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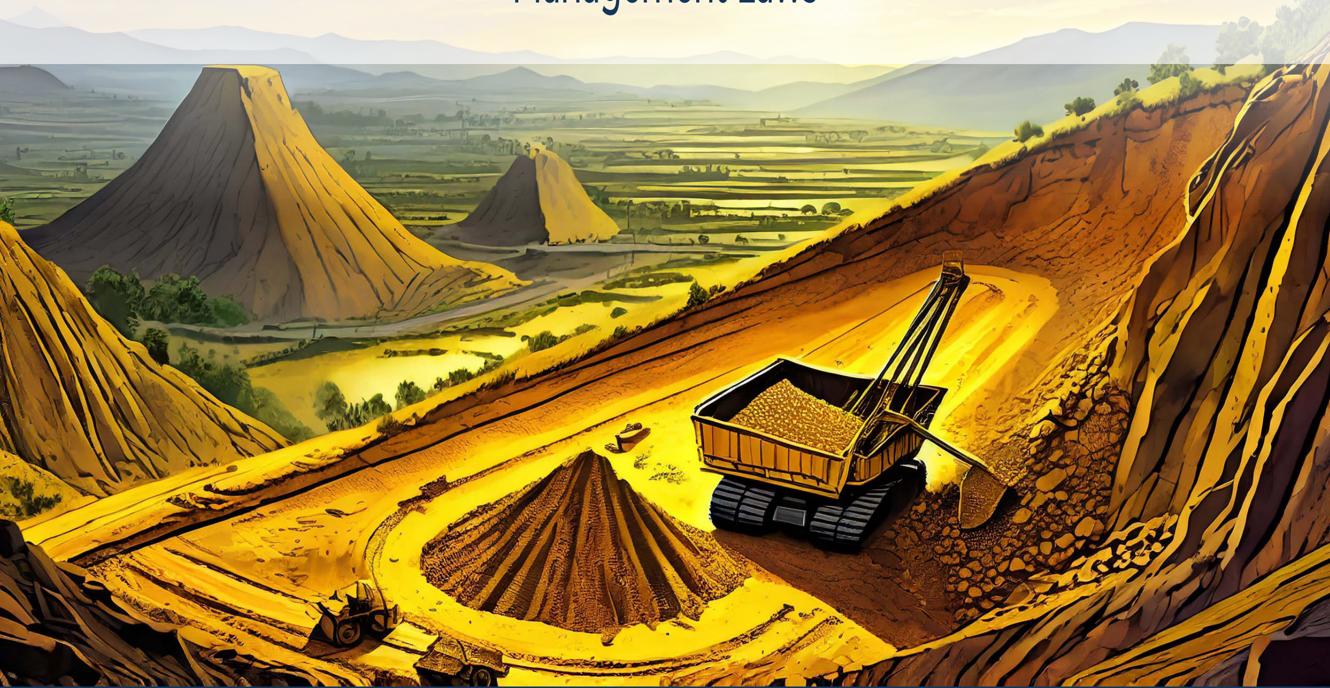
OPTIMIZING THE ROLE OF THE EXTRACTIVE INDUSTRIES IN DOMESTIC REVENUE MOBILIZATION

Analysis of Uganda's Mining, Oil, and Gas Revenue Generation and Management Laws



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ACRONYMS

ACODE	Advocates Coalition on Development & Environment
ASM	Artisanal and Small-Scale Mining/Miners
BOU	Bank of Uganda
CGT	Capital Gains Tax
CSCO	Civil Society Coalition on Oil and Gas
CIT	Corporate Income Tax
CNOOC	China National Offshore Oil Company
DGSM	Directorate of Geological Survey and Mines
DRM	Domestic Resource Mobilization
DRMS	Domestic Revenue Mobilization Strategy
EITI	Extractive Industries Transparency Initiative
FID	Final Investment Decision
GDP	Gross Domestic Product
HOGL	Heritage Oil and Gas Ltd
IAC	Independent Advisory Committee
LST	Local Service Tax
MNEs	Multinational Enterprises
NRGI	Natural Resource Governance Institute
NRM	National Resistance Movement
OECD	Organisation for Economic Cooperation and Development
PAU	Petroleum Authority of Uganda
PAYE	Pay As You Earn
PRIR	Petroleum Revenue Investment Reserve
SDGs	Sustainable Development Goals
SPA	Sale and Purchase Agreement
UGEITI	Uganda Extractive Industries Transparency Initiative
URA	Uganda Revenue Authority
USD	United States Dollar
VAT	Value Added Taxes

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Domestic revenue mobilization is important for governments, as it provides funds needed to finance development, alleviate poverty and deliver public services. Domestic revenue mobilization is also a critical step on the path out of aid dependence. Uganda's Domestic Revenue Mobilization Strategy recognizes the strategic role and potential contribution of oil, gas, and mineral revenues to national development. Based on this background, a study was undertaken that analyses the various laws, policies, and practices relevant to Uganda's extractives, and identifies the gaps that inhibit revenue mobilization, and makes recommendations. This briefing paper is therefore an extract from the main study.

The study was undertaken with financial support from USAID Domestic Revenue Mobilization for Development (DRM4D) Activity. We therefore wish to extend our gratitude to the project for the financial support. The authors appreciate the time committed by different stakeholders in Kampala, Hoima, Mubende and Buliisa, to provide information that informed the study and this briefing paper.

1.0 INTRODUCTION

In the aftermath of the devastating effects of global COVID-19 pandemic, and in an environment of increasingly dwindling development assistance, developing countries have been urged to embrace Domestic Revenue Mobilization (DRM). As opposed to aid and the different forms of public debt financing, DRM is a more reliable and sustainable form of funding. For this reason, Uganda adopted a five-year Domestic Revenue Mobilisation Strategy (DRMS) in 2019. The key objective of the strategy is to improve revenue collection and lift the country's tax to GDP ratio from the current 13% to between 16%-18%. More critically, the DRMS recognizes the strategic role of oil, gas, and mineral revenues in achieving this strategic objective, and the broader contribution of the extractive industries to national development. Consequently, the DRMS underlines the need for the development of a strong extractive industries taxation fiscal regime.

Undoubtedly, the extractive industries have the potential to transform the Ugandan economy and to positively impact the lives of citizens while at the same time shielding the country from current funding challenges and the associated consequences. It should be recalled that at the height of copper and cobalt production in the late 1960's and early 1970's, the mining sector was responsible for close to 30% of the country's Gross Domestic Product (GDP). More recently, Gold has overtaken traditional commodity exports like coffee to become Uganda's leading export. In the FY 2020/21, the mineral accounted for more than 40% of Uganda's total exports. Overall, the URA collected UGX 374.9 billion and UGX 16.005 billion from the mining sector in FY 2019/ 20 and FY 2020/21 respectively. Recent reforms of mining laws are expected to further boost the production of gold and other minerals and to enhance sector revenues. Similar revenue and economic prospects exist in the more recent and still evolving oil and gas sector. Even though Uganda is yet to commence commercial petroleum production, the country has so far earned close to USD 1 billion from the sector. In addition to this, the recent announcement of the Final Investment Decision (FID) by Total E&P and their partners is anticipated to unlock investment capital worth USD 10 billion over a period of 3-5years.

The above stated positive economic prospects, and the potential of oil, gas, and mineral earnings to enhance Uganda's domestic revenue mobilisation efforts notwithstanding, experiences from other equally resource endowed countries have shown that the extractive industries if not properly managed may become a curse rather than a blessing. For this reason, there is need for caution when dealing with these resources. Firstly, deliberate efforts must be made to ensure that the country's extractives sector revenues are managed in a transparent and accountable manner. Secondly, the benefits from the resources should be shared in an equitable manner, and one that guarantees the interests of current and future generations, the poor and those that are most affected by extractive activities. Thirdly, the country should guard against external revenue leakages commonly perpetrated by powerful multinational enterprises in the extractive industries. Most importantly, deliberate efforts should be made to ensure that oil, gas, and mining companies pay their fair share of taxes to the government of Uganda.

Considering this background, the Advocates Coalition on Development and Environment (ACODE) commissioned a study to review the laws, policies, practices, and the broader fiscal regime applicable to the taxation and management (including revenue sharing) of revenues generated by the extractive industries. The major objectives of this study were two-fold i.e., to identify opportunities for optimal revenue generation and areas for tax reform. While majorly focused on the Albertine region districts of Hoima, Buliisa, and Kikuube, the study referred to practical experiences from gold mining in Mubende district. This briefing paper provides a summary of the major findings of the study and offers some recommendations to current challenges.

2. SUMMARY OF FINDINGS

2.1 Revenue Generation

Overall, Uganda has a fairly comprehensive and robust fiscal regime for its extractive industries. The fiscal regime is comprised of different forms of tax and non-tax instruments covering Corporate Income Taxes (CIT), Capital Gains Tax (CGT), Payroll taxes, Value Added Tax (VAT), royalties, fees, levies, bonus payments, rents, and institutional fees. Collectively, these instruments have earned Uganda revenues close to USD 1 billion in petroleum revenues. The biggest chunk of this revenue i.e., USD 668.6million has been realised from the taxation of capital gains made on the transfer of assets and interests by international oil companies. This is a critical achievement considering that the country is yet to commence commercial oil production.

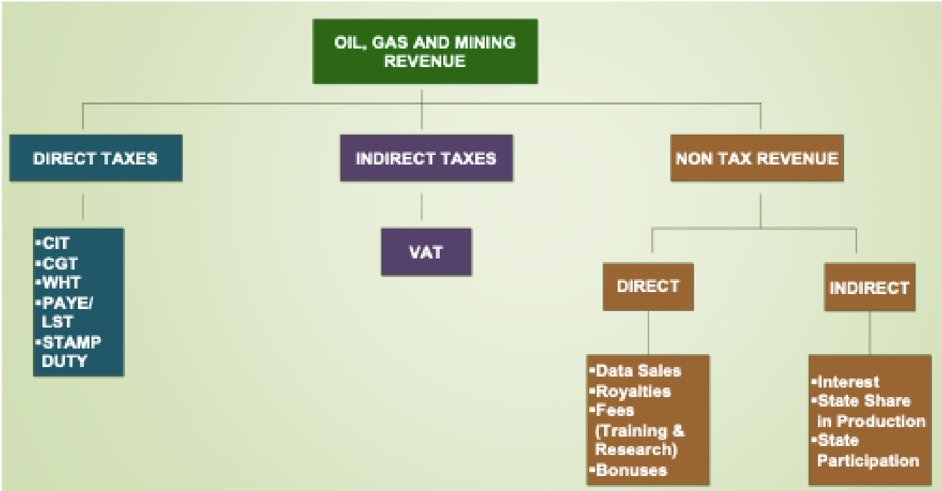
The recent announcement of the Financial Investment Decision (FID) by key partners in Uganda's oil sector is expected to further unlock an estimated USD 10 billion in investment capital.

In respect to mining, revenue earnings are still low. For example, in FY 2020/21, Uganda Revenue Authority (URA) collected UGX 701, 100, 259 from mining companies. This was very low when compared to UGX 140.93billion realised from petroleum countries during the same period. This said, prospects remain high and recent reforms are anticipated to boost current mining sector revenues.

Revenue generation in the context of Uganda's extractive industries is challenged on numerous fronts. The experience from the petroleum sector has shown that oil companies have attempted to rely on stabilization clauses in the agreements signed with the government of Uganda to avoid payment of certain taxes. The existence of these clauses also restricts the country's ability to pursue the tax reforms necessary for maximization of sector revenues. The third challenge involves the exploitation of gaps in Double Taxation Agreements (DTA) by companies to avoid and/or evade payment of taxes. This challenge is one that crosscuts between both sectors.

In respect to mining, the predominance of the Artisanal and Small-Scale Miners (ASM) and the associated high level of informality makes it difficult to tax the sector. The grant of unjustified incentives and lack of coordination between the URA and the DGSM have also previously cost the country significant mining revenues. According to the Auditor General, the lack of coordination between the URA and the DGSM cost the country a revenue loss of between USD 3.39million and USD 16.9million in 2016/17. There was a further revenue leakage of UGX 59.6 billion in 2019.

Figure 1: Structure of Uganda's Extractive Industries Fiscal Regime



2.2 Revenue Management

The oil and gas fiscal regime is complemented by an elaborate revenue management framework that among others supports the establishment of a Petroleum Fund into which all revenues must be paid. All withdrawals from the Petroleum Fund are subject to parliamentary approval and require a warrant of the Auditor General. The appropriated funds are required to be spent on infrastructure and other development projects of government (and not recurrent expenditure) and the balances invested for the benefit of present and future generations. For this purpose, the law has established a Petroleum Revenue Investment Reserve (PRIR). The challenge is that the petroleum revenue investment framework required to operationalise the PRIR is yet to be approved.

Related to this, there was a substantive delay in the enactment of a fiscal rule to guide the expenditure and investment of resource revenues. Fiscal rules are multiyear constraints on government spending, deficit, or public debt accumulation. They help to achieve macroeconomic stability and diversification.

More importantly, fiscal rules help countries strike the balance between current expenditure and investment of extractive revenues for the benefit of future generations. In the absence of the fiscal rule, most of Uganda's petroleum revenues have been spent on budgetary support and so far, no funds have been appropriated for investment purposes.

This is of concern and exposes the country to risks associated with oil windfalls. Related to this, there is presently no mechanism for verifying petroleum revenue expenditures to ensure that they have been spent on infrastructure and development projects as stipulated by law. This is equally a huge risk considering that the country has so far spent slightly over UGX 580 billion from the petroleum fund on unspecified budgetary activities. Prior to this and before the Fund was established, USD 620,582,750 was spent on budget support still without clear explanation on the specific activities funded.

In the absence of an expenditure verification mechanism, it is difficult to ascertain how much of the realised revenues was spent in accordance with the provisions of the law i.e., funding of infrastructure and development projects. This is a major gap in the current petroleum revenue management legal regime.

Outside the petroleum sector, several challenges exist in the management of mining revenues. Under the recently repealed mining law, the DGSM was responsible for receiving royalties and other payments. On the other hand, the URA was responsible for collection of all import and export related taxes. The challenge is that the two institutions were not well coordinated resulting into revenue leakages.

According to the Auditor General's report, in FY 2016/17, the DGSM issued export permits for 16.281kg of gold while the URA record showed that a total of 8,691 kgs of gold worth USD 339.09 million were exported out of the country. This discrepancy was responsible for a revenue loss of between USD 3.39 million and USD 16.9 million in uncollected royalties i.e., royalties were only paid on the 16.28kgs recorded by the DGSM. An additional revenue leakage in the amount of UGX 59.6 billion was recorded in 2019. Both losses were attributed to the lack of coordination between the DGSM and the URA. This challenge will hopefully be resolved with the recent passing of the Mining and Minerals Act of 2022 since under the law all mineral revenue payments are required to be made to the URA.

However even if this is achieved, there is one major challenge. *There is no dedicated fund established for the management and investment of mining revenues. Such revenues are thus to be spent as part of the consolidated fund, and without the requirement that they are invested in long-term development projects as is the case with petroleum revenues. This is a risk and may create an avenue for wasteful expenditure, yet mining revenues are finite.*

Table 1: Petroleum Fund Inflows and Outflows

FY	UGX Balance as at end of FY	USD Balance as at end of FY	Inflows as at end of FY		Outflows as at end of FY-UGX
			USD	UGX	
2015/16	NIL	72,117,022	72,117,022	NIL	NIL
2016/17	30,922,461,076	109,488,012	37,370,990*	NIL	NIL
2017/18	121.800,000,000	87,400,000	3,830,221.36	121,840,546,088**	125,300,000,000
2018/19	28,200,000,000	74,800,000	1,400,000	54,700,000,000	200,000,000,000
2019/20	63,820,000,000	6,420,000	1,560,000	35,600,000,000	225,000,000,000
2020/21	119,052,211,120	30,875,475	24,450,813	55,231,040,418	NIL

Source: Bank of Uganda Annual Reports

2.3 Revenue Sharing

In terms of revenue sharing, there exists a formular for sharing of royalties earned from the extractive industries. Under the Public Finance Management Act 2015, the central government is entitled to 94% of all royalties earned from petroleum production. Of this, 1% should be given to gazetted cultural and traditional institutions found in oil exploration and production areas. The remaining 6% is required to be shared by local governments located in exploration and production areas. In contrast, mining laws establish the following royalty sharing formular i.e., 70% to the central government, 15% to the local government, 10% to sub counties/town council and 5% to owners/occupants of land subject to mineral rights.

Although Uganda is yet to receive any royalties from its petroleum resource, there are concerns that by granting over 90% of all royalties to the central government, the current revenue sharing formular does not sufficiently take into consideration the numerous responsibilities held by local government. Secondly, the current formular does not sufficiently take into account the fact that local governments located in the exploration and production areas are the ones to contend firsthand with the negative effects of petroleum activities.

In the more developed mining sector, two major concerns have arisen. There are remarkable delays in the transfer of royalties from the Ministry of Energy to local governments and other beneficiaries. Secondly, local governments have expressed concern that there is a lack of transparency in the determination of royalty shares payable them. In Mubende district for example, it was revealed that for the entire period in which mining has been carried on in the district, the local government has received less than ten (10) million shillings as its share of royalties. This is a huge concern considering that Mubende is one of the districts with the longest mining history in Uganda.

The challenge of delayed royalty payments is acknowledged in the FY 2019/20 and FY 2020/21 Uganda Extractive Industries Transparency Initiative (EITI) reports. It is shown that of the UGX 7,039,636 total royalties collected by the URA in FY2019/20, UGX 2,369,310,643 was transferred to local governments and landowners by the Ministry of Energy and Mineral Development (MEMD) in FY2019/20. However, part of the transferred funds was meant to cater for spillovers from the past years. Similarly of the UGX 8,704,703,985 collected by the URA in FY 2020/21 only UGX 1,740,940,797 was transferred by the MEMD. Notably, this was below the threshold required to be transferred. *In all, delays to remit royalties to local governments and landowners as is required by law remains a major concern for mineral revenue sharing.*

Table 2: Mining and Petroleum Royalty Sharing

Resource	Entity	Share	
		2022	2003
Minerals	Central Government	70%	80%
	Local Government	15%	17%
	Subcounty/Town Council	10%	
	Landowners/Lawful Occupants	5%	3%
Petroleum	Central Government	93%	
	Local Government	6%	
	Traditional Authorities	1%	

Source: Mining and Minerals Act, 2022; Mining Act, 2003; and Public Finance Management Act, 2015 (as amended).

3. CONCLUSION

Uganda's laws and policies relating to oil, gas and minerals revenue generation and management are relatively comprehensive. The laws contain robust provisions for the taxation of companies and other persons involved in the sector. In addition to this, the laws provide for payments of other forms of non-tax revenues such as royalties, institutional fees, rents, and bonuses. These are all critical sources of revenue. The oil and gas sector fiscal regime outlined above is complemented by a well-established revenue management framework. As part of this framework, a dedicated Fund into which all revenues must be paid is established. All withdraws from the Fund are subject to parliamentary approval and must strictly be utilised for development and infrastructure projects. All balances in the Fund are required to be invested for the benefit of present and future generations. In relation to revenue sharing, both petroleum and mining laws make provisions for sharing of royalties between the central government and local governments and in some cases landowners.

Notwithstanding the above, there still exist risks which if not urgently addressed could cause substantial revenue leakages. Some of these risks arise from existing Double Taxation Agreements (DTA's) that provide avenues for aggressive tax avoidance and tax evasion by multinational enterprises involved in the extractive industries. Secondly, stabilization clauses contained in some of the existing Production Sharing Agreements limit the ability of the state to pursue tax and other reforms required for revenue maximization. Delays in the enactment of a fiscal rule and approval of a petroleum revenue investment framework have equally undermined investment of some of the realised revenues for the benefit of citizens thereby exposing the country to risks associated with oil windfalls. Related to this, the absence of a revenue expenditure verification mechanism has been a risk for wasteful spending.

The lack of coordination between the DGSM and the URA has previously undermined sector revenues. Although this has been fixed by the recently enacted mining law which vests the revenue collection mandate in the URA, there remains several other challenges. These include the high levels of informality, corruption, and secrecy in the sector. Secondly, there is a lack of transparency in the determination of and remittances of royalty shares. Even then, transfers of royalties due to local governments and other beneficiaries is perennially delayed. Lastly, there is no special fund for the management of mining revenues.

4. RECOMMENDATIONS

Given the challenges highlighted above in revenue generation, management, and sharing, the study makes recommendations to the central government, Parliament, local governments, and oil, gas, and mineral companies.

The Central Government through relevant MDAs should, among others;

Implement fiscal rule enacted to guide appropriation and expenditure of petroleum revenues: This will provide a long-lasting constraint on fiscal policy through numerical limits on budgetary aggregates. If well implemented, fiscal rules typically help in correcting distorted incentives and containing pressures to overspend, particularly in good times, so as to ensure fiscal responsibility and debt sustainability. This will promote macroeconomic stability and help guard against economic distortions that are often caused by oil and other natural resource windfalls.

Strengthen tax administration and enforcement to improve compliance and reduce tax evasion: Provide further support URA to develop enforcement capacity to collect taxes from especially powerful international oil, gas, and mining companies. In particular, the current international tax unit within the URA should be expanded and empowered to detect and guard against the practice of multinational enterprises in the extractives sectors manipulating tax rules to pay less than their fair share of taxes.

Renegotiate restrictive PSAs: Initiate negotiations to review and amend Production Sharing Agreements (PSAs) containing restrictive stabilization clauses. These clauses limit the State's ability to introduce reforms crucial for revenue maximization. Immediate action is necessary to address these constraints. It is clear that the circumstances under which these agreements were made have since changed and this provides government an opportunity to renegotiate better terms.

Establish Model Mining Agreement: The Ministry of Energy and Mineral Development should develop and implement a Model Mining Agreement approved by Parliament. This will serve as a basis for negotiations between the government and prospective mining companies, ensuring transparency and fair terms in the extractive industries.

Expedite DTA Renegotiations: Expedite the renegotiation of existing

Double Taxation Agreements (DTAs) that currently provide unfair advantages to multinational oil, gas, and mining companies. The country can learn from successful renegotiations in other African countries such as South Africa, Rwanda, Malawi, Zambia, and Senegal, all of which have successfully renegotiated some of the restrictive and harmful DTAs to ensure a fair and equitable tax regime.

Publish all past and current oil and mining resource agreements: To enhance transparency and accountability, fast-track the process of publishing all past and current oil and mining resource agreements. With Uganda's EITI membership since 2020, it is imperative to meet the mandatory requirement of publishing all future oil, gas, and mining agreements. This action will foster public trust and align with international best practices in resource governance. This will provide a mechanism for citizens to access information on payments received by the Uganda government from the extractive industries.

Enact a dedicated law on EITI: Prioritize enacting a specific law to operationalize the Extractive Industries Transparency Initiative principles and standards. Although Uganda is currently an EITI member, several EITI standards cannot be effectively implemented in the absence of a specialized law on EITI. The enactment of a dedicated law also makes it possible for the various EITI standards to be legally enforced.

Finalize the petroleum revenue investment framework: This will, among others, operationalize the Petroleum Revenue Investment Reserve and ensure that all its investments are made in a manner that does not jeopardise the macroeconomic stability of the country.

Develop a mechanism for tracking and verification of expenditure of revenues appropriated from the petroleum fund: This will ensure that such revenues are spent in accordance with the provisions of the law that require all appropriations from the fund to be utilised for infrastructure and development projects and not on recurrent expenditure.

Amend the Public Finance Management Act of 2015 to create a separate Fund for mineral revenue: Initiate an amendment to the PFMA to establish a dedicated Fund which will serve as a depository for all revenues accruing to government from minerals and related activities as it is the case with oil and gas revenue. The amendment should also introduce funding conditionalities on the expenditure of the revenue from minerals and related activities including royalties to local governments. It is important that local government utilizes their royalty share to implement locally beneficial projects other than administrative costs as is often the case. This will ensure that the purpose for which the law was enacted is fulfilled i.e., to benefit communities found in areas where petroleum activities take place. Such a step will also help build trust and accountability.

Ensure timely and regular disbursement of royalties due to local governments: All royalties due to local governments and to landowners should be paid promptly with disclosures of the total amounts received, periods for which the revenues are received and how the shares were arrived at. This disbursement should also be published for ensuring transparency and accountability.

Expedite an audit of all ASM involved in the mining sector for purposes of effective regulation: This process should be accompanied by deliberate attempts to regularize and regulate the ASM sector as provided for in Mining and Minerals Act of 2022. This is critical for the development of this sector and has the potential to enhance the amount of revenue collected. The formalization of the ASM will also ensure that the sector is better organized and able to respond to environmental risks that arise from rudimentary mining practices to mitigate the cost on future environmental restoration.

Develop subsidiary legislation to guide the determination of fees payable under the Physical Planning Act: Currently, local governments including those in the oil region charge a fee of UGX 50,000 to grant development permission. This is very low when compared to the nature of developments both in the extractive industries sector and other sectors across the country. The fees applicable should therefore take into consideration the nature, impact, and purpose of the development.

Undertake tax incentive rationalization as part of the effort to improve revenue mobilization: As the study has found out, there are a number of unjustified tax incentives in form of tax holidays and tax exemptions. These incentives deny the country the necessary revenue and yet, they have not been able to achieve the intended purpose or they have outlived their usefulness. Government should take bold steps to improve governance of tax incentives to reduce revenue loss from all sectors of the economy including extractives.

The relevant oversight committees of the Parliament of Uganda should;

Require Ministry of Finance to develop a revenue expenditure verification mechanism before making any appropriations from the Petroleum Fund: Such a mechanism verifies the legal and administrative compliance to ensure that the expenditure of resource revenues is within the law which prioritizes infrastructure and other development projects as opposed to recurrent expenditure. Without an effective revenue expenditure control mechanism not only threatens macroeconomic stability and fiscal discipline, but also effect the integrity of the public financial management system and undermine trust in the government as a custodian of public resources.

Demand tabling of EITI reports before Parliament and provide oversight on the implementation of recommendations: The relevant Minister should periodically provide an update on the status of implementation of the recommendations from these reports.

Local Governments should;

Spend royalties on community development projects: Local Governments should utilize their share of royalties and other resource revenues received on community development projects rather than payment of sitting allowances and other administrative costs.

Demand for recruitment and filling of vacant critical positions that is affecting service delivery: Understaffing and failure to fill critical positions has led to challenges relating to the functionality of various departments in the districts. Currently, several local governments remain understaffed which undermines their capacity to generate and utilize the allocated resource revenues. The central government should provide for funds necessary to fill critical vacant positions.

Leverage, besides taxes, other sources of extractive revenues: These include the different forms of fees required to be paid under the law such as building permits, occupational permits, Local Service Tax and other levies.

Oil, Gas, and Mining Companies should;

Embrace responsible business practices: Companies should not only be driven by profit, but should also consider improving livelihoods, environmental safety, and better working conditions in the areas where they operate. They should comply with tax laws and pay a fair share of the tax.

Publicly disclose all payments made to the government of Uganda: Extractive companies should also publish on a regular basis comprehensive records of all resource payments made to the government of Uganda. This is consistent with transparency and accountability principles provided for under EITI initiative to which Uganda is a member.

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