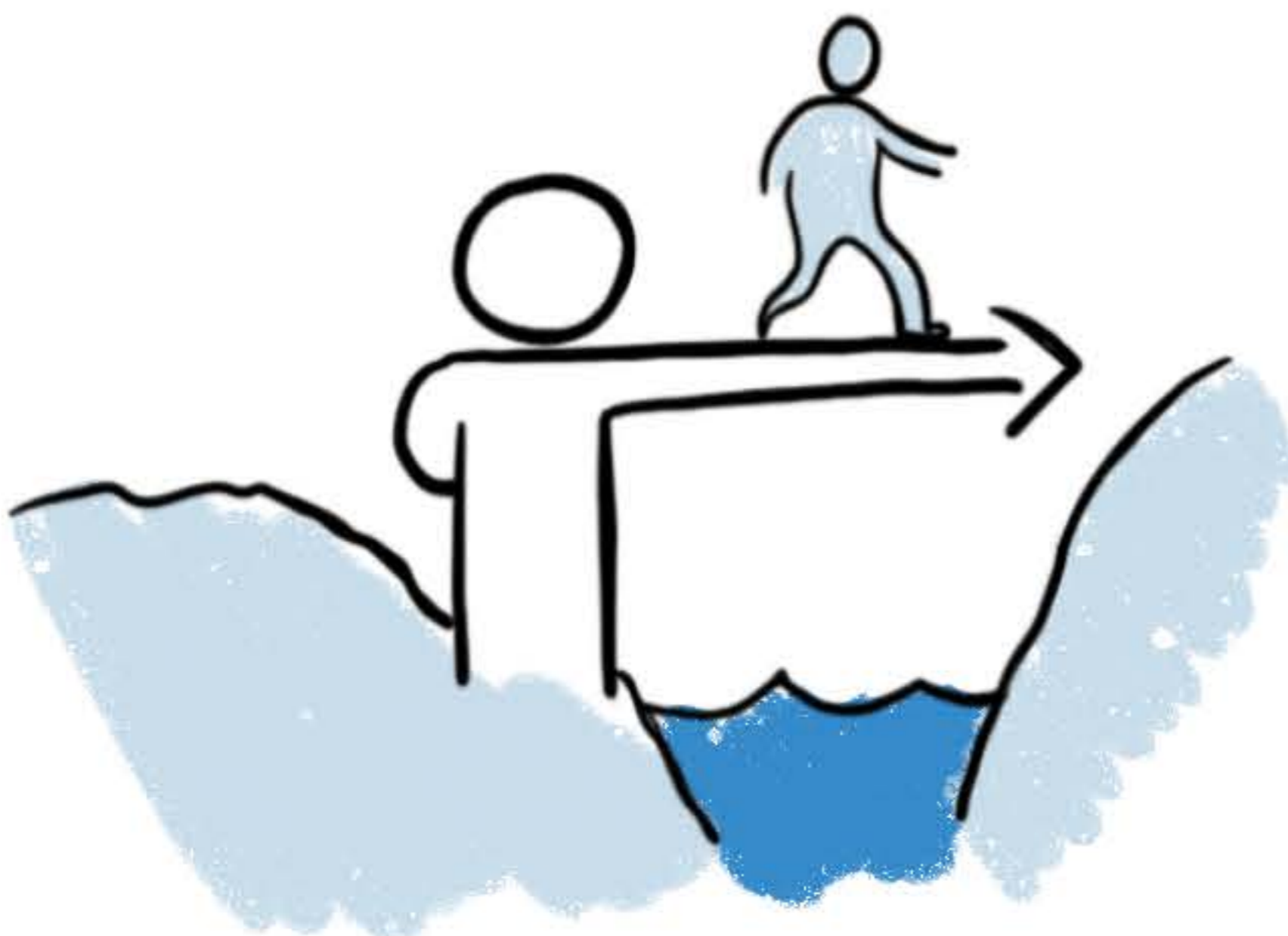
The “beneficial owner” is the individual or individuals that truly control and economically benefit from a company. When this information is unavailable or inaccurate, it allows companies to be used as vehicles for illicit activity.



WHY IS IT IMPORTANT TO COLLECT THIS INFORMATION?



To combat tax evasion, corruption, money laundering, shell companies, and terrorism financing.



To help law enforcement with investigations.



To provide greater financial and fiscal transparency.



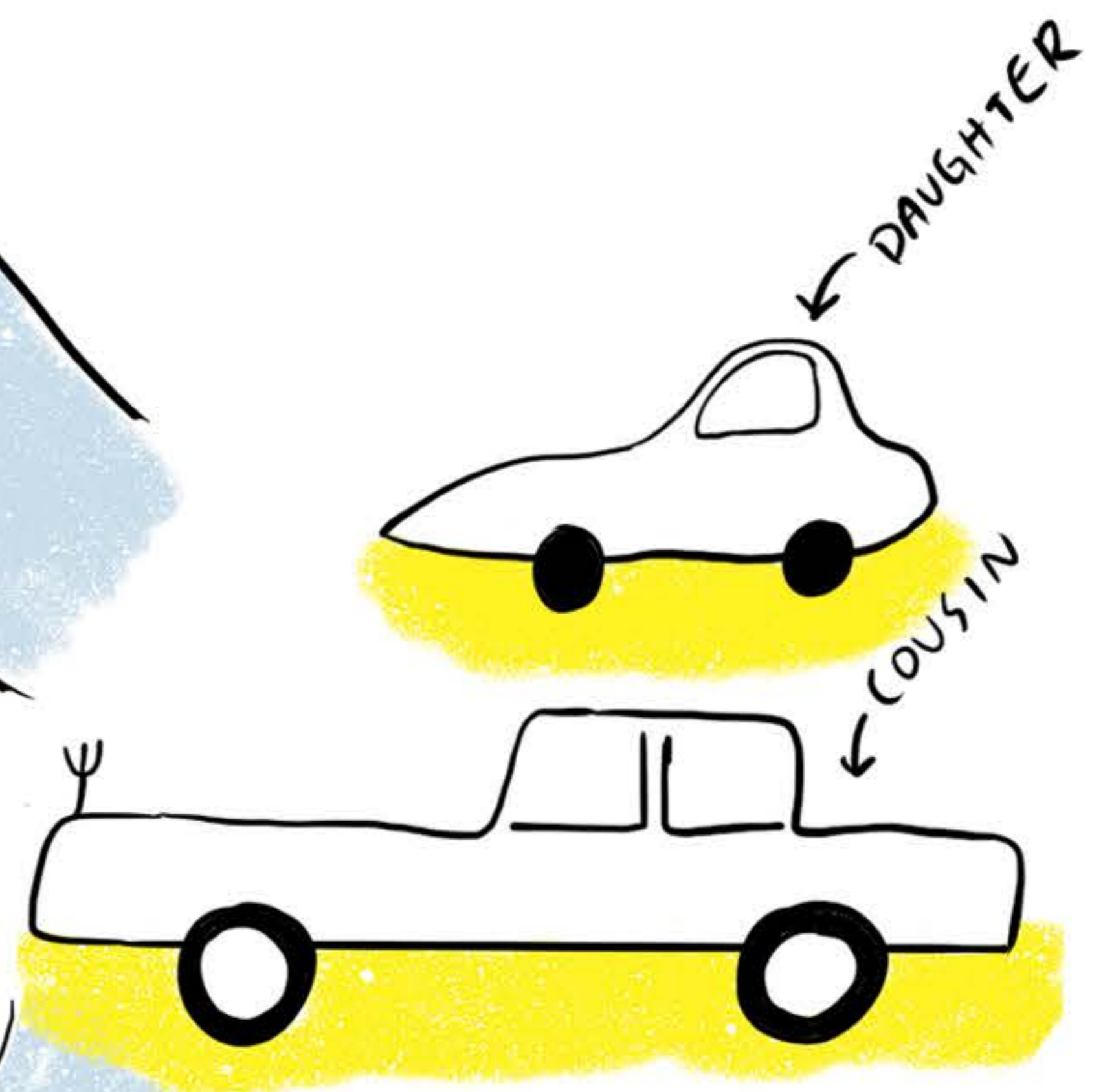
MONEY LAUNDERING THROUGH HIGH VALUE ASSETS

In 2017, Ugandan authorities successfully prosecuted the country's first money laundering case, "Uganda v Serwamba David Musoke and 6 others."

In the case, a bank employee and several conspirators embezzled **UGX 5.2 billion (US\$ 1,450,000)** from a large commercial bank.



They then proceeded to launder the money through the purchase of luxury vehicles, land and other assets - in cash and using the names of a third parties, such as family members, to hide the identities of the real persons involved.¹

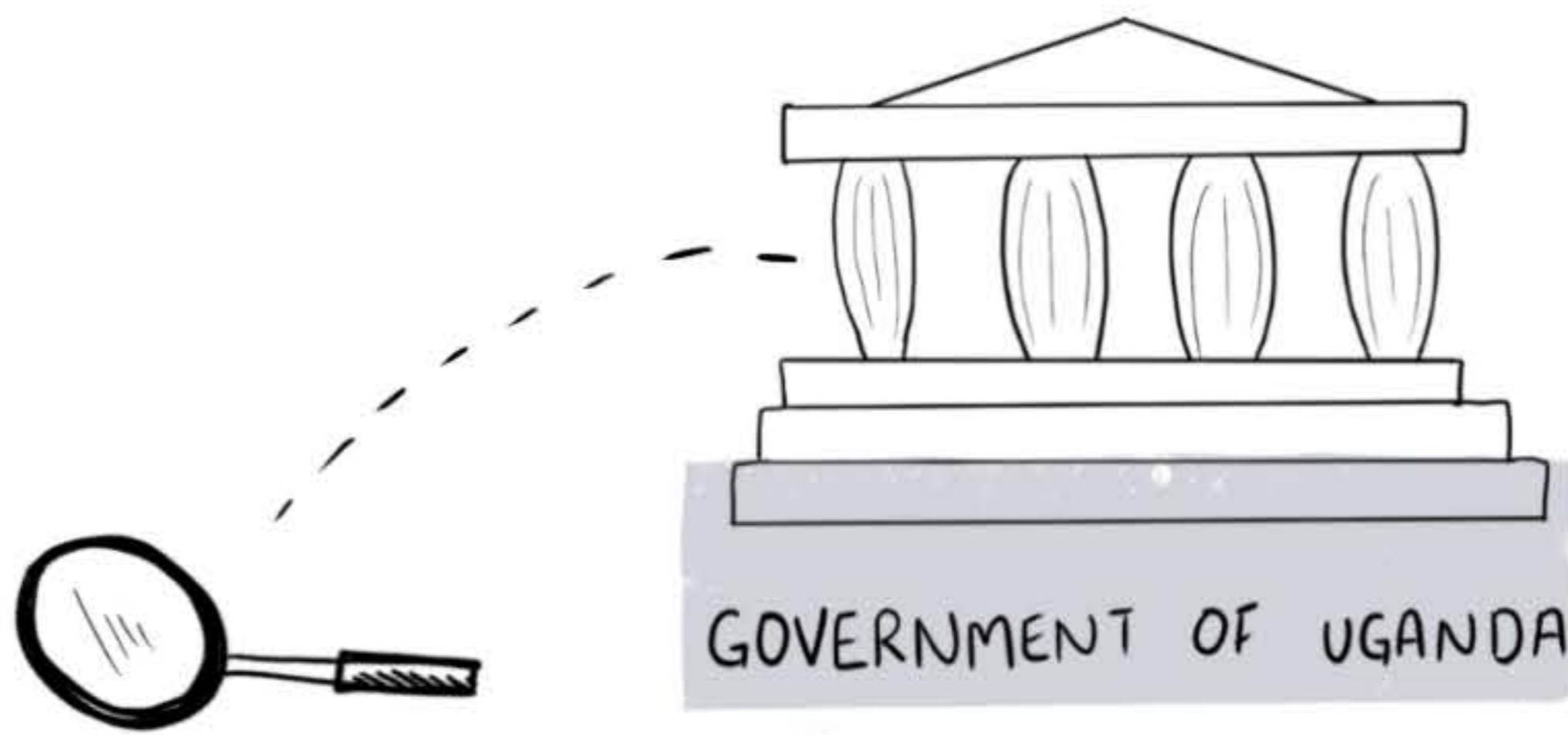


THERE WAS SOMETHING TO HIDE

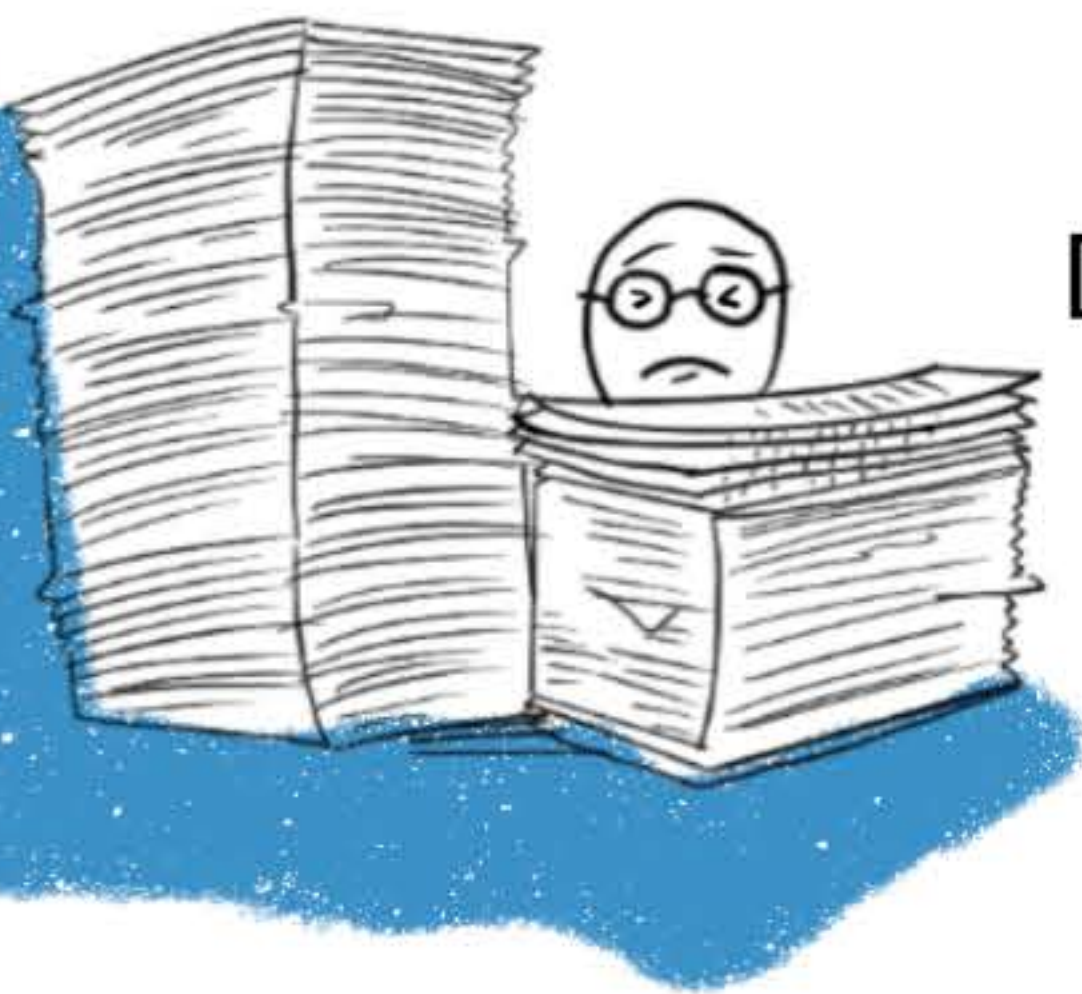


As the Ugandan court case notes, "the fact that an invoice for works contracted by another person is issued in the names of another is not only an indicator of the close relationship between them but also that there was something to hide."² As this shows, without beneficial ownership disclosure and verification, high value assets can be purchased by third parties and used to launder the proceeds of crime.

PROCUREMENT AND CONTRACT TRANSPARENCY

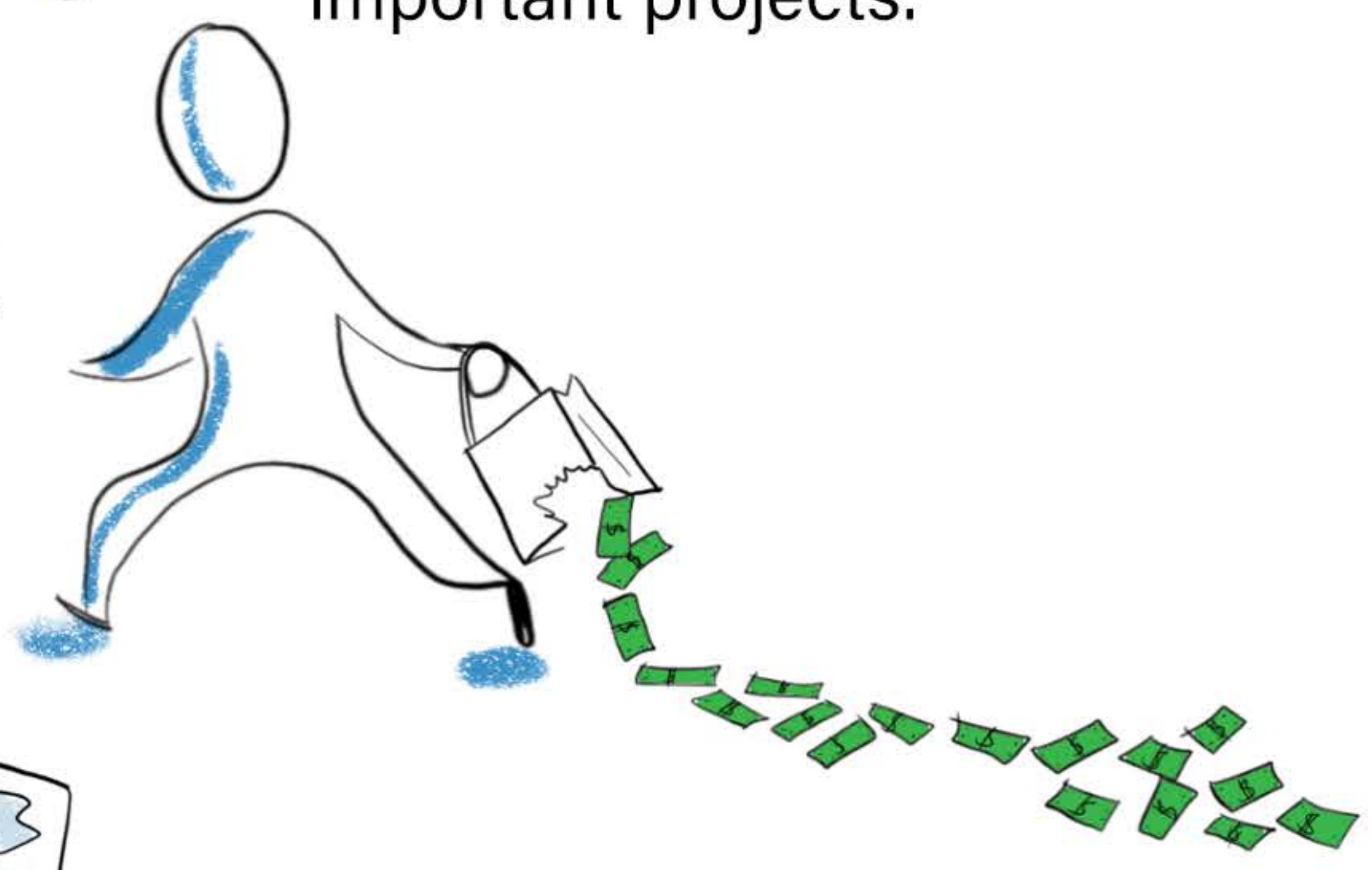


ONLY
46.3%
OF CONTRACTS
WERE COMPLIANT.



During a recent audit of 14,548 public contracts, the Government of Uganda found that only 46.3 percent of contracts had achieved compliance with the required procedures.³

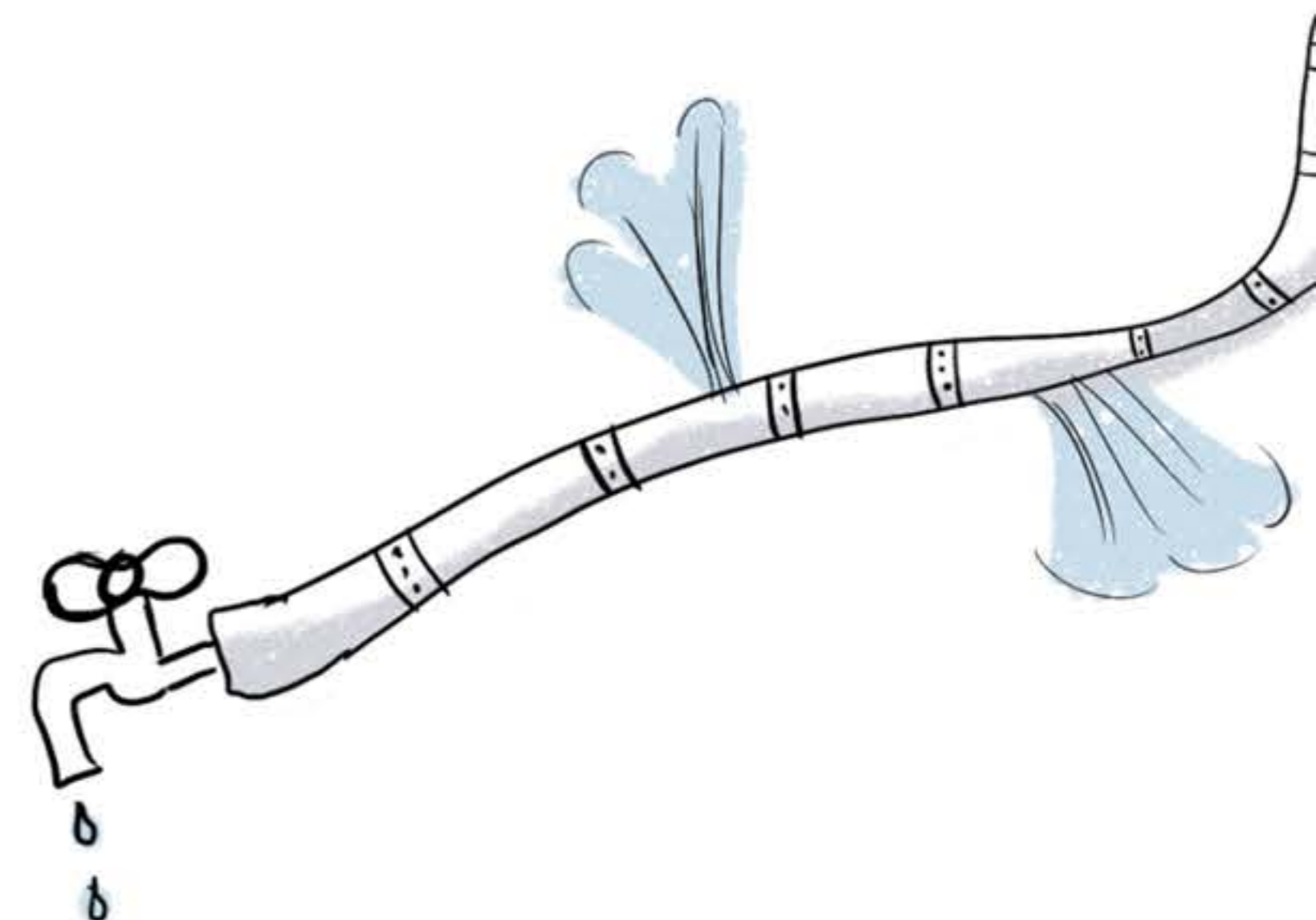
As reports from the Inspectorate of Government of Uganda have shown, issues with procurement have real consequences – such as shoddy school construction, incomplete building projects, and poor quality water/sewer infrastructure.⁴



Lack of transparency surrounding contracts can lead to cronyism and corruption, which waste taxpayer resources and limit progress on important projects.



By gathering complete and accurate information about companies who bid on public contracts, and the people who own and control these companies, the Ugandan government and its citizens can better ensure that public funds are spent wisely.



HUMAN TRAFFICKING

Beneficial ownership transparency can also help to protect against crimes such as human trafficking. In Uganda and other countries around the world, bad actors may use front companies to disguise human trafficking operations.



For example, a 2011 case in Uganda involved two suspects who allegedly misrepresented employment opportunities when recruiting and sending two Ugandan women to Malaysia, where they were forced into prostitution.”⁵

This is not the first case in which front companies, acting as labor recruitment firms, have been involved in human trafficking in Uganda.⁶ In fact, it has been well documented that “licensed Kampala-based security companies and employment agencies continued to recruit Ugandans” to work overseas, into situations of forced labor and human trafficking.⁷

Requiring greater information about such firms and the people who own, control and profit from them can help Ugandan law enforcement dismantle trafficking rings and protect Ugandan workers from falling prey to false recruitment schemes.



ILLICIT FINANCIAL FLOWS AND
**GENDER
EQUALITY**



WHAT ARE THE CONNECTIONS BETWEEN IFFs AND GENDER EQUALITY IN UGANDA?



IFFs ARE CONNECTED TO TRAFFICKING OF WOMEN AND GIRLS.

Illicit Financial Flows have a gendered impact in Uganda. Some sources of illicit financial flows, such as human trafficking, affect men and women differently.

In addition, high levels of illicit financial flows in Uganda hamper development efforts, which has a disproportionate effect on women. Uganda ranks **127 out of 162** countries on the UNDP's Gender Inequality Index, showing that major inequalities exist in reproductive health, access to education and labor opportunities.



IFFs HAMPER DEVELOPMENT EFFORTS

As such, women are in greater need of quality public services for their survival. However, IFFs related to corruption, trade misinvoicing, and tax evasion rob the Ugandan government of resources to invest in development and gender equality.



UGANDA RANKED LOW IN GENDER EQUALITY.



INEQUALITIES IN REPRODUCTIVE HEALTH



INEQUALITY IN ACCESS TO EDUCATION AND LABOUR OPPORTUNITIES.



CORRUPTION OF HEALTH FUNDS DISPROPORTIONATELY AFFECTS WOMEN



USD
367
MILLION

Of the 1.2 million people living with HIV in Uganda, women are disproportionately affected 7.6% of adult women live with HIV, as opposed to 4.7% of adult men.

Among young women (age group 15-24), HIV prevalence is more than four times higher than among young men.¹ This inequality is exacerbated by the chronic underfunding and mismanagement of health spending by the Ugandan government. While Uganda is heavily donor dependent in its national HIV response, a series of corruption allegations involving the embezzlement of external healthcare grants have jeopardized the continued provision of donor funds.²



In 2005, Uganda saw five grants worth **UGX 653.5 billion (US\$ 367 million)** suspended by the Global Fund to Fight AIDS, Tuberculosis and Malaria after the discovery of serious mismanagement of funds by the Ministry of Health.³

A judicial inquiry found that senior government officials, including the former Health Minister and State Ministers for Health, were implicated in the embezzlement of anywhere between **UGX 17.8 billion (US\$ 10 million)** and **UGX 65.8 billion (US\$ 37 million)** Global Fund money that was intended to fight HIV/AIDS, Malaria and Tuberculosis. The embezzlement was carried out using over 400 private organizations, many of which only existed on paper.⁴ For example, a senior official of the Internal Security Organization turned out to be the sole operator of a sham NGO's bank account that was used to siphon off the embezzled money.⁵ In 2012, new allegations of the mismanagement of a **UGX 127 billion (US\$ 51 million)** Global Fund grant resulted in the arrest of three Ministry of Health officials.⁶



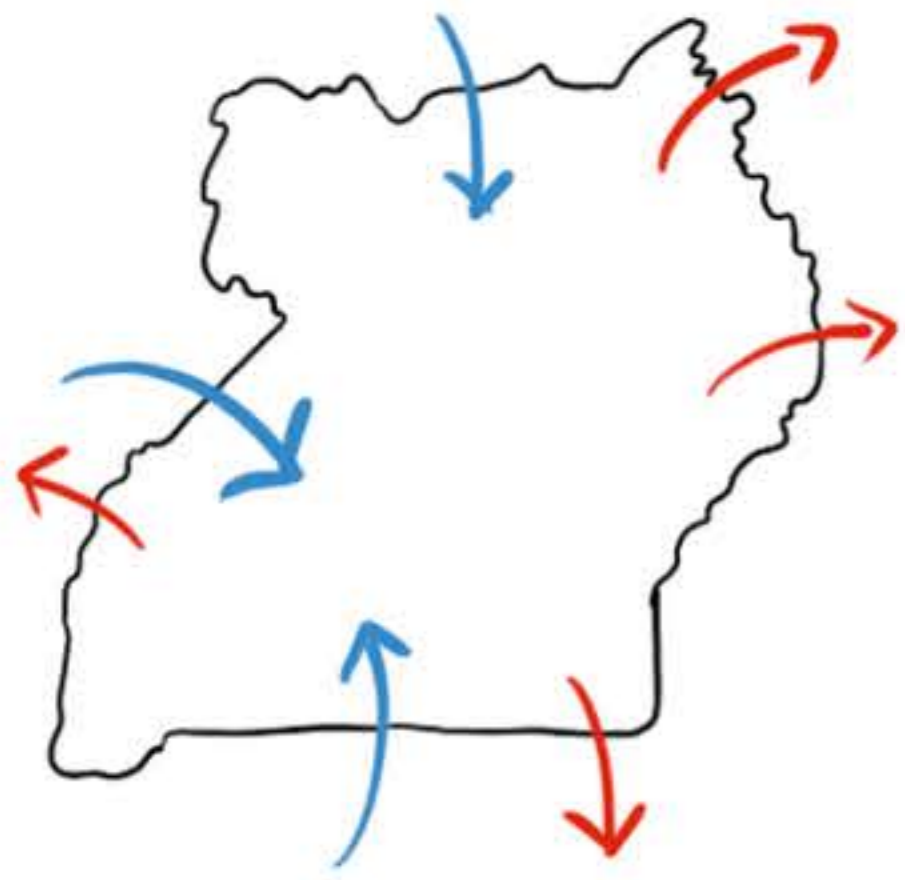
USD
51
MILLION



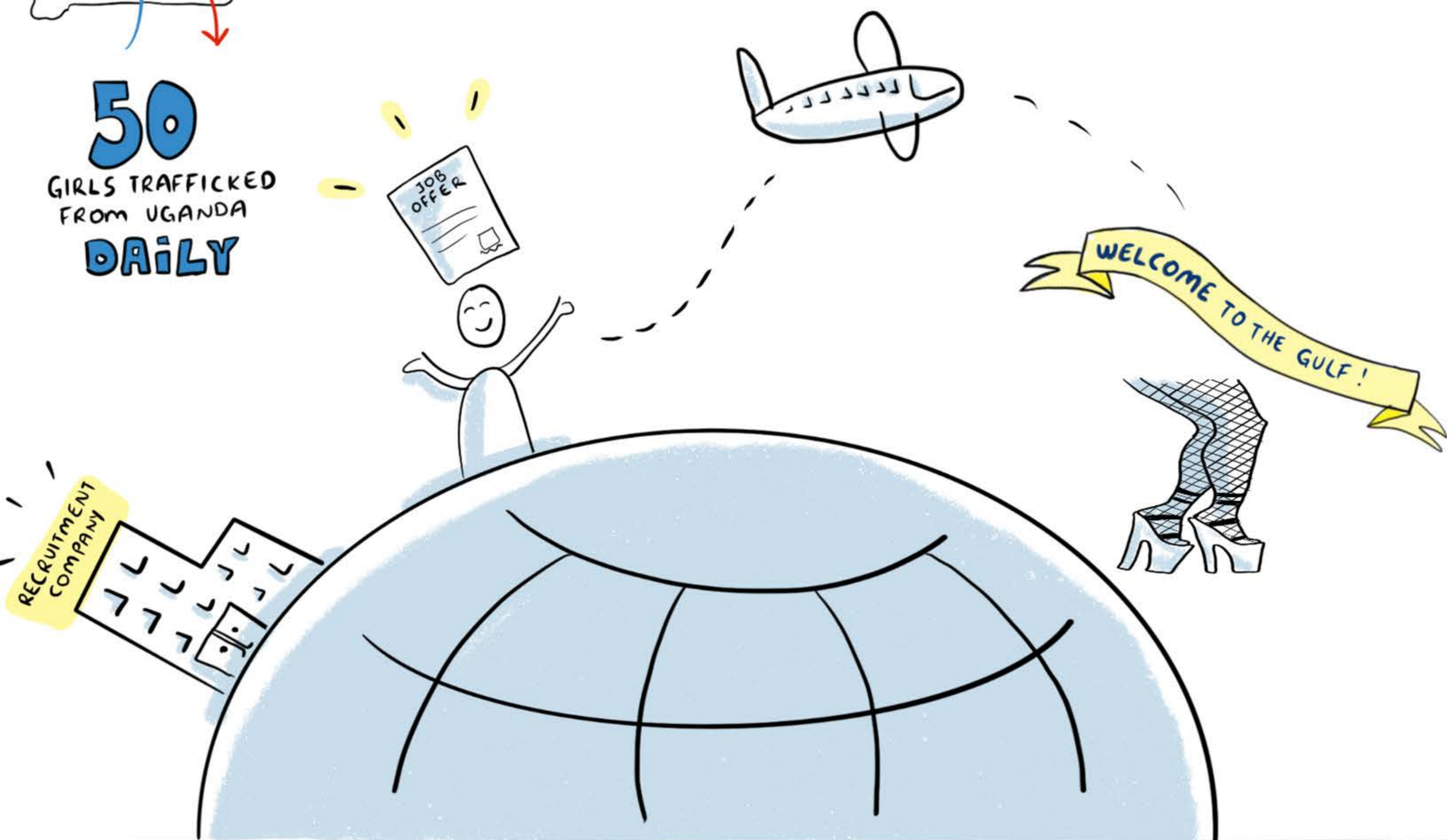
ILLICIT FINANCIAL FLOWS CONNECTED TO THE TRAFFICKING OF WOMEN AND GIRLS

 USD
150
BILLION GLOBALLY
EVERY YEAR

Human trafficking generates over **UGX 550 trillion (US\$ 150 billion)** globally every year, making it one of the most lucrative criminal enterprises in the world.⁷ The illicit trafficking of people is on the rise in Uganda, particularly among women and young girls. It is estimated that 50 girls are trafficked from Uganda every day.⁸ Uganda acts as a source, transit and destination point for trafficking.⁹ Trafficking victims are often fraudulently recruited by employment agencies to work overseas. Upon arrival in their destination countries, usually in the Gulf region, they are exploited in forced labor and prostitution.¹⁰



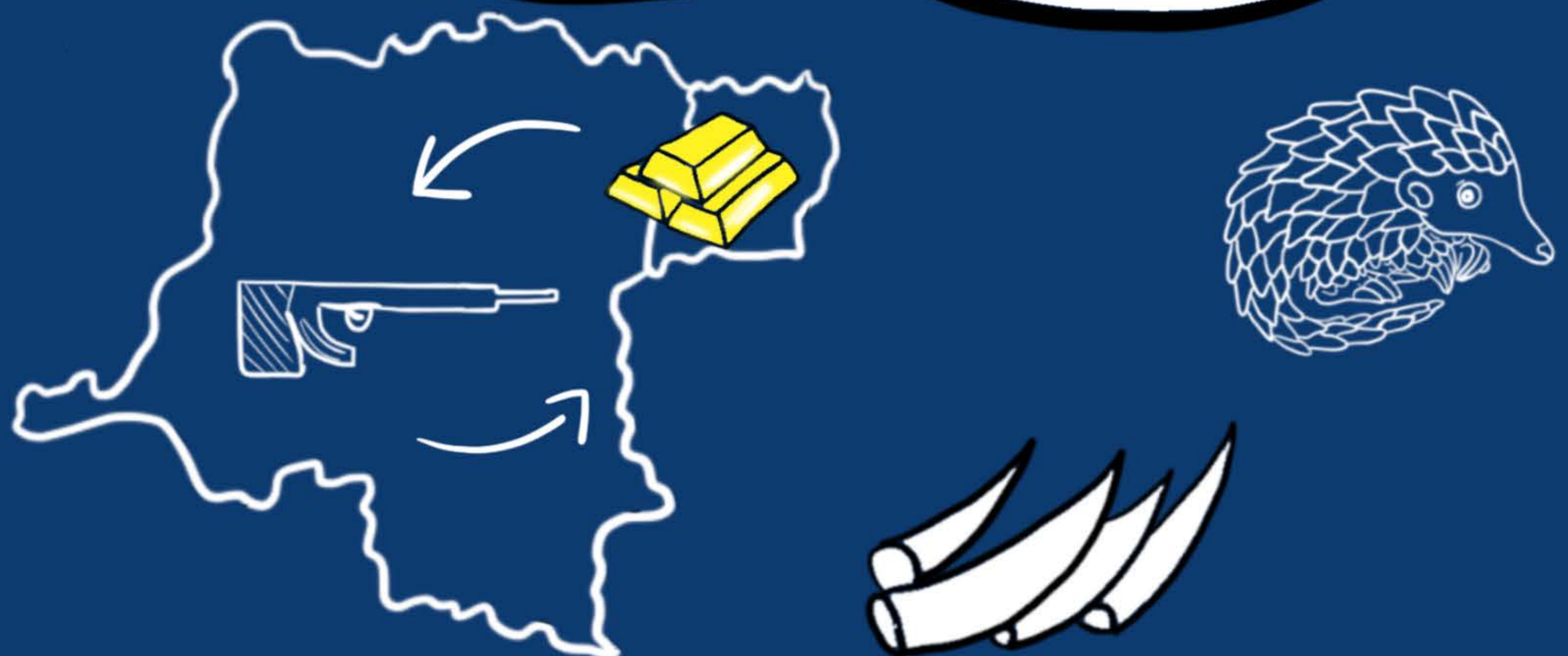
50
GIRLS TRAFFICKED
FROM UGANDA
DAILY



Recruitment agencies with corrupt links to Ugandan government officials are key facilitators of human trafficking. These apparently legitimate businesses allegedly provide a front for sophisticated human trafficking schemes. The lack of transparency in the ownership structures of these agencies obscures the fact that many are beneficially owned by powerful government officials, who in turn are able to quash investigations or evade monitoring and licensing requirements.¹¹



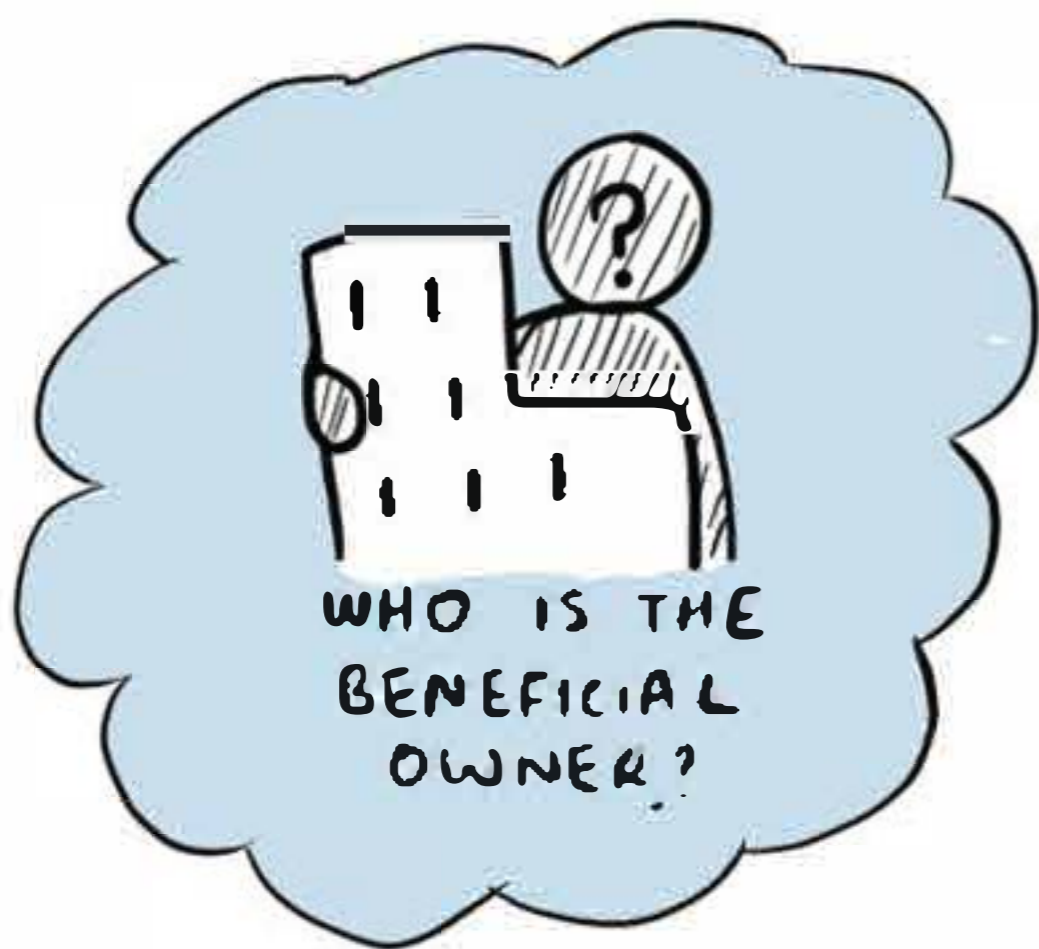
ILLICIT FINANCIAL FLOWS AND
ENVIRONMENTAL
JUSTICE



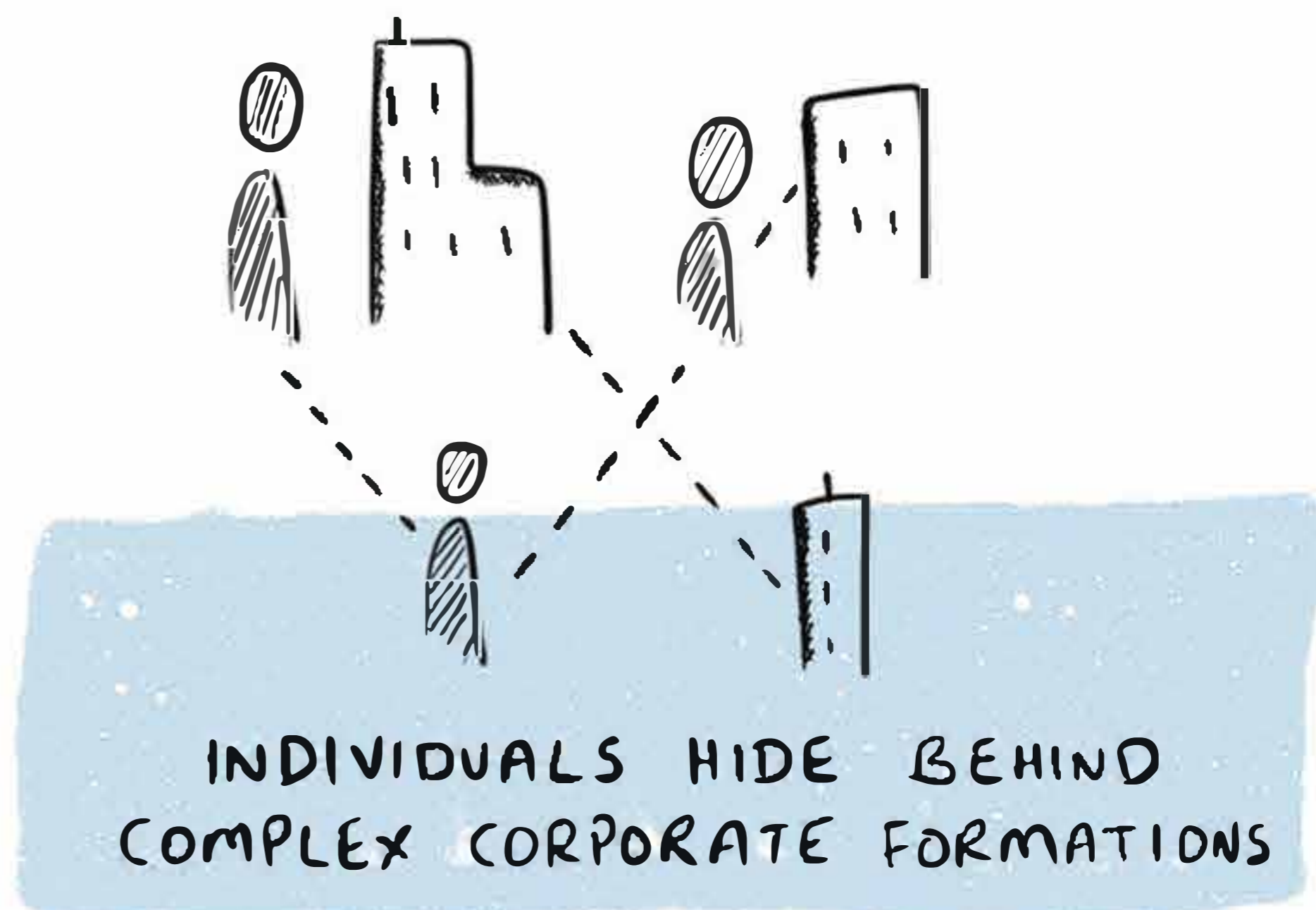
WHAT ARE THE CONNECTIONS BETWEEN IFFs AND ENVIRONMENTAL JUSTICE IN UGANDA?



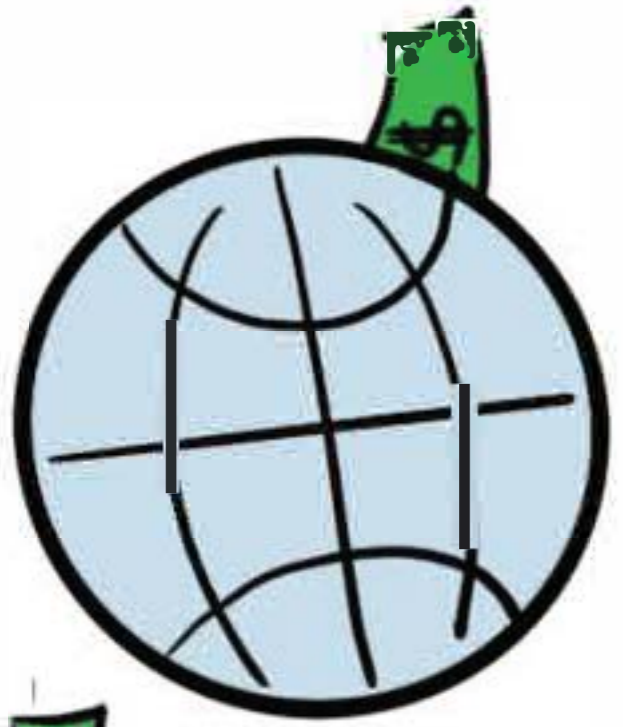
Uganda's natural resources – including oil, minerals, and wildlife – represent a major source of income for people's livelihoods and for the country; they are also sources of income for criminal gangs, transnational criminal organizations, and unscrupulous companies.



Individuals often hide behind complex corporate formations to carry on trade in natural resources without having their identities exposed. This way, individuals can abuse trade channels and the financial system without expecting any repercussions from regulators and law enforcement institutions.



UGANDA AS A HUB FOR WILDLIFE TRAFFICKERS



USD 5-23
BiLLiON
GLOBALLY



700 KG

USD 275,000 -



2 Tons

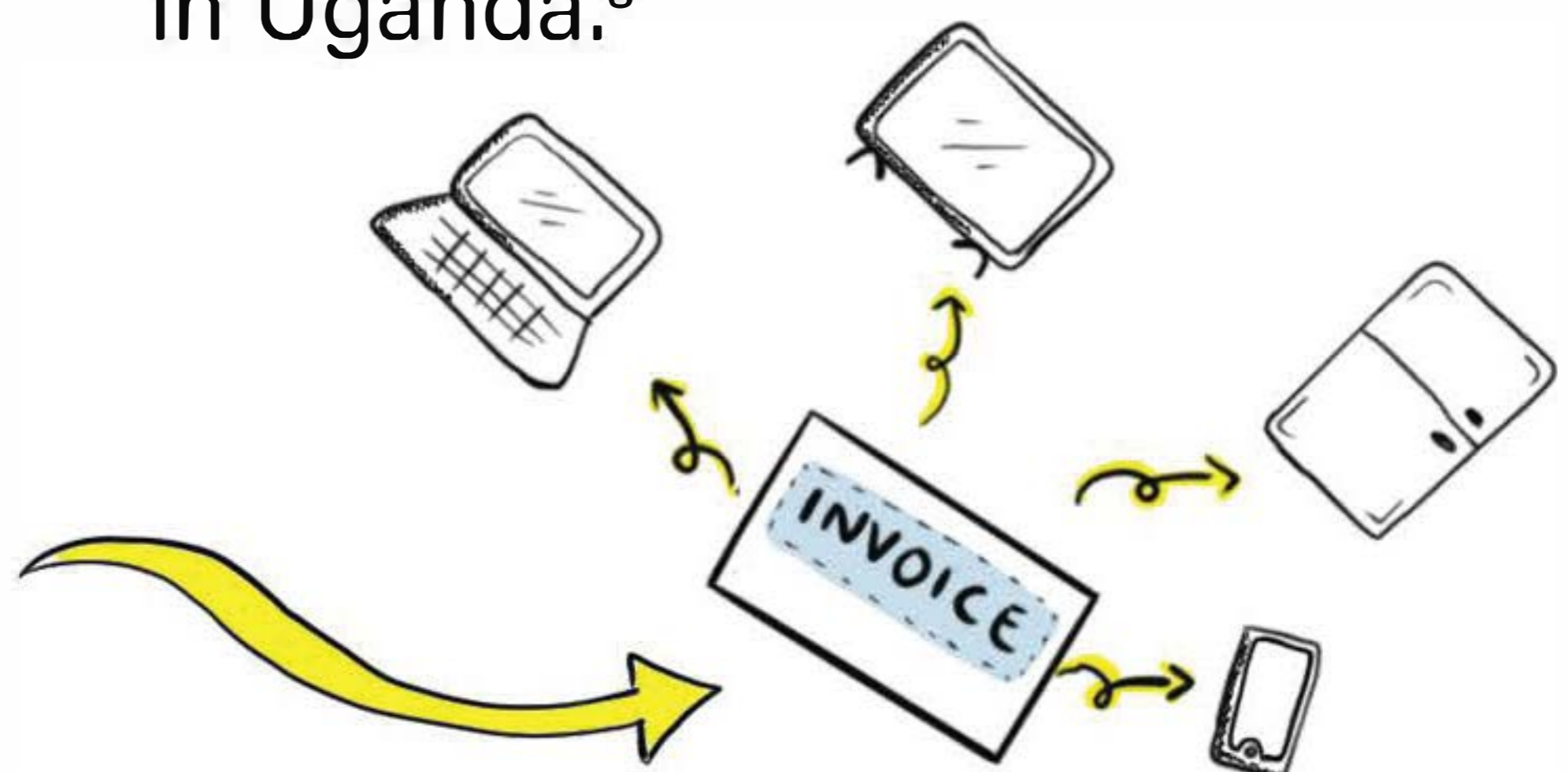
USD 1.2 MILLION

According to Global Financial Integrity, the value of the illegal wildlife trade is between **UGX 18 trillion and UGX 84 trillion (US\$ 5 billion and US\$ 23 billion)** annually.¹ While Uganda is not a major source country for poaching, it has been identified as a major conduit along the trafficking chain, with CITES calling it “an important entrepôt/export center in East Africa with clear links to Central African ivory trade flows.”²

Entebbe International Airport serves as a major transit hub for illegal wildlife products as they move toward their final destinations in East and Southeast Asia, with agents of the Uganda Wildlife Authority noting that trafficking networks “[rely] on the weaker controls usually devoted to transiting shipments.”³ A 2018 study by Wasser et al. found that paired shipments of ivory identified from seizures across the globe “form a linked chain that reflects the sizes, interconnectedness, and places of operation of Africa’s largest ivory smuggling cartels,” one of which operates out of Entebbe.⁴

Between 2013 and 2016, six of the seven large-scale ivory seizures (i.e. **greater than 500kg**) occurred at Entebbe, which follows the increasing trend of seizures of all types of wildlife products at the

airport.⁵ In January 2015, 700 kgs of ivory along with two tons of pangolin scales were seized at Entebbe Airport, misinvoiced as electronic equipment that was to be exported to the Netherlands; this illegal shipment could have been worth between **UGX 890.57 million (US\$ 275,000) and UGX 4.5 billion (US\$ 1.4 million)** on the black market in Uganda.⁶





ILLICIT FINANCIAL FLOWS AND
TRADE
MISINVOICING

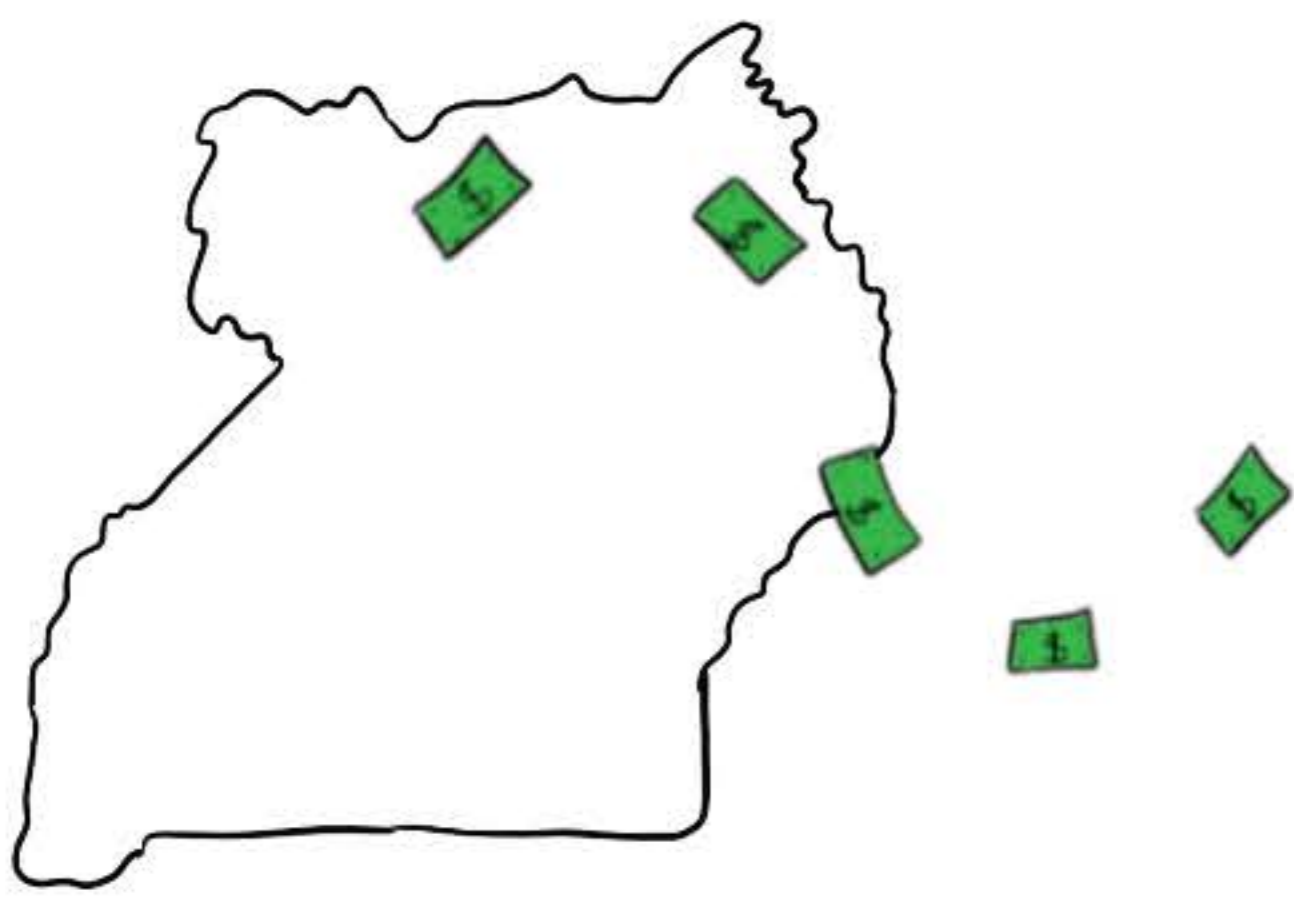
INVOICE
UGX
150
BILLION

INVOICE
UGX
100
BILLION

UGX
150
BILLION

OFFSHORE ACCOUNTS

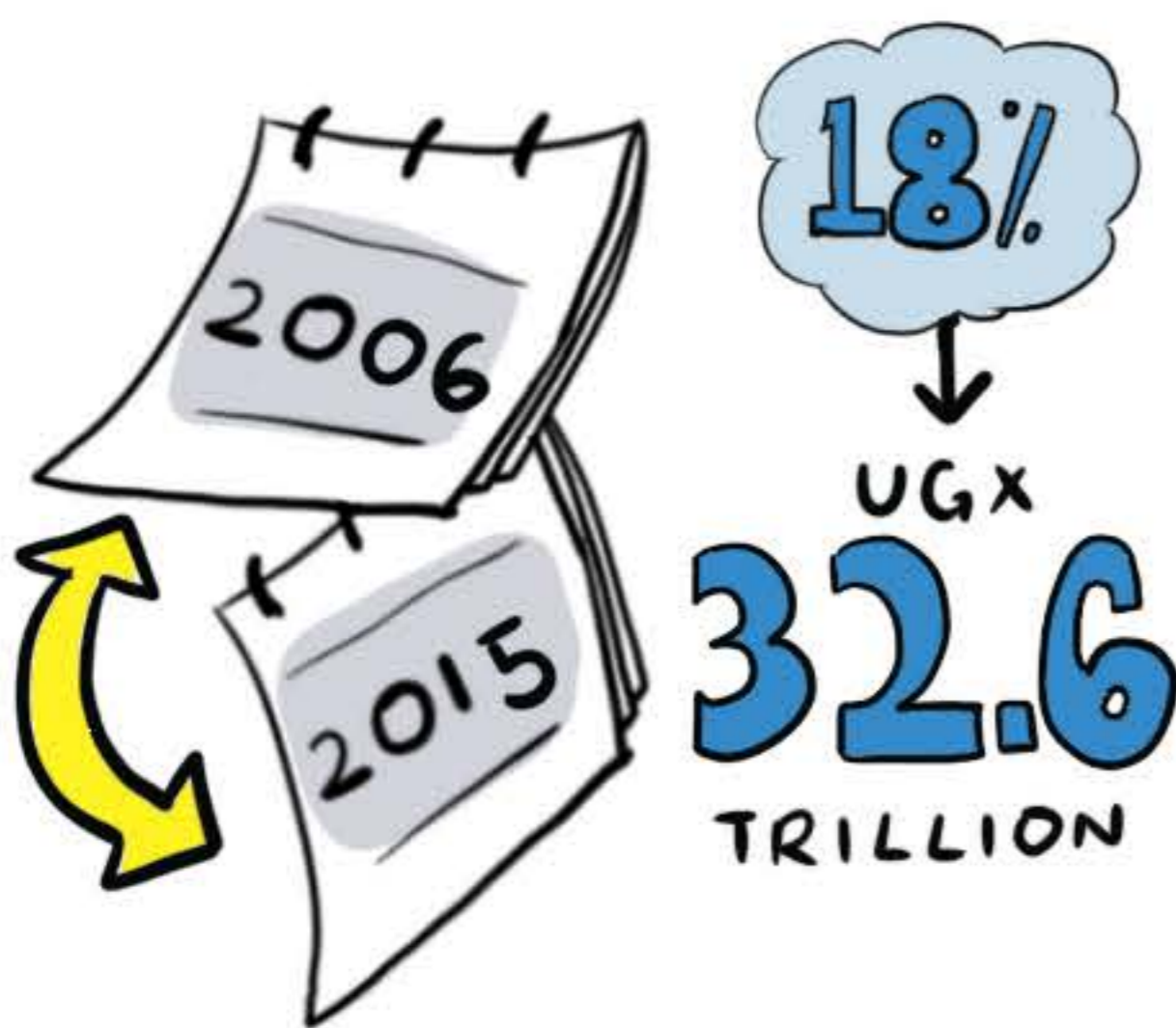
WHAT IS TRADE MISINVOICING?



Trade misinvoicing is a way of moving money illicitly across borders and is a critical source of illicit financial flows.



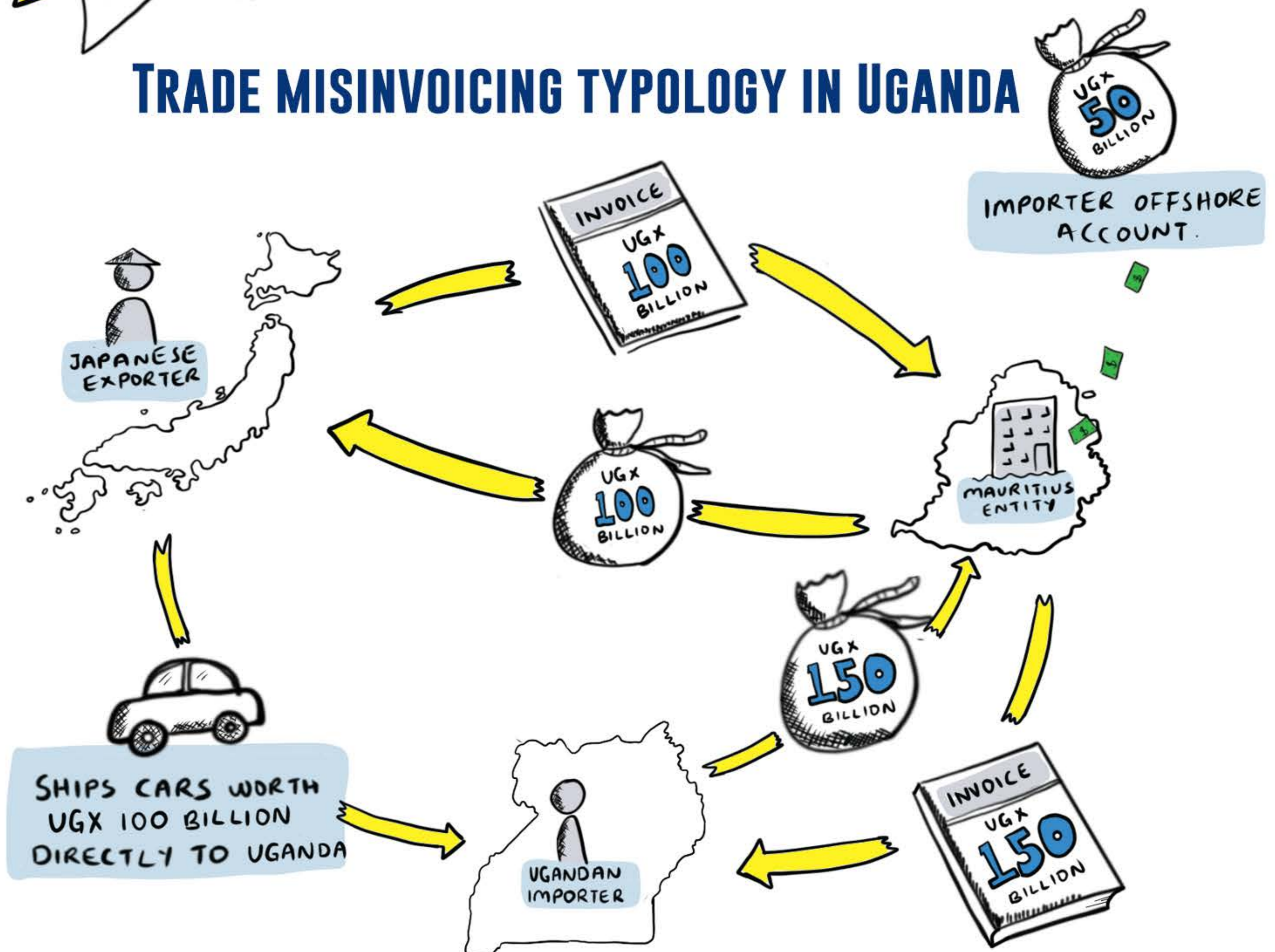
The declared value, volume, origin, or type of good on an invoice of either imports or exports can be manipulated to conceal the actual value of the transactions.



Global Financial Integrity estimates that between 2006 and 2015 Uganda's value gap from trade misinvoicing amounted to roughly 18 percent of total trade which is about UGX 32.6 trillion (US\$6.6 billion).

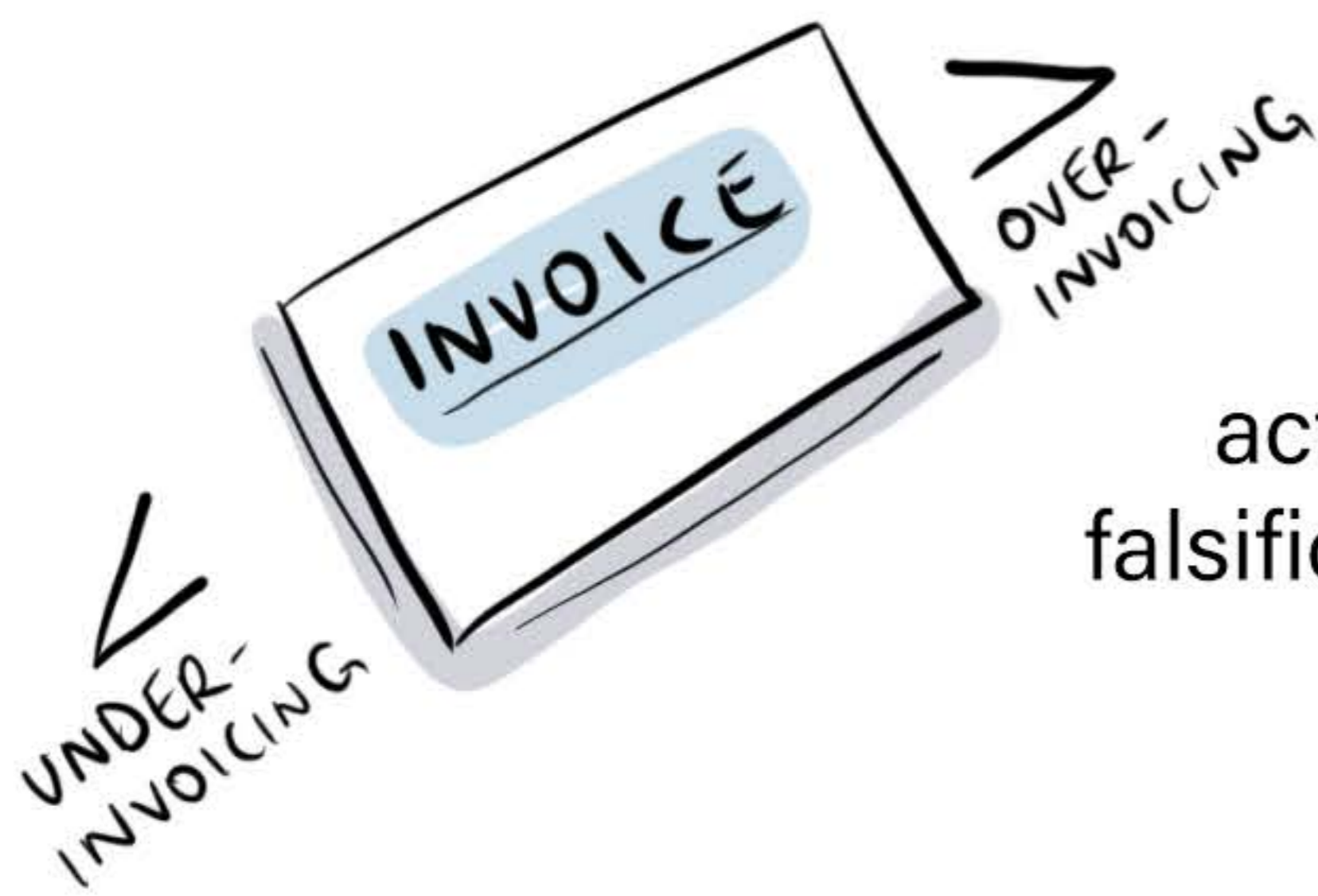


TRADE MISINVOICING TYPOLOGY IN UGANDA



DIFFERENT METHODS, DIFFERENT OBJECTIVES

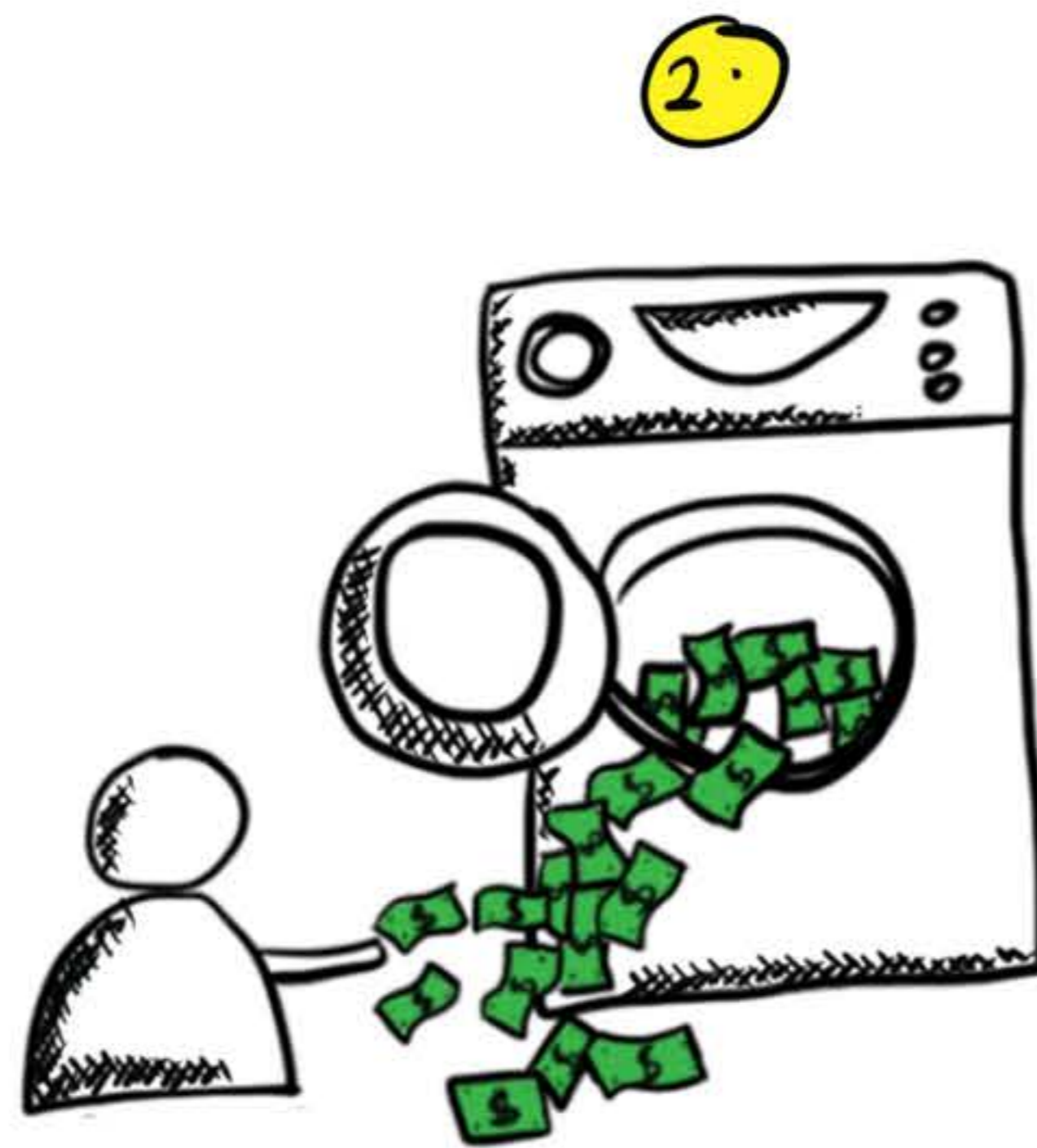
Both exports and imports can be misinvoiced by falsifying the value of the goods above or below ("over-invoicing" or "under-invoicing") the actual value. Different motives for this type of falsification include:



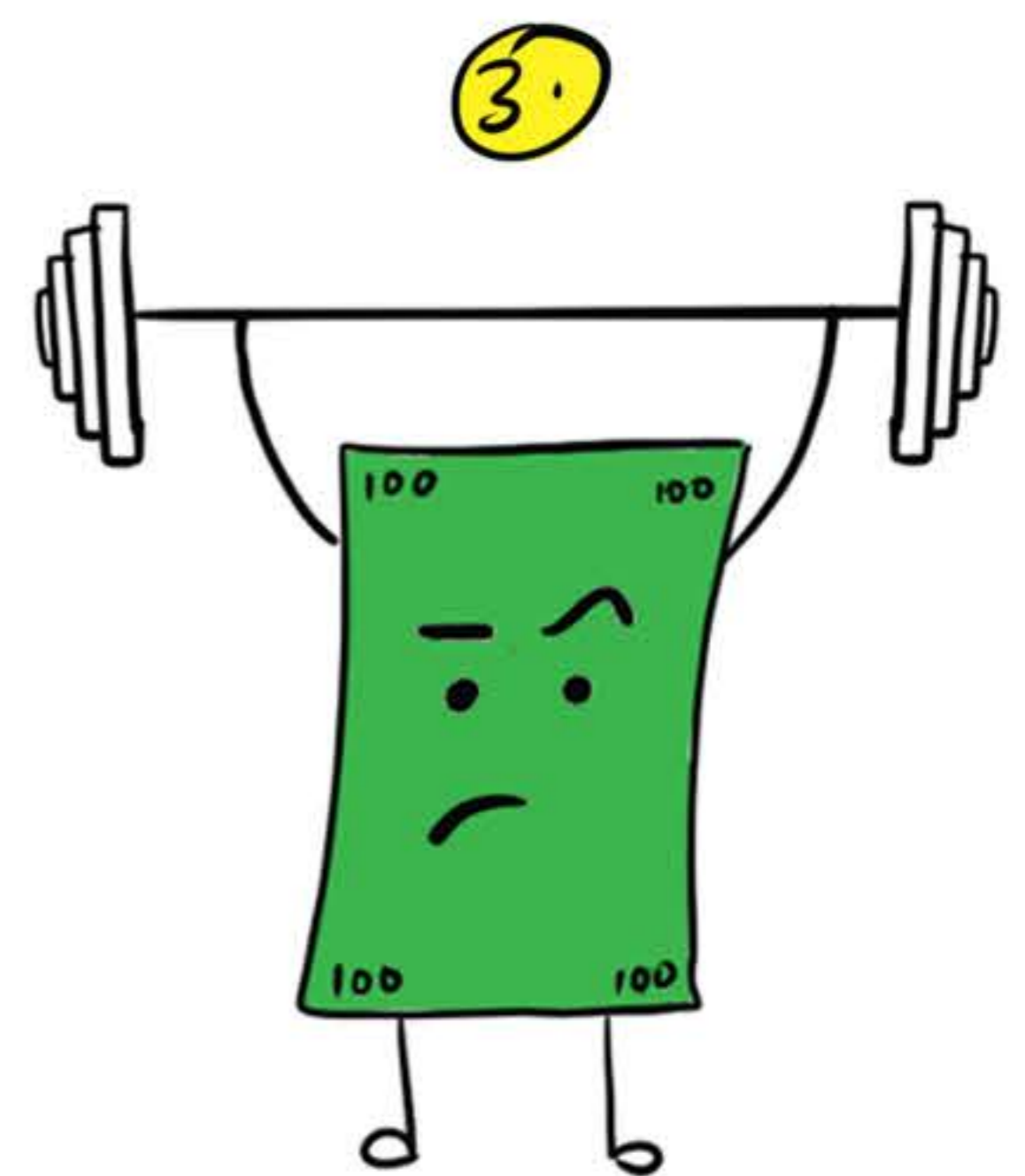
WHY?



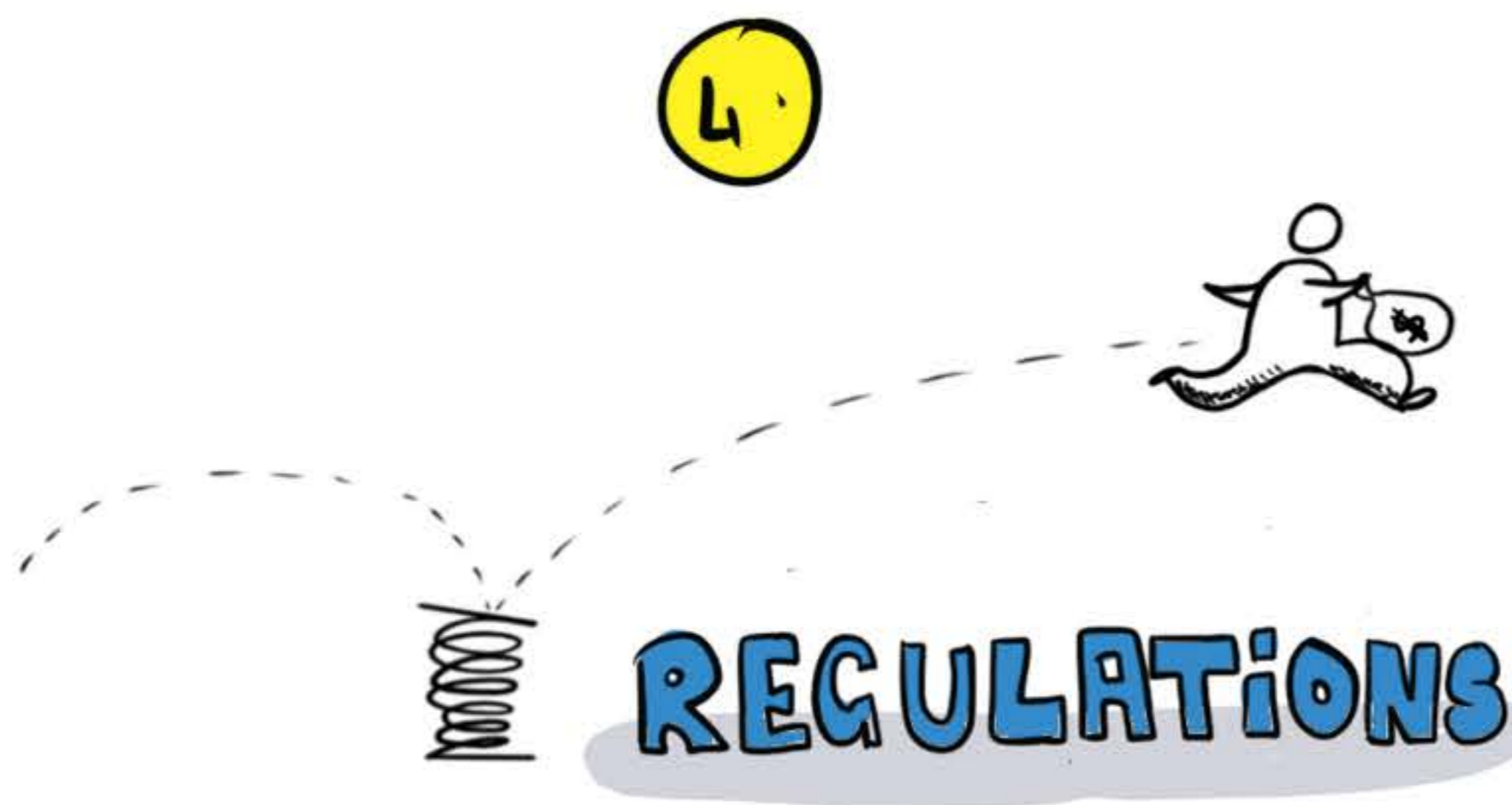
1. Shifting earnings to another jurisdiction



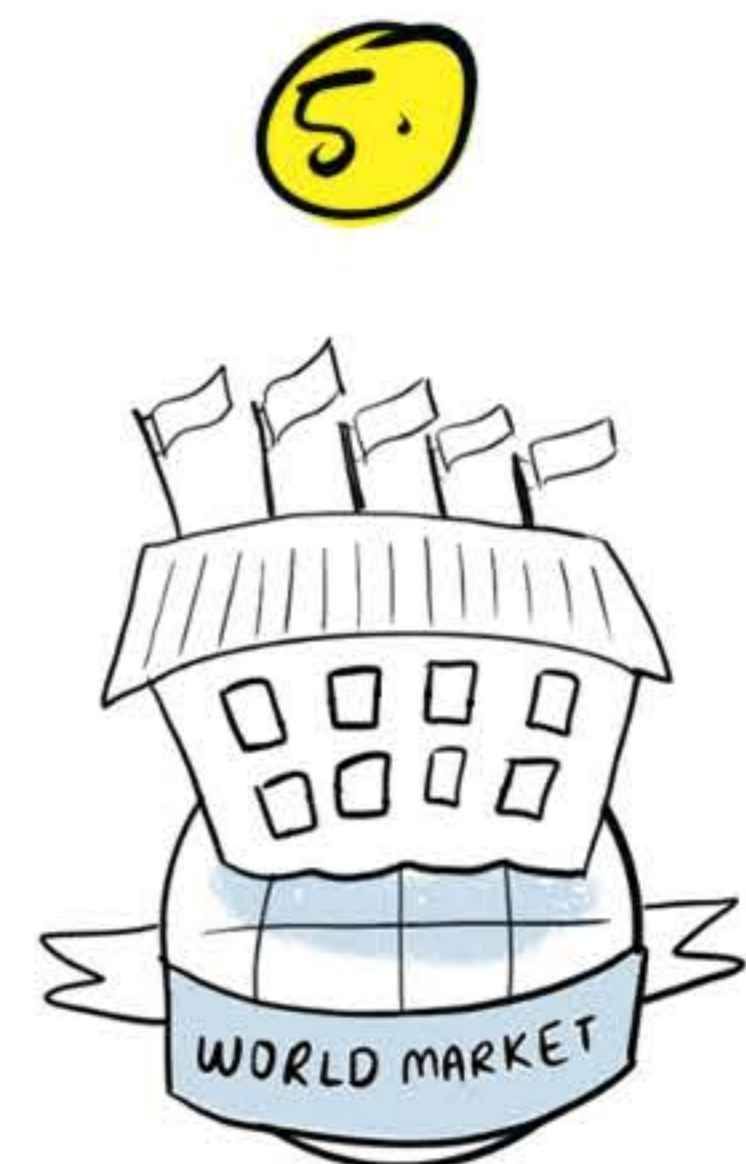
2. Laundering money



3. Evading taxes and/or capital control so changing wealth to a "stronger" currency



4. Avoiding regulatory requirements

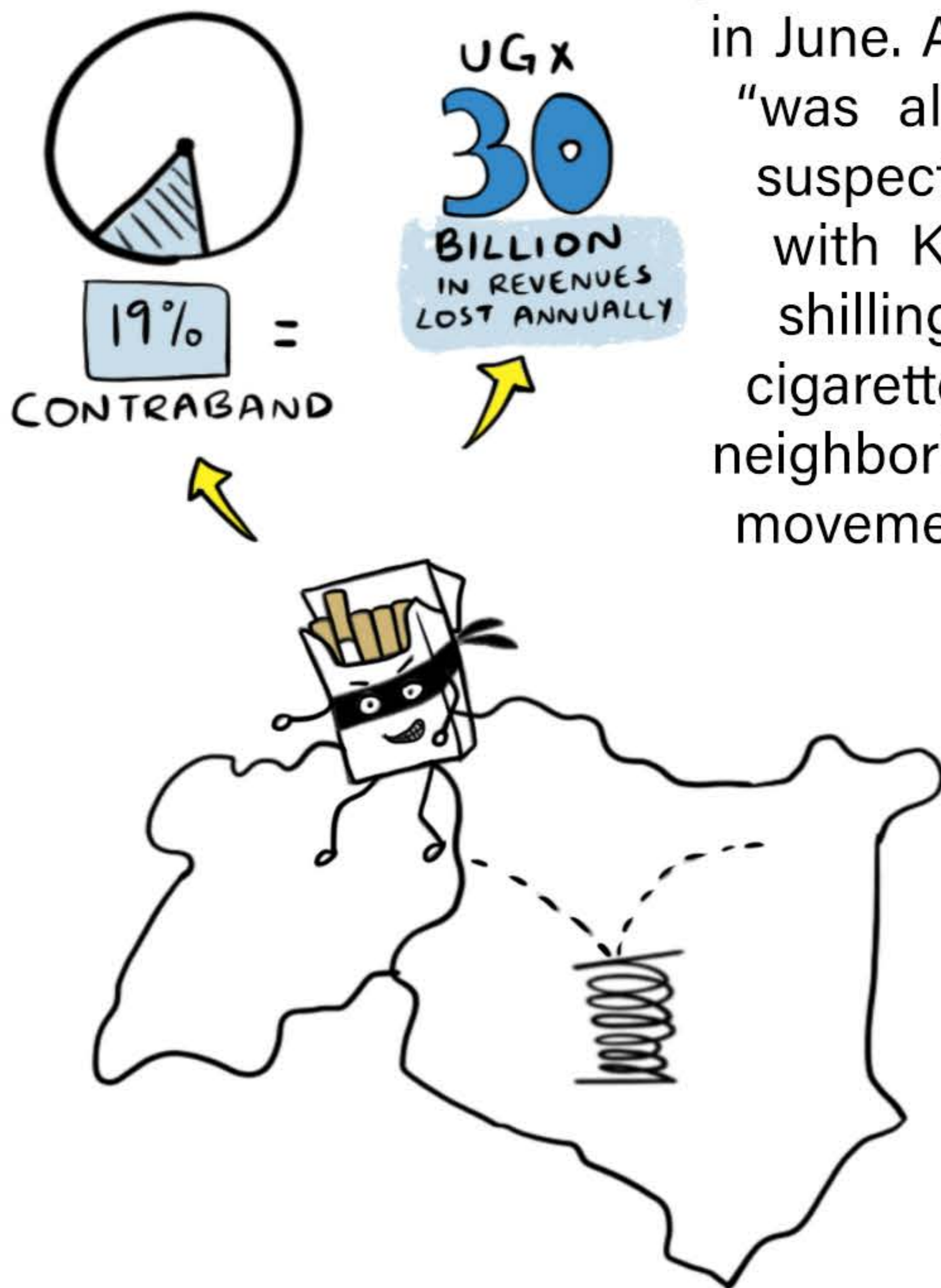


5. Taking advantage of export benefits

ILLEGAL CIGARETTE TRADE COSTS UGANDA MILLIONS IN TAXES

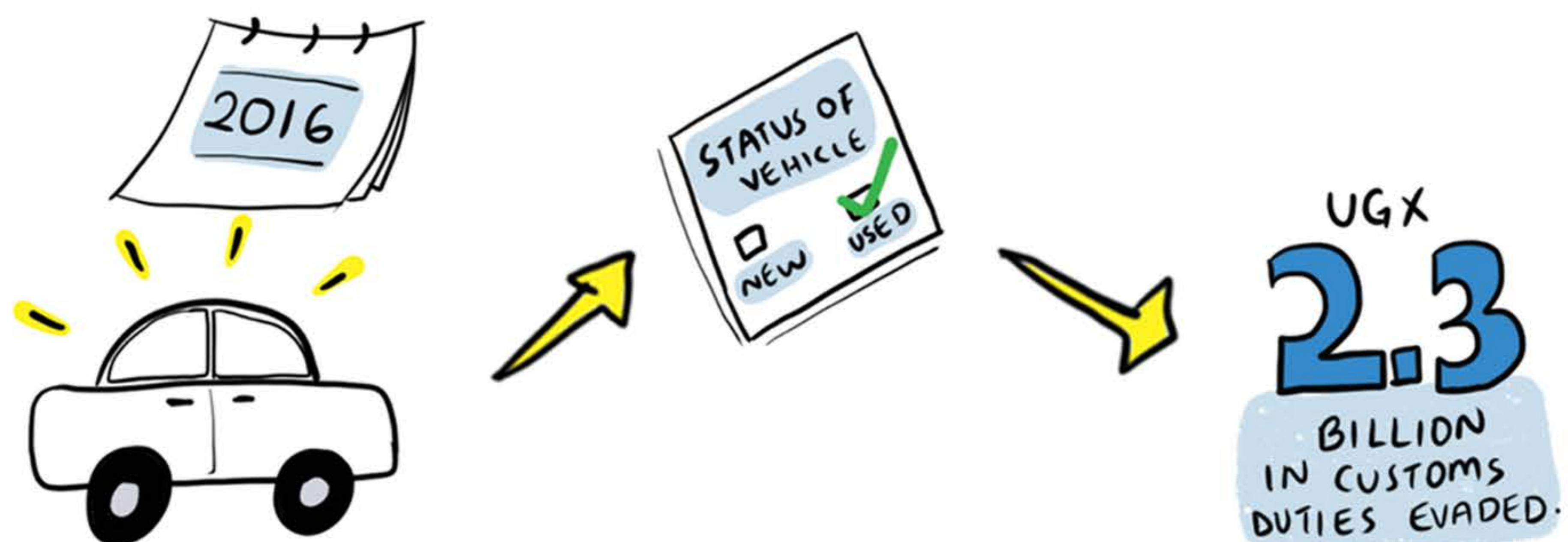
The illegal trade in cigarettes in Uganda reportedly robs the government of over **UGX 30 billion (US\$ 8 million)** in revenue each year.¹ An estimated 19 percent of all cigarettes sold in the country are said to be contraband. Kenya appears to be the source of much of the illegal cigarette trade as was seen in arrest of smugglers

in June. A news report noted that the scofflaw “was allegedly found with 313 cartons of suspected smuggled Supermatch cigarettes with Kenyan trademarks worth millions of shillings.”² Police attribute the rise in cigarette smuggling to porous borders with neighboring countries which facilitates the movements of many types of illegal products.



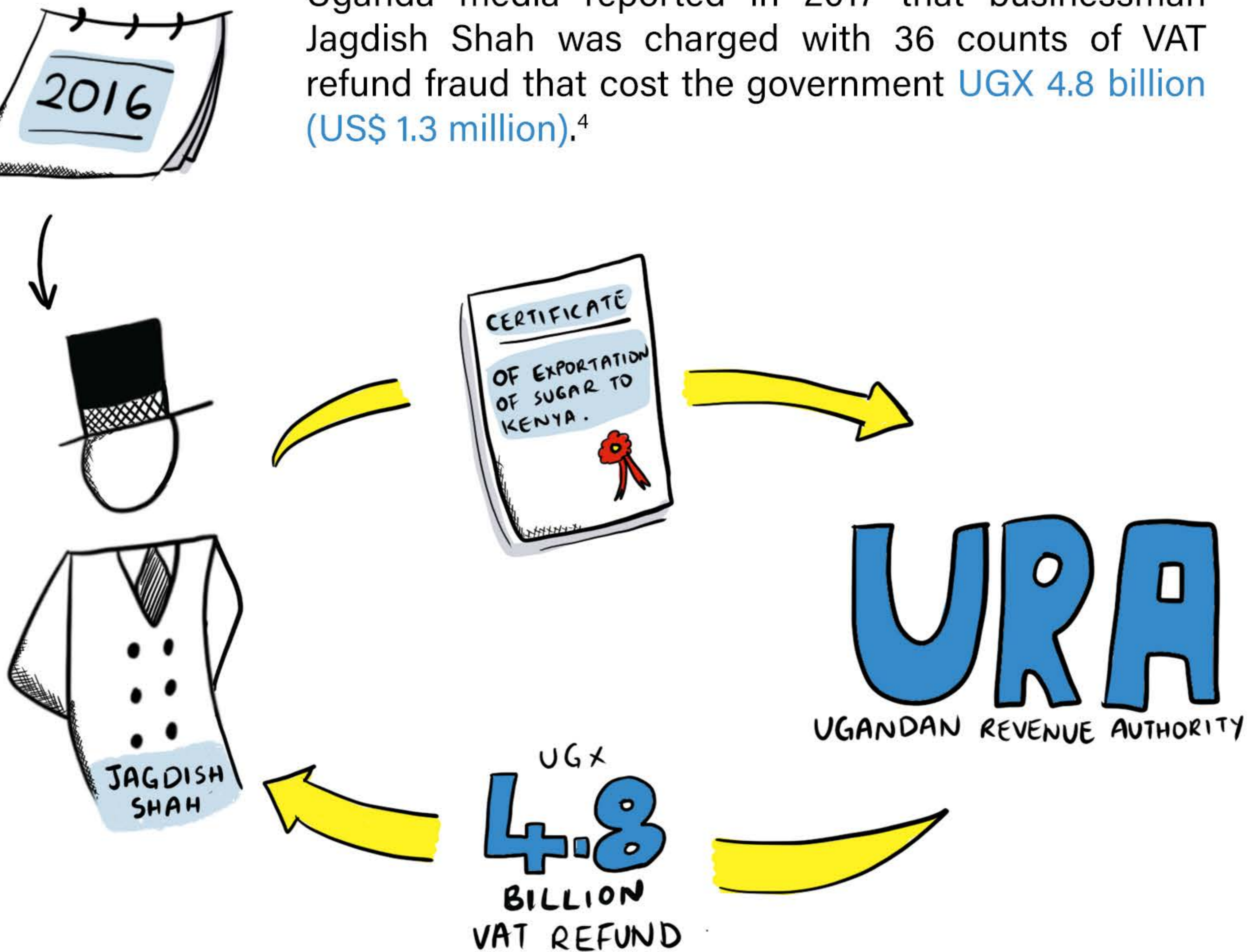
TAX DODGE ON NEW VEHICLES

The Ugandan Revenue Authority uncovered a tax scam in 2016 on new vehicles in which an estimated **UGX 2.3 billion (US\$ 678,000)** in customs duties had been evaded.³ The tax dodge involved new high-priced vehicles being imported but being registered as used autos which have a far lower duty amount. Close to 300 cars were recalled for the payment of proper duties and an additional 100 vehicles were reported as being under investigation. Media reports at the time noted that six people have been charged with fraud, 18 were wanted for further questioning and five Ugandan Revenue Authority personnel were under investigation of collusion.

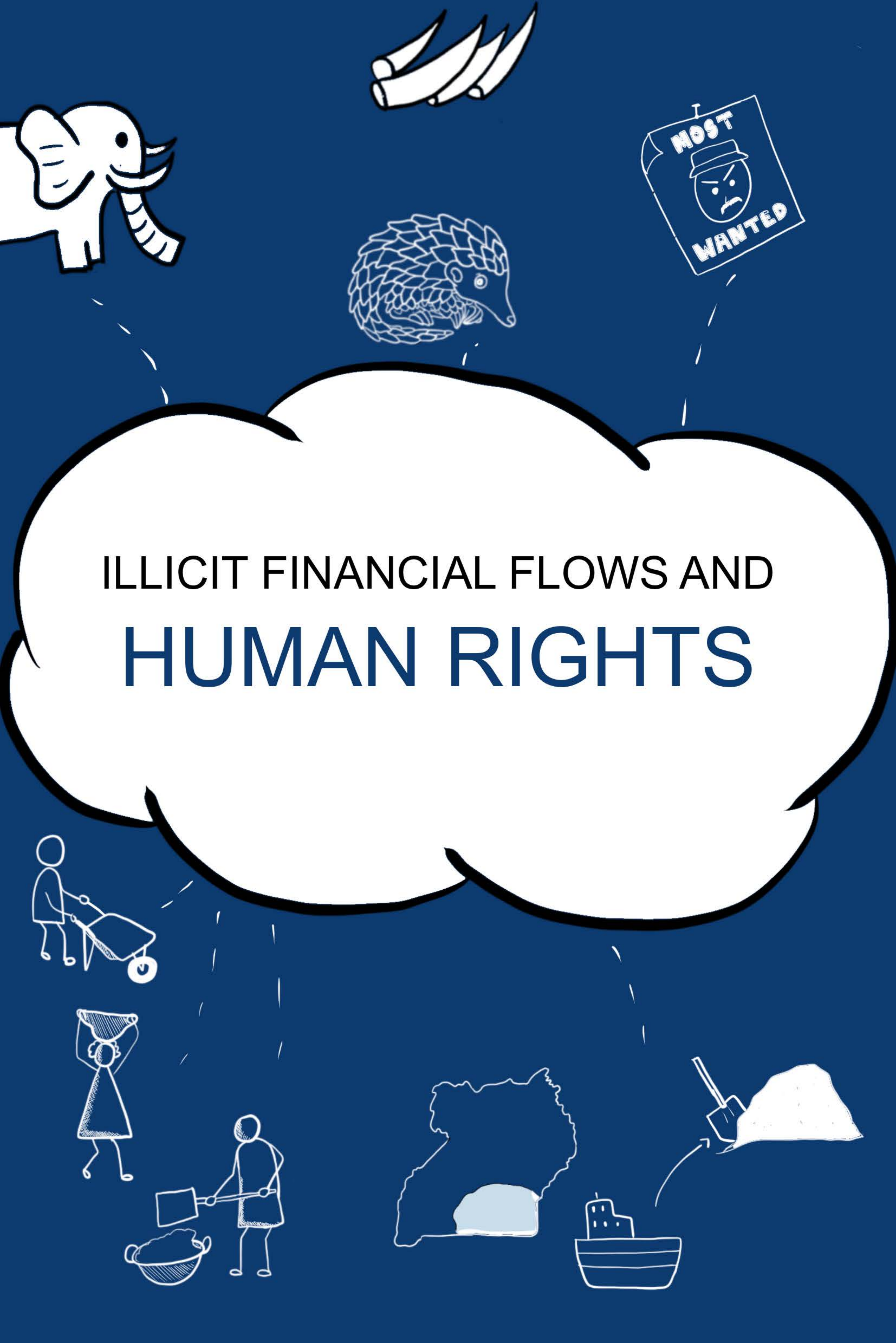


FRAUD ALLEGED IN VAT REFUND SCAM

Uganda media reported in 2017 that businessman Jagdish Shah was charged with 36 counts of VAT refund fraud that cost the government **UGX 4.8 billion** (US\$ 1.3 million).⁴



The alleged scam followed the modus operandi where Shah presented to the Ugandan Revenue Authority fake export documents showing sugar exports to Kenya 'even though no sugar had been exported' and received VAT refunds from the government.

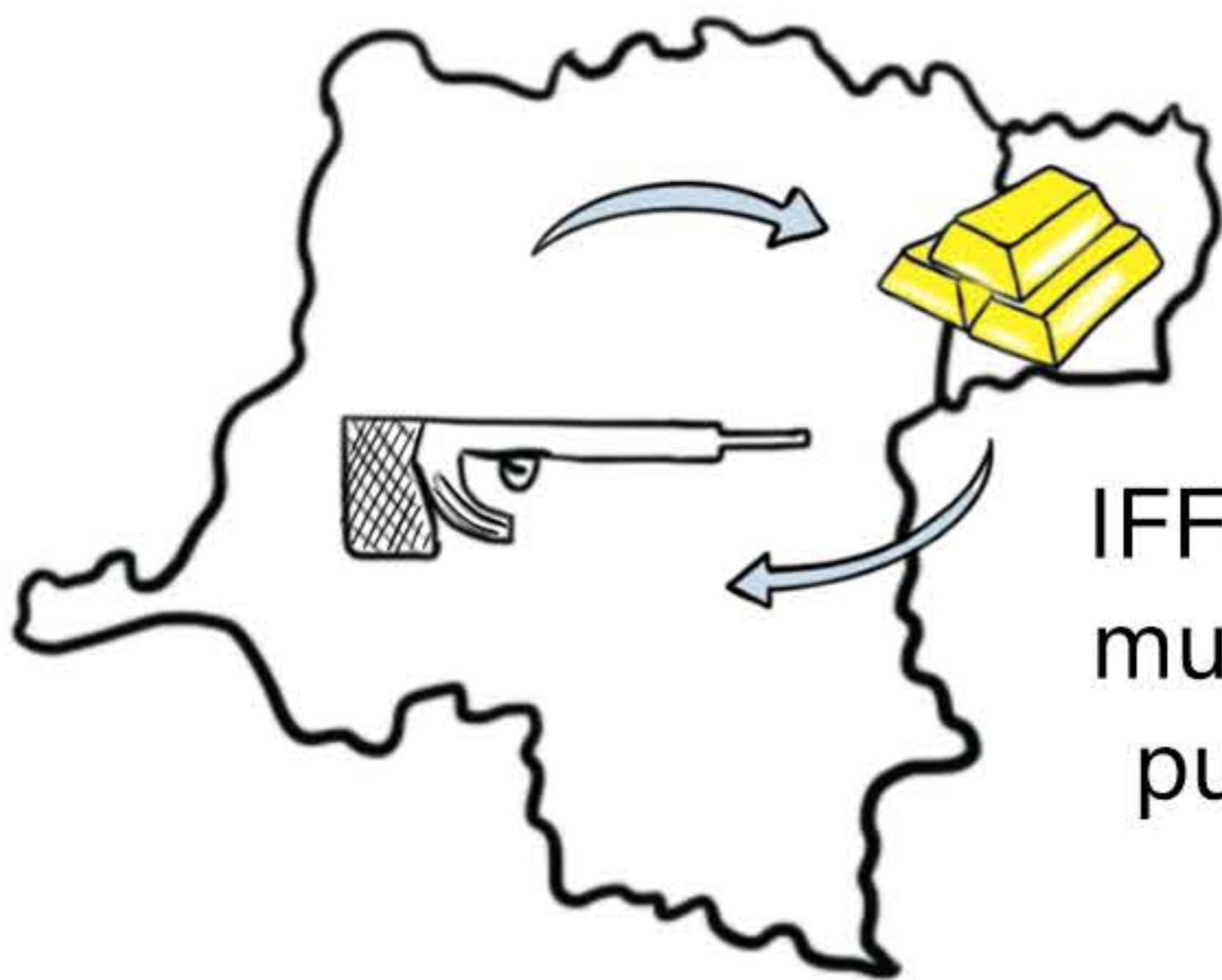


ILLICIT FINANCIAL FLOWS AND
HUMAN RIGHTS

HOW ARE IFFs AND HUMAN RIGHTS IN UGANDA CONNECTED?



IFFs in Uganda are linked to human trafficking, illegal mining, international war crimes, crimes against humanity, child labour and widespread violence against local communities.



IFFs deprive the Ugandan government of much-needed tax revenues and consequently limit public spending on security, justice, and social programs.

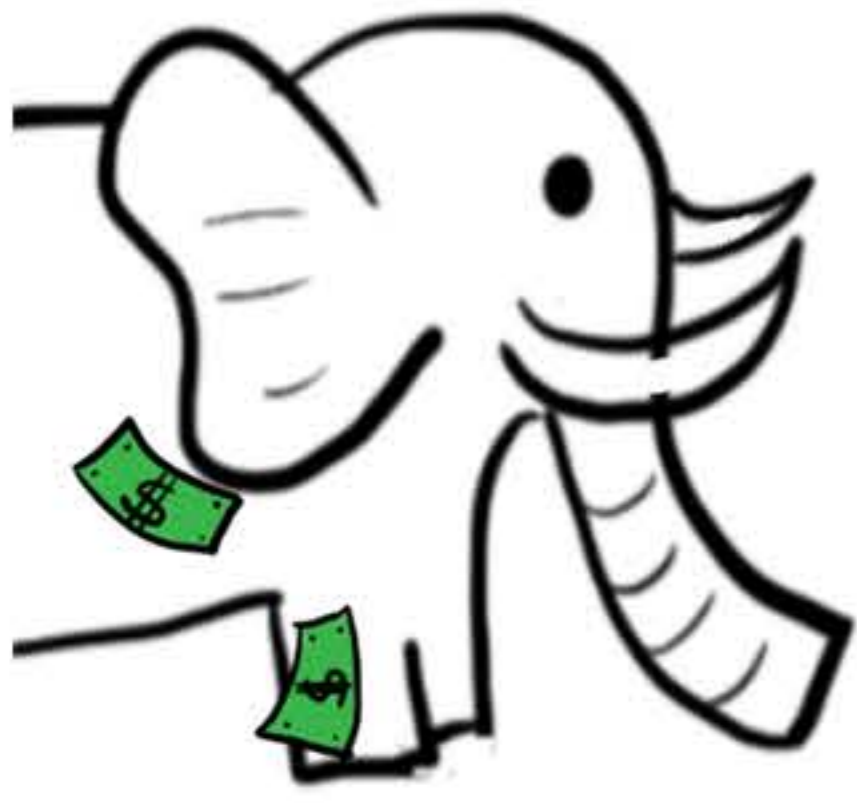
Tackling IFFs will diminish the profits of criminal groups, helping to reduce their power and proliferation. It will also ensure that the government has the resources it needs to protect human rights.



IFFs



ILLICIT IVORY TRADE FUNDS MASS HUMAN RIGHTS ATROCITIES

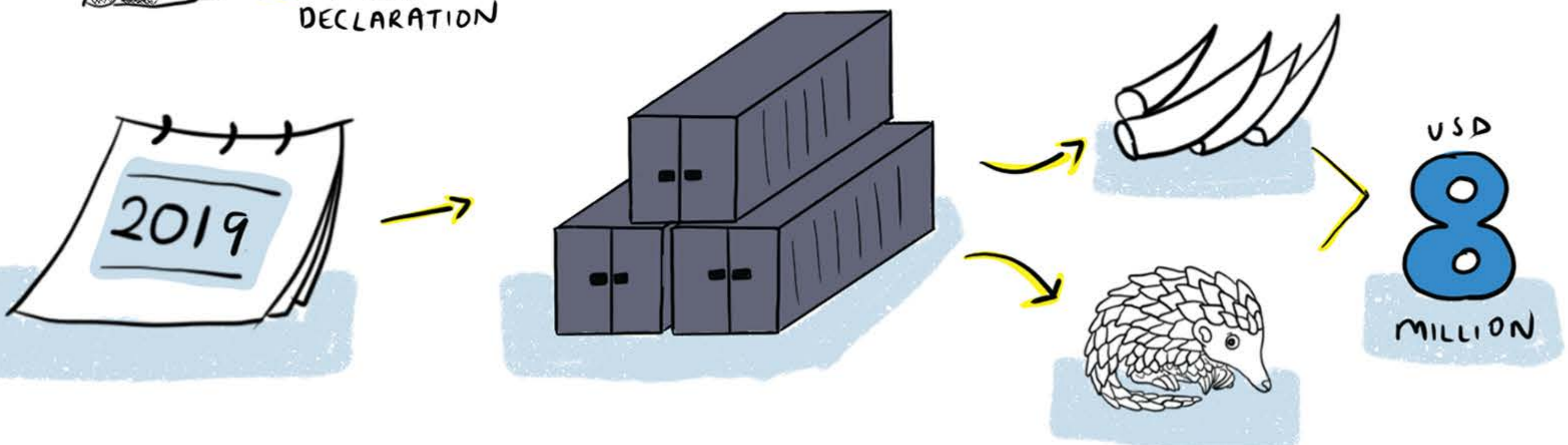


Illicit ivory trade is a key source of funding for rebel groups such as the Lord Resistance Army (LRA). Over the past decades, the LRA has carried out brutal attacks on villages in countries surrounding Uganda and has been involved in mass human rights violations. One of its leaders, Joseph Kony, is wanted by the International Criminal Court for war crimes and crimes against humanity. To sustain their activities, the LRA engages in elephant poaching in the Democratic Republic of the Congo (DRC) and the trafficking of ivory.¹ Uganda is a major transit point for this illegally sourced ivory from the DRC.²

LRA



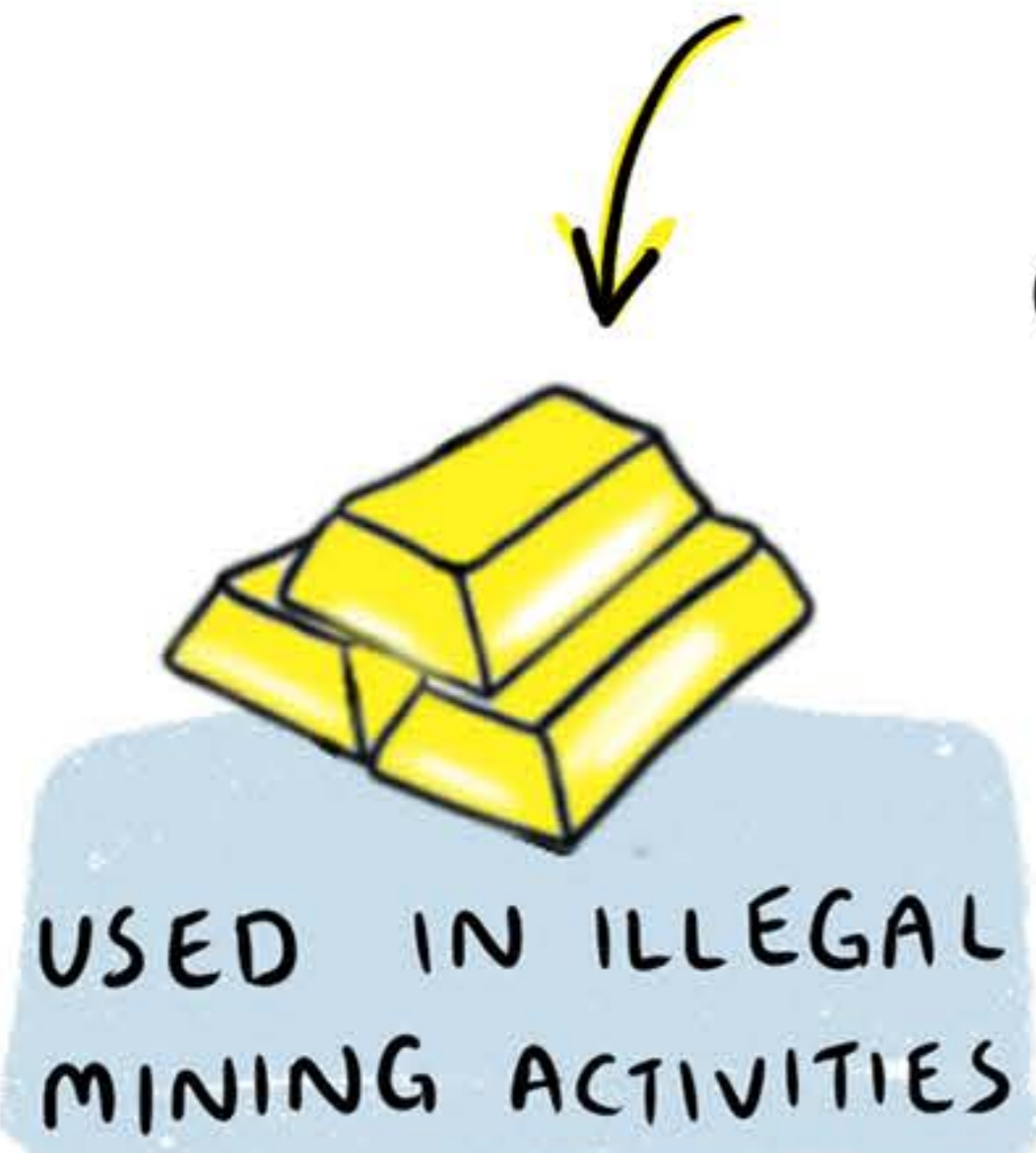
Ivory illegally sourced from the DRC is smuggled to and exported from Uganda using trade misinvoicing strategies. In 2014, Ugandan officials seized 2.9 tonnes of ivory that was falsely declared as coffee.³ The ivory had an estimated value of up to **UGX 17.4 billion (US\$ 6.7 million)**.⁴ In a 2019 case, three containers with ivory and pangolin skins worth **UGX 29.6 billion (US\$ 8 million)** were seized in Uganda before they could be exported to Vietnam. The ivory originated from the DRC and passed through South Sudan concealed in hollowed-out logs before arriving in Uganda.⁵



CHILD LABOR AND ILLEGAL MINING ACTIVITIES

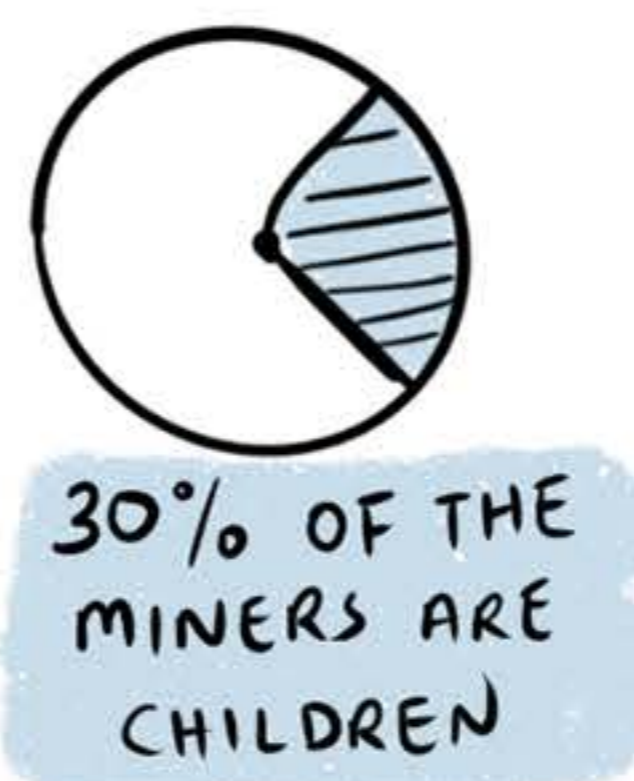
2 MILLION CHILD LABOURERS IN UGANDA

There are approximately 2 million child labourers in Uganda.⁶ This practice seriously affects children's rights and is perpetuated by illicit financial flows associated with illegal mining activities and minerals trafficking.



Gold exports from illegal artisanal mines in Uganda amount up to 2.8 tonnes a year, with children constituting 30% of the miners.⁷ Much of this gold is smuggled through Uganda's borders and mixed with official gold exports before being transported overseas.

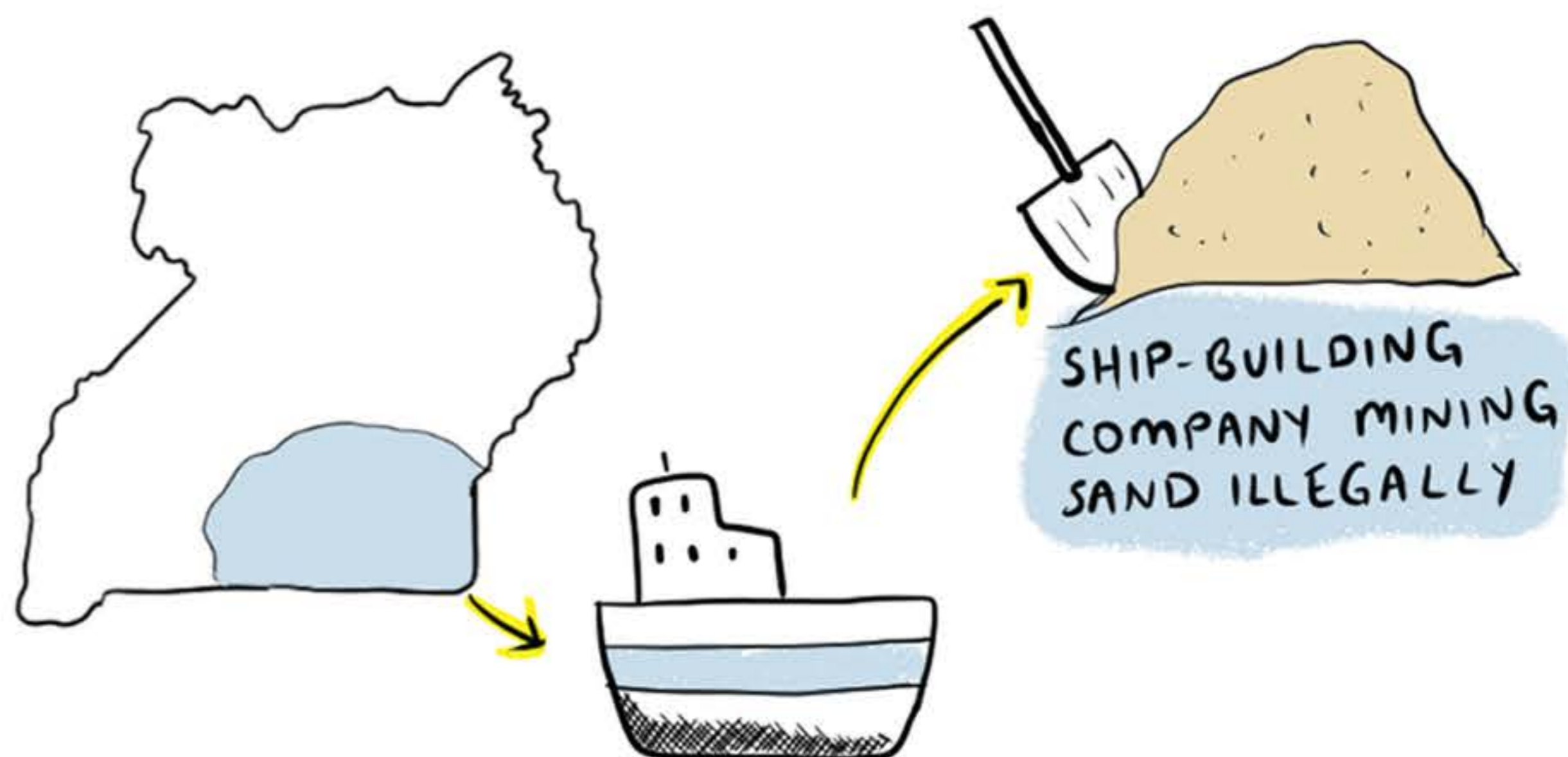
2.8 TONS A YEAR



In addition to gold, criminal networks are also tapping into Ugandan sand mining. One Chinese firm licensed to make only ships was found engaging in sand mining in the area of Lake Victoria, where most miners were found to be underaged children.⁸



With the support from custom and law enforcement officers, the sand is also trafficked to neighbouring countries while avoiding paying taxes at the border.⁹



ILLICIT FINANCIAL FLOWS DRAIN RESOURCES FOR HUMAN RIGHTS PROTECTION

IFFs rob the Ugandan national budget of essential resources that could be spent on the improvement of the human rights situation. Sectors crucial to realizing basic human rights, such as health, education and housing, are structurally underfunded in Uganda.¹⁰ These gaps could be filled with tax revenues that are currently lost on trade misinvoicing, which amounts to roughly 18% of total Ugandan trade.¹¹ The lack of resources available for human rights improvement is further exacerbated by corruption scandals involving senior government officials.

TAX GAPS
CAUSED BY TRADE
MISINVOICING AMOUNT
TO 18% OF TOTAL TRADE



In 2012, news broke that **UGX 31.838 billion (US\$ \$12.7 million)** in donor funds had been embezzled from Uganda's Office of the Prime Minister (OPM). This money was destined for the Peace Recovery Plan after Uganda emerged from a war that left more than a million displaced people in camps with life threatening conditions. The funds were supposed to be spent on the re-establishment of justice institutions essential to the protection of civil and political rights. The money was also intended for the improvement of access to water and food security. Instead of contributing to these civil, political, economic and social rights, the money was funneled into the private accounts of OPM government officials.¹²

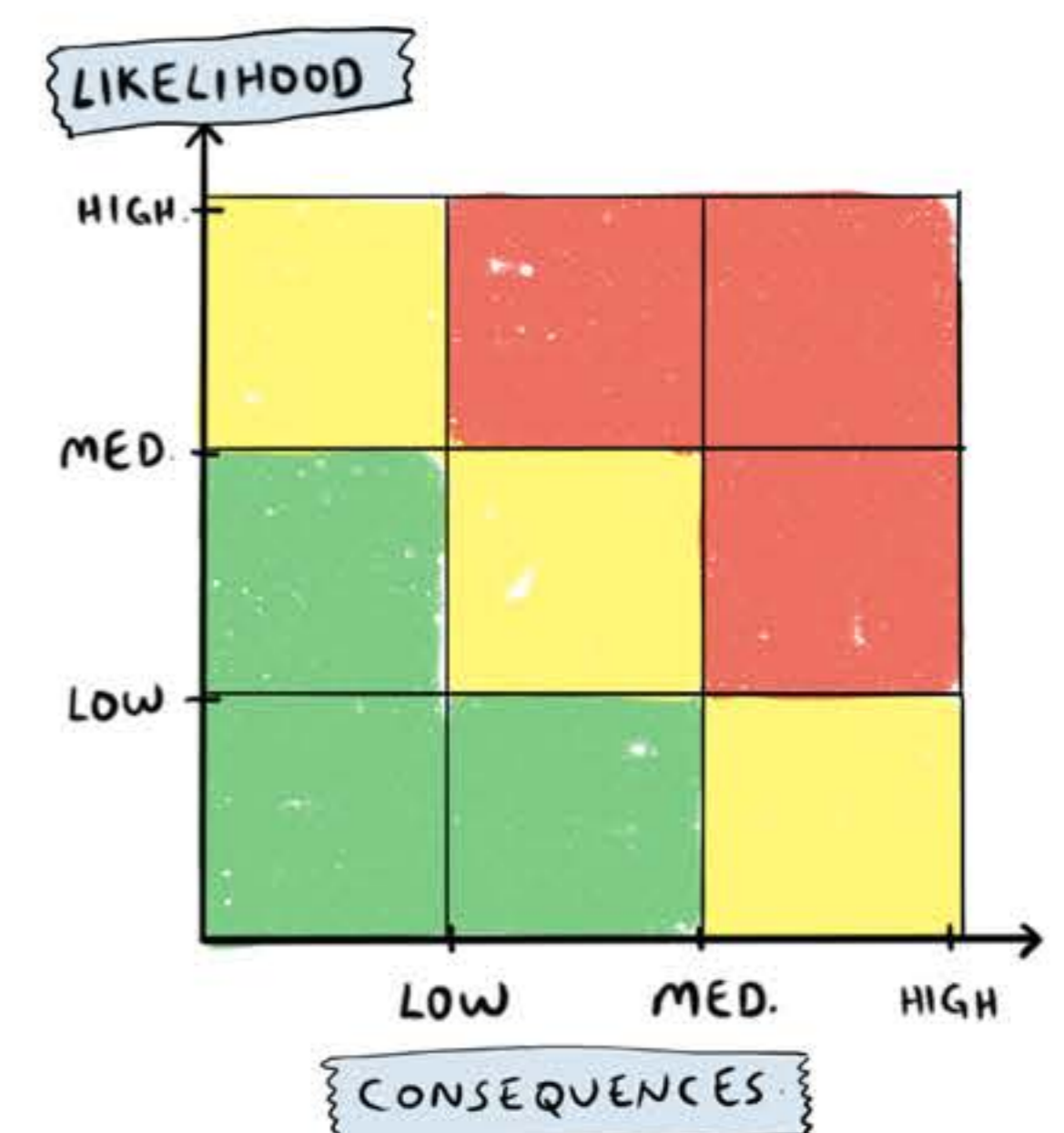
RECOMMENDATIONS

1. Foster Civil Society Organizations-Stronger advocacy efforts that target the financial eco-system are critical to achieving human rights protections in Uganda.



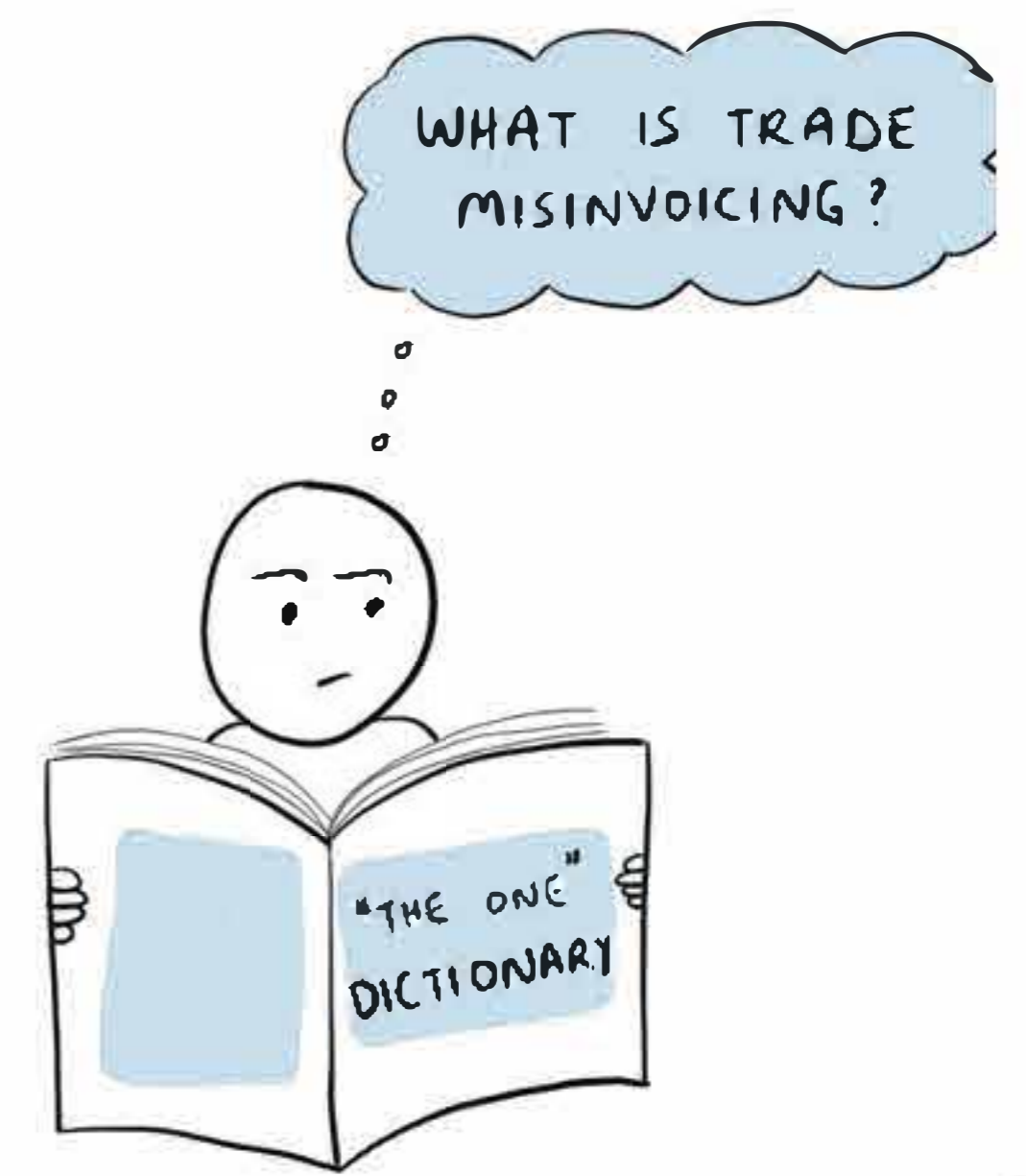
2. Promote Financial Transparency-Correct registration of companies, including easy identification of the true Beneficial Owner of a company, can increase financial transparency.

3. Assess risks to trade misinvoicing, security and the overall abuse of trade channels before streamlining any compliance procedures along customs areas that may be classified as high risk or vulnerable.



4. Consider using tools that build the capacity of customs authorities to better detect trade misinvoicing in real time, such as GFTrade.

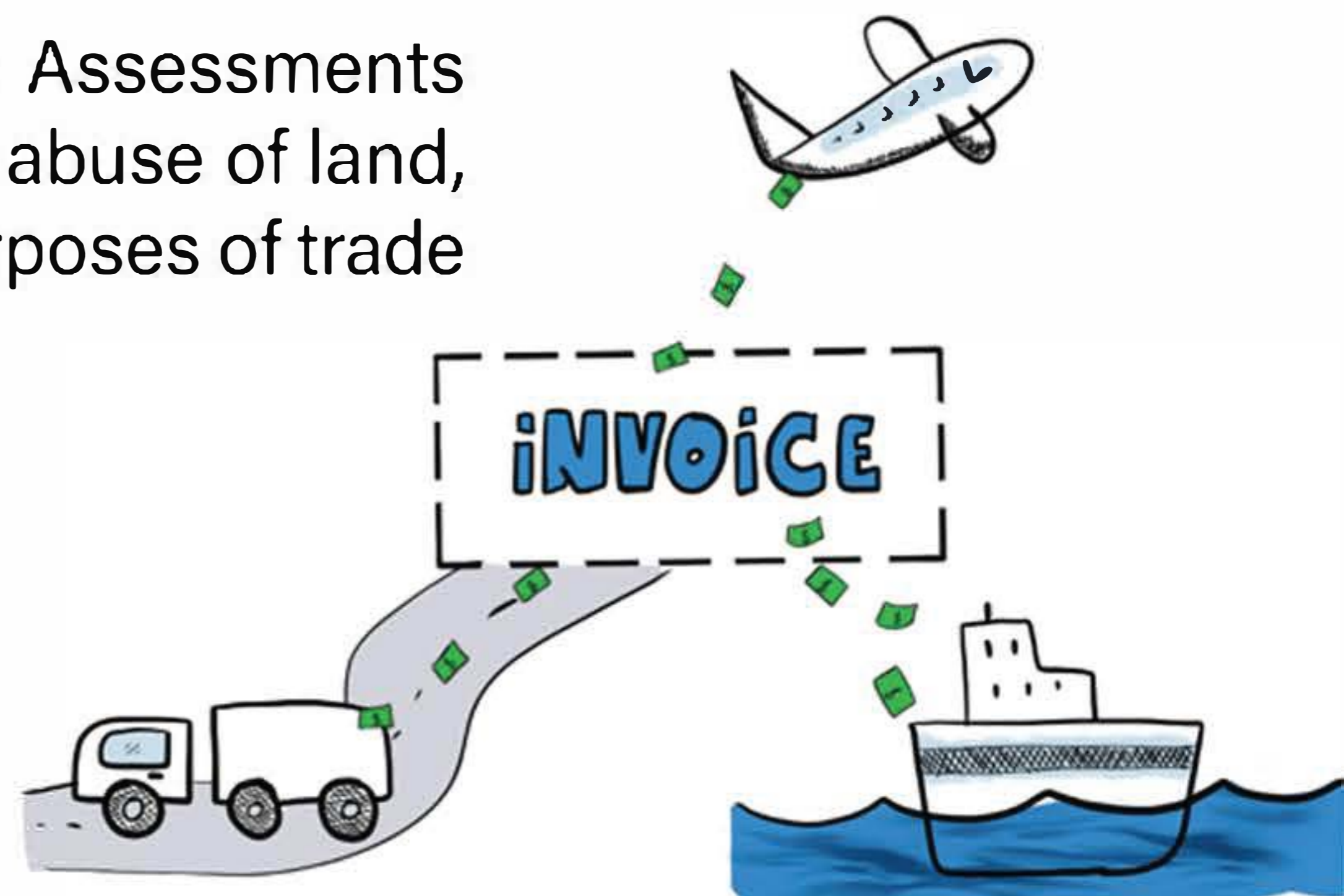
5. Create a consistent definition for beneficial ownership across all across government agencies; As part of its commitments under the EITI process, pass the proposed definition of beneficial ownership proposed under the revised Mining Bill.



6. The Ugandan Revenue Authority should impose effective penalties for failure to provide accurate and updated beneficial ownership; and



7. In future Ugandan National Risk Assessments should address ways to mitigate the abuse of land, air and sea trade channels for the purposes of trade misinvoicing.



8. Create a central registry on Beneficial Ownership that makes this information accessible in a timely fashion to all relevant agencies.





Important elements to consider when designing a robust law on beneficial ownership:

- ✔ What information will be required, i.e., full name, date of birth, address, origination of funds, etc.?
- ✔ What mechanisms will be used to accurately verify and update this information?
- ✔ How often will the information be updated?
- ✔ Which government agency will be responsible for maintaining this information?
- ✔ Which government agencies and which personnel will have access to this information?
- ✔ Whether the information will be publicly accessible, anonymously available, or only accessible to government agencies.

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B. Gender Equality

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