



# CYMBELL

## ADVOCATES

### Issue 2, Q1 Newsletter

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 **CYMBELL**  
ADVOCATES



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## FOREWORD

Making a difference is indeed our practise. Through this digest, we at **Cymbell Advocates** continue our aspiration to understand the needs of our clients, not just by pointing out potential pitfalls; rather by sitting with the client and anticipating challenges and workshoping with the client on the buffers that can prevent the problem from happening.

When one talks about agreements prior to marriage, the conversation does not flow as easily in Africa. Nonetheless, separation and divorce are ubiquitous; judging from case backlog and the bulk of dispute resolution matters in our Courts. Is it foreign culture, over complication of matters of the heart or will there be a right time for people to put their affairs in order before they say, "I do!" This question is becoming even more interesting since gender roles are no longer as obvious as we once conceived them and that means that more often than not, couples will begin a conversation of "for better for worse" when each has a few things to their name. In this issue, we take a deep dive into the role of "pre and post nups" on marriage.

For our business bite this month, we ask you to reflect on whether "for profit" and "not for profit" are still

meaningful terms when you face the tax man. Similarly, when you are entering partnerships with stakeholders and investors, do you understand what you are signing up for? Are you aware that if in fact an invoice bounces, you might need to fly your accounting team to New York for arbitration? Do you think arbitration is the best option for having difficult conversations with your partners or would you rather rush to the courts? We bring you a high level snapshot of the key points on the clause.

Finally, we thought to sit with the People Departments of our clients and take stock of the benefits environment. Most organisations make an effort to provide competitive benefits to their employees and to the best of their ability, something to wade off the competition. We specifically plug into the emerging conversation on mental health and what this means in the employment space. What are we doing over and above the bare minimum to support our team's health situation?





# PRE AND POSTNUP AGREEMENTS

## PRE AND POSTNUPTIAL AGREEMENTS

By Herbert Arinda

A Prenuptial Agreement (*prenup*, or *A pre marital agreement*) is a pre-arrangement entered into by a couple prior to the marriage so as to regulate what happens in the event of a breakdown of the marriage or divorce.

If you or your partner or their family have an asset or property that they wish to pass on or protect prior to the marriage, a *prenup* can help achieve that objective. *Prenups* can also be vital in second marriages, or in marriages where one or both parties have brought liabilities to the marriage such as debt.

A Postnuptial Agreement (*postnup* or *a post marital agreement*) is designed to work in the same way as the *prenup* only that it is entered into during the course of the marriage. A *postnup* can be a good thing to consider if you have previously separated but are now in a relationship again, and you want to avoid uncertainty should things go wrong again.

### Considerations to bear in mind

Each of the parties should have the benefit of legal advice and must exercise full disclosure of their finances, assets, liabilities etc. to the other.

Both these agreements should be signed in good time before the marriage or at the earliest into the marriage. It is always advisable that the couple discuss both prior to the marriage.

### Legality of Pre and Postnuptial Agreements

*Prenups* and *postnups* are generally not strictly binding as commercial agreements would be. None-the-less, individuals have freedom of contract. The UK Supreme Court has ruled before that where the prenuptial or postnuptial agreement is freely entered into with a full appreciation of the repercussions, the court will hold the parties to their agreement unless it would clearly be unfair to do so.

The following factors will be considered when deciding whether or not to hold couples their agreement:

- a) Did each party have prior independent legal advice?
- b) Did each party make full disclosure of all material facts prior to the agreement?
- c) Did either party sign under undue pressure?
- d) Were everybody's need, including children catered for?

### Is a Prenup agreement the best option?

The most sure form of wealth protection from the adverse consequences of a divorce is simply not to get married.

The law treats differently those that cohabit from those that get married. The courts have far less power to deal with the transfer/sharing of assets or award maintenance to those that are not in a legally recognised marriage.

*Prenups* are particularly useful for those starting a second marriage or marrying later in life where you may wish, for example, to ring fence what you brought into the marriage from your earlier relationship, or ensure that you can pass it on to your children from that relationship.

*Prenups* can assist in minimizing the financial and emotional impact on the family if there is a divorce. It may be advisable that you keep assets obtained prior to the marriage separate, in one's sole name.

There are other ways of protecting existing wealth in addition to or instead of *prenups* or *postnups* for example by way of trust.

### Why you should have a pre-nuptial agreement?

Judges still have a lot of discretion when dealing with finances and property in divorce cases. For example there is still judicial debate and incoherence as to what amounts to matrimonial property.

*Prenups* should be considered in the following of cases:

- a) Protecting business interests, trust interests, inherited wealth

or assets owned prior to the marriage.

- b) Setting out financial and property arrangements and or sharing in the event of a divorce.
- c) Documenting as evidence the non-matrimonial property or assets held prior to the marriage that would be excluded from a divorce settlement or sharing.

It is also advisable to regularly review the *prenup* agreement to factor in any changes in circumstances for example changes in health, wealth or dependants.

Reviewing the *pre-nup* is an effective way of ensuring that the agreement is likely to be upheld when need arises. However, there is an unromantic thing about this. Thus you will need to consider whether the benefits outweigh the inconvenience that may arise in having to re-negotiate/review the agreement further down the line.

### What are the costs of a Pre-nup agreement in the Uganda?

The cost will depend on many factors, including:

- a) Whether the agreement has to deal with international aspects, requiring evidence and advice from a foreign lawyer
- b) Whether your partner plays a full role in the negotiations or leaves everything to you
- c) How complex the agreement is likely to be in terms of what needs to be covered
- d) How much financial disclosure is required and whether it will require expert evidence by a valuer, accountant, etc
- e) How much correspondence is sent, and the number of meetings that are needed, to finalise the agreement

Note that all of these factors dictate how easy or hard it will be to reach agreement on the terms of the *pre-nup* and therefore the cost.



## The Taxation Regime of Non Profit Organizations in Uganda

By Samuel Ronald Wanda

There are various non-profit organizations which include community based organizations (CBO's), non-governmental organizations which include local, foreign and international organizations, trusts, charities, institutions of learning and religious bodies. What makes them non-profit is the fact that they do not distribute dividends to their members and in the event any profit is made it is used to enhance the activities of the Organization. There is a general belief that not-for-profit organizations are supposed to be exempted from payment of taxes which is not the true position of the law. Non profit organizations will be exempted from paying income tax if they apply for exemption from the Commissioner General of Uganda Revenue Authority.

The Income Tax Act of Uganda defines an exempt organization to mean an amateur sporting association; a religious, charitable or educational institution of a public character; or a trade union, an employees association, an association of employers registered under any law of Uganda or an association established for the purpose of promoting farming, mining, tourism, manufacturing or commerce and industry in Uganda; and the organization must have been issued with a written ruling by the commissioner stating that it is an exempt organization and the organization must make sure that none of the income or its assets confers, or may confer, a private benefit on any person.

For the organization to benefit from the income tax exemption it ought to prove that it is operated only for exempt purposes which include educational, religious, charitable, amateur sports associations. The organization must further prove that it serves a public interest and not a private one intended to benefit the members or employees of the organization. The exempt status only applies to Income tax and does not extend to Value Added Tax, Pay As You Earn, Withholding Tax.

Uganda Revenue Authority takes into account some tests in order to come to a conclusion on the tax exemption status of an organization. These tests include;

- a) The organizational test which means that the organization should be set for specific exempt purposes. This means that if the organization is set up for any other activity other those specified under the Income Tax Act as exempt purposes then it will not be granted the exemption.
- b) The Operational test which means that the organization should have been set up to benefit the public as opposed to a few members of the organization and thus its activities must fall be intended to fulfil the exempt purposes.
- c) The private inurement test which means that there should not be any private benefit except only a benefit for works or services supplied to the organization.

It is worth noting that in the event the organization breaches any of the terms under which it obtained the exempt status, the authority may rescind the tax exempt status. The exempt organization is expected to comply with all reporting requirements such as provisional and final tax returns. In the event that any non-exempt income is generated, the organization is obliged to declare it and pay the relevant tax on the same.

There are many arguments that have been presented on why not-for-profit organizations should be exempted from income tax. The most persuasive one is that the donor funds are granted for specific projects and thus taxing that grant will affect the intended public good of helping those who need the services more. It is also an argument that most of these not for profit entities are viewed as those that assist government in meeting its obligations to provide for its citizenry and therefore not suitable candidates for taxation.

Further, it is worth noting that an exempt organization can engage in business making ventures without exposing its exempt status a risk. However, for this to happen it does not need to be the organization's main purpose and should not cover most percentage of its activities. This is intended for exempt organizations not to compete with tax paying entities.

The exempt organization has an obligation to report to Uganda Revenue Authority in order for the authority to keep track on the organization's activities and them being under the tax exempt purpose.



# BEWARE OF THAT ARBITRATION CLAUSE

BY OWEN HENRY

Many commercial contracts today incorporate an arbitration clause. If not because of its seeming convenience, then because arbitration is in vogue, and besides, a few clauses to throw the unsuspecting client aback always gives the impression of mastery. We (lawyers) have all done this before with phrases like *domicilium citandi et executandi* even if we too had to browse Black's Law dictionary for its meaning.

A poorly drafted arbitration clause is not apparent because unlike litigation, arbitration, its workings and consequences is not yet common knowledge and even lawyers need training on the same. Most law students will encounter it merely as appendage to Civil Procedure.

The implications of a poorly drafted clause will only bite once a dispute actually ensues. Fresh negotiations will often times be needed to perfect the clause, which is not an easy feat to accomplish when business relations have soured.

## The place of Arbitration

This clause sets out the seat or location where the arbitration proceedings shall be held, such as Mauritius, London, Dubai or Kampala.

If the transaction is international in nature either because the parties are located in different countries or because the subject matter is situated in a different country, then the choice of the place of arbitration becomes all too important.

Legally speaking, the choice of the place of arbitration will have implications on the law that will be used to conduct the proceedings, called the *lex arbitri*. It is the mandatory law of each country to which the arbitration will be subjected. In Uganda, it is the Arbitration and Conciliation Act of 2000. In general, parties should insist on a place of arbitration whose laws they are familiar with.

Secondly, the place/country parties choose should have ratified the New York Convention of 1958 to ensure the enforceability of the arbitration award in any other New York Convention country.

Other factors to consider include;

- a) The availability of resources/facilities in the place of arbitration;
- b) The convenience of accessing the place of arbitration for both parties;
- c) The location of witnesses or evidence;
- d) Language (although this may also be agreed upon in the arbitration agreement), etc.

## The rules of arbitration.

Choosing the rules of arbitration is optional because the *lex arbitri* will fill this gap in case none is chosen. There are various institutional rules that the parties can choose from but

this choice has to be guided. It is not uncommon for arbitration lawyers to expend time and resources searching for the "best" institutional rules for the arbitration based on the advantages or suitability to the circumstances at hand.

Some rules provide stricter confidentiality safeguards (another lure of arbitration over litigation), while others make provision for interim measures like injunctive reliefs that can be given by the arbitral panel. This is a staple in modern rules like the London Court of International Arbitration (LCIA) Rules and the International Chamber of Commerce (ICC) Arbitration Rules but should not be taken for granted. Therefore, a client should always ask his/her lawyer which institutional rules will govern the arbitral proceedings and the reasons for the choice.

## What matters are arbitrable?

Not all disputes can be resolved by arbitration. Arbitration is an agreement in nature and hence subject to the rules of contract particularly that a contract is void if the parties lack capacity to enter into it or additionally if there was a misapprehension as to the law applicable.

Tax matters for example are not arbitrable and our courts have had the opportunity of pronouncement on this, because tax liability can not be contracted as it is a matter of statute. Similarly, criminal liability is not arbitrable. It may be argued that any liability imposed by law cannot be the subject matter of an arbitration.

A simple test to determine the arbitrability of a matter is to ask if there is a right or legal capacity to negotiate the subject matter. There are matters that are exclusively in court's jurisdiction for example divorce matters, bankruptcy matters and other "status" matters. Individuals have no power to negotiate their own divorce or determine their own bankruptcy status. Always inquire from your lawyer if the subject matter of your contract can be arbitrated.

## How will the arbitrator(s) be chosen?

Unlike litigation where the parties have no say in who the judge will be, in arbitration the parties actually have an opportunity to decide who will preside over their dispute. As such they can select arbitrators who have expertise and knowledge in their sector. It is up to the parties to cherry-pick the qualities they desire.

The choice of arbitrators is evidently important. The common procedure has been that the parties each select an arbitrator and the two selected then select a third. Failure to stipulate how arbitrators will be appointed might lead to protracted negotiations over this if a dispute arises more so if the rules chosen and the *lex arbitri* are silent on this.



## About us

**Cymbell Advocates** is a commercial law firm with an office in Kampala advising a portfolio of clients both individuals and corporations. It was founded with a goal of becoming one of Uganda's most outstanding law firms to represent clients locally and globally in today's global village. The firm comprises of highly qualified and experienced advocates with international associates in Kenya, Tanzania and Rwanda

**Cymbell Advocates** understands that each client has different business structures and varied needs. We provide a flexible solution that will compliment your existing internal structures. Our fixed fees allow better financial planning and are fully comprehensive with no hidden extras. We handle our clients' assignments or cases using a partner-led and team-based unique approach, through maintaining personal contact and ensuring efficient and fast delivery of the service. Our priority is to preserve clients' interests and ensure satisfaction at all times.

## Our Services

- ⇒ Corporate and Commercial
- ⇒ Property and Real Estate Law
- ⇒ Litigation and Dispute Resolution
- ⇒ NGO law and practice
- ⇒ Family and Estate Law

## ARE YOUR EMPLOYEES REALLY OKAY?

By Rita Auma

Most times we go with the notion that all is well. We are all fine and are here to give of our best selves. We have been taught to show up and give our best regardless. It's a constantly competitive world that isn't just about working hard but smart to defy the odds. So when we hire people to meet our monthly and yearly targets, we expect the said spirit from them. We set up rules and expect them to fully align to them. When they hit average or fail to hit the bar we set, we call them in for job reviews and simply hit them with our views of the average work delivered or the absenteeism they have registered in the past months. We brand them as lazy and are always ready to show them the door. We go ahead to set measurements based on the grand norm of those we have hired but what if you hired the 5 % (five percent) of the population with a mental illness?

We all have mental health but with time we have seen a growing number of people fighting mental illness. One may ponder if this is a new issue or if it has increased with the new age. A lot of maybes are attached to this conundrum like; the stigma surrounding it for those who speak up, the age of the millennials who are more vocal about the oppression they see around them, the additional factors put into consideration now like the age of the internet and the direct impact of the several social media platforms accessed now. Whatever the answer may be, this issue is here and won't go away by simply ignoring it. We need to do something about it because it has a domino effect not just on the individuals or their immediate loved ones but on us as employers, business owners and entrepreneurs. So how then can we create environments that are inclusive for people fighting mental illness?

Workplaces that promote mental health and support people with mental disorders are more likely to reduce absenteeism, increase productivity and benefit from associated economic gains.

Article 27 of The UN Convention on the Rights of Persons with Disabilities (CRPD) provides a legally binding global framework for promoting the rights of people with disabilities (including psychosocial disabilities). It recognizes that every person with a disability has the right to work, should be treated equally and not be discriminated against, and should be provided with support in the workplace. This can be done by;

- a) Have a mental health training at the workplace at least every quarter. This helps you know how all your employees are doing if you have a small scale business, however this may be a bit difficult for companies with large hiring. In this case you can have mental health training for managers and encourage them to form department support groups.
- b) Set up policies that recognise mental illness for what it is. These are disorders that affect your mood, thinking and behaviour. The symptoms can affect your ability to function. The brain is the most powerful part of the body. Every other part is allowed to fall sick apart from it. One does not just get over mental illness. There are

different treatment regimens which range from therapy to medication. And just like any ailment while someone is undergoing treatment and are granted leave, allowed to come in a bit late if we understand their inability to show up and give one hundred percent, the same energy should be extended to people fighting this ailment.

- c) When signing up for medical insurance policies for your business or company, advocate for pro mental illness treatment. Most insurance companies do not recognise this as an illness yet according to WHO every hour four people lose their lives to suicide. Due to the stigma around this illness, suicide is considered a crime yet it is the last stage to a treatable disease on the mental illness spectrum which may range from the common mental health flue i.e depression and anxiety. Not to mention the cost and accessibility to therapy and medication is very costly yet again not put into account by most insurance companies.
- d) Have an open door Human Resource system that accepts employees to be brutally honest about their condition but also provide a protective space for the same in case they are not ready to come out and speak up about it.

Organizations have a responsibility to support individuals with mental disorders in either continuing or returning to work.

Research shows that unemployment, particularly long term unemployment, can have a detrimental impact on mental health. Many of the initiatives outlined above may help individuals with mental disorders. In particular, flexible hours, job-redesign, addressing negative workplace dynamics, and supportive and confidential communication with management can help people with mental disorders continue to or return to work.

Access to evidence-based treatments has also been shown to be beneficial for depression and other mental disorders. Because of the stigma associated with mental disorders, employers need to ensure that individuals feel supported and able to ask for support in continuing with or returning to work and are provided with the necessary resources to do their job.

These are just a few tips on how we can improve our work space environments. To ensure everyone shows up to deliver from a place of wholeness.

*Kimo Kippen (Founder of Aloha Learning Advisors and former CLO at Hilton and Vice President of Learning at Marriott) stated that, "This whole level of wholeness is a place where I am able to show up as a full human being with all of my gifts to the table to be a part of this organization. That leads to a great feeling of inclusiveness because what it allows me to do is to bring this real, authentic self to the table and to really love the work that I do."*

Let us be people who enable our co workers, employees and our selves to show up wholly.



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## LEGAL ISSUES AROUND THE COVID-19 PANDEMIC.

The novel severe acute respiratory syndrome coronavirus 2 (COVID-19) has been categorized as a pandemic by the World Health Organization.

Because we live in an integrated and social world, the potential effects of the outbreak on our economy, on businesses, labour/employment and other legal relations are likely to upset businesses or cause panic.

We have compiled some of the recurring legal issues, concerns or questions around the COVID-19 outbreak to assist our Clients in these uncertain and unpredictable times.

### 1. Contractual Obligations

#### **Issue: What is the liability for breach of contract on account of the COVID-19 outbreak?**

Due to restrictions on travel and other measures such as mandatory 14 days quarantine measure, city lockdowns and airport shutdowns, there is a likelihood of delay or failure to perform contracts.

Although non-performance amounts to breach of contract, where the breach is caused by an unforeseen event outside the control of the parties to the contract, then breach can be excused on those grounds.

Such an event is referred to as a *force majeure* event and operates to relieve the parties from liability due to non-performance, subject to various conditions being fulfilled. The onus of proving the existence of a *force majeure* lies with the party who seeks to rely on it. A *force majeure* event may either delay or postpone the performance of the contract or frustrate the contract resulting into termination of the same.

#### **FAQS: (i) How can I protect my rights?**

We advise our Clients to always ensure that they have in their contracts a *force majeure* clause that is well drafted, wide in scope and elaborate in terms of what amounts to a *force majeure* and the procedure for invoking the same.

With regard to already existing contracts, we advise our Clients to have them reviewed and where possible amended to include a *force majeure* clause that covers all manner of unforeseen events such as pandemics.

## **(ii) What procedure should be followed?**

The contract may contain procedures to be followed in the event of a *force majeure*. Even if it does not, it is important to notify the other party of the inability or delay in performance of the contract and to mitigate the commercial loss or risk resulting from the occurrence of the *force majeure*.

## **(iii) Should I pay compensation?**

Under the Contracts Act of Uganda, there are circumstances in which compensation may be payable in the event of a frustrating event. This is usually the case where value has passed, an expense incurred or a benefit accrued. In such cases, compensation commensurate may have to be paid. This is usually determined on a case by case basis in light of the unique circumstances of each case.

## **(iv) What if there is no force majeure clause in the contract?**

"Force Majeure" clauses are a creature of the common law doctrine of frustration. A contract stands frustrated if there are intervening events that make it impossible to perform. The Contracts Act of Uganda has provisions on frustration which operate in a similar manner to common law *force majeure* clauses.

## **2. Employment Relations**

### **Issue: How does COVID-19 affect employment relationships**

The COVID-19 outbreak has serious implications on employment contracts. These relate to paid leave, workplace safety, workers compensation, and performance. Due to restrictions on travel, the hysteria surrounding the outbreak and the psychological implications, employees are unable to perform as usual which may affect the overall performance of the Company.

Employment contracts seldom contain provisions on eventualities such as the COVID-19 outbreak, more so for part time workers or those paid hourly. An employer should be conscious, sensitive and accommodate to his/her employees during these times of anxiety. Generally, the usual expectations from employees whether contractual or not should be relaxed or waived and this may require entering into an addendum to the employment contract addressing the specific issues affected by COVID-19 such as paid leave, performance, place of work, etc.

### **FAQS: (i) Can I restrict employees' travel?**

The Constitution of Uganda under Article 29(2)(a) reserves the right to move freely throughout Uganda and to settle in any part of Uganda. As far as Uganda is concerned, an employer cannot restrict employees' right to travel.

However, an employer can suspend unnecessary work related travel so that employees can self-restrict their movements as a measure to keep themselves safe from contracting the virus.



### **(ii) Can I subject employees to forced testing for Corona Virus?**

Forced testing for Corona Virus would be a violation of employees' right to privacy which is also Constitutionally protected under Article 27(2). The employer can however mitigate through screening for signs and symptoms of Coronavirus such as high fever, and placing hand sanitizer or wash basins within the workplace.

### **(iii) Can employees stay away from work on account of Coronavirus even if they have not contracted it.**

Under the Employment Act of Uganda, the circumstance under which an employee may be absent from work are limited to leave with the permission of the employer. An employer should be mindful of retaining a non-productive workforce at work while at the same time exposing them to infection. If an employer has set up the facilities or means for employees to work at home, then it may be advisable to permit the employees to stay home.

### **(iv) Compensation for employees who contract Coronavirus.**

This may depend on the circumstances under which the virus is contracted and whether the employee is incapacitated or dies as a result of contracting the disease. Under the Workman's Compensation Act, if incapacitation or death results from injury or disease contracted by virtue of work, this may entitle an employee or their dependants to compensation.

## **3) Tax liability**

### **Issue: Surely, tax liability and obligations fall away or are automatically suspended.**

As they say, the only sure things in life are death and taxes. Taxes are due unless suspended or waived by statute. For businesses however, the COVID-19 outbreak may lead to impossibility or delay to honour some tax obligations such as filing tax returns or even paying taxes. There are however measures that businesses can employ to remain tax compliant.

### **FAQS: (i) extension of time to file returns**

The Tax Procedure Code Act of Uganda permits a tax payer to apply in writing for extension of time to file returns. The law empowers the Commissioner to extend the time within which the return should be filed, upon reasonable grounds.

Clients who consider requesting for such accommodation on the account of COVID-19 should have their applications submitted before the due date of the return. However, the extension if granted cannot exceed ninety days according to the law.

### **(ii) Delays in payment of tax**

Tax is payable within 45 days from the date of the assessment unless the assessment is objected to. Due to the outbreak, some businesses may find a challenge in completing payment for many associated reasons such as travel restrictions, absentia from work, etc.

The Tax Procedure Code Act permits a tax payer to apply to the commissioner for extension of time within which to pay tax that is due. The application has to be made before the due

### **(iii) Can URA enforce?**

Unless a court order is in place, or an extension granted by the commissioner, the URA has a statutory mandate to collect taxes due and has various tools at its disposal including seizure, distress proceedings, and temporary closure of businesses. Businesses should therefore remain cautious of their tax obligations especially those that have not been waived or extended within any of the circumstances discussed above or under any other legal provisions.

The above discussion relates only to a few aspects of the possible legal implications of the COVID-19 pandemic. Our team at Cymbell Advocates remains committed to keep you updated and provide guidance and assistance for any other legal issues that may arise from the pandemic or after.

For further assistance or information, feel free to get in touch through your usual contacts at Cymbell Advocates, or via the contact details on our website.

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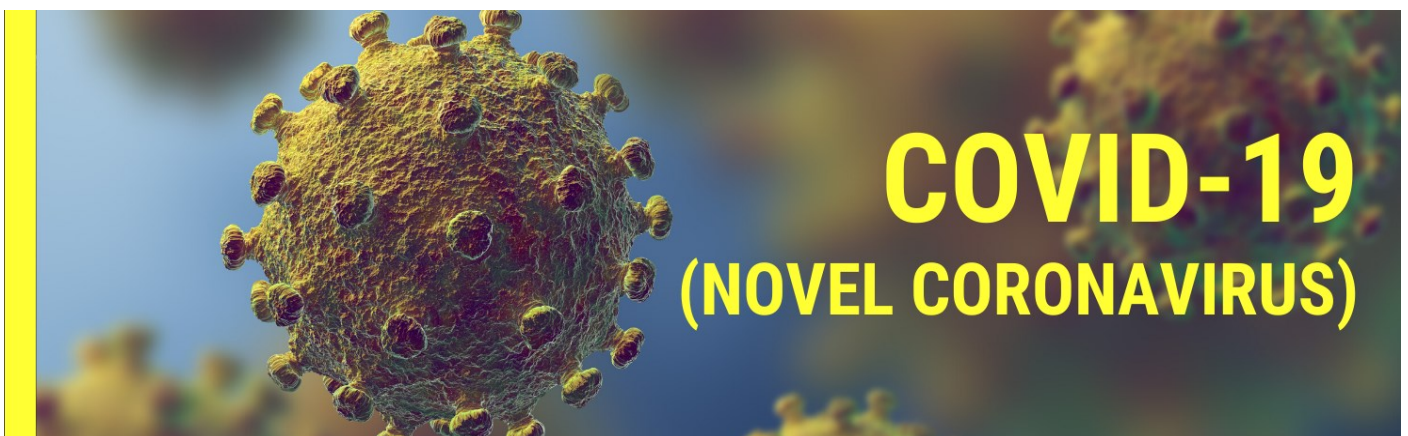
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