



THE LEGAL ENVIRONMENT FOR CIVIL SOCIETY ORGANISATIONS IN UGANDA

Analysing Options For How To Engage





ACKNOWLEDGEMENTS

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INTRODUCTION

Uganda is one of several African countries which have legislated restrictions on legitimate activities of CSOs and philanthropy organisations.¹ This legal framework has encouraged government meddling in the work of NGOs and impeded their operations. Several laws the government uses to regulate the sector violate state party obligations under international and regional treaties which Uganda has ratified and domesticated.

Civil society refers to the space for collective action around shared interests, purposes and values. Nearly half of the respondents interviewed for the Uganda National NGO Forum's **State of Civil Society Report**, 2018, reported having difficulty in freely participating in civil society, owing to the misapplication of regulations by government officials that interfere with civil society activities.² The restrictive legal environment is disturbing because the vibrancy of civil society directly impacts the capacity of citizens to hold the government accountable and to freely enjoy their human rights.³

The **Uganda National NGO Forum** and the **Africa Philanthropy Network** have partnered to produce

¹ Other countries, according to Freedom House ratings, include Sudan, Ethiopia, South Sudan, Kenya, Rwanda, Sierra Leone, Burundi, Egypt, Nigeria, Congo-Brazzaville and Angola

² Uganda National NGO Forum, State of Civil Society Report, 2018


³ Freedom House, Freedoms Under Threat: The Spread of Anti NGO Measures in Africa, 2019

this report documenting Uganda's legal environment, and its impact on civil society organisations, including philanthropy organisations. This report highlights the effect of the restrictive legal environment on the freedom of association of civil society organisations, including philanthropy organizations, who the key players are, and factors organisations should consider when deciding whether and how to engage or to support a thriving civil society in Uganda.



CSOs find themselves in a contradictory policy environment, and subject to a 'push and pull' relationship with the government. The legal framework does not negatively affect all CSOs and many welcomed regulation of the sector through the NGO Bureau in the interest of creating a credible register and minimising fraud. However, the legal framework is intrusive and disproportionately disadvantages organisations working on or supporting civic engagement and politically sensitive issues.

The methodology for this report was developed using the global legal assessment tool for measuring the legal environment for Civil Society, and analysing options for how to engage by the International Centre for Non-Profit



Law (ICNL) and World-wide Initiatives for Grant-makers Support (WINGS). Additionally, a review was conducted of legal and policy documents regulating CSOs in Uganda, including reports and literature by and on the sector. The report is also based on several key informant interviews with key players in the sector. While government nomenclature within the Act uses NGO, for the purposes of this report, civil society organizations (CSOs) will be used as the key phrase. The report also includes philanthropy organisations operating in Uganda.

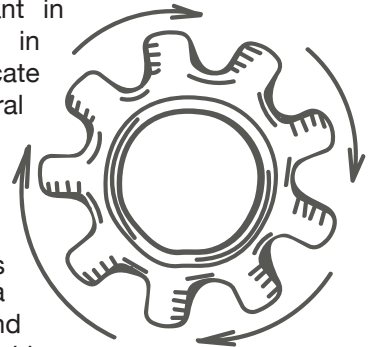
OVERVIEW OF THE WORKING ENVIRONMENT FOR CIVIL SOCIETY, INCLUDING PHILANTHROPY ORGANISATIONS, IN UGANDA

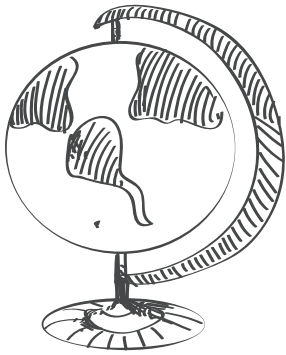
A good working environment is critical for the effectiveness of CSOs, including philanthropy organizations; this environment is framed by the legal protections offered by the State to deliberately ensure citizens can participate in peaceful activities to influence policies of government through civic organizations.

CSOs in Uganda comprise a diverse group with different objectives differing in membership, geographical focus, objectives, and methods of work, funding and capacity. The bulk of civil society organisations are involved in service delivery primarily in the areas of education, health and poverty alleviation while a small segment focuses on governance, human rights and accountability.

Local giving and community philanthropy is vibrant in Uganda, mostly in informal ways like donations in churches, and extended families raising funds to educate children or clear medical bills. This is most visible in rural communities where members come together to form associations/groups to collectively address common socio-economic challenges in their communities.

Institutional local philanthropy for CSOs is not as common but is slowly emerging in Uganda. There is a rise in formation of faith-based, corporate, family, and public foundations. Most local foundations are involved in





direct service delivery as opposed to grant making⁴.

Ugandan CSOs is from foreign philanthropy organisations⁵. This scale of dependency

4 Mwendwa, C., East African Association of Grantmakers, A Report of the Uganda National Philanthropy Forum, Achieving More; Harnessing the Power of Philanthropy in Uganda, 2015
5 UNNGOF, State of Civil Society Report 2018

on foreign funding to NGOs in Uganda⁶ renders the organisations susceptible to accusations by the government of being foreign agents, hence attracting restrictive regulation which shrinks civic space.

6 INTRAC Analysing the relationship between domestic resource mobilisation and civic space: Results of a scoping study, 2019

THE FREEDOM OF ASSOCIATION OF CIVIL SOCIETY ORGANISATIONS IN UGANDA

The right to freedom of association is protected under **Article 22 (1)** of the **International Covenant on Civil and Political Rights (ICCPR)** and **Article 10 (1)** of the **African Charter on Human and People's Rights (ACHPR)**, both of which Uganda has ratified. Under **Uganda's 1995 Constitution, Article 29(1)(e)** protects the freedom of association, which includes the freedom to form and join associations or unions, including trade unions and political and other civic organizations. **Article 38** also specifically empowers Ugandans to participate in peaceful activities to influence the policies of government through civic organisations.

This right to freedom of association is not absolute. It has


limitations imposed to it as provided for under the **ICCPR (Article 22 (2))**, in the interest of “national security or public safety, public order (order public), the protection of public health or morals or the protection of the rights and freedoms of others.” Article 43(1) of the Constitution of Uganda prescribes limitations on the exercise of human rights as long as the said exercise of rights does not prejudice the fundamental or other human rights and freedoms of others or the public interest.

The right to freedom of association and a vibrant civic space are vital for collective citizen actions to influence government decisions and actions. **Ugandan civic space has been described as “repressed”⁷**. This is attributed to legislations such as the Anti-Money Laundering Act, NGO

7 Giving for Change Alliance, Multi-Annual Plan 2021-2025 Community-led Development through Community and Domestic Philanthropy, 2021



There is no separate legal regime which specifically regulates philanthropy organisations in Uganda. The regulation of philanthropy falls under the same legal regime that governs NGOs. Philanthropy organisations then have to operate within the already restrictive legal environment that CSOs and CBOs face.



Act 2016 and the Financial Institutions Act which have been fashioned into repressive tools that provide legal backing to governmental actions which unfairly target CSOs. Uganda joins several countries including Ethiopia, Brazil, Sierra Leone and Nigeria⁸ in the trend of heightened crack down on civil society.

The government of Uganda's relationship with different CSOs depends on their area of work. Government considers human rights and public accountability focused NGOs hostile which it will often label as serving foreign interests. NGOs that provide public services like water, sanitation and health services are considered pro-government. The nature of the government's relationship with an NGO in turn determines the level of scrutiny in regulation by the government.

⁸ See 1 above

THE IMPACT OF UGANDA'S LEGAL FRAMEWORK ON THE FREEDOM OF ASSOCIATION OF CSOs AND PHILANTHROPY ORGANISATIONS

In analysing Uganda's legal environment, we chose to focus on the seven overarching areas listed below.

1. REGISTRATION

Many organisations grow organically in society and every citizen has the right to join or form an association. Therefore where an organisation is formed, notification of its existence, even without mandatory registration is sufficient.⁹ Laws that mandate additional registration of NGOs improperly abridge their right to associate.

Under Ugandan law, the registration of NGOs is dual: first, under **Section 4(2)(b)** of the **Companies Act** as a company limited by

⁹ Godfrey M. Musila, *Freedom Under Threat: The Spread of Anti-NGO Measures in Africa*

guarantee, and then as an NGO under **Section 29** of the **NGO Act**. This application for the registration process can be taxing and bureaucratic. Upon registration, an operating permit is issued. However, this permit is not perpetual but renewed every three or five years¹⁰.

Foreign NGOs organizations are required to have

10 Sections 31& 32, NGO Act

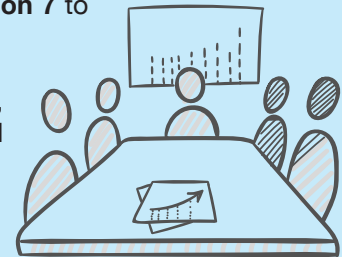
additional letters from their embassies, Ministry of Foreign Affairs and line ministries in Uganda in order to be registered with the NGO Board. CSOs are also required to have memorandums of association in each district they operate in and in some cases permission from Resident District Commissioners for politically sensitive projects to commence.

2. GOVERNMENT OVERSIGHT

The current legal framework gives government broad and sweeping powers over the activities of CSOs that has allowed state officials to interfere in the day-to-day operations of civil society organisations, and restrict community engaging activities in pursuance of control which violates the freedom of association.

Section 41 of the **NGO Act** gives the NGO Bureau powers of impromptu inspection of premises of CSOs. **Section 39** of the Act also requires all CSOs to keep and submit financial records every year to the Bureau to ensure compliance with the Act. The Bureau is also granted broad powers, under **Section 7** to revoke a CSO's operating permit.

Aside from the NGO Act, civil society in Uganda is also regulated under several statutes, including the Anti-Money Laundering Act, Financial Institutions Act and Income Tax Act, all requiring reporting to different government agencies. This legal regime is not an enabling one for CSOs and philanthropy to thrive.

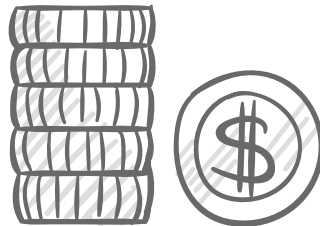


3. FOREIGN FUNDING

“The right to freedom of association not only includes the ability of individuals to form and join an association but also to seek, receive and use resources- human, material and financial- from domestic, foreign and international sources.”^[2]

There are no outright restrictions on foreign funding for CSOs in Uganda. However, since April 2018, the **Financial Intelligence Authority** requires NGOs to declare their sources of funding as part of their mandate to curb money laundering. Government uses NGOs’ financial reporting under the guise of preventing money laundering and terrorist financing to unnecessarily scrutinise the finances and activities of CSOs, especially those most critical of government.

Government has also used foreign funding as a pretext to label pro-democracy NGOs, especially LGBTQ rights focused NGOs as foreign agents. This damages the credibility of such NGOs and affects their work.



4. INTERNATIONAL CONTACT

Civil society organisations have the right to seek international cooperation. The only restriction on this right is in Section 45 (a) of the NGO Act requires CSOs to submit to the NGO Bureau their staffing structure, with a focus on foreign staff requirements and their country of origin. This requirement is reinforced by burdensome work permit application processes for foreign which affects the work of philanthropy organisations.

In the recent past there has been limitation of access to international engagements for political activists.

5. BARRIERS TO FINANCIAL TRANSACTIONS

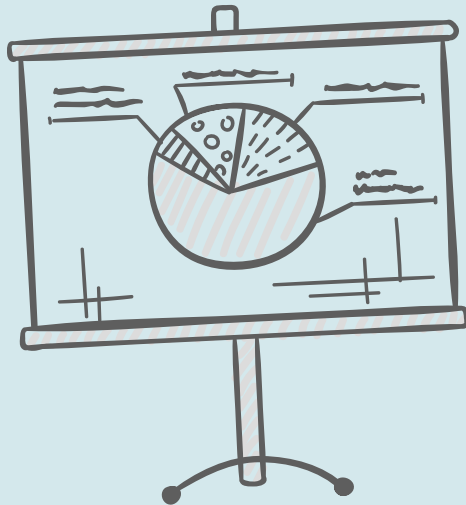
The Anti-Money Laundering Act requires NGOs to report financial transactions exceeding UGX20,000,000. **Such reporting could be weaponised to disrupt the work of NGOs under the guise of preventing terrorism financing and money laundering.**

Government has further relied on international financial regulation bodies such as the Financial Action **Task Force (FATF) to justify abuse of local financial laws to harass NGOs.**

6. TAXATION

Uganda is shifting towards a repressive tax regime that targets political dissent. The **social media tax** was passed in 2018 supposedly to collect more revenue, yet its impact has been to limit access to social media where critical voices of government have found an accessible platform to have their voices heard. The social media tax was aided by the **Computer Misuse Act** that unduly checks freedom of expression online which is vital for CSOs.

Under **Section 2 (b) of the Income Tax Act**, CSOs are tax exempt. However, acquiring this status is cumbersome and many CSOs miss out on the benefits under tax exempt status.



7. RESTRICTIONS ON ENGAGEMENT IN POLICY ISSUES

Articles 29(1)(e) of the **Constitution of Uganda** protects the right to freedom of association and Article 38(2) provides for the right of Ugandans to civic participation with a view to influence government policy through civic organisations.

Many NGOs that monitor private sector-led service delivery especially in health, education and water are constrained by lack of access to adequate information.

There have been restrictions on NGOs' access to local communities with regards to projects on land and mineral rights. For instance, NGOs require written permission from the Ministry of Energy and Mineral Development prior to a visit to the oil region. This is not informed by any legal or policy document.

ISSUE BRIEF: REGISTRATION

Describe the issue	<p>CSOs are required to apply for multiple layers of registration to different authorities frequently. These processes give unfettered discretionary powers to authorities responsible for registration and carry great potential for abuse.</p>
Is the root cause of this issue in the text of the law or the way the law is implemented?	<p>The root cause of the issue is in the text of the law: Sections 29-31 of the NGO Act govern the mandatory registration of NGOs through the issuance of periodic operating licenses. Section 20 of the NGO Act requires CSOs to have MOUs with each district in which they operate through DNMC. International NGOs are required to additionally obtain “recommendations” from the relevant line or sectoral ministry in Uganda.</p>
Describe the impact, including the severity of the impact, of this issue	<p>This creates several filters with real powers to limit the operation of CSOs which has created uncertainty especially for CSOs involved in highly political issues like land rights, oil, climate change, and LGBTIQ rights.</p>
How does this affect philanthropy organisations or the interests of other CSOs?	<p>There is a risk of significant delays in implementation of projects especially at community level. Philanthropy organisations are also just as affected by the burdensome reporting as other CSOs in the country to the Uganda NGO Bureau.</p>
Have there been previous efforts to address this? If so, what happened? Has anything changed?	<p>NGOs participated in the review of the NGO Policy and NGO Act and a number of their recommendations were adopted, but government response on registration is still a challenge. Continuous efforts of engagement between civil society with NGO bureau to address some of the problematic clauses of the NGO Act continue.</p>

What legal and policy solutions would address the issue?	Amend the NGO Act to create a one stop centre for registration, remove additional MOU requirements for national NGOs working at local levels with existing permits and to regionalise monitoring committees at local level to meet funding gaps
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ISSUE BRIEF: GOVERNMENT OVERSIGHT

Describe the issue	Government maintains close oversight powers over the operations of CSOs, which has allowed state officials to interfere in the day-to-day activities of CSOs.
Is the root cause of this issue in the text of the law or the way the law is implemented?	The root cause in both the text of the law and the way the law is implemented: The NGO Act has created a bureaucracy requiring several levels of permission to operate. This has opened up opportunities for abuse and interference of CSO activities both at national and local level.
Describe the impact, including the severity of the impact, of this issue	Civil society consistently suffers interruptions or uncertainty of program activities depending on the government's perception of the issue being addressed, including significant delays. Some CSOs have had to cancel or significantly change their approach to work. This is especially so for issues on press freedom, land rights in oil communities, accountability, LGBTI rights and other sensitive areas.
How does this issue affect philanthropy organisations or the interests of other CSOs?	Philanthropy organisations might choose to focus on 'safer' issues that do not antagonize the government, forcing local organisations to change their strategic focus as well in response to the restructuring of funding opportunities available. Philanthropy organisations that do continue supporting sensitive work have to put in place extra resources to offer security to implementing CSOs.

<p>Have there been previous efforts to address this? If so, what happened? Has anything changed?</p>	<p>In 2013, CSOs and MPs filed a constitutional petition to challenge the legality of the POMA. Court upheld this petition. Ant- Homosexuality Act was also successfully changed.</p> <p>There is a rise in the number of NGOs that work to defend human rights defenders. Activists have been trained on cyber security, physical security, registering threats, and post incident assessment.</p>
<p>What legal and policy solutions would address the issue?</p>	<p>Consolidate all legal efforts into a general counsel for CSOs whose office mandate will be to handle regular legal challenges faced by CSOs.</p>

ISSUE BRIEF: FOREIGN FUNDING

<p>Describe the issue</p>	<p>Using laws like the Anti Money Laundering Act, the government sometimes uses compliance requirements to scrutinize civil society operations and restrict their activities over unfounded allegations of terrorist financing.</p>
<p>Is the root cause of this issue in the text of the law or the way the law is implemented?</p>	<p>The root cause is in the way the law is implemented: Section 8 of the Anti-Money Laundering Act provides for record and reporting of cash and monetary transactions involving domestic or foreign currency exceeding US\$20,000,000. Section 61 of the Act provides for search, and seizure of tainted property, but with a search warrant issued under section 63.</p>

<p>Describe the impact, including the severity of the impact, of this issue</p>	<p>In October 2017, Bank of Uganda froze all the bank accounts of Action Aid Uganda, following a police raid on their own allegations of conspiracy to launder money. In 2018, the Financial Intelligence Authority announced that CSOs have to declare their sources of funding to the FIA and are vulnerable to unfair scrutiny. There have been 2 reported instances where the FIA has blocked funding to CSOs after they declared their sources of funding and the money was blocked.</p>
<p>How does this issue affect philanthropy organisations? Does this overlap with the interests of other CSOs?</p>	<p>For a number of philanthropy organizations, foreign funding is an instrument of foreign policy . While this is not illegal, philanthropy organizations face tension with local laws or policies on issues that are illegal within the national context or not considered mainstream, such as sexual and reproductive health rights, which may conflict with government policies.</p>
<p>Have there been previous efforts to address this? If so, what happened? Has anything changed?</p>	<p>Uganda is a member of the Financial Action Task Force, an intergovernmental body that sets global standards on money laundering. In 2016, significant international advocacy caused FATF to revise the recommendation that CSOs were “particularly vulnerable” to terrorist financing.</p>
<p>What legal and policy solutions would address the issue?</p>	<p>Introduce an enabling local philanthropy policy and legislation to encourage more domestic fundraising and resources for CSOs.</p>

ISSUE BRIEF: INTERNATIONAL CONTACT

<p>Describe the issue</p>	<p>CSOs face barriers to international contact on more political issues. The political environment in Uganda discourages some embassies from participating in the civic work and some activists have suffered travel bans.</p>
<p>Is the root cause of this issue in the text of the law or the way the law is implemented?</p>	<p>The root cause is in the implementation of the law: Under section 45 of the NGO Act, organizations are required to disclose the number of foreign staff they employ. Foreign staff must submit to the Ministry of Foreign Affairs their credentials before being permitted to work in the country. Foreign collaboration on activities that the government perceives as against the political status quo is usually quashed with travel bans, and deportation in some cases.</p>
<p>Describe the impact, including the severity of the impact, of this issue</p>	<p>This presents lost opportunities for meaningful engagement and learning that is pertinent for the work of CSOs. Dr. Stella Nyanzi's travel ban was based on orders to immigration officials by the CID. Her criminal charge was In relation to exercise of constitutionally protected freedom of speech, through Facebook posts demanding government action and reform to provide sanitary pads.</p>
<p>How does this issue affect philanthropy organisations? Does this overlap with the interests of other CSOs?</p>	<p>Some philanthropy organisations find it risky to support civil society work in Uganda. Some philanthropy organisations also hesitate to fund programmes that contradict government interests or may be sensitive in the way it is interpreted by the government.</p>
<p>Have there been previous efforts to address this? If so, what happened? Has anything changed?</p>	<p>Stella Nyanzi, a political activist sued the government following being prevented from traveling to the Netherlands for an academic conference in 2017. Court awarded her US\$50 million in damages in 2019.</p>

<p>What legal and policy solutions would address the issue?</p>	<p>Introduce law and policy regulating the local philanthropy sector so as grow local support for CSOs</p>
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ISSUE BRIEF: BARRIERS TO FINANCIAL TRANSACTION

<p>Describe the issue</p>	<p>NGOs that work on sensitive issues face the risk of having their financial transactions blocked under the guise of anti-money laundering or anti-terrorism financing measures by the government.</p>
<p>Is the root cause of this issue in the text of the law or the way the law is implemented?</p>	<p>The root cause is both in the text of the law and the way its implemented: Section 8 of the Anti-Money Laundering Act provides for record and reporting of cash and monetary transactions involving domestic or foreign currency exceeding US\$20,000,000. Section 61 of the Act provides for search, and seizure of tainted property, but with a search warrant issued under section 63. This section has been used in the past to scrutinise or interfere with NGOs that work on sensitive issues. In 2016, the Financial Intelligence Authority announced that NGOs would be required to declare their sources of funding to the FIA to ensure transparency and prevent money laundering.</p>
<p>Describe the impact, including the severity of the impact, of this issue</p>	<p>CSOs face excessive government scrutiny in relation to their funds. Account closures suffered by some NGOs like Action Aid, NGO Forum, UWONET and others have made other NGOs reconsider their advocacy approach on policy and political issues that are contrary to government's, with the view of remaining 'in the good books of government'. The closure of bank accounts contravenes several laws and procedures and disrupts organisation initiatives.</p>

<p>How does this issue affect philanthropy organisations? Does this overlap with the interests of other CSOs?</p>	<p>Philanthropy organisations may face difficulty in remitting funds to organizations whose financial transactions have been blocked by the government, or experience delays in partner implementation as they await approval.</p>
<p>Have there been previous efforts to address this? If so, what happened? Has anything changed?</p>	<p>Action Aid challenged in the High Court , the closure of its accounts. Meetings were held with government officials, banks, Uganda Police and the Financial Intelligence Authority that led to unfreezing of accounts. Solidarity statements to the government condemning the closure of bank accounts of NGO Forum, UWONET and others were made in 2020 & 2021 and demand the government to allow free expression on matters of national importance. The bank accounts have been reopened.</p>
<p>What legal and policy solutions would address the issue?</p>	<p>Consider foreign or remote financial accounts for CSOs working on issues perceived as high risk or politically sensitive</p>

ISSUE BRIEF: TAXATION

<p>Describe the issue</p>	<p>Maintaining tax-exempt status is a cumbersome process for civil society in an environment that doesn't support local philanthropy. Restrictive taxes have also affected the space for CSOs to operate</p>
<p>Is the root cause of this issue in the text of the law or the way the law is implemented?</p>	<p>The root cause is in the way the law is implemented: Section 2 (bb) of Income Tax Act makes NGOs eligible for tax exemption. In order to qualify for tax exemption status however, NGOs must apply to the commissioner general of Uganda Revenue Authority who uses their discretion to grant the status. The law is silent on the criteria used to select NGOs for tax exempt status.</p> <p>A daily levy on social media was introduced in 2018 to 'tame idle talk' and raise revenue, it affects up to 60 online platforms including Facebook, WhatsApp and Twitter where politically dissenting voices were emerging.</p>
<p>Describe the impact, including the severity of the impact, of this issue</p>	<p>Income tax on commercial activities of CSOs discourages social enterprise. The cost of operations of NGOs increases, and this depletes money that could have been spent on more beneficial activities or programming. Millions of Ugandans also quit social media after the imposition of an access tax by the government to 'limit gossip.'</p>
<p>How does this issue affect philanthropy organisations? Does this overlap with the interests of other CSOs?</p>	<p>A narrow range of tax incentives and general lack of awareness about the same has a negative impact on local philanthropy and leaves CSOs largely dependent on foreign funding and foreign interest in terms of what to prioritise when implementing projects in the country as they are donor dependent.</p>

<p>Have there been previous efforts to address this? If so, what happened? Has anything changed?</p>	<p>There has not been substantive legal engagement effort to get the government to reconsider its procedure for considering or appreciating the value of tax exemptions for NGOs.</p> <p>The Cyber Law Initiative petitioned the Constitutional court to annual the social media tax.</p>
<p>What legal and policy solutions would address the issue?</p>	<p>Amend Income tax law governing tax incentives and introduce policy to expand benefits to local citizens as a way to encourage local philanthropy and enhance an enabling environment for CSOs</p>

ISSUE BRIEF: RESTRICTIONS ON ENGAGEMENT IN POLICY ISSUES

<p>Describe the issue</p>	<p>Various laws hinder the power of CSOs to mobilise public support and to influence government policy.</p>
<p>Is the root cause of this issue in the text of the law or the way the law is implemented?</p>	<p>The root cause is in the way the law is interpreted: Section 44(d) and (e) of the NGO Act prohibit NGOs from, (I) “engaging In any acts prejudicial to the security and laws of Uganda.</p> <p>The political question doctrine is used by judicial officers to bar them from inquiring into matters concerning government policy.</p>

<p>Describe the impact, including the severity of the impact, of this issue</p>	<p>The closure of bank accounts of NGOs critical of the government has a negative effect on other organisations as it effectively shuts down legitimate citizen association.</p> <p>In the CEHURD V Attorney General case, the Constitutional court ruled that the political question doctrine barred judicial officers from inquiring into matters concerning government policy.</p> <p>Activities of LGBTQ groups are regularly interrupted and activists arrested.</p>
<p>How does this issue affect philanthropy organisations? Does this overlap with the interests of other CSOs?</p>	<p>Philanthropy organisations may hesitate to fund programmes around civic rights or electoral reforms in order to maintain functional relationships with the government. Potential donors reconsidered projects or processes previously agreed on, citing safety of grants. Mainstream organisations may choose not to associate with certain organizations that work on sensitive issues for fear of scrutiny by the state.</p>
<p>Have there been previous efforts to address this? If so, what happened? Has anything changed?</p>	<p>In May 2019, a number of CSOs issued a joint statement of condemnation against the order by Uganda Communications Commission's to 13 media houses to suspend employees over live coverage of political stories.</p> <p>In 2021 CSOs made several statements against the closure of bank account closures, arrests and disappearances.</p>
<p>What legal and policy solutions would address the issue?</p>	<p>Challenge the use of the political doctrine in cases pursuing remedies for human rights violations of by the government</p>

LOOKING FORWARD

The examples of the current impact of the legal restrictions highlighted in this research show the challenges that CSOs encounter on a regular basis. It is clear that CSOs, citizens and independent media face restrictions when they seek to articulate their views and participate in public assemblies about government failures and malpractices. Such restrictions can have devastating effects on the lives of activists; human rights defenders, journalists and citizens in general, and also undermine the gains made in Uganda's democratic progress and development efforts.

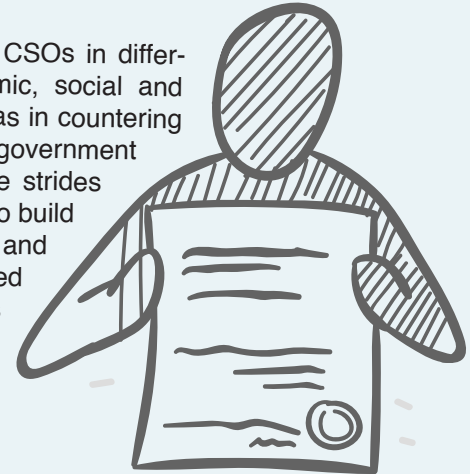
The responsibility falls on us all to work towards creating a more enabling environment for civil society and local philanthropy to thrive. However, there are entities or organisations and individuals that have the biggest potential to serve as change makers and allies in this process.

The Uganda NGO Board, the Financial Intelligence Authority, legislators and strategic litigation organisations have the highest power of influence in amending laws that could create a more enabling environment. For each of these, civil society should continue to document and

share their experiences on the ground to build strong cases for change.

Diplomatic partners and the judiciary have high degrees of interest in ensuring that the freedom of association is protected given their relationship with government and broad understanding of the impact of restrictive laws. For these, civil society should increase their level of interest by lodging several personal civil complaints and individual liability cases against offending government officials to build evidence of abuse and information sharing on effect of restrictive laws.

The active nature of CSOs in different areas of economic, social and political life, as well as in countering and pushing back at government backlash all show the strides the sector has taken to build a thriving civil society and local communities need to align more with this vision for the sector's development.



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