

Uganda

Anti-Corruption Act Chapter 116

Legislation as at 31 December 2023

There may have been updates since this file was created.

PDF created on 17 March 2026 at 09:57.

Collection last checked for updates: 31 December 2023.

[View online](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the ULII website and is presented in collaboration with the Laws.Africa Legislation Collection, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.ulii.org | info@ulii.org

www.laws.africa | info@laws.africa

FRBR URI: /akn/ug/act/2009/6/eng@2023-12-31

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Anti-Corruption Act (Chapter 116)
 Contents

Part I – Interpretation 1

 1. Interpretation 1

Part II – Corruption 2

 2. Corruption 2

 3. Corrupt transactions with agents 3

 4. Corruptly procuring tenders 4

 5. Bribery of public official 4

 6. Diversion of public resources 4

 7. Payment of compensation to aggrieved party 4

 8. Influence peddling 5

 9. Loss of public property 5

 10. Abuse of office 5

 11. Sectarianism 5

 12. Nepotism 6

 13. Officers charged with administration of property of special character, etc. 6

 14. Unauthorised administration of oaths 6

 15. False assumption of authority 6

 16. Personating public officials 7

 17. Threat of injury to persons employed in public service 7

 18. Embezzlement 7

 19. Causing financial loss 7

 20. Fraudulent disposal of trust property 8

 21. Dealing with suspect property 8

 22. False accounting by public officer 8

 23. Fraudulent false accounting 8

 24. False claims by officials 9

 25. False certificates by public officers 9

Part III – Offences and penalties 9

 26. Punishment for offences under sections 2, 3, 4, 5, 6, 8, 11 and 12 9

 27. Penalty to be imposed in addition to other punishment 9

 28. Principal may recover amount of secret gift 9

 29. Acceptor of gratification to be guilty notwithstanding that purpose not carried out, etc. 10

 30. Evidence of pecuniary resources or property 10

 31. Illicit enrichment 10

32. Evidence of accomplice	11
33. Special investigation powers of Inspector General of Government and Director of Public Prosecutions	11
34. Court to restrict disposal of assets or bank accounts of accused, etc.	11
35. Payment of compensation out of resources of convicted person	12
Part IV – Powers of Inspector General of Government and Director of Public Prosecutions	12
36. Powers of Inspector General of Government and Director of Public Prosecutions, to order inspection of documents	12
37. Orders of search and seizure	12
38. Duty to give information	13
39. Obstruction of search, etc.	13
40. Obstruction of investigations	13
41. Powers of Director of Public Prosecutions and Inspector General of Government to obtain information	14
42. Evidence and defence of custom	15
43. Duty to arrest	15
44. Protection of informers	15
45. Penalty for giving false information	15
46. Disqualification	16
47. Protection of persons acting in pursuance of Act	16
48. Invalidity of appointment as bar to prosecution	16
49. Prosecution of offences	16
50. Appointment of special investigators	16
Part V – Jurisdiction	16
51. Jurisdiction to try offences	16
52. Punishment for attempts, preparations, abetments and criminal conspiracies	17
Part VI – Restraining order	17
53. Application for restraining order	17
54. Contents of application for restraining order	17
55. Issue of restraining order	17
56. Contents of restraining order	18
57. Notice of application for restraining order	18
58. Service of restraining order	18
59. Registration of restraining order	18
60. Setting aside disposition	18
61. Duration of restraining order	19
62. Review of restraining order	19

Part VII – confiscation order	19
63. Court to assess benefit derived from act of corruption	19
64. Presumption of property or interest	20
65. Assessment order	20
66. Confiscation order	20
67. Court to appoint manager, receiver or administrator	21
68. Review of confiscation order	21
69. Confiscation costs	21
70. Procedure for confiscation order in relation to property where person dies or absconds	21
71. Voidable transfers	22
Part VIII – Miscellaneous	22
72. Power to amend Schedule	22
73. Power of Chief Justice to make rules	22
74. Declaration of reciprocating States or territories and courts and reciprocity with other States or territories	22
75. Extra-territorial enforcement	22
Schedule (Sections 1, 72)	23

Uganda

Anti-Corruption Act

Chapter 116

[Published in Uganda Gazette 42 on 25 August 2009](#)

Assented to on 25 July 2009

Commenced on 25 August 2009

[This is the version of this document at 31 December 2023.]

[Note: The version of the Act as at 31 December 2023 was revised and consolidated by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]

[Amended by [Anti-Corruption \(Amendment\) Act, 2015 \(Act 21 of 2015\)](#) on 11 November 2015]

[Act 6/2009; Act 21/2015; Act 5/2017]

An Act to provide for the effectual prevention of corruption in both the public and the private sectors; to provide for mandatory confiscation of property of a person convicted of an offence under this Act; to provide for the procedure for issuing a confiscation order and for related matters.

Part I – Interpretation

1. Interpretation

In this Act, unless the context otherwise requires—

“**agent**” means a person employed by or acting for another, and includes a trustee, an administrator or an executor, and a person employed in the public service or under a corporation or a public body, and for the purposes of section 5 includes a subcontractor and a person who is employed by or acting for a subcontractor;

“**authorised officer**” means a police officer not below the rank of Assistant Inspector of Police authorised in writing by the Inspector General of Police or an inspectorate officer authorised in writing by the Inspector General of Government or a State Attorney authorised in writing by the Director of Public Prosecutions;

“**confiscation**” includes forfeiture and where applicable, means the permanent deprivation of property by order of court;

“**confiscation order**” means a confiscation order referred to in section 66;

“**corruptly**” means purposely doing an act, which tends to corrupt, or influence a person to do an act or omission contrary to established procedures;

“**currency point**” has the value assigned to it in the Schedule to this Act;

“**gratification**” includes—

- (a) money or any gift, loan, fee, reward, commission, valuable security or other property or interest in property of any description, whether movable or immovable;
- (b) any office, employment or contract;
- (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;

- (d) any other service, favour or advantage of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary or penal nature, whether or not already instituted, and includes the exercise or the forbearance from the exercise of any right or any official power or duty; and
- (e) any offer, undertaking or promise of any gratification within the meaning of subparagraphs (a), (b), (c) and (d);

“inspectorate officer” means an officer of the Inspectorate of Government designated as an inspectorate officer;

“property” includes money, assets of every kind whether corporeal or incorporeal, movable or immovable, tangible or intangible and legal documents or instruments evidencing title to or interest in such assets;

“principal” includes an employer, a beneficiary under a trust, and a trust estate as though it were a person and any person beneficially interested in the estate of a deceased person as though the estate were a person and in the case of a person employed in the public service or a public body, includes the Government or the public body, as the case may be;

“public body” includes—

- (a) the Government, any department, services or undertaking of the Government;
- (b) the East African Community, its institutions and corporations;
- (c) the Cabinet, Parliament, any court;
- (d) a district administration, a district council and any committee of a district council, local council and any committee of any such council;
- (e) any corporation, committee, board, commission or similar body whether corporate or incorporate, established by an Act of Parliament for the purposes of any written law relating to the public health or public undertakings of public utility, education or for promotion of sports, literature, science, arts or any other purpose for the benefit of the public or any section of the public to administer funds or property belonging to or granted by the Government or the East African Community, its institutions or its corporations or money raised by public subscription, rates, taxes, cess or charges in pursuance of any written law;
- (f) a political party, labour union, society registered under the Cooperative Societies Act and any council, board, committee or society established by an Act of Parliament for the benefit, regulation and control of any profession or non-governmental organisations;

“special investigator” means a person appointed under section 50;

“tainted property” means property used in connection with the commission of an offence under this Act or property constituting the proceeds of an offence.

Part II – Corruption

2. Corruption

A person commits the offence of corruption if he or she does any of the following acts—

- (a) the solicitation or acceptance, directly or indirectly, by a public official, of any goods of monetary value, or benefits, such as a gift, favour, promise, advantage or any other form of gratification for himself or herself or for another person or entity, in exchange for any act or omission in the performance of his or her public functions;
- (b) the offering or granting, directly or indirectly, to a public official, of any goods of monetary value, or other benefit, such as a gift, favour, promise or advantage or any other form of gratification

for himself or herself or for another person or entity, in exchange for any act or omission in the performance of his or her public functions;

- (c) the diversion or use by a public official, for purposes unrelated to those for which they were intended, for his or her own benefit or that of a third party, of any movable or immovable property, money or securities belonging to the State, to an independent agency, or to an individual, which that official has received by virtue of his or her position for purposes of administration, custody or for other reasons;
- (d) the offering or giving, promising, solicitation or acceptance, directly or indirectly, of any undue advantage to or by any person who directs or works for, in any capacity, a private sector entity, for himself or herself or for any other person, for him or her to act, or refrain from acting, in breach of his or her duties;
- (e) the offering, giving, solicitation or acceptance directly or indirectly, or promising of any undue advantage to or by any person who asserts or confirms that he or she is able to exert any improper influence over the decision making of any person performing functions in the public or private sector in consideration of the undue advantage, whether the undue advantage is for himself or herself or for any other person, as well as the request, receipt or the acceptance of the offer or the promise of the advantage, in consideration of that influence, whether or not the supposed influence leads to the intended result;
- (f) the fraudulent acquisition, use or concealment of property derived from any of the acts referred to in this section;
- (g) the participation as a principal, co-principal, agent, instigator, accomplice or accessory after the fact, or in any other manner in the commission or attempted commission of, or in any collaboration or conspiracy to commit, any of the acts referred to in this section;
- (h) any act or omission in the discharge of his or her duties by a public official for the purpose of illicitly obtaining benefits for himself or herself or for a third party; or
- (i) neglect of duty.

3. Corrupt transactions with agents

Any person who—

- (a) being an agent, corruptly accepts or obtains, or agrees to accept or attempts to obtain, from any person, for himself or herself or for any other person, any gratification as an inducement or reward for doing or forbearing to do, or for having done or forborne to do, any act in relation to his or her principal's affairs or business, or for showing or forbearing to show favour or disfavour to any person in relation to his or her principal's affairs or business;
- (b) corruptly gives or agrees to give or offers any gratification to any agent as an inducement or reward for doing or forbearing to do, or for having done or forborne to do any act in relation to his or her principal's affairs or business, or for showing or forbearing to show favour or disfavour to any person in relation to his or her principal's affairs or business;
- (c) knowingly gives to an agent, or if an agent knowingly uses, with intent to deceive his or her principal, any receipt, account or other document in respect of the principal's affairs or business which contains any statement which is false or erroneous or defective in any material particular, and which to his or her knowledge is intended to mislead the principal;
- (d) being an agent, corruptly gives or agrees to give or offers any gratification to any person as an inducement or reward for doing or omitting to do or for having done or omitted to do any act in relation to the business or affairs of his or her employer or for showing favour or disfavour to any person in relation to the business or affairs of his or her principal; or
- (e) corruptly accepts or obtains, or agrees to accept or attempts to obtain, from any agent for himself or herself or for any other person, any gratification as an inducement or reward for doing or omitting to do or, for having done or omitted to do any act in relation to the business or affairs of his or her

principal or for showing favour or disfavour to any person in relation to the business or affairs of his or her principal,

commits an offence.

4. Corruptly procuring tenders

(1) Any person—

- (a) who, with intent to obtain from any public body a contract for performing any work, providing any service, doing anything or supplying any article, material or substance, offers any gratification to any person who has made a tender for the contract, as an inducement or a reward for his or her withdrawing the tender; or
- (b) who solicits or accepts any gratification as an inducement or reward for his or her withdrawing a tender made by him or her for such contract,

commits an offence.

(2) A public official, who provides any information relating to a tender for—

- (a) performing any works;
- (b) providing any service; or
- (c) supplying any article, material or substance,

to enable a person obtain the tender from a public body, to the prejudice of another person interested in the tender, commits an offence.

5. Bribery of public official

A person who—

- (a) directly or indirectly by himself or herself or through any other person offers, confers, gives or agrees to offer any gratification to any member of a public body an inducement or reward so that the member—
 - (i) votes or abstains from voting at any meeting of that public body in favour of or against any measure, resolution or question submitted to that public body;
 - (ii) performs, or abstains from performing his or her duty in procuring, expediting, delaying, hindering or preventing the performance of any official act; or
 - (iii) aids in procuring or preventing the passing of any vote or the granting of any contract or advantage in favour of any person; or
- (b) being a member as is referred to in paragraph (a) directly or indirectly solicits or accepts any gratification for himself or herself or for any other person, by himself or herself, or through any other person, as an inducement or reward for any act or abstaining from performing any act, referred to in paragraph (a) (i), (ii) and (iii),

commits an offence.

6. Diversion of public resources

Any person who converts, transfers or disposes of public funds for purposes unrelated to the purpose for which the resources were intended, for the benefit of that person or of a third party, commits an offence.

7. Payment of compensation to aggrieved party

- (1) Where a person is convicted of an offence under section 6, the court shall, in addition to the punishment imposed under section 26, order that person to pay by way of compensation to the

aggrieved party, such sum as in the opinion of the court is just, having regard to the loss suffered by the aggrieved party.

- (2) An order made under subsection (1) shall be deemed to be a decree under section 25 of the Civil Procedure Act and shall be executed in the manner provided under section 38 of the Civil Procedure Act.

8. Influence peddling

A person who does or omits to do an act in contravention of established principles or procedure as a result of improper influence, for the benefit of that person or of a third party, commits an offence.

9. Loss of public property

- (1) Where loss of public property results from an act or omission done by a person knowing or having reason to believe that, the act or omission will cause loss of public property, that person commits an offence and is liable, on conviction, to a fine not exceeding two hundred forty currency points or to imprisonment for a term not exceeding ten years, or both.
- (2) A public official who by an act or omission directly or indirectly causes or allows damage or loss to occur to any public property placed in the custody of that public official, possession or control, commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.
- (3) A public official who knowingly misuses or allows public property entrusted to his or her care to be misused, abused or left unprotected, commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.
- (4) In addition to any other penalty imposed upon conviction on a person referred to in subsection (1), (2) or (3), the court may order that person to make good the loss occasioned to the property; and the value of the property or damage to the property shall constitute a civil debt from the person to the Government or public body concerned and shall be recoverable from that person.
- (5) In this section “public property” means any form of real or personal property of any kind in which the Government or public body has ownership and includes a plant, equipment, leasehold or other property interest as well as any right or other intangible interest that is purchased with public funds including the services of contractor personnel, office supplies, telephones and other telecommunications equipment and services, mail, automated data, public body records and vehicles.

10. Abuse of office

- (1) Any person who, being employed in a public body or a company in which the Government has shares, does or directs to be done an arbitrary act prejudicial to the interests of his or her employer or of any other person, in abuse of the authority of his or her office, commits an offence and is liable, on conviction, to a fine not exceeding one hundred sixty-eight currency points or to imprisonment for a term not exceeding seven years, or both.
- (2) Where a person is convicted of an offence under subsection (1) and the act constituting the offence was done for the purposes of gain, the court shall, in addition to any other penalty it may impose, order that anything received as a consequence of the act, be forfeited to the Government.

11. Sectarianism

Any person who being the holder of an office does any act in connection with the office for the purpose of doing a favour or offering undue advantage to any person on the basis of the religion or sect, ethnic group or place of origin of that person, commits an offence.

12. Nepotism

Any person who being the holder of an office does any act in connection with the office for the purpose of doing favours to any person on the basis of blood relations between that person and that other person, commits an offence.

13. Officers charged with administration of property of special character, etc.

Where a person who is employed in the public service is charged by virtue of his or her employment with any judicial or administrative duties in respect of property of a special character or in respect of the carrying on of any manufacture, trade or business—

- (a) acquires or holds directly or indirectly a private interest in that property, manufacture, trade or business; or
- (b) discharges any of his or her duties in respect of property, manufacture, trade or business in which he or she has the interest or in respect of the conduct of any person in relation to the property, manufacture, trade or business,

commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

14. Unauthorised administration of oaths

- (1) Any person who administers an oath or takes a solemn declaration or an affirmation or an affidavit, touching any matter with respect to which he or she has not by law any authority to do so, commits an offence and is liable, on conviction, to a fine not exceeding forty-eight currency points, or to imprisonment for a term not exceeding two years, or both.
- (2) This section shall not apply to an oath, a declaration, an affirmation or an affidavit administered by or taken before a magistrate or a justice of the peace in any matter relating to the preservation of the peace or the punishment of offences or relating to inquiries respecting sudden deaths, nor to an oath, a declaration, an affirmation or an affidavit administered or taken for some purpose which is lawful under the laws of another country, or for the purpose of giving validity to an instrument in writing which is intended to be used in another country.

15. False assumption of authority

Any person who—

- (a) not being a judicial officer, assumes to act as a judicial officer;
- (b) without authority assumes to act as a person having authority by law to administer an oath or take a solemn declaration or affirmation or affidavit or to do any other act of a public nature which can only be done by persons authorised by law to do so; or
- (c) represents himself or herself to be a person authorised by law to sign a document testifying to the contents of any register or record kept by lawful authority, or testifying to any fact or event, and signs such document as being authorised, when he or she is not, and knows that he or she is not authorised,

commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

16. Personating public officials

Any person who—

- (a) personates a public official on an occasion when the latter is required to do any act or attend in any place by virtue of his or her employment; or
- (b) falsely represents himself or herself to be a public official and assumes to do any act or to attend in any place for the purpose of doing any act by virtue of being a public official,

commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

17. Threat of injury to persons employed in public service

Any person who holds out a threat of injury to any person employed in the public service or to a person he or she believes is employed in the public service, for the purpose of inducing that person who is employed in the public service to do any act or to forbear or delay to do any act connected with the exercise of the public functions of that person employed in the public service, commits an offence and is liable, on conviction, to a fine not exceeding seventy currency points or to imprisonment for a term not exceeding three years, or both.

18. Embezzlement

Any person who being—

- (a) an employee, a servant or an officer of the Government or a public body;
- (b) a director, an officer or an employee of a company or a corporation;
- (c) a clerk or servant employed by any person, association or religious or other organisation;
- (d) a member of an association or a religious organisation or other organisation,

steals a chattel, money or valuable security—

- (i) being the property of his or her employer, association, company, corporation, person or religious organisation or other organisation;
- (ii) received or taken into possession by him or her for or on account of his or her employer, association, company, corporation, person or religious organisation or other organisation; or
- (iii) to which he or she has access by virtue of his or her office,

commits an offence and is liable, on conviction, to a fine not exceeding three hundred thirty-six currency points or to imprisonment for a term not exceeding fourteen years, or both.

19. Causing financial loss

- (1) Any person who does or fails to do any act knowing or having reason to believe that the act or omission will cause financial loss to the Government, a bank, a credit institution, an insurance company or a public body commits an offence and is liable, on conviction, to a fine not exceeding three hundred thirty-six currency points or to imprisonment for a term not exceeding fourteen years, or both.
- (2) In this section—
 - “**bank**” and “**credit institution**” have the meanings assigned to them by the Financial Institutions Act;
 - “**company**” means a company incorporated under the Companies Act; and

“**insurance company**” means an insurance company within the meaning of section 6 of the Insurance Act.

20. Fraudulent disposal of trust property

- (1) Any person who, being a trustee of any property, destroys the property with intent to defraud or who with intent to defraud converts the property to any use not authorised by the trust, commits an offence and is liable, on conviction, to a fine not exceeding one hundred sixty currency points or to imprisonment for a term not exceeding seven years, or both.
- (2) For the purposes of this section, the term “trustee” means the following persons and no others—
 - (a) a trustee upon an express trust created by a deed, will or instrument in writing, whether for a public or private or charitable purpose;
 - (b) a trustee appointed by or under the authority of a written law for any such purpose described in paragraph (a);
 - (c) a person upon whom the duties referred to in paragraph (a) and (b) devolve;
 - (d) an executor and an administrator.

21. Dealing with suspect property

- (1) Any person who deals with property that he or she believes or has reason to believe was acquired as a result of an offence under this Act commits an offence and is liable, on conviction, to a fine not exceeding one hundred sixty currency points or to imprisonment for a term not exceeding seven years, or both.
- (2) For the purposes of subsection (1), a person deals with property if that person—
 - (a) holds, receives or conceals the property;
 - (b) enters into a transaction in relation to the property or causes such a transaction to be entered into; or
 - (c) removes the property from the jurisdiction of court for the purpose of assisting any person to avoid confiscation of that property.

22. False accounting by public officer

Any person who, being an officer charged with the receipt, custody or management of any part of the public revenue or property, knowingly furnishes any false statement or return of money or property received by him or her or entrusted to his or her care, or of any balance of money or property in his or her possession or under his or her control, commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

23. Fraudulent false accounting

Any person who, being a clerk or servant, or being employed or acting in the capacity of a clerk or servant, does any of the following acts with intent to defraud—

- (a) destroys, alters, mutilates or falsifies any book, document, valuable security or account which belongs to or is in the possession of the employer of that person, or has been received by him or her on account of that employer, or entry in that book, document or account, or is privy to any such act;
- (b) makes or is privy to making any false entry in any book, document or account; or

(c) omits or is privy to omitting any material particular from any such book, document or account, commits an offence and is liable, on conviction, to a fine not exceeding one hundred sixty-eight currency points or to imprisonment for a term not exceeding seven years, or both.

24. False claims by officials

Any person who, being employed in the public service in such a capacity as to require him or her or to enable him or her to furnish returns or statements touching any sum payable or claimed to be payable to himself or herself or to any other person, or touching any other matter required to be certified for the purpose of any payment of money or delivery of goods to be made to any person, makes a return or statement touching any matter which is to his or her knowledge false in any material particular, commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

25. False certificates by public officers

Any person who, being authorised or required by law to give a certificate touching a matter that may affect or prejudice the rights of any person, gives a certificate which is, to his or her knowledge, false in any material particular, commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

Part III – Offences and penalties

26. Punishment for offences under sections 2, 3, 4, 5, 6, 8, 11 and 12

- (1) Any person convicted of an offence under sections 2, 3, 4, 5, 6, 8, 11 and 12 is liable, on conviction, to a fine not exceeding two hundred forty currency points or to imprisonment for a term not exceeding ten years, or both.
- (2) Notwithstanding subsection (1), a person convicted of an offence under section 2 or 3 is, where the matter or transaction in relation to which the offence was committed was a contract or a proposal for a contract with any public body or a subcontract to execute any work comprised in such a contract, is liable, on conviction, to a fine not exceeding two hundred eighty-eight currency points or to imprisonment for a term not exceeding twelve years, or both.

27. Penalty to be imposed in addition to other punishment

Where a person is convicted of an offence committed by the acceptance of any gratification in contravention of any provision of this Act, then, if that gratification is a sum of money or if the value of that gratification can be assessed, the court shall, in addition to imposing on that person any other punishment, order him or her to pay as a penalty, within such time as may be specified in the order, a sum which is equal to the amount of the gratification or is, in the opinion of the court, the value of that gratification, and any such penalty shall be recoverable as a fine.

28. Principal may recover amount of secret gift

- (1) Where any gratification has, in contravention of this Act, been given by any person to an agent, the principal may recover as a civil debt the amount or the money value of the gratification either, from the agent or from the person who gave the gratification to the agent, and no conviction or acquittal of the accused person in respect of an offence under this Act shall operate as a bar to proceedings for the recovery of the amount or money value.
- (2) Nothing in this section shall prejudice or affect any right which a principal has under any written law or rule of law to recover from his or her agent any money or property.

29. Acceptor of gratification to be guilty notwithstanding that purpose not carried out, etc.

- (1) Where, in any proceedings against an agent for any offence under section 3(a), it is proved that the agent corruptly accepted, obtained or agreed to accept or attempted to obtain any gratification having reason to believe or suspect that the gratification was offered as an inducement or reward for his or her doing or forbearing to do any act or for showing or forbearing to show any favour or disfavour to any person in relation to the affairs or business of the principal, the agent commits an offence under that section notwithstanding that he or she did not have the power, right or opportunity to do so, show or forbear or that he or she accepted the gratification without intending to do so, show or forbear or that he or she did not in fact do so, show or forbear or that the act, favour or disfavour was not in relation to the affairs or business of the principal.
- (2) Where, in any proceedings against a person for an offence under section 3(b), it is proved that the person corruptly gave, agreed to give or offered any gratification to an agent as an inducement or reward for doing or forbearing to do an act or for showing or forbearing to show any favour or disfavour to a person having reason to believe or suspect that the agent had the power, right or opportunity to do so, show or forbear and that the act, favour or disfavour was in relation to the affairs or business of the principal, that person commits an offence under that section notwithstanding that the agent had no power, right or opportunity or that the act, favour or disfavour was not in relation to the affairs or business of the principal.
- (3) Where, in any proceedings against an agent for an offence under section 3(d), it is proved that the agent corruptly gave or agreed to give or offer any gratification to an agent as an inducement or reward for doing or omitting to do or having done or omitted to do in relation to the business or affairs of his or her employer or for showing or omitting to show favour or disfavour to any person in relation to the business or affairs of his or her employer, the first-mentioned agent commits an offence under that section notwithstanding that the agent had no power, right or opportunity or that the act, favour or disfavour was not in relation to the business or affairs of his or her employer.

30. Evidence of pecuniary resources or property

In a trial by a court for an offence under this Act, the fact that an accused person is in possession, for which he or she cannot satisfactorily account, of pecuniary resources or property disproportionate to the accused person's known sources of income, or that the accused person had, at or about the time of the alleged offence, obtained an accretion of his or her pecuniary resources or property for which he or she cannot satisfactorily account, that fact may be proved and may be taken into consideration by the court as corroborating the testimony of any witness in the trial or inquiry that the accused person accepted or obtained or agreed to accept or attempted to obtain any gratification and as showing that the gratification was accepted or obtained or agreed to be accepted or attempted to be obtained corruptly as an inducement or reward.

31. Illicit enrichment

- (1) The Inspector General of Government or the Director of Public Prosecutions or an authorised officer, may investigate or cause an investigation of any person where there is reasonable ground to suspect that the person—
 - (a) maintains a standard of living above that which is commensurate with his or her current or past-known sources of income or assets; or
 - (b) is in control or possession of pecuniary resources or property disproportionate to his or her current or past-known sources of income or assets.
- (2) Any person found in possession of illicitly acquired pecuniary resources or property commits an offence and is liable, on conviction, to a fine not exceeding two hundred forty currency points or to imprisonment for a term not exceeding ten years, or both.

- (3) Where a court is satisfied in any proceedings for an offence under subsection (2) that having regard to the closeness of his or her relationship to the accused and to other relevant circumstances, there is reason to believe that any person was holding pecuniary resources or property in trust for or otherwise on behalf of the accused, or acquired such resources or property as gift or loan without adequate consideration, from the accused, those resources or property shall, until the contrary is proved, be deemed to have been under the control or in possession of the accused.
- (4) In any prosecution for corruption or proceedings under this Act, a certificate of a Government valuer or a valuation expert appointed by the Inspector General of Government or the Director of Public Prosecutions as to the value of the asset or benefit or source of income or benefit is admissible and is proof of the value, unless the contrary is proved.

32. Evidence of accomplice

Notwithstanding any rule of practice or written law to the contrary, no witness in a trial by a court of an offence under this Act shall be regarded by the court as being unworthy of credit by reason only of any payment or delivery by him or her or on his or her behalf of any gratification to an agent or member of a public body.

33. Special investigation powers of Inspector General of Government and Director of Public Prosecutions

- (1) Notwithstanding anything in any other law except the Constitution, the Inspector General of Government or the Director of Public Prosecutions, if satisfied that there is a reasonable ground for suspecting that an offence under this Act has been committed by a person, may by order authorise a police officer of or above the rank of Assistant Superintendent of Police or an inspectorate officer named in the order or a special investigator named in the order to investigate any bank account, share account or purchase account of that person and that authority shall be sufficient warrant for the production of the accounts and documents, as may be required for scrutiny by the officer authorised in the order.
- (2) Any person who fails to disclose the information required to be disclosed by him or her under subsection (1) to a person authorised in an order under that subsection, commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

34. Court to restrict disposal of assets or bank accounts of accused, etc.

- (1) A court may, upon application by the Director of Public Prosecutions or the Inspector General of Government, issue an order placing restrictions as they appear to the court to be reasonable, on the operation of any bank account of the accused person or a person suspected of having committed an offence or any person associated with such an offence or on the disposal of any property of the accused person, the suspected person or a person associated with the offence or the suspected person for the purpose of ensuring the payment of compensation to any victim of the offence or otherwise for the purpose of preventing the dissipation of any money or other property derived from or related to an offence under this Act.
- (2) A restriction imposed under subsection (1) on the operation of the bank account of a person shall be limited to the amount which is necessary to compensate the victim of the offence or an amount not exceeding the amount involved in the commission of the offence whichever is higher; and any money in the account in excess of that amount shall continue to be at the disposal of the person to whom the order under subsection (1) relates.
- (3) The order imposing a restriction shall be reviewed by the court every six months if it is still in force.
- (4) The order shall, unless earlier revoked, expire six months after the death of the person against whom it was made.

- (5) The Director of Public Prosecutions or the Inspector General of Government shall ensure that an order issued by court under subsection (1) is served on the banker, an accused person or the suspected person and any other person to whom the order relates.
- (6) Any person who knowingly fails to comply with an order issued under this section commits an offence and is liable, on conviction, to a fine not exceeding one hundred twenty currency points or to imprisonment for a term not exceeding five years, or both.

35. Payment of compensation out of resources of convicted person

- (1) Where it is proved to the satisfaction of the court that a principal whose agent has been convicted of an offence under this Act has suffered loss as a result of the commission of the offence, the court may order any sums standing to the credit of the convicted person or any property which the court is satisfied was acquired directly from any gratification obtained by the agent to be applied in making good the loss; and in the case of property which is not money, the court may order the sale of the property and the proceeds of sale paid to the principal.
- (2) Any money remaining from the proceeds of sale of property after payment to the principal of any loss under subsection (1) shall be refunded to the convicted person.
- (3) Any transfer of any property contrary to any restriction imposed under section 34 is void and, in particular, the court may by order set aside any transaction aimed at defeating the purposes of subsection (1).
- (4) Any person who obstructs the implementation of the order of a court under subsection (1) or (3) commits an offence and is liable, on conviction, to a fine not exceeding one hundred fifty currency points or to imprisonment for a term not exceeding five years, or both.

Part IV – Powers of Inspector General of Government and Director of Public Prosecutions

36. Powers of Inspector General of Government and Director of Public Prosecutions, to order inspection of documents

- (1) The Inspector General of Government or the Director of Public Prosecutions may, if satisfied that any evidence of the commission of an offence under this Act by a person employed by a public body is likely to be found in any document relating to that person, his or her spouse or child or to a person reasonably believed by the Inspector General of Government or the Director of Public Prosecutions to be a trustee or agent for that person, by order, authorise any police officer of or above the rank of Assistant Superintendent of Police or an inspectorate officer named in the order or any special investigator named in the order to inspect the document.
- (2) A police officer, an inspectorate officer or special investigator authorised under subsection (1) may, at a reasonable time, enter the place specified in the order and inspect the document referred to in subsection (1) kept in that place and may take copies of the documents.

37. Orders of search and seizure

- (1) If it is shown to a judge, chief magistrate, a magistrate grade I, the Inspector General of Government or the Director of Public Prosecutions, upon information and after such inquiry as he or she thinks necessary, that there is reasonable cause to believe that there is, in any place a document containing evidence of the commission of an offence under this Act, the judge, chief magistrate, magistrate grade I, the Inspector General of Government or the Director of Public Prosecutions may, by warrant, directed to an inspectorate officer or a police officer, or a special investigator, empower a police officer, inspectorate officer or special investigator to enter the place by force, if necessary and search for, seize and detain that document.

- (2) Where it appears to a police officer not below the rank of Assistant Superintendent of Police, or an inspectorate officer, or special investigator that there is reasonable cause to believe that there is concealed or deposited in any place any document containing evidence of the commission of an offence under this Act and the police officer, inspectorate officer or special investigator, has reasonable grounds for believing that by reason of the delay in obtaining a search warrant the object of the search is likely to be frustrated, he or she may exercise, in respect of that place, all the powers mentioned in subsection (1) as if he or she were empowered to do so by warrant issued under subsection (1).
- (3) Where a person in or about a place that is searched under subsection (1) or (2) is reasonably suspected of concealing about his or her person any document for which a search should be made, that person may be searched and any document found may be seized and detained.
- (4) Where it is necessary to cause a woman to be searched under this section, the search shall be conducted by a woman.

38. Duty to give information

- (1) Notwithstanding any law, a person from whom a police officer or special investigator requires information under this Act shall be under a duty to give the police officer or special investigator the information which is in his or her possession or knowledge.
- (2) Any person who fails to give the information required under subsection (1) commits an offence and is liable, on conviction, to a fine not exceeding two hundred forty currency points or to imprisonment for a term not exceeding three years, or both.

39. Obstruction of search, etc.

Any person who—

- (a) refuses a police officer or special investigator, authorised to enter or search, access to a place;
- (b) assaults, obstructs, hinders or delays a police officer or special investigator in effecting any entrance which he or she is entitled to effect under this Act, or in the execution of any duty imposed or power conferred by this Act;
- (c) fails to comply with a lawful demand of a police officer or special investigator in the execution of his or her duty under this Act; or
- (d) refuses or neglects to give a police officer or special investigator any information which may reasonably be required of him or her and which he or she has in his or her power to give,

commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.

40. Obstruction of investigations

Any person who, with the intent to conceal an offence or frustrate the investigation of a suspected offence of corruption under this Act—

- (a) destroys, alters, mutilates or falsifies any book, document, valuable security, account, computer system, diskette, computer printout or other electronic device which belongs to or is in the possession of his or her principal, or was received by him or her on account of his or her employment, or any entry in any such book, document, account or electronic device;
- (b) makes or is privy to making any false entry in a book, document, account or electronic record referred to in paragraph (a); or

- (c) omits, or is privy to omitting, any material particular from any book, document, account or electronic record referred to in paragraph (a),

commits an offence and is liable, on conviction, to a fine not exceeding one hundred sixty-eight currency points or to imprisonment for a term not exceeding seven years, or both.

41. Powers of Director of Public Prosecutions and Inspector General of Government to obtain information

- (1) In the course of an investigation or proceedings into or relating to an offence by any person employed by any public body under this Act, the Director of Public Prosecutions or the Inspector General of Government may, notwithstanding anything in any other written law to the contrary, by written notice—
- (a) require that person to furnish a sworn statement in writing enumerating all movable or immovable property belonging to or possessed by the person and by the spouse, sons and daughters of the person, and specifying the date on which each of the properties enumerated was acquired whether by way of purchase, gift, bequest, inheritance or otherwise;
 - (b) require that person to furnish a sworn statement in writing of any money or other property sent out of Uganda by him or her during such period as may be specified in the notice;
 - (c) require any other person to furnish a sworn statement in writing enumerating all movable or immovable property belonging to or possessed by that person where the Director of Public Prosecutions has reasonable grounds to believe that the information can assist the investigation;
 - (d) require the regional commissioner of income tax to furnish, as specified in the notice, all information available to him or her relating to the affairs of any person where the Director of Public Prosecutions or Inspector General of Government has reasonable grounds to believe that the information can assist the investigation and to produce or furnish, as specified in the notice, any document or a certified copy of any document relating to that person which is in his or her possession or under his or her control;
 - (e) require the Minister responsible for any department, office or establishment of the Government, or the president, chairperson, manager or chief executive officer of any other public body or the secretary, manager or principal officer of any company or association or body of persons whether incorporated or not, or a partner in any partnership to produce or furnish, as specified in the notice, any document or a certified copy of any document which is in his or her possession or under his or her control; or
 - (f) require the manager of a bank to give copies of the accounts of that person or of the spouse or son or daughter of that person at the bank.
- (2) Any person to whom a notice is sent by the Director of Public Prosecutions or the Inspector General of Government under subsection (1) shall, notwithstanding any written law or an oath of secrecy to the contrary, comply with the terms of that notice within such time as may be specified in the notice and any person who wilfully neglects or fails to comply commits an offence and is liable, on conviction, to a fine not exceeding seventy-two currency points or to imprisonment for a term not exceeding three years, or both.
- (3) The Director of Public Prosecutions or the Inspector General of Government may, in the course of any investigation into or relating to an offence under this Act, invite any person who has given a sworn statement under subsection (1)(a) or (b) to give an explanation or amplification of that statement, if he or she considers that it is necessary or desirable to do so.
- (4) In any prosecution for an offence under this Act, the sworn statement of any person given under subsection (1)(a) or (b) may be used in evidence against him or her.

42. Evidence and defence of custom

- (1) In proceedings under this Act, evidence shall not be admissible to show that the gratification mentioned in this Act is customary in any profession, trade, social occasion, vocation or calling or in the course of any particular business transaction.
- (2) It shall not be a defence to an offence under this Act to establish that any gratification mentioned in this Act is customary in any profession, trade, social occasion, vocation or calling, or in the course of any particular business transaction or social occasion.

43. Duty to arrest

- (1) A person who is employed by a public body or a private body to whom any gratification is corruptly given or offered, shall arrest or cause the arrest of, or report the person who gives or offers the gratification to a police officer or an inspectorate officer.
- (2) Any person who fails to comply with subsection (1) without reasonable excuse commits an offence and is liable, on conviction, to a fine not exceeding forty-eight currency points or to imprisonment for a term not exceeding two years, or both.

44. Protection of informers

- (1) Except as provided in this section, information in relation to an offence under this Act shall not be admitted in evidence in any civil or criminal proceeding, and no witness shall be obliged or permitted to disclose the name or address of any informer, or state any matter which might lead to his or her discovery.
- (2) If a book, a paper or other document, or a visual or a sound recording, or other matter or material which is given in evidence or liable to inspection in any civil, criminal or other proceedings in court or other authority as referred to in subsection (1), contains an entry or other matter in which the informer is named or described or shown, or which might lead to his or her discovery, the court before which the proceedings are held shall cause all those parts of them or passages from them to be concealed from view or to be obliterated or otherwise removed so far as is necessary to protect that person from discovery.
- (3) If on a trial for any offence under this Act, the court, after full inquiry into the case, is of the opinion that the informer wilfully made in his or her complaint a material statement which he or she knew or believed to be false or did not believe to be true, or if in any other proceeding the court is of the opinion that justice cannot be fully dispensed between the parties to the proceeding without the discovery of the informer, the court may require the production of the original complaint, if in writing, and permit inquiry and require full disclosure concerning the informer.
- (4) Subsection (1) shall not have effect where a prosecution is instituted against any person for an offence under section 45.

45. Penalty for giving false information

- (1) Any person who gives information knowing that the information is false or which he or she believes to be false, intending to cause or knowing it to be likely that he or she will by giving the information cause an investigation or prosecution to be commenced under this Act, commits an offence and is liable, on conviction, to—
 - (a) a fine not exceeding one hundred twenty currency points or to imprisonment for a term not exceeding five years, or both; and
 - (b) compensate the person in respect of whom an investigation or a prosecution under this Act is commenced as in the opinion of the court is just, having regard to all the circumstances; and any such order shall be deemed to be a decree and may be executed in the manner provided by the Civil Procedure Act.

- (2) Nothing in this section shall prevent proceedings to recover damages by any person being instituted in a civil court, but at the time of awarding damages in a subsequent civil suit relating to the same matter, the court shall take into consideration any sum paid or recovered as compensation awarded under subsection (1).

46. Disqualification

A person who is convicted of an offence under section 2 to section 25 shall be disqualified from holding a public office for a period of ten years from his or her conviction.

47. Protection of persons acting in pursuance of Act

An act, matter or thing done or omitted by a person authorised by this Act to perform the duty or exercise a function shall not, if the act, matter or thing was done or omitted in good faith, render the person personally liable to any action, liability, claim or demand.

48. Invalidity of appointment as bar to prosecution

A person shall not be exempt from prosecution under this Act by reason of the invalidity of his or her appointment, nomination or election to his or her office.

49. Prosecution of offences

A prosecution under this Act shall not be instituted except by or with the consent of the Director of Public Prosecutions or the Inspector General of Government; but a person charged with such an offence may be arrested, or a warrant for his or her arrest may be issued and executed, and the person may be detained or released on police bond, notwithstanding that the consent of the Director of Public Prosecutions or the Inspector General of Government, to the institution of a prosecution for the offence has not been obtained, but no further or other proceedings shall be taken until that consent has been obtained.

50. Appointment of special investigators

- (1) Where the Inspector General of Government or the Director of Public Prosecutions considers it necessary for the purposes of an investigation under this Act, he or she may appoint any person who, in his or her opinion, possesses the necessary skill or experience to be a special investigator.
- (2) A special investigator shall be appointed for the purpose of conducting special investigations in a specified case and his or her remuneration shall be charged to the operational funds of the Inspector General of Government or the Director of Public Prosecutions in accordance with the financial regulations governing the procurement of specialised services, for the time being in force.
- (3) A certificate signed by the Inspector General of Government or the Director of Public Prosecutions shall be issued to a special investigator and shall be evidence of his or her appointment for the purposes of this Act.

Part V – Jurisdiction

51. Jurisdiction to try offences

The jurisdiction to try an offence under this Act shall be exercised only by—

- (a) the High Court;
- (b) a magistrate's court presided over by a chief magistrate; or
- (c) a magistrate's court presided over by a magistrate grade I.

52. Punishment for attempts, preparations, abetments and criminal conspiracies

Any person who—

- (a) attempts to commit an offence under this Act;
- (b) does a thing which is preparatory to, or in furtherance of the commission of an offence under this Act; or
- (c) abets or is engaged in a criminal conspiracy to commit an offence under this Act,

commits an offence and is liable, on conviction, to any penalty prescribed respectively for such an offence by the Penal Code Act.

Part VI – Restraining order

53. Application for restraining order

Where a person has been charged or is about to be charged with an offence under this Act, an authorised officer may make an application to the court for an order, in this Act referred to as a restraining order, restraining the disposal of the property of, or in possession or under the control of that person, wherever that property is situated.

54. Contents of application for restraining order

An application made under section [53](#) shall be accompanied by an affidavit setting out—

- (a) the offence under investigation;
- (b) a description of the property in respect of the restraining order sought;
- (c) the name and address of the person believed to be in the possession of the property;
- (d) the grounds for the belief that the property is tainted in relation to the offence or that the person being investigated derived a benefit directly or indirectly from the commission of the offence under investigation;
- (e) where the application is for a restraining order against property of a person other than the person being investigated, the grounds for the belief that the property is tainted property in relation to the offence under investigation and is subject to the effective control of the accused; and
- (f) the grounds for the belief that a confiscation order or a pecuniary order may be or is likely to be made under this Act in respect of the property.

55. Issue of restraining order

Where the court is satisfied that there are reasonable grounds to believe that there exists property in respect of which a restraining order may be made under this Act, the court may make an order—

- (a) prohibiting any person from disposing of, or otherwise dealing with property specified in the order other than in a manner specified in the order; and
- (b) at the request of the authorised officer, and where the court is of the opinion that the circumstances so require, appoint a person to take control of or to manage or otherwise deal with the property.

56. Contents of restraining order

- (1) The court in making a restraining order under section 55 may give directions as to the management of property in question for the purpose of—
 - (a) determining any dispute as to the ownership of the property or any part of it;
 - (b) paying for its proper administration during the period when the restraining order remains in force;
 - (c) in regard to the person subject to the order—
 - (i) paying that person for the reasonable subsistence of that person and his or her family;
 - (ii) permitting the use of the property in order to enter into a recognisance required of that person by a court;
 - (iii) paying the reasonable expenses of that person in defending the criminal charge and any proceedings under this Act; and
 - (iv) paying any specified debt incurred by that person in good faith.
- (2) The person appointed by the court under this section to manage property subject to a restraining order shall be accountable to the court for the management of the property.

57. Notice of application for restraining order

Before making a restraining order, the court may require notice to be given to, and may hear any person who, in the opinion of the court, appears to have an interest in the property, unless the court is of the opinion that giving the notice before making the order would result in the disappearance, disposal, dissipation or reduction in the value of the property.

58. Service of restraining order

A copy of the restraining order shall be served on the person affected by the restraining order in a manner directed by the court or prescribed by law.

59. Registration of restraining order

- (1) A copy of a restraining order which affects land shall be registered with the Registrar of Titles or a recorder.
- (2) Where the restraining order affects any other property, a copy of the order shall be registered with the relevant authority.
- (3) Where the particulars of a restraining order are registered under the Registration of Titles Act or the Land Act, a person who subsequently deals with the property shall, for the purposes of section 57 of this Act, be taken to have had notice of the order at the time of the dealing.
- (4) Any person who does not register a restraining order which affects land or any other property commits an offence and is liable, on conviction, to a fine not exceeding twelve currency points or to imprisonment for a term not exceeding six months, or both.

60. Setting aside disposition

- (1) Where a restraining order is made against property and the property is disposed of, or otherwise dealt with, in contravention of the restraining order, the disposition or dealing is null and void and an authorised officer may apply to the court that made the restraining order for an order that the disposition or dealing be set aside.

- (2) Where an authorised officer makes an application under this section in relation to a disposition or dealing, the court may set aside the disposition or dealing as from the day on which the disposition or dealing took place.
- (3) Any person who disposes of restrained property or a person who willingly acquires interest after knowing the property has been restrained commits an offence and is liable, on conviction, to a fine not exceeding ninety-six currency points or to imprisonment for a term not exceeding four years, or both.

61. Duration of restraining order

A restraining order remains in force until—

- (a) it is discharged, reviewed, revoked or varied by the court;
- (b) the expiration of six months from the date on which it is made or such later time as the court may determine; or
- (c) a confiscation order or a pecuniary penalty order is made in respect of property which is the subject of the order.

62. Review of restraining order

- (1) A person who has an interest in property in respect of which a restraining order is made may, at any time, apply to the court for a review.
- (2) An application for review shall not be heard by the court unless the applicant has given the authorised officer at least three working days' notice in writing of the application.
- (3) The court may require notice of the application to be given to any other person who, in the opinion of the court, appears to have an interest in the property.
- (4) Upon application, the court may revoke or vary the restraining order or make the order subject to such conditions as the court thinks fit.
- (5) For the purposes of this section, the court may—
 - (a) require the applicant to enter into a recognisance; or
 - (b) vary the restraining order to permit the payment of reasonable expenses of the applicant, including those of his or her dependants if any, and reasonable legal or business expenses of the applicant.
- (6) An order under this section may be made only if the court is satisfied that the—
 - (a) applicant is the lawful owner of the property, has a legal interest in or is entitled to lawful possession of the property, and appears to be innocent of any complicity in the commission of an offence or of any collusion in relation to an offence; and
 - (b) the property will no longer be required for the purposes of any investigation or as evidence in any proceedings.

Part VII – confiscation order

63. Court to assess benefit derived from act of corruption

- (1) Where a person is convicted of an offence of corruption under this Act, the Director of Public Prosecutions or the Inspector General of Government may, apply to court not later than six months after conviction to assess the value of the benefit derived by that person from the act of corruption.

- (2) Subject to section [70](#), the benefit derived from corruption by a convict shall be—
 - (a) any property or interest held by the convict, being property or interest disproportionate to his or her known sources of income and the holding of which cannot be explained to the satisfaction of the court; or
 - (b) the value of the benefit derived by the convict from the act of corruption for which he or she is convicted, which shall be the aggregate of the value of the property or interest referred to in paragraph [\(a\)](#) and any other corporeal or incorporeal benefit.

64. Presumption of property or interest

- (1) In assessing the benefit derived by a person from the offence of corruption, it shall be a rebuttable presumption that—
 - (a) any property or interest acquired by the convict within a period of ten years preceding his or her conviction represents a proceed or benefit derived from the offence of corruption; or
 - (b) any expenditure incurred by the convicted person at any time before conviction was met from property obtained by him or her as a result of the offence of corruption.
- (2) Where the Director of Public Prosecutions or the Inspector General of Government proves that the convicted person committed the offence of corruption prior to the period in subsection [\(1\)\(a\)](#), court shall take into account any property or interest acquired by the convicted person when assessing the value of the benefit enjoyed.
- (3) The court shall not make a presumption under subsection [\(1\)](#) in relation to property, interest or expenditure, if the presumption is shown to be correct, there would be a serious risk of injustice if the presumption were made.
- (4) A person convicted shall be given an opportunity to adduce evidence in rebuttal to the presumption that the property, interest or expenditure does not represent proceeds of an offence under this Act.
- (5) The proof in rebuttal under subsection [\(3\)](#) shall be on the balance of probabilities.

65. Assessment order

- (1) Where the court is satisfied that the convicted person derived benefit from the offence for which he or she was convicted under this Act, the court shall make an assessment order, directing the convicted person to pay the stated amount within a period of six months.
- (2) Where an assessment order has been issued under this section, the convicted person may, on notifying the Director of Public Prosecutions or the Inspector General of Government, apply to court to have the restraining order lifted for purposes of satisfying the assessment order.
- (3) The court may—
 - (a) grant the application to lift the restraining order on terms it deems fit;
 - (b) reject the application and instead appoint a receiver to realise the restrained property for purposes of satisfying the assessment order.
- (4) For the avoidance of doubt, the assessment order shall not have any mitigating effect on the sentence for the offence committed by the convicted person.

66. Confiscation order

- (1) Where the convicted person has not satisfied the assessment order within a period of six months from the date on which the assessment order was issued, the Director of Public Prosecutions or the Inspector General of Government shall apply to court for a confiscation order.

- (2) Where the Director of Public Prosecutions or the Inspector General of Government makes an application for a confiscation order under subsection (1), the Director of Public Prosecutions or the Inspector General of Government shall serve a copy of the application on the convicted person and on such other person as the court may direct.
- (3) A person to whom the application has been served under subsection (2) may appear and adduce evidence at the hearing of the application.
- (4) The absence of the convicted person in court or any other person on whom service has been effected, shall not prevent the court from making a confiscation order in his or her absence.

67. Court to appoint manager, receiver or administrator

- (1) Where court makes a confiscation order and is satisfied that the property is realisable or requires special attention, it shall appoint a person to take control or manage or otherwise deal with the property.
- (2) A person appointed under subsection (1) shall, within six months from the date of appointment, file in court an inventory of the confiscated property, interest together with an account of the proceeds recovered.
- (3) A person appointed under subsection (1) shall realise the property specified in the confiscation order and pay the proceeds in the manner prescribed by the Minister.
- (4) A person shall be qualified to be appointed a manager, receiver or administrator if he or she is qualified to act as an insolvency practitioner under the Insolvency Act.

68. Review of confiscation order

- (1) A person who has an interest in a property in respect of which a confiscation order has been made may, within fourteen days, apply to court for a review of the confiscation order.
- (2) An application for a review under subsection (1) shall not be heard by the court unless the applicant has served the Director of Public Prosecutions or the Inspector General of Government with the application.
- (3) The applicant referred to in subsection (1) shall adduce evidence to show that he or she acquired the property or interest lawfully.
- (4) The court may revoke or vary the confiscation order or make the order subject to such conditions as it thinks fit.

69. Confiscation costs

Where the court orders confiscation of property under section 66, the costs of enforcing the order shall be recovered from the proceeds of recovery.

70. Procedure for confiscation order in relation to property where person dies or absconds

- (1) Where a person has been charged with the commission of an offence under this Act and the person dies or absconds, the Inspector General of Government or the Director of Public Prosecutions or an authorised officer may apply to the court for a confiscation order in respect of any tainted property of the person being charged, and the court may, if satisfied beyond reasonable doubt, that the property is tainted property, order that the property of the person as is specified by the court be confiscated.
- (2) For the purposes of subsection (1), a person is taken to have absconded if reasonable attempts to arrest the person under a warrant have been unsuccessful during the period of six months commencing on the day the warrant was issued, and the person shall be taken to have absconded on the last day of that period.

71. Voidable transfers

The court may, before making a confiscation order and, in the case of property in respect of which a restraining order is made, notice of which is given and the order served in accordance with this Act, set aside any conveyance or transfer of the property that occurred after the seizure of the property or the service of the restraining order, unless the conveyance or transfer was made for valuable consideration to a person acting in good faith and without notice.

Part VIII – Miscellaneous**72. Power to amend Schedule**

The Minister may, by statutory instrument, with the approval of Cabinet, amend the Schedule to this Act.

73. Power of Chief Justice to make rules

The Chief Justice shall make rules to regulate the procedure—

- (a) for the confiscation and recovery orders;
- (b) to be applied by persons appointed as managers, receivers or administrators; and
- (c) for any related matters.

74. Declaration of reciprocating States or territories and courts and reciprocity with other States or territories

- (1) Where the Minister is satisfied that any State, has enacted laws for confiscation or recovery orders which have the same effect as this Act, the Minister may, by statutory instrument, declare the State to be a reciprocating State for purposes of this Act.
- (2) Uganda may enter into reciprocal agreements, treaties or arrangements, for cross-border recovery of the benefit derived from an act of corruption through a confiscation order or recovery order, using the terms of the agreement, treaty or arrangement and the provisions of this Act shall apply with the necessary modifications, consistent with the subsisting agreement, treaty or arrangements to which the case is subject.

75. Extra-territorial enforcement

- (1) Where the Director of Public Prosecutions or the Inspector General of Government believes that any property that is subject of a court order is situated in a country or territory outside Uganda, the Director of Public Prosecutions or the Inspector General of Government shall send the request for assistance to the Minister to forward to that country for purposes of enforcement.
- (2) Where no confiscation order has been made, a request for assistance shall be a request to the Government of the receiving country to—
 - (a) provide a list of property owned by or in which the person named in the request has interest;
 - (b) ensure that the named person is prohibited from dealing with property in which he or she has an interest;
 - (c) realise property and that the proceeds are transmitted to the Consolidated Fund; and
 - (d) do any act which appears reasonable for the fulfilment of the request.
- (3) A request for assistance shall not be made for the purposes of this section in a case where a confiscation order has been made and has been satisfied, discharged or quashed.

- (4) If property is realised in pursuance of a request under subsection (2), the amount ordered to be paid under the confiscation order must be taken to be reduced by an amount equal to the proceeds of the realisation.
- (5) A certificate issued by or on behalf of the requested government is sufficient evidence of the facts it states—
 - (a) that the property has been realised in pursuance of a request made under subsection (2);
 - (b) in respect of the date of realisation; and
 - (c) in respect of the proceeds of realisation.
- (6) Where the proceeds of realisation made in pursuance of a request under subsection (2) are expressed in a currency other than Uganda shillings, they must be taken to be the equivalent of Uganda shillings calculated in accordance with the rate of exchange prevailing at the end of the day of realisation.

Schedule (Sections 1, 72)

Currency point

A currency point is equivalent to twenty thousand shillings.