



Anti-money laundering and counter-terrorist financing measures

Uganda

Follow-Up Report

**16th Enhanced Follow-up Report &
7th Technical Compliance Re-Rating
March 2026**





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ESAAMLG's members and observers are committed to the effective implementation and enforcement of internationally accepted standards against money laundering and the financing of terrorism and proliferation, in particular the FATF Recommendations.

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This report was approved by the ESAAMLG Task Force of Senior Officials at the March 2026 meeting in Arusha, Tanzania.

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UGANDA: 16th FOLLOW-UP REPORT & 7th REQUEST FOR RE-RATING

I. INTRODUCTION

1. The Mutual Evaluation Report (MER) of Uganda was adopted by the Task Force in April 2016 and subsequently approved by the Council of Ministers in May 2016. This follow up report analyses the progress of Uganda in addressing the technical compliance (TC) deficiencies identified in its MER. Re-ratings are given where sufficient progress has been made. Overall, the expectation is that countries will have addressed most if not all TC deficiencies by the end of the third year from the adoption of their MER. This report does not address what progress Uganda has made to improve its effectiveness.
2. The assessment of Uganda's request for TC re-ratings and the preparation of this report was undertaken by the following experts (supported by the ESAAMLG Secretariat: Muluken Yirga Dubale and Kelebogile Moremi):

No.	ESAAMLG Member	Representative	Expertise
1.	Kenya	James Manyonge	Legal and Financial Sector
2.	Malawi	Masautso Ebere	FIU & Financial Sector
3.	Rwanda	Bernard Nsengiyumva	Financial Sector
4.	Seychelles	May-Paule Rabat	Law Enforcement
5.	Zambia	Velika Mpundu	Financial Sector

3. Section III of this report highlights the progress made by Uganda and the analysis undertaken by the Reviewers. Section IV sets out the conclusion and a table showing which Recommendations have been recommended for re-rating.

II. KEY FINDINGS OF THE MUTUAL EVALUATION REPORT

4. The MER¹ gave Uganda the following technical compliance ratings:

Table 1. Technical compliance ratings², April 2016

R 1	R 2	R 3	R 4	R 5	R 6	R 7	R 8	R 9	R 10
NC	PC	PC	LC	NC	NC	NC	NC	C	PC
R 11	R 12	R 13	R 14	R 15	R 16	R 17	R 18	R 19	R 20
NC	NC	C	PC	NC	NC	NC	NC	NC	NC
R 21	R 22	R 23	R 24	R 25	R 26	R 27	R 28	R 29	R 30
C	PC	PC	NC	NC	NC	NC	NC	PC	PC
R 31	R 32	R 33	R 34	R 35	R 36	R 37	R 38	R 39	R 40
PC	NC	NC	PC	PC	C	PC	PC	NC	PC

¹ Mutual Evaluation Report (MER) on Uganda, April 2016, https://esaamlg.org/reports/2ND-ROUND-MUTUAL-EVALUATION-REPORT-OF-THE-REPUBLIC-OF-UGANDA_1.pdf

² Four technical compliance ratings are available: compliant (C), largely compliant (LC), partially compliant (PC), and non-compliant (NC).

5. In the light of these results, Uganda was placed in the enhanced follow-up process.³

III. OVERVIEW OF PROGRESS IN TECHNICAL COMPLIANCE

6. Subsequent to the adoption of the 2016 MER, Uganda has submitted six (6) FURs with requests for rerating and taken measures aimed at addressing the technical compliance deficiencies identified in its MER. The FURs were published on the ESAAMLG website⁴ with upgraded ratings as shown in Table 1(a) below:

Table 1 (a): Technical compliance following revision of ratings, July 2024

R 1	R 2	R 3	R 4	R 5	R 6	R 7	R 8	R 9	R 10
LC	LC	C	LC	C	C	PC	PC	C	LC
R 11	R 12	R 13	R 14	R 15	R 16	R 17	R 18	R 19	R 20
C	C	C	LC	PC	C	C	C	LC	C
R 21	R 22	R 23	R 24	R 25	R 26	R 27	R 28	R 29	R 30
C	LC	LC	LC	NC	LC	C	NC	C	PC
R 31	R 32	R 33	R 34	R 35	R 36	R 37	R 38	R 39	R 40
LC	C	NC	LC	LC	C	PC	PC	NC	PC

7. This section of the report summarises further progress made by Uganda to improve its technical compliance by addressing the TC deficiencies identified in its MER.
8. ESAAMLG welcomes the steps that Uganda has taken to improve its technical compliance with Recommendations 7, 28, 33 and 40. Following this progress, Uganda has been re-rated Compliant with R.7 and R.33, Partially Compliant with R.28 and remains as Partially Compliant with R.40.

Recommendation 7 - Targeted Financial Sanctions Related to Proliferation

	Year	Rating
MER	2016	NC
FUR 4	2022	-
FUR 5	2023	PC
FUR 6	2024	-
FUR 7	2025	↑C (re-rated from PC)

9. Recommendation 7 was rated Not Compliant in the MER. The main shortcoming was that Uganda had no framework for implementation of targeted financial sanctions relating to the

³ Enhanced follow-up is based on the traditional ESAAMLG policy for members with significant shortcomings (in technical compliance or effectiveness) in their AML/CFT systems, and involves a more intense follow-up process.

⁴ https://www.esaamlg.org/index.php/Countries/readmore_members/Uganda

prevention suppression and disruption of proliferation of weapons of mass destruction and its financing.

10. Recommendation 7 was reassessed and rated Partially Compliant in the Uganda's 12th FUR in September 2023. The Anti-Terrorism Regulations, 2023 empowered Minister responsible for Home Affairs to designate the listed individuals and entities as 'suspected terrorists and organization' within 24 hours after receipt of the UNSC designation (Reg 10). However, the process went beyond 24 hours, Regs 10 and 12 were contradictory and implementation of TFS on PF did not occur "without delay". The ratings for criterion 7.1 and 7.2 (a) were therefore maintained as not met.
11. **Criterion 7.1 is met.** Uganda ensures the implementation of UNSC sanctions resolutions and domestic designations without delay through a comprehensive legal framework provided in the Anti-Terrorism Act. The Act criminalizes proliferation financing (section 11) and empowers the Minister of Internal Affairs to make regulations for the implementation of targeted financial sanctions on terrorism financing and proliferation financing (section 36).
12. In the period under review period, Uganda made reforms to its legal framework through the Anti-Terrorism Regulations (ATR) 2025 which repealed and replaced the ATR 2023. In terms of the ATR 2025, implementation must be done without delay, and without prior notice to the designated party (Reg. 11(1) – (3)). In terms of the ATR 2025, upon designation by the UN, the Uganda Mission at the UN must notify Minister of the designation within 4 hours. The Minister must thereafter notify the FIA of the designation within 4 hours (Reg. 9(1)). Upon receipt of the notification from the Minister, the FIA must, within 4 hours of notification, circulate the designation information and direct all accountable persons and natural or legal persons and direct the accountable person and natural or legal person that holds or controls funds or property of the designated person or entity to freeze or seize funds or property of the designated person or entity. This must be done without delay, and without prior notice to the designated party (Reg. 11(1) – (3)). The entire process from UN designation to freezing must occur within 24 hours and the legal effect occurs immediately upon UN designation (Reg. 11(9)). The deficiencies have been addressed and **critierion 7.1 is rerated met.**
13. **Criterion 7.2 is met.** In the 12th FUR, Uganda met the requirements under criterion 7.2 (b) – (f). However, the deficiencies identified under criterion 7.2 (a) were weighted heavily resulting in criterion 7.2 being rated partly met.
14. **Sub-criterion (a) is met.** All natural and legal persons within the country are required to freeze, without delay and without prior notice, the funds or other assets of designated persons and entities (Reg 11 (1)). Uganda has therefore addressed the deficiencies and **sub-criterion 7.2 (a) is rerated met.**
15. **Sub-criterion (b) is met.** The freezing obligation extends to the funds or property of the designated person or entity and any other funds derived or generated from such funds, including any funds or other assets wholly or jointly owned or controlled, directly or indirectly, by the person or entity or by any person acting on behalf of or at the direction of the person or entity. (Reg 11(1)). As there has been no change, the **sub-criterion remains met.**
16. **Sub-criterion (c) is met.** An accountable person in Uganda, whether natural or legal, are

prohibited from engaging in any dealings with the designated person or entity including making funds, property, economic resources, or financial or related services available (directly or indirectly, in whole or in part) for their benefit, or for the benefit of any entity they own, control, or direct, unless authorised or otherwise notified in accordance with the Regulations. Uganda nationals, including any person or entity within Uganda are covered in this regulation. (Reg 18 (7)(c)). This remains unchanged and ***the sub-criterion remains met.***

17. ***Sub-criterion (d) is met.*** All designations are published in the Gazette by legal notice and in a newspaper of wide circulation in Uganda. Apart from publication of the legal notice, and dissemination/circulation of the information on UNSC designations related to PF (Reg 12), the FIA and Bank of Uganda have issued Targeted Financial Sanctions Guidelines to financial institutions and DNFBPs to guide them on their specific freezing obligations in the context of targeted proliferation related financial sanctions. This remains unchanged and ***the sub-criterion remains met.***
18. ***Sub-criterion (e) is met.*** Accountable persons, natural and legal persons are required, immediately after freezing or seizing any funds or property, to inform the Financial Intelligence Authority of the full particulars of the funds or property which have been frozen or seized and any other information that is relevant to or would facilitate compliance with these Regulations, including all transactions or attempted transactions relating to the funds or property. (Reg 18(5)). This remains unchanged and ***the sub-criterion remains met.***
19. ***Sub-criterion (f) is met.*** The ATR protects the rights of bona fide third parties acting in good faith when implementing the obligations under Recommendation 7. This include the courts' powers to vary or review an order freezing or seizing funds or property, where the court is satisfied on the balance of probabilities that the person or organisation is an innocent third party with a bona fide right to the funds or property frozen or seized (Reg 6(3)(a) and 29(3) of the ATR). This remains unchanged and ***the sub-criterion remains met.***
20. ***Criterion 7.3 is met.*** In Uganda's 12th FUR, criterion 7.3 was rated not met. The identified deficiencies were that Uganda had not adopted measures for monitoring and ensuring compliance by financial institutions and DNFBPs with the relevant laws or enforceable means governing the obligations under Recommendation 7 and there were no civil, administrative or criminal sanctions. In the period under review, Uganda has adopted measures for monitoring and ensuring compliance by financial institutions and DNFBPs with the relevant laws or enforceable means governing the obligations under Recommendation 7. An accountable person, entity or any person that contravenes a provision of the ATR is liable, in the case of an individual to a fine of two currency points for each day or part of a day on which the individual continues in contravention or to imprisonment not exceeding two months or both; or in the case of a legal person, to a fine of two currency points for each day or part of a day on which the legal person continues in contravention. Accountable persons are subject to additional administrative sanctions and fines as prescribed in the Anti-Money Laundering Act (Reg 23). Section 24 (4) and 24 (5) of the AMLA empowers the FIA and other supervisory bodies to impose administrative sanctions on an accountable person that fails to comply with directives, guidelines or requests issued by the FIA. Uganda has addressed the identified deficiencies and ***criterion 7.3 is rerated met.***
21. ***Criterion 7.4 is met.*** In Uganda's 12th FUR, criterion 7.4 was rated mostly met. Uganda has publicly known procedure for submitting de-listing requests to the UNSC, directly to the UN Focal Point. A person, organisation or entity residing in Uganda which is designated by the

United Nations Security Council or any of its Sanctions Committees may also submit to the Minister a request for delisting. The FIA then requests an accountable person or any relevant public or private body, to unfreeze the funds or property. (Reg 12). The ATR also provides for the procedures that authorise the access to frozen funds or other assets which have been determined to be necessary for basic expenses, for the payment of certain fees (Reg 20 (4)). Where the name of a designated or listed party is removed from the United Nations Sanctions List any freezing order or prohibition under the Regulations shall immediately cease to apply. The FIA is required to immediately circulate such notifications to the accountable persons and any relevant public or private body (Reg 12 (9) and Reg 13). **Criterion 7.4 is therefore met.**

22. **Criterion 7.5 is met.** This criterion was rated met in Uganda’s 12th FUR. In terms of the ATR, the Court may authorize the declared party to make any payment due under a contract, an agreement or an obligation, provided it is satisfied that:

- the contract, agreement or obligation is not related to any of the prohibited items, materials, equipment, goods, technologies, assistance, training, financial assistance, investment, brokering or services referred to in UNSCR 2231 and any future successor resolutions;
- the payment is not received, directly or indirectly, by a person or entity subject to the measures in paragraph 6 of Annex B of United Nations Security Council Resolution 2231 (2015);
- the Minister of Internal Affairs has submitted, in coordination with the Minister responsible for foreign affairs, a prior notification to the Security Council of its intention to authorise such a payment to be made or to authorise, where appropriate, the unfreezing of funds or property for the same purpose at least ten working days prior to such authorisation. As there has been no change, **critierion 7.5 remains met.**

Weighting and Conclusion

23. Uganda has made reforms to its legal framework through the Anti-Terrorism Regulations (ATR) 2025 which addressed all the deficiencies identified in the MER and 12th FUR. The deficiencies identified in c7.1 and c7.2(a) which were weighted heavily in the 12th FUR have been addressed to ensure that the implementation of UNSC sanctions resolutions and domestic designations is without delay, and without prior notice to the designated party (Reg. 11(1) – (3)). With respect to c.7.3, Uganda has adopted measures for monitoring and ensuring compliance by financial institutions and DNFBPs with the relevant laws or enforceable means governing the obligations under Recommendation 7. All the requirements are met. Reviewers therefore recommend **upgrading the rating for R7 from Partially Compliant to Compliant.**

Recommendation 28 - Regulation and supervision of DNFBPs

	Year	Rating
MER	2016	NC
FUR 4	2022	-

FUR 5	2023	-
FUR 6	2024	-
FUR 7	2025	↑PC (re-rated from NC)

24. **Criterion 28.1 was rated Not Met in the MER.** The identified deficiency was that although, casinos were required to be licensed under the Gaming and Pool Betting Act, there were no provisions enabling competent authorities to take legal and regulatory measures to prevent criminals or their associates from holding a significant or controlling interest or from operating a casino.

25. **Sub-criterion (a) is met.** Uganda revised its laws in July 2024, including the Anti-Money Laundering Act (AMLA) and the Lotteries and Gaming Act. The Lotteries and Gaming Act provides for a requirement for Casinos to be licensed by the National Lotteries and Gaming Regulatory Board (section 26). This remains the same since the MER.

26. **Sub-criterion (b) is met.** In terms of the AMLA, a competent authority includes regulatory and supervisory bodies, and a supervisory authority is any body that regulates or supervises persons or businesses listed in Schedule 2 in matters relating AML/CFT (Sec 1 AMLA). Casinos are listed in Schedule 2 of the AMLA as accountable persons, and for casinos the supervisor is the National Lotteries and Gaming Regulatory Board. Under the AMLA, a supervisory body is empowered to ascertain whether a person is fit and proper to hold office in a reporting institution taking into account any involvement by that person, whether directly or indirectly, in any non-compliance with AMLA, order, directive or regulations under AMLA or in any money laundering activity (Sec 24 (8)(d) AMLA). A casino is also prohibited from employing a person to manage or to be in a managerial capacity unless that person is licensed (Sec 31 of the Lotteries and Gaming Act). In addition, a casino licence cannot be granted unless the Board is satisfied that the applicant and each person concerned or associated with the management and operation of a casino is a fit and proper person. (Regulation 11(1), Lotteries and Gaming (Licensing) Regulations, 2017.)

27. **Sub-criterion (c) is met.** The deficiency identified in the MER was that licensing authorities have no powers to supervise casinos to comply with the anti-money laundering provisions within the AMLA. Following the revisions in July 2024, the AMLA now places the responsibility on regulatory or supervisory bodies to enforce compliance with AMLA by accountable persons (Sec 24). Casinos are listed as accountable persons in Schedule 2 of the Act.

28. In conclusion, Uganda has addressed all the identified deficiencies in relation to Criterion 28.1. **Criterion 28.1 is therefore re-rated as met.**

29. **Criterion 28.2 to 28.5** were rated Not Met in the MER. The identified deficiencies were that there were no legal provisions designating a competent authority or SRB for monitoring and ensuring compliance of other DNFBS with AML/CFT requirements. DNFBS were not subject to monitoring or supervised for compliance with AML/CFT requirements. The law did not provide for supervision to be done on a risk-sensitive basis as required under this Recommendation.

30. **Criterion 28.2 is met.** In terms of the AMLA, a competent authority includes regulatory and supervisory bodies, and a supervisory authority is defined as any body that regulates or supervises persons or businesses listed in Schedule 2 in matters relating AML/CFT (Sec 1 AMLA). Real estate agents; dealers in precious metals and stones; lawyers, notaries; trusts and company

service providers are listed as accountable persons (Schedule 2, paragraphs 1-6 AMLA). Supervisory bodies are empowered to enforce compliance by accountable persons with AML/CFT requirements (Sec 24 (1) AMLA). Where there is no supervisory, the FIA is the supervisory body (Sec 24(2) of the AMLA). Accordingly, for compliance with AML/CFT requirements:

- Real estate agents are supervised by the FIA (Sec 24(2) AMLA).
- Dealers in precious metals and precious stones, are supervised and regulated by the Minister of Energy and Mineral Development (Sec 139-140 Mining and Minerals Act Act).
- Lawyers and notaries are regulated and supervised by the Law Council (Sec 13 (2) Advocates Act).
- Accountants are regulated and licensed by the Institute of Certified Public Accountants (ICPAU). (Sec 4 Accountants Act).
- Trusts and company service providers are regulated and supervised by the FIA. (Sec 24(2) AMLA).

31. Supervisory bodies are empowered to impose administration sanctions, including a reprimand, warning or fine not exceeding 37, 500 currency points for non-compliance with AML/CFT requirements (Sec 24(4) AMLA).

32. **Criterion 28.3 is met.** Uganda has established a legal and institutional framework to ensure that all DNFBPs are subject to systems for monitoring compliance with AML/CFT requirements. DNFBPs are listed as accountable persons under the Anti-Money Laundering Act, Cap. 118, and are therefore required to comply with all relevant AML/CFT obligations. The AML Regulations, 2015, as amended in 2023, provide for structured monitoring mechanisms, including Regulation 43, which requires periodic independent audits to assess AML/CFT compliance and makes audit reports available to the Financial Intelligence Authority (FIA) upon request, and Regulation 45, which obligates DNFBPs to submit annual AML/CFT compliance reports and internal policies to the FIA. In addition, Regulation 53(1) of the AML (Amendment) Regulations, 2023 mandates supervisory authorities to supervise DNFBPs for compliance with the Act and Regulations. Uganda has also clearly designated supervisory authorities for each DNFBP category, including the Institute of Certified Public Accountants of Uganda for accountants, the Law Council for lawyers, the Lotteries and Gaming Regulatory Board for casinos, the FIA for real estate agents, and the Ministry of Energy and Mineral Development for dealers in precious metals and gems. Overall, Uganda has adequate systems in place within its legal framework to monitor DNFBPs' compliance with AML/CFT requirements.

33. **Criterion 28.4 is partly met:**

34. **Sub-criterion (a) is met.** Supervisory bodies of DNFBPs have adequate powers to perform their functions, including powers to monitor compliance. These powers are derived from section 24(1)-(2) of the AMLA, which are in addition to their inherent powers as regulators and licensing bodies of the DNFBPs as outlined under criterion 28.2. Where a DNFBP does not have a designated supervisory authority, the FIA assumes responsibility for monitoring and enforcing compliance. This provides a clear legal mandate and sufficient authority for DNFBP supervision.

35. **Sub-criterion (b) is partly met.** Fit and proper tests are conducted by supervisory bodies when considering applications for enrolment, issuance of licences or registration, and when considering renewal of such licences or registration. For lawyers and notaries, removal from the

roll is related to disciplinary or pending criminal proceedings (Sec 15 Advocates Act). For accountants, disqualification from enrolment or membership is on grounds of undischarged bankruptcy and serious criminal offences or offences involving fraud or dishonesty (Sec 26 Accounts Act). For dealers in precious metals and stones, cancellation of the licence is linked to conviction of an offence under the Mining and Minerals Act (Sec 146 Mining and Minerals Act). However, there are no similar requirements to the other sectors including real estate agents (important sector in terms of risk) and TCSPs.

36. **Sub-criterion (c) is met.** S.136 of the AMLA provides a range of proportionate and dissuasive criminal sanctions for failure to comply with the provisions of the Act. S.21(1) of the AMLA as amended provides that FIA may also impose administrative sanctions on an accountable person who fails to comply with directives, guidelines or requests issued by the Authority. Supervisory bodies are empowered to impose administrative sanctions, including a reprimand, warning or fine not exceeding 37, 500 currency points for non-compliance with AML/CFT requirements. (Section 24(4) AMLA).

37. **Criterion 28.5 is met.** Uganda has established a risk-sensitive supervisory framework for DNFBPs through policy measures, supervisory tools, and structured planning. Uganda conducted sectoral ML/TF risk assessments for all DNFBPs, namely, casinos, advocates, accountants, real estate agents, dealers in precious metals and stones, trusts and company service providers-enabling the country to understand the risks in each sector and to guide supervisory prioritization. Based on these assessments, the FIA has developed tools to operationalize risk-based supervision in 2025, including:

- *The Compliance and Inspection Supervisory Strategy*, which gives the strategic direction for applying a risk-based approach in supervising DNFBPs;
- *The AML/CFT Supervision Manual*, which outlines the methodologies and procedures for planning and implementing risk-based supervision, including registration, risk profiling, offsite/onsite inspections, ongoing monitoring, and resource allocation adopted by the other DNFBPs supervisory authorities; and
- *The Annual Compliance and Inspection Supervision Plan*, which allocates supervisory resources and prioritizes inspection activities according to the risk profiles of DNFBP sectors.

Weighting and conclusion

38. Uganda has taken some significant steps to strengthen its AML/CFT framework for DNFBPs since the 2015 MER. All previously identified deficiencies under Criterion 28.1, 28.2, 28.3, and 28.5 have now been fully addressed and are assessed as met. This demonstrates substantial progress in establishing competent supervisory authorities, implementing monitoring systems, and applying a risk-based approach to the supervision of DNFBPs. However, Criterion 28.4 is only partly met due to remaining gaps in conducting fit and proper tests for certain high-risk sectors, specifically real estate agents and trust and company service providers (TCSPs). While supervisory authorities possess the necessary legal powers and sanctions to enforce compliance, the absence of robust integrity screening requirements for key personnel in these sectors keeps a residual weakness in the preventive system. Given that only one out of five criteria remains partly compliant and considering the importance of ensuring that criminals and their associates cannot

abuse DNFBPs particularly those operating in higher-risk sectors such as real estate and TCSPs the remaining deficiencies still affect the overall effectiveness of the supervisory framework. Reviewers recommend ***upgrading the rating for R28 from Non-Compliant to Partially Compliant.***

Recommendation 33 – Statistics

	Year	Rating
MER	2016	NC
FUR 4	2022	-
FUR 5	2023	-
FUR 6	2024	-
FUR 7	2025	↑C (re-rated from NC)

39. ***Criterion 33.1 was rated Partially Met in the MER.*** The identified deficiencies were that the statistics kept by the authorities were not comprehensive, particularly those relating to areas which are important to Uganda’s AML/CFT regime such as STRs; cases investigated, prosecuted and convictions; and seizures, freezing and confiscations. There were also no proper systems of maintaining comprehensive statistics in Uganda particularly amongst the competent authorities. To address the identified deficiencies, Uganda has designated the Financial Intelligence Authority (FIA) as Central Authority for maintaining AML/CFT/CPF related statistics for Uganda.
40. ***Sub-criterion (a) is met.*** The FIA maintains a database of all reports of suspicious transactions including STRs received from reporting institutions and intelligence reports disseminated to LEAs. In addition to the STR data, the FIA maintains comprehensive statistics on halted transactions, and information exchanges with foreign FIUs and domestic LEAs, Mutual legal assistance requests, and such other materials as the Executive Director of the FIA may determine. All Ugandan competent authorities now maintain statistics relating to ML/TF/PF. These are transmitted to the FIA on monthly basis and maintained by the FIA. To support this, a substantive statistics working Group composed of 19 Agencies in the AML/CFT value chain has been established and is housed by the FIA. The Working Group meets monthly to address all statistical related matters.
41. ***Sub-criterion (b) is met.*** Uganda has adopted a Case Management System for all relevant authorities (including Uganda Revenue Authority (URA), Inspectorate of Government, Uganda Wildlife Authority (UWA), FIA, Office of the Director Public Prosecutions (ODPP) and Uganda Police) to collect comprehensive statistics on ML and TF cases that have been investigated, prosecuted or convicted including on inbound and outbound cooperation requests. These statistics are broken down by predicate offences, amounts involved and other key parameters.
42. ***Sub-criterion (c) is met.*** Ugandan authorities have also adopted comprehensive and standardised policies and procedures for identifying, tracing, seizing and confiscating proceeds and instrumentalities of crime. This is enforced by the Inspectorate of Government and the Director of Public Prosecutions pursuant to the Anti-Corruption Act. The Inspectorate of Government has established an Asset Recovery Unit which is responsible for asset recovery and related statistics.

43. **Sub-criterion 33.1 (d) is met.** The Office of the Director Public Prosecutions (ODPP) has in place an International Cooperation Department. The Department is charged with the mandate of ensuring overall coordination and harmonization of the various desks, units, sections, divisions, and departments in the Directorate, towards fulfilling the Institution’s objectives in the management of cross-border crimes, international crimes, and international cooperation in criminal matters. The Directorate maintains all related statistics on MLA and extradition.

Weighting and conclusion

44. Uganda has addressed the deficiencies in the MER and all criteria are met. Reviewers recommend **upgrading the rating for R33 from Non-Compliant to Compliant.**

Recommendation 40 – Other forms of international co-operation

	Year	Rating
MER	2016	PC
FUR 4	2022	-
FUR 5	2023	-
FUR 6	2024	-
FUR 7	2025	PC (No change)

45. **Criterion 40.1 was rated Largely met in the MER.** Competent authorities are allowed to exchange/share information with their counterparts (Sec 111 of the AMLA). Section 111 allows the competent authorities to provide a wide variety of mutual legal assistance to other counterparts. The deficiency identified in the MER was that no guidance in the law on the time frames within which Uganda must act, when assisting foreign counterparts. It is therefore, difficult to determine how timely the requests can be processed. As there has been no change, the **criteria remains largely met.**

46. **Criterion 40.2 was rated Partially met in the MER.** The identified deficiencies were that Sec 111 of the AMLA was not explicit on competent authorities being allowed to use the most efficient means to co-operate. There were no clear and secure gateways, mechanisms or channels that facilitated the transmission and execution of requests in Uganda. For sub-criterion d) and e), there were no processes which allowed prioritisation and timely execution of requests as well as for safeguarding the information received in Uganda. Uganda has revised its laws to address the identified deficiencies as follows:

- Competent authorities in Uganda have lawful basis for providing international cooperation, in terms of sec 114(1)(b) of the AMLA.
- The AML (Exchange of Information) Regulations require a competent authority to use the most efficient and secure means to share information with a foreign counterpart (Reg 3(5)(a)). A request for information by a foreign counterpart may be made: (a) electronically, and a secured reporting system must be established by the competent authority; (b) electronically by secured mail; (c) in writing and submitted by hand or

registered post; or (d) by facsimile. (Reg 3(2) of the AML (Exchange of Information) Regulations).

- Competent authorities are required to establish controls and safeguards to ensure that any information to be shared with a foreign counterpart: (i) is used only by the foreign counterpart requesting for the information; (ii) is used only for the purpose for which the information is requested; and (iii) ensure that the foreign counterpart maintains appropriate safeguards to keep the information shared confidential. (Reg 3(5)(b) of the AML (Exchange of Information) Regulations).
- Competent authorities have processes for prioritization and timely execution of requests for international cooperation. The FIA has established processes in line with Egmont Group of FIUs procedures on prioritization of TF and other high-ticket cases. The ODPP through its case management system has embedded a prioritization criterion for cases that fall when that prioritization parameters (e.g. where a request is labelled “Urgent”, the ODPP can use and dispatch information electronically to expedite execution, while the formal information is sent later through the formal MLA or diplomatic channels). Furthermore, the ODPP in collaboration with Office of the Attorney General has established MLA guidelines that stipulate a 14-turnaround period for all MLA requests. In addition, CID detectives are now attached to the international cooperation department of the ODPP to support work to clear the backlog.
- To facilitate cooperation with foreign counterparts, competent authorities have developed mechanisms under the MLA procedures and other forms of international cooperation legal arrangements to facilitate sharing of information across borders in a confidential manner. All officers of the relevant competent authorities (FIA, URA, UWA, ODPP, BOU are subject to an oath of secrecy at the commencement of their tenure and undertake to maintain the confidentiality of information received by them during and after their employment. **Criterion 40.2 is therefore upgraded to met.**

47. **Criterion 40.3 was rated Largely met in the MER.** The AMLA, under sec 105 provides for the Minister or an authorised officer (defined in sec 1 as, “Executive Director or Deputy Executive Director of the FIA, a prosecutor of the Director of Public Prosecutions, or a police officer at the rank of assistant inspector of police or higher”), to enter into an agreement with any ministry, department, public authority or body outside Uganda for the collection, use or disclosure of information, with the aim of exchanging or sharing information outside Uganda. Whereas this provision allows the Minister and specific competent authorities to enter into bilateral or multilateral agreements or arrangements to co-operate, the competent authorities allowed to do this are limited leaving out the other competent authorities which could be important in the AML/CFT regime of Uganda. Further, there is no guidance given on the timeliness of signing such agreements as required under this criterion. As there has been no change, the **sub-criterion remains largely met.**

48. **Criterion 40.4 was rated Not met in the MER.** The deficiency was that the laws of Uganda do not require Ugandan competent authorities to provide feedback in a timely manner to competent authorities from which they have received assistance, on the use and usefulness of the information obtained. Uganda has not established mechanisms for the competent authorities to provide timely feedback. The deficiency is therefore not addressed and **c.40.4 remains not met.**

49. **Criterion 40.5 was rated Largely met in the MER.** The legal framework in Uganda has a few

restrictions on exchange of information: a) sec 114(12) of the AMLA prohibits refusal of a request for assistance because the crime is also considered to have fiscal matters; b) sec 114.(11) of the AMLA prohibits denial to render mutual legal assistance on the grounds of bank secrecy or confidentiality; c) the law does not deal with situations where a request is made and it relates to a matter which is under inquiry, investigation, or proceeding in Uganda and assistance being requested would impede that inquiry, investigation or proceeding; d) the nature or status of the requesting counterpart authority being different from that of Uganda seems not to be an impediment in Uganda as sec 111(b) of AMLA is wide enough to allow the competent authorities in Uganda to receive and take appropriate measures relating to requests for assistance in connection with a civil, criminal, or administrative investigation, prosecution or proceeding, as the case may be relating to ML or other crimes and the provision does not provide any restrictions relating to the different status of the country making the request. This remains unchanged and ***the sub-criterion remains largely met.***

50. ***Criterion 40.6 was rated Not met in the MER.*** The deficiency was that Uganda's legal framework did not provide for controls and safeguards to ensure that information exchanged with other competent authorities is not used for any other purpose than what it would have been requested for. However, Uganda has a provision which restricts information it transmits, or evidence furnished to other jurisdictions to be used for other purposes other than those stated in the request, but the provision does not apply to extra-territorial information or evidence received by competent authorities in Uganda. The AML (Exchange of Information) Regulations requires competent authorities to establish controls and safeguards to ensure that any information shared with a foreign counterpart: (i) is used only by the foreign counterpart requesting for the information; (ii) is used only for the purpose for which the information is requested; and (iii) ensure that the foreign counterpart maintains appropriate safeguards to keep the information shared confidential. (Reg 3(5)(b)). The deficiency is therefore addressed and ***c.40.6 is upgraded to met.***
51. ***Criterion 40.7 was rated Not met in the MER.*** The identified deficiency was that there were no explicit provisions under the Ugandan laws that require competent authorities in Uganda to maintain appropriate confidentiality for any requests for cooperation and the information exchanged consistent with both parties' obligations concerning privacy and data protection. Sec 114(a) of the AMLA which is close to providing this requirement only applies when a request is made from the requesting country to keep the existence and substance confidential but again this does not apply to all cases, where that is not possible then the requesting State must be informed. Uganda has not amended its laws to address this deficiency. ***The rating for c.40.7 remains as not met.***
52. ***Criterion 40.8 was rated Met in the MER.*** Sec 111(2) of the AMLA is wide enough to enable the competent authorities of Uganda to conduct inquiries on behalf of foreign counterparts and exchange information with foreign counterparts that would have been obtainable by them if such inquiries were being carried out in Uganda. This remains unchanged and the ***criterion remains met.***
53. ***Criterion 40.9 was rated Met in the MER.*** Sections 19 and 38(1) of the AMLA, allow the FIA to exchange information with local competent authorities and foreign counterparts. In relation to foreign counterparts, both sections of the AMLA require that the FIA shares such information with foreign counterparts whose countries have treaties, agreements or arrangements with the Government of Uganda relating to money laundering and similar offences. This remains unchanged and the ***criterion remains met.***

54. **Criterion 40.10 was rated Not Met in the MER.** The identified deficiency was that there are no requirements for the FIA to provide feedback to foreign counterparts upon request or whenever possible on the use of the information provided and on outcome of the analysis conducted based on the information provided. Uganda has not amended its laws to address this deficiency. **The rating for c.40.10 remains as not met.**
55. **Criterion 40.11 was rated Met in the MER.** The requirements of this criterion are covered under sections 19(e) and 38(1) of the AMLA. This remains unchanged and the **critterion remains met.**
56. **Criterion 40.12 was rated largely met in the MER.** Section 106 of the AMLA provides the legal basis for financial supervisors to co-operate with their foreign counterparts. However, such assistance is only provided in accordance with the provisions of the AMLA, or any international conventions, treaties, agreements or arrangements to which Uganda is a party (note has to be taken here of the limitations created by the requirements of sec 105 of the AMLA) and within the limits of the legal systems of Uganda. Such assistance cannot be provided outside these requirements. This remains unchanged and the **critterion remains largely met.**
57. **Criterion 40.13 was rated Met in the MER.** In terms of memoranda of understanding that BoU, IRA and CMA have signed with their foreign counterparts, they can facilitate information sharing and conduct joint inspections relevant to their respective needs. Where there are no such MoUs signed with any of Uganda's financial sector supervisors, the supervisors can provide such assistance in terms of s. 106 of the AMLA. This remains unchanged and the **critterion remains largely met.**
58. **Criterion 40.14 was rated Largely Met in the MER.** All financial supervisors have demonstrated that they can share regulatory and general information with their foreign regulatory counterparts as well as information relating to financial institutions' business activities and fit and properness. The identified deficiency in the MER was that no evidence was demonstrated to prove that all financial institutions can assist on information relating to beneficial ownership as there was no central depository of information relating to legal entities and arrangements. Other supervisors had also not shared any information which will have demonstrated that they can share information relating to their internal AML/CFT procedures and policies, CDD, customer files and transactions. This remains unchanged and the **critterion remains largely met.**
59. **Criterion 40.15 was rated Largely Met in the MER.** The identified deficiency in the MER was that although s. 111(1)(b) of the AMLA provides specific circumstances under which financial supervisors can be able to conduct inquiries on behalf of foreign counterparts (such assistance has to relate to a civil, criminal, or administrative investigation, prosecution or proceeding, as the case may be involving ML or another), s. 111(2) which provides the kind of assistance which can be rendered is wide enough to cover conducting of inquiries by the financial supervisors on behalf of their foreign counterparts when they relate to other issues which facilitate effective supervision. What is not clear with both ss. 111(1)(b) and 111(2) is whether the financial supervisors can use these two provisions to authorise foreign counterparts to conduct inquiries themselves in Uganda. These provisions are also supplemented by the general provisions on extra-territorial cooperation by competent authorities set out in s. 106 of the same Act. As there has been no change, the **critterion remains largely met.**
60. **Criterion 40.16 was rated Not Met in the MER.** The identified deficiency was that in terms of s. 111(4) of the AMLA, financial supervisors in Uganda subject to other laws, may without prior

request to the requested financial supervisor transmit information relating to criminal matters to a competent authority in another State if they are of the view that such information can assist the authority in undertaking or successfully concluding enquiries and criminal proceedings or could result in a request formulated by the other State under that Part of the Act. This provision does not have a proviso requesting the financial supervisor under such circumstances, at minimum, to promptly inform the requested authority of this possibility as required under this sub-criterion. Uganda has not amended its laws to address this deficiency. **C.40.16 remains not met.**

61. **Criterion 40.17 was rated Met in the MER.** Law enforcement authorities are able to exchange domestically available information with foreign counterparts in terms of s. 106 of the AMLA. As there has been no change, the **critterion remains met.**
62. **Criterion 40.18 was rated Met in the MER.** Law enforcement authorities are empowered to conduct inquiries and obtain information on behalf of foreign counterparts in terms of ss. 106 and 107(2) of the AMLA. S. 106 of the AMLA also empowers law enforcement authorities in terms of agreements entered into by Uganda with other law enforcement agencies such as Interpol, Europol, or Eurojust. As there has been no change, the **critterion remains met.**
63. **Criterion 40.19 was rated Met in the MER.** S. 106 of the AMLA allows law enforcement authorities in Uganda to enter joint investigative teams to conduct investigations. As there has been no change, the **critterion remains met.**
64. **Criterion 40.20 was rated Not Met in the MER.** The identified deficiency was that there is no provision under Ugandan law allowing competent authorities to exchange information indirectly with non-counterparts. Regulation 3(6) of the AML (Exchange of Information) Regulations requires that where a request to share information is made to the Authority (FIA) by a foreign counterpart, the Authority may request the relevant competent authority to obtain the information on its behalf for the benefit of the foreign counterpart. The FIA may provide information to any foreign financial intelligence unit for use by the appropriate foreign law enforcement authority, subject to provisions of the AMLA and other international information exchange arrangements that the FIA is part to including MOUs. **C.40.20 is upgraded to met.**

Weighting and conclusion

65. In the MER, Uganda met C40.8, 40.9, 40.11, 40.13 and 40.17 – 40.19 and mostly met C40.1, 40.3., 40.5, 40.12 and 40.14. Uganda has addressed the deficiencies in C40.2, 40.6 and 40.20. Although the Ugandan authorities have not demonstrated that the country has taken measures to address the identified deficiencies against c40.4., 40.7, 40.10 and 40.16, the Reviewers consider the remaining shortcomings to be moderate. **Thus, the Reviewers recommend the rating for R40 remains as PC.**

IV. CONCLUSION

66. Uganda has made significant overall progress in resolving the technical compliance shortcomings identified in its MER and ratings for 4 Recommendations have been revised. The jurisdiction has addressed the deficiencies in respect of Recommendations 7(PC), 28 (NC), 33 (NC) and 40 (PC). The Reviewers recommend upgrading the rating for R.7 and R.33 with Compliant (C), R.40 to Largely Compliant (LC) and R.28 to Partially Compliant (PC).

67. Given the progress made since adoption of its MER, Uganda's technical compliance with the FATF Recommendations has been revised as shown in the table below:

Table 2. Technical compliance following revision of ratings, March 2026

Recommendation	R7	R28	R33	R40
Previous Rating	PC	NC	NC	PC
Re-rated to	C	PC	C	No change

Note: Four technical compliance ratings are available: compliant (C), largely compliant (LC), partially compliant (PC), and non-compliant (NC).

68. Overall, in light of the progress made by Uganda since the adoption of its MER, the re-ratings for its technical compliance with the FATF Recommendations should be considered and approved by the ESAAMLG Task Force of Senior Officials Plenary as follows:

Table 3. Technical compliance following revision of ratings after the adoption of the Uganda MER, March 2026

R 1	R 2	R 3	R 4	R 5	R 6	R 7	R 8	R 9	R 10
LC	LC	C	LC	C	C	C	PC	C	LC
R 11	R 12	R 13	R 14	R 15	R 16	R 17	R 18	R 19	R 20
C	C	C	LC	PC	C	C	C	LC	C
R 21	R 22	R 23	R 24	R 25	R 26	R 27	R 28	R 29	R 30
C	LC	LC	LC	NC	LC	C	PC	C	PC
R 31	R 32	R 33	R 34	R 35	R 36	R 37	R 38	R 39	R 40
LC	C	C	LC	LC	C	PC	PC	NC	PC

Note: Four technical compliance ratings are available: compliant (C), largely compliant (LC), partially compliant (PC), and non-compliant (NC).

69. Uganda will remain in enhanced follow-up and will continue to inform the ESAAMLG of the progress made in improving and implementing its AML/CFT measures.