

# **The Storage Industry**

## **CONTENTS**

Background to the Storage Sector	2
Uganda's competitive advantage	8
Investment opportunities in the storage industry	12
References and Sources of further information	14
Key contact addresses	15
Appendices	16

# Background To the Storage Sector

Storage is a means of holding and preserving products from the time of production until the final use. Storage forms an essential support facility in the production and distribution process. The availability of storage facilities at all levels ensures a steady flow of raw materials, spare parts and consumer goods; and has a strong influence on the price payable by the final consumer. The storage sector in Uganda can be divided into food grain storage; cold storage; warehousing, container terminal storage, and bulk fuel storage. In order to advance internal and external marketing, the government of Uganda is committed to setting rules and regulations as well as providing other supportive policies and incentives conducive to the provision of storage by the private sector.

## Sectoral Performance

### *Food and Cash Crop Storage*

The Uganda economy is dominated by agriculture currently accounting for 41 per cent of the total GDP. Food crops production dominates the agriculture sector, (see Table 1). Uganda's resource endowments provide a comparative advantage in farming and processing of a wide range of foodstuffs. Major food crops include bananas, finger millet maize, sorghum, rice, wheat, sweet potatoes, Irish potatoes, cassava, beans, field peas, cowpeas, pigeon peas, groundnuts, Soya beans and simsim. Table 2 indicates the production of selected food crops in Uganda over the period 1995-2002.

**Table 1: Agricultural GDP at Constant (1997/98) Prices – Percentage Distribution: 1997-2001**

	1997	1998	1999	2000	2001
Agriculture	41.7	42.2	42.1	41.7	41
Of which:					
Cash Crops	5.1	4.7	4.9	4.3	4.5
Food Crops	26.3	27.6	27.9	27.6	27.2
Livestock	5.6	5.4	5.3	5.2	5.2
Forestry	1.9	1.7	1.7	1.8	1.8
Fishing	2.8	2.7	2.5	2.5	2.4

*Source: Uganda Bureau of Statistics, Statistical Abstract 2002*

**TABLE 2: PRODUCTION OF SELECTED AGRICULTURAL PRODUCTS, 1995 – 2002 ('000 TONS)**

<b>PRODUCT</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001<sup>a</sup></b>	<b>2002<sup>b</sup></b>
<b>Bananas</b>	9,012	9,144	9,303	9,318	8,949	9,428	9,732	9,888
<b>Finger millet</b>	632	440	502	642	606	534	584	590
<b>Maize</b>	913	759	740	924	1,053	1,096	1,174	1,217
<b>Sorghum</b>	399	298	294	420	413	361	423	427
<b>Rice</b>	77	82	80	90	95	109	114	120
<b>Wheat</b>	9	9	9	9	11	12	14	14
<b>Root crops</b>	N/A	1,866	2,254	2,560	2,803	2,876	3,023	3,138
<b>Beans</b>	39	234	221	387	558	574	665	692
<b>Ground nuts</b>	144	125	91	140	137	139	146	148
<b>Soya beans</b>	79	87	84	92	101	128	144	166
<b>Sesame seed</b>	71	73	73	77	93	97	102	106
<b>Total</b>	-	<b>13,239</b>	<b>13,776</b>	<b>14,789</b>	<b>14,819</b>	<b>14,819</b>	<b>16,121</b>	<b>16,506</b>

*Source: Uganda Bureau of Statistics, Statistical Abstract, 2002*

*a Estimates, b Projections*

The traditional cash crops constitute coffee, cotton, tea and tobacco while the non-traditional cash crops constitute vanilla, flowers, fruits, maize, beans and other legumes, simsim seeds, cocoa beans, groundnuts and bananas. These contribute less than 4 per cent to the total GDP. Table 3 shows an upward trend in the procurement of main cash crops – coffee, tea, cotton and tobacco, over the period 1997-2001

**Table 3: Uganda; Procurement of Traditional Main Export Cash Crops by Quantity ('000 kgs) 1997-2001**

<b>Year</b>	<b>Coffee</b>	<b>Tea</b>	<b>Tobacco</b>	<b>Cotton</b>
1997	210,123	18,260	4,809	18,975
1998	197,143	22,893	8,109	4,915
1999	230,466	22,102	4,714	14,482
2000	150,891	26,388	14,128	21,290
2001	183,277	30,447	14,589	12,479

*Source: Uganda Bureau of Statistics, Statistical Abstract, 2002*

The country lacks sufficient storage facilities for food produce at all levels. Private sector participants dominate the market system operating at different levels right from the village to the district, regional levels and between regions. Traders sell through a network of rural and urban markets, which are spread all over the country. Rural markets may be classified as village assembly markets, periodic markets or roadside markets. These markets lack appropriate facilities such as proper storage, weighing, and sanitary facilities. Rural markets are also characterized by excessive food wastage especially in the case of perishable products.

Whereas the private sector participants control the largest share of the food market in Uganda, they have continued to experience shortage of storage facilities and space. Most of them rent idle shops and a few of them own stores. The majority of the shops and stores are not suited to preserve quality of products.

Nationally, about 54 per cent of the farmers use local granaries for storing farm produce. Most of the granaries carry between 0.2 and 0.5 metric tons of produce where on the average, each family farm has 2 granaries. In addition, about 42 per cent of farmers use residential houses for farm storage. Table 4 shows the country's farm storage and average capacity by region. The most common foodstuffs stored include cassava, beans, maize, millet, sweet potatoes, sorghum and groundnuts that are regarded as food security reserves.

**Table 4: Uganda Farm Storage and Average Capacity**

<b>Region</b>	<b>Eastern</b>	<b>Northern</b>	<b>Western</b>	<b>Central</b>	<b>Uganda</b>
Type of storage (% using):					
Granaries	85	82	22	25	54
Houses	10	15	70	73	42
Others	5	3	8	2	4
Average Capacity (M. tons)					
Granaries	0.5	0.6	0.7	0.3	0.5
Houses	0.8	0.5	1.0	1.0	1.0
Others	0.2	0.2	0.25	0.2	0.2
<b>Average Number per Household</b>					
Granaries	2	2	1	1	1
Houses	0	0	1	0	1
Others	1	1	2	1	1

*Source: Post Harvest Division NARO*

Table 5 shows major grain storage facilities in the country by type, capacity and distribution.

**Table 5: Uganda's Major Storage Facilities**

<b>Location</b>	<b>Type</b>	<b>Capacity (mt)</b>	<b>Current Status</b>
Bugolobi	Silos – coffee		Not operational
Gulu	Warehouse	6,000	Not operational
Jinja	Silos	2,500	operational
	Silos	3,000	operational
Kasese	Stores	6,300	operational
Kawempe	Silos – grain		operational
Kyanzanga	Ware House	3,000	operational
Nalukolongo	Stores	18,000	operational
Nakawa	Silos – grain		operational
Tororo	Stores	18,000	operational

### **General Merchandise Storage**

Four stores owned by the Uganda Railways Corporation (URC) are located at the Goods Shed terminal in Kampala. Table 6 shows the estimated capacity of the stores.

**Table 6: Uganda Railways Corporation Stores**

Store	Estimated Capacity
Express Shed	800 tonnes
Entebbe Shed	800 tonnes
Main Shed	200 tonnes
General Stores	1000 tonnes
Central Shed	1000 tonnes

Source: Uganda Railways Corporation

### **Cold Storage**

The Civil Aviation Authority handed over the control and development of storage facilities at Entebbe International Airport to private investors. Three cold stores are located at Entebbe Airport: Fresh Handling Services Limited owns one that can handle up to 5,000 tonnes of flowers. The second cold store belongs to Entebbe Handling Services (ENHAS) that has a capacity to handle over 120 tonnes of fish. ENHAS, however, partitioned the store into compartments to cater for fish, flowers, vegetables and fruits while Roka Bonds Ltd owns a third one with a capacity of over 100 tonnes.

Given the increasing volume of fish, fruit and flower exports, there are investment opportunities to establish cold storage facilities. The cold storage and handling facilities at Entebbe Airport are inadequate to meet the increasing volume of exports of flowers, fruits and fish. Table 7 shows the exports of pepper, flowers, fruits and fish over the period 1997-2001.

**Table 7 Non-Traditional Uganda's Exports by Quantity ('000kgs): 1997-2001**

Commodity/Year	1997	1998	1999	2000	2001	2002 <sup>1</sup>
Maize	52,000	54,667	80,000	69,548	85,810	60,001
Beans and Other Legumes	16,639	18,397	27,249	38,526	15,288	30,221
Cattle Hides	6,619	6,487	4,666	12,246	20,386	
Sesame Seeds	1,485	43	2,325	1,438	1,854	
Fish and Fish Products	11,819	14,488	9,628	14,894	28,119	
Cocoa Beans	1,898	2,487	2,728	2,800	3,170	3,095
Cobalt	-	-	-	416	636	
Bananas	78	765	763	1,622	1,336	
Fresh Produce	2,152	2,874	3,280	3,500	4,528	6,083
Flowers <sup>2</sup>	1,792	1,541	2,133	2,826	3,710	4,615

Source: Uganda Bureau of Statistics, Statistical Abstract 2002 & Agribusiness Development Centre/IDEA Project, 8<sup>th</sup> Annual Progress Report

### **Bonded Warehouses**

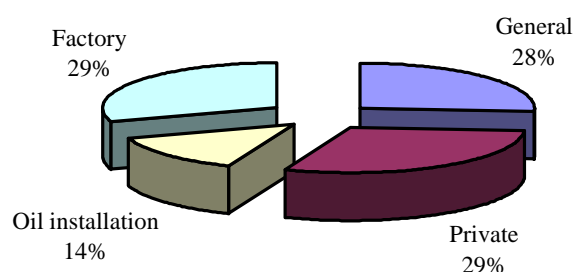
An increasing number of bonded warehouses have been established to accommodate the growing volume of exports and imports. Appendix 1 shows the operational bonded warehouses as of February 2003. There are four types of bonded warehouses – general warehouses (for general goods and motor vehicles); private (for motor vehicles and general goods); factory bonded warehouses and oil installations. The minimum size for the general bonded warehouses is 500 sq.

<sup>1</sup> For the commodities where data is available up to 2002, the source is ADC/IDEA project

<sup>2</sup> Export volumes includes both roses and cuttings

metres, for the private bonded warehouses is 450 sq. metres while it is open for factory and oil installations. In terms of ownership, general warehouses constitute 28 per cent (30 warehouses), private warehouses constitute 29 per cent (33 warehouses), 29 per cent (33 factory warehouses), and 14 per cent (17 oil installation). Figure 1 shows the distribution of bonded warehouses by ownership by as of February 2001. Out of 113 licensed bonded warehouses; over 70 per cent are within Kampala.

**Figure 1: Uganda; Operational Bonded Warehouses as of February 2001**



*Source: Uganda Revenue Authority*

❑ **Procedures for Licensing Bonded Warehouses**

This is done by the Commissioner Customs & excise upon satisfaction that the premises under question fulfil the following conditions:

- The building is very secure to guarantee safe custody of goods warehoused therein i.e. strong roof, walls and the general environment is conducive for a warehouse;
- The premises have a single entrance for ease of control;
- Lighting and ventilation is adequate;
- The floor area should be adequate to serve the purpose i.e. accommodate imports of raw materials used in the manufacture;
- Accessibility and location as ideal;
- Terminals for three locks are a pre-requisite;
- Cottage manufacture a CB6 Ug. Shs 100 million depending on the volume/value of imported raw materials;
- Availability of office accommodation, weights, scales, measures and other facilities for examining and taking account of goods and securing them in proper stacked places;
- The Bond Security taken out by Licensees must not be with Surety Insurance Companies that are not recognized by the Uganda Insurance Commission;
- The applicant should have had no record of warehoused goods removed from his warehouse except on payment of proper taxes to acceptable authority from Customs and Excise;
- Have no outstanding transactions on any earlier Bond Security executed by them;
- Undertake to computerize;

- Have staff with sufficient skills to handle and manage store systems and records;
- The staff are expected to have sufficient knowledge of Customs related affairs and computing skills are of added advantage;
- Upon fulfilment of the above, the prospective applicant files an application to have his/her premises licensed as a Bonded Warehouse to the Commissioner Customs and Excise; and
- The application should be accompanied by ground and site plan, which shows the physical address and the lay out of the proposed premises as well as the position of the door and the accessibility of the premises to a public road. The existing or proposed construction of the premises has to be described in details as are the applicant's proposals for structural alterations, should the application be considered favourably.

### ***Bulk Fuels Storage***

There are a number of subsidiaries of international oil companies operating in Uganda. These include among others Shell, Cortex, Gulf, Novena, Mobil, Total, Petrol and Gap co. The oil companies import finished products through the ports of Mombasa and Dar-es-Salaam. From Mombasa, the products are transported by pipeline through Nairobi to terminals in Eldoret and Kisumu from where the oil products are transported by rail or road to depots owned by the various oil companies. Overall, there has been an increase in the country's oil imports/sales as depicted in Table 8.

The consumption of oil products increased by over 20 per cent from 431,637 cubic metres in 1997 to 548,042 cubic metres in 2001. Table 8 also shows the sales of different oil products in Uganda over the period 1997-2001. The increase in oil consumption is partly attributed to the increase in the number of motor vehicles on the road over the period. The increased demand for oil products has led to an increase in the number of filling stations in the country.

**Table 8: Uganda: Sales of Petroleum Products by Type (cubic metres): 1997-2001**

<b>Year</b>	<b>Petrol</b>	<b>Aviation Fuel</b>	<b>Diesel</b>	<b>Fuel Oil</b>	<b>Kerosene</b>	<b>LPG</b>	<b>Total</b>
1997	177,044	44,643	125,621	34,124	48,576	1,629	431,637
1998	191,977	60,708	150,908	39,384	60,062	1,841	504,880
1999	201,127	51,072	179,215	40,782	60,448	2,200	534,844
2000	191,116	41,530	187,453	36,501	56,050	2,390	515,040
2001	199,956	43,916	207,183	38,591	55,504	2,892	548,042

*Source: Uganda Bureau of Statistics, Statistical Abstract, 2002*

### ***Linkages with the other Sectors***

Storage is interrelated with other marketing functions such as transportation, processing, financing, pricing and risk bearing. The successful development of the storage sector requires that other sectors of the economy be equally developed. Storage forms an essential support facility in the production and distribution process. The availability of storage facilities at all levels ensures a steady flow of raw materials, spare parts and consumer goods; and has a strong influence on the price payable by the final consumer.

# Uganda's Competitive Advantage

Below are some of the advantages available to investors by locating in Uganda:

Uganda Investment Authority has earmarked several areas for warehousing development namely:

- 1,000 hectares in Namanve Industrial area for industrial and commercial operations, cargo handling and warehousing. The UIA will put in place the necessary infrastructure while both foreign and local investors may apply for allocation of plots for development and location of an inland container terminal.
- 100 hectares adjacent to the Entebbe International Airport ideal for assembling of goods and packing for goods in transit.
- 850 hectares at Tororo near the Kenya-Uganda border suitable for developing warehousing operations for transit goods to Uganda and to the Great Lakes Region.
- Uganda is strategically positioned within East and Central Africa. This strategic location gives Uganda an easier access to a wide market within the Great Lakes region
- A well-developed road network linking Uganda to her neighbours. This facilitates the transportation of merchandise
- Stable macroeconomic variables with an inflation rate of less than 10 per cent, a stable exchange rate and a stable political environment
- 

The Development Finance Department of Bank of Uganda through the Bank of Uganda Export Finance Fund (EFF) provides medium-term loans to exporters for investment in infrastructure such as cold storage, warehouses cleaning, drying and packaging facilities.

### ***Investment Facilitation Services***

The Uganda Investment Authority (UIA) is a Government body set up to promote and facilitate investment in Uganda. The UIA can help investors:

- Obtain necessary information on investment in Uganda.
- Implement their project ideas through professional advice and assistance in locating relevant project support services.
- Issue the necessary investment licence and helping investors to secure secondary licenses and approvals e.g. work permits, trading licences etc.
- Arranging contacts for an investor and organizing itineraries for visiting foreign missions within the country.
- Assisting investors in seeking joint venture partners and linking with possible funding agencies.



# Investment Incentives

Investment incentives are covered under the Income Tax Act 1997. The Uganda Revenue Authority as part of the taxation system administers these incentives. The investment incentives are indicated in the following tables:

**Table 9: Capital Allowances**

• Initial allowances on plant and machinery located in Kampala, Entebbe, Namanve, Jinja and Njeru	50%
• Initial allowances on plant and machinery located outside Kampala, Entebbe, Namanve, Jinja and Njeru	75%
• Start up costs spread over the first 4 years	25%
• Scientific research expenditure	100%
• Training expenditure	100%
• mineral exploration expenditure	100%

**Table 10. Deductible annual allowances**

<b>Depreciable assets specified in 4 classes under declining balance method</b>	
Class 1 Computers and data handing equipment	40%
Class 2 Automobiles, construction and earth moving equipment	35%
Class 3 Buses, goods vehicles, tractors trailers, plant & Machinery for farming, Manufacturing and Mining	30%
Class 4 Railroad cars locomotives, vessels, office furniture, fixtures etc.	20%

**Table 11. Other annual depreciation allowances**

• Industrial buildings, hotels and hospitals	5%
• Farming general farm works (declining balance depreciation)	20%

Uganda has a priority investment areas list. Investments into priority areas indicated in table 9 are accorded additional benefits.

**Table 12: Priority Investment Areas**

• Crop processing	• Storage
• Education	• Forestry and processing of forest products
• Fish processing	• Steel industry
• Electronics	• Cotton and textiles
• Floriculture	• Edible oil

- |  |   |
|--|---|
| • Metal and Metal products                   | • Mining industry                       |
| • Construction and building industry         | • Ceramics industry                     |
| • Energy                                     | • Manufacture of industrial spare-parts |
| • Tourism industry                           | • Meat processing                       |
| • Manufacture of building materials industry | • Iron and steel                        |
| • Transport and communications               | • Real estate development industry      |
| • Pharmaceutical industry                    | • Packaging industry                    |
| • Dairy and Dairy products                   | • Financial services                    |
| • High-technology industry                   | • Health care                           |
|  | • Fruits and vegetables                 |

### *Other incentives*

In addition to the incentives listed in tables 6-8, Uganda offers the following:

- **Import Duty Exemptions.** Apply to motor vehicles, personal effects and plant and machinery.
- **Duty drawback facilities.** Allows exporters to claim taxes on inputs used to manufacture exportable products.
- **Corporation tax.** With the exception of mining there is a uniform corporation tax rate of 30%, which allows the “carry forward of losses”. Practically, this means, profits are not taxable

### *Investment protection*

- *Investment guarantees*-Uganda is a member of the Multilateral Investment Guarantee Agency (MIGA) of the World Bank and VAT deferred payment agreements.
- *Externalisation of funds*-Foreign investors are allowed to externalise funds for:
  - Loan repayment in a foreign country
  - Payment of financial earnings to foreign personnel
  - Payment of royalties or fees
  - Payment of profits or proceeds on disposal of assets.
- *Protection against compulsory acquisition.* Compulsory acquisition can only be made in accordance with the Constitution of Uganda. Should compulsory acquisition take place, the investor must be compensated within 12 months from the date of acquisition, based on fair market value of the enterprise.

# Investment Opportunities In Storage Sector

Investment opportunities in the establishment of storage facilities include food storage, traditional cash crop storage facilities, general merchandise stores and non-traditional cash crops storage facilities. Others include fish storage facilities, milk processing and storage facilities, wood and pulp storage facilities, medical storage facilities, assembling, bulk fuel storage facilities, dividing (bulk breaking) and preparing products for reshipping. Investment opportunities in the storage sector are in the following areas:

## ◆ *Food and Cash Crop Storage*

- Investment in the traditional post-harvest storage systems such as the granaries and outdoor stores.
- Investment in the former Produce Marketing Board (PMB) stores which are located in Kasese, Kampala, Jinja, Tororo and Gulu.
- Investment in the former cooperative societies stores.
- Investment in the former Coffee Marketing Board Limited (CMBL) stores.
- Investment in the CMB, LMB, stores located in Mombasa
- Set up of regional storage facilities/depots for the storage of surplus produce prior to export;
- Central/regional depots to serve as collection and distribution centres;
- Buying centres/depots-these can be located as near as possible to the production centres, serving as collection centres for produce intended for transfer to the national level and central/regional depots.

## ◆ *Cold storage*

- Setting up of cold storage chains at production centres i.e. fish landing sites, flower centres, and vegetable farms. Cold storage facilities can be established at cargo handling sites especially at Entebbe International Airport.
- Investing in refrigerated trucks to transport fish from the landing sites to the market and processing centres.
- Establishing packinghouses to serve storage needs while exporters are arranging for transportation. The idea of having good packinghouses is to protect the produce against the sunrays, rain and facilitates grading, sorting and packing in the shortest time possible for exports.

## ◆ *Warehousing and Container Terminal Storage*

- Establish an inland container terminal at Namanve, in an area gazetted as an industrial park.
- Construction of a cargo logistics centre at Entebbe International Airport;

- Letting of the Goods shed stores at Uganda Railways Corporation.
- ◆ *Bulk Oil Storage*
- Set up of bulk oil storage facilities.

# References And Sources Of further information

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Truck Ferries across Lake Victoria and on Containerisation of good transport, October 1995.

## KEY CONTACT ADDRESSES

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Civil Aviation Authority  
Plot 105, Airport Road,  
P.O. Box 5536, Entebbe-Uganda  
Tel: 256-42-20384, 20926, 20486.

Uganda Railways corporation (URC)  
P.O. Box 7150, Kampala, Nasser road  
Tel: 256-41-258051/6, Fax: 344405  
Telex: 61111 URAIL.

Ministry of Agriculture, Animal Industry and Fisheries,  
P.O. Box. 102,  
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Ministry of Disaster Preparedness and Refugees, Post Office Building, Plot 67/75, Yusuf Lule  
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National Agricultural Research Organisation (NARO) Secretariat, Entebbe,  
Fax: 321070, Tel: 320341, 320342, 320324

Uganda Revenue Authority (URA)  
Customs Department,  
P.O. Box. 7279,  
Kampala, Tel: 230701, 346123, Fax: 221778

Private Sector Foundation,  
P.O. .Box. 7683, Kampala,  
Plot 3, Kintu Road, Tel: 230956, 230985, **OR**  
Plot 43, Nakasero Road, Tel: 342163, 259109, 344921.

World Food Programme, Plot 22, Churchill Drive,  
Tel: 341565, 341564, 251760

Agribusiness Development Centre/IDEA Project  
Tel: 255482/83

**Appendix 1 : Uganda; Operational Bonded Warehouses As At February 2001**

Afrifreight (U) Ltd	Plot 32 Kibira Road	General
Agip (U) Ltd	8th Str. Industrail Area	Oil Installation
Akamba (U) Ltd	Old Portbell Rd Kampala	Private
Anik Industries (U) Ltd		Factory
Apparels Tri-Star (U)		Bonded Factory
Arrow Centre Ltd	Plot 6 Bombo Road Kampala	Private
Asgw Co Ltd (Kampala)	Plot 12 William Street, Kampala	Private
B.M.K (U) Ltd	Plot 28 Jinja Rd /Ntinda Ind. Area Kampala	General
B.P.C Chemicals Ltd	Plot M264 Ntinda Industrial Area, Kampala	Factory
Bat (U) Ltd	Plot 9/17 Tobacco Rd (Jinja), Kampala	Factory
Bemugisa Enterprises Ltd		Factory
Biashara Co Ltd	Plot 56 Iganga Rd	General
Britania Products Ltd	Plot M247 Ntinda Industrail Area	Factory
Bugisu Industries (U) Ltd	Plot 157 Bombo/Kawempe Road, Kampala	Factory
Buwase Investments	Plot 28 Lubas Rd,Jinja	General
Cortex Oil (U) Ltd	7th Str. Industrial Area, Kampala	Oil Installation
Cortex Oil (U) Ltd	Jinja	Oil Installation
Car & General (U) Ltd	Plot 81 Jinja Road Kampala	Private
China Jiefang (U) Ltd	Plot M287 Ntinda Indsutrail Area (Kampala)	Private
Classique Enterprises	Plot 137/145 6th Str Kampala	Private
Consumer Distributor (U) Ltd	Ntinda Industrail Area	Private
Cooper Motros Corporation	Plot..M/S Nakivubo Green, Kampala	Private
Crane Autos	Plot 32 Jinja Rd, Kampala	Private
Crane Salt (U) Ltd	Plot M512 Ntinda Industrial Area	Factory
Crestafoam Ltd	Ntinda Industrial Area Kampala	Factory
Crown Beverages Ltd	Nakawa Industrial Area Kampala, Plot 20 Old Portbell Road	Factory
Decase Chemicals (U) Ltd	Plot M466 Ntinda Industrial Area	General
Dembe Enterprises Ltd	Plot 10/12 Kibira Road	Private
Dembe Enterprises Ltd	Plot M236 Ntinda Industrial Area, Kampala	Private
Dunrich Cargo Ltd	Plot 25 Makhan Str, Mbarara	General
Firestone E.A.T Duty Free Ltd	Jinja	Private
Gabco	Plot 104/6 6th Str.Industrial Area, Kampala	General
Galana (U) Ltd	C/O Government Oil Reserves Jinja	Oil Installation
Gap co	7th Str. Industrial Area, Kampala	Oil Installation
Gap co	Mutibwa Road Jinja	Oil Installation
General Agencies Ltd	Plot 1, 7th Street Industrail Area Kampala	General
General Machinery	Plot 37 Jinja Rd, Kampalaplot 37 Jinja Road Kampala	Private
Genesis (U) Ltd	Plot 28/30 7th Str Area	Private
Germasu Enterprise	Jinja	Oil Installation
Get In Textorium Ltd	Plot 137/145 6th Street Industrial Area	Factory
Government Central Purchase Corporation	Plot 51/57 6th Street Industrial Area	Private
Government Central Purchase Corporation	Plot 55 Jinja Road Kampala	Private
Hared Petroleum	C/O Government Oil Reserves Jinja	Oil Installation
Hima Cement Factory (1994) Ltd	Plot 6 Fort Portal Rd Kasese	Factory
Hotloaf Bakery	Plot 29 Jinja Road	Factory
House Of Eden (U) Ltd	Plot 128 6th Str.	Factory
Hudig (U) Ltd	Plot 7/9 Mapeera Rd. Nalukolongo Kampala	General
Hwan Sung Industries Ltd		Private
Hussein Cars Motor Spares	Plot 41 Jinja Rd	Private
Inward Africa Forwarders		General
International Distillers Ltd	Plot 1 Malta Road Portbell Kampala	Factory
Intraship (U) Ltd	Plot M505 Ntinda Ind Kampala	General

Iran Uganda Establishments Ltd	Plot 9 3rd Strindustrial Area Kampala	Private
Jit Duty Free Ltd	Entebbe International Airport	
Jovenna (U) Ltd	Namanve Kampala	Oil Installation
Kakira Sugar Works 1985 Ltd	Plot ..Kakira Jinja	Factory
Kananura Enterprises Ltd	Plot 26, 7th Str Industrail Area, Kampala	General
Kapkwata	7th Str. Industrial Area, Kampala	Private
Kases Cobalt Co Ltd	Kasese	Factory
Katongole Hardware		General
Kassam Automobile House	7th Str. Industrial Area, Kampala	General
Kikuubo General Mer.	Plot 37/39 Nasser Road Kampala	General
Kinyara Sugar Works	Plot 31 Bujenje Masindi	Factory
Knigsway Enterprises	4th Str. Ind Area, Kampala	General
Logo Tech		Factory
Lonhro Motors (U)Ltd	Plot 6/10 Portbell Luzira Kampala	Private
M.G. Industries Ltd	Nalukolongo Rd ,Kampala	Factory
Mafuta Products (U) Ltd	Plot Nalukolongo Kampala	
Masterlines (Mbarara)	Mbarara	General
Mawokota Chemical Ind	Mityana Rd	Private
Maxx Enterprises Ltd	Plot 4 Old Kampalairo Iganga	General
Metro Cash And Carry	Nakawa Kampala	Private
Mkm (U) Ltd	Plot Busega Kampala	Private
Mocooh Petroleum (U) Ltd	C/O Government Oil Reserves Jinja	Oil Installation
Mpi Warehousing Centre Ltd	Plot M220 Ntinda Industrial Area	General
Muko Investments Ltd	Plot 1920 Kampala/Ebb Rd Kampala Namasuba	General
Muljibhai Madvani	Plot 45.47 Miiri Jinja	Factory
Multiple Industries	Plot 714/715 Wabigalo, Kibuli	Factory
Musiccraft Manufacturing Co	Muwesi Rd Kampala	Factory
Nakasero Soap Works Ltd	Plot 40 Old Kireka Road Kampala	Factory
Name Of Company	Location	Type Of Bonded Warehouse
Nice House Of Plastics	Plot 10 Kampalaitunsi Rd Kampala	Factory
Notay Engineering Ltd (1981) Ltd	Plot 433 Jinja Rd	General
Nytil Picfare Ind/Pan African Car	Plot 35 Yusuf Lule Rd, Jinja	Factory
Olam (U) Ltd		Private
Pacific Parts (U) Ltd	Plot 80/81 Ndeeba,Kampala	General
Pan African Carriers (U) Ltd		General
Panalpia (U) Ltd	Plot M231 Nakawa Ind Area, Kampala	General
Panalpina	Plot 41 Vithaldas Road, Jinja	General
Peacock Industries Ltd	Ntinda Industrial Area Kampala	General
Rafiki Trading Co	Plot106/109 6th Str. Industrail Area	General
Rahisi Tyres & Spares Ltd	15/17 1st/2nd Street Ind Area	Private
Ramraj Ltd	Nakawa Industrail Area Kampala	Private
Reco Inductries		Factory
Riham Industries Ltd	Plot 156/157 Kawempe	Factory
Rio Oil Ltd	C/O Government Oil Reserves Jinja	Oil Installation
Roadmaster Cycles	Plot 18/22 Nalukolongo Kampala	Factory
Rodolo (U) Ltd	Mbale	General
Roko Construction Co	Plot 160a Bombo Road Kawempe Kampala	Factory
Roofings Ltd	Lubowa Entebbe Rd Kampala	Factory
Seahorse Feeighters (U) Ltd	Plot M434 Ntinda Industrial Area	General
Sealco Trading Ltd	Ntinda Industrial Area Kampala	General
Shell (U) Ltd	7th Str. Industrial Area, Kampala	Oil Installation
Shell (U) Ltd	Mbale	Oil Installation
Shell (U) Ltd	Jinja	Oil Installation
Shell (U) Ltd	Entebbe International Airport	Oil Installation
Shumuk Enterprises Ltd	Plot M456 Ntinda Industrai Area, Kampala	General

Simab Blankets Ltd	Plot 2a/B Old Port Bell Rd Kampala	Factory
Skylark (U) Ltd	Plot 188 6th Str.Industrial Area, Kampala	Private
Songdoh Films (U) Ltd	Plot 5 Nalukolongo Kampala	Factory
Spear Motors Ltd	Plot M248 Nakawa Area Kampala	Private
Spedag (U) Ltd	Plot 3-11 Buvuma Rd Luzira Kampala	General
Sugar Corp Of Uganda Ltd	Lugazi	Factory
S.R.S (U) Ltd		General
Tata (U) Ltd	Plot 26 Jinja Road	Private
The Monitor Publications		Factory
Tororo Cement Ind	Tororo	Factory
Total (U) Ltd	8th Str. Industrail Area	Oil Installation
Total (U) Ltd	Mbale	Oil Installation
Trade Ports Int (U) Ltd	Pakwach	General
Transahara International	Plot Nakawa Naguru Kampala	General
Transami (U) Ltd	Plot 611 Ntinda Industrail Area	General
Transit Duty Free Shop	Ebb Airport Passenger Terminal	Private
Tuf-Foam Ltd	Plot 336 Kawempe, Kampala	Factory
Two Way Communications	Plot 17a/B Nkurmah Road	Private
Uganda Bati Ltd	Plot 14/28 Kibira Road Kampala	Factory
Uganda Breweries Ltd	Portbell Luzira Kampala	Factory
Uganda Duty Frees Ales Ltd	Plot 4 Muwesi Road, Kampala, Ebb Airport Passenger Term	Private
Uganda Inflight Catering Services Ltd	Entebbe International Airport	Private
Uganda Railways Cop.	Nasser Rd	Private
Unilever (U) Ltd		Private
Vitafoam (U) Ltd	Plot 133 Yusuf Lule Road Njeru	Factory
Walusimbi's Garage	Plot 13/15 Dewington Rd Kampala	Private
Youma Builders Ltd	Plot M538 Ntinda Industrail Area Kampala	Private
Zakaria Industries Ltd	Plot 268 Kyambogo Rd	Factory

**Appendix 2. Tariff Position Towards COMESA FTA (March 2003)**

Country	Tariff Position
Djibouti Egypt Kenya Madagascar Malawi Mauritius Sudan Zambia Zimbabwe	Duty-free trade. No duties or charges of equivalent effect on all goods originating from these countries.
Burundi Rwanda Ethiopia	Burundi, Rwanda and Ethiopia to join by end of January, 2004. Rwanda reduced tariff by 90% since January 2003 while Ethiopia reduced by same rate since October 2002. Burundi reduced by 60%.
Comoros Eritrea Uganda	Had reduced tariffs by 80%, so 20% of the general (MFN <sup>3</sup> ) duty rates
Angola, Congo (DR), Seychelles	Full MFN rates.
Namibia Swaziland	Full MFN rates until the derogation lapses

**Source: COMESA web site and Report of Finance Ministers' Meeting in Khartoum March, 2003**

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<sup>3</sup> MFN means Most Favoured Nations