

Uganda

International Development Association Act Chapter 189

Legislation as at 31 December 2000

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International Development Association Act (Chapter 189)

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Uganda

International Development Association Act Chapter 189

Commenced on 22 February 1963

[This is the version of this document at 31 December 2000.]

[Note: This legislation was revised and consolidated as at 31 December 2000 and 31 December 2023 by the Law Reform Commission of Uganda. All subsequent amendments have been researched and applied by Laws.Africa for ULII.]

An Act to make provision with respect to acceptance by Uganda of an international agreement for the establishment and operation of an International Development Association and to provide for matters related thereto.

[Cap 162; S.I. 84/1968]

WHEREAS on the 26th January, 1960, the executive directors of the International Bank for Reconstruction and Development approved Articles of Agreement (hereafter in this Act referred to as the "agreement") providing for the establishment and operation of an international body to be called the International Development Association (hereafter in this Act referred to as the "association");

AND WHEREAS copies of the text of the agreement have been laid before the National Assembly:

AND WHEREAS it is expedient that Uganda should become a member of the association and that provision should be made for acceptance by Uganda of the agreement and for carrying out the obligations of Uganda under it:

BE IT THEREFORE enacted—

1. Interpretation

In this Act, unless the context otherwise requires, "**Minister**" means the Minister for the time being responsible for finance.

2. Acceptance of agreement

The Minister is authorised by instruments under his or her hand to empower such persons as may be named in the instruments, on behalf of the Government of Uganda—

- (a) to sign the agreement; and
- (b) to deposit with the International Bank for Reconstruction and Development an instrument of acceptance of the agreement stating that the Government of Uganda has accepted in accordance with its law the agreement and the terms and conditions prescribed under it as the terms upon which the Government of Uganda shall be admitted to membership of the association.

3. Financial provisions

- (1) There shall be charged on and paid out of the Consolidated Fund without further appropriation than this Act all sums required for the purpose of making payments on behalf of the Government—
 - (a) in respect of subscriptions payable to the association under articles II and III of the agreement;
 - (b) under section 2(a) of article IV of the agreement (which relates to falls in the par or foreign exchange value of currencies of members of the association); and

- (c) under section 4 of article VII of the agreement (which relates to the cessation of membership of the association).
- (2) The Minister may, on behalf of the Government, create and issue to the association, in such form as he or she thinks fit, any such non-interestbearing and nonnegotiable notes or other obligations as are provided for by section 2(e) of article II of the agreement, and any sums payable under any such notes or obligations so created and issued shall be charged on and paid out of the Consolidated Fund.
- (3) For the purpose of providing any sums required for making any payments under this section, the Minister may, on behalf of the Government, raise loans by the creation and issue of securities bearing such rates of interest and subject to such conditions as to repayment, redemption or otherwise as he or she may think fit and the principal and interest of such securities and the charges and expenses incurred in connection with their issue shall be charged on and paid out of the Consolidated Fund.
- (4) Any monies received by the Government from the association or raised under subsection (3) shall be paid into and form part of the Consolidated Fund and shall be available in the same manner as that fund is available.

4. Certain provisions of agreement to have force of law

The provisions of the agreement set out in the Schedule to this Act shall have the force of law in Uganda; but nothing in section 9 of article VIII of the agreement shall be construed as—

- (a) entitling the association to import goods free of customs duty without any restriction on their subsequent sale in the country to which they were imported;
- (b) conferring on the association any exemption from taxes or duties which form part of the price of goods sold; or
- (c) conferring on the association any exemption from taxes or duties which are in fact no more than charges for services rendered.

5. Effect of certain East African Community Acts modified

This Act shall have effect notwithstanding the East African Customs and Transfer Tax Management Act, the East African Income Tax Management Act, or any Act of the East African Community amending or replacing either of those Acts of the East African Community.

Schedule (Section 4)

Provisions of the Articles of Agreement of the International Development Association which have the force of law

Article VIII — Status, immunities and privileges

Section Status of the Association

- 2. The Association shall possess full juridical personality and, in particular, the capacity—
 - (i) to contract;
 - (ii) to acquire and dispose of immovable and movable property;
 - (iii) to institute legal proceedings.

Section Position of the Association with regard to judicial process

3. Actions may be brought against the Association only in a court of competent jurisdiction in the territories of a member in which the Association has an office, has appointed an agent for the purpose of accepting service or notice of process, or has issued or guaranteed securities. No action shall, however, be brought by members or persons acting for or deriving claims from members. The property and assets of the Association shall, wheresoever located and by whomsoever held, be immune from all forms of seizure, attachment or execution before the delivery of final judgment against the Association.

Section Immunity of assets from seizure

4. Property and assets of the Association, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation or any other form of seizure by executive or legislative action.

Section Immunity of archives

5. The archives of the Association shall be inviolable.

Section Freedom of assets from restrictions

6. To the extent necessary to carry out the operations provided for in this Agreement and subject to the provisions of this Agreement, all property and assets of the Association shall be free from restrictions, regulations, controls and moratoria of any nature.

Section Privilege for communications

7. The official communications of the Association shall be accorded by each member the same treatment that it accords to the official communications of other members.

Section Immunities and privileges of officers and employees

8. All Governors, Executive Directors, Alternates, officers and employees of the Association—
- (i) shall be immune from legal process with respect to acts performed by them in their official capacity except when the Association waives this immunity;
 - (ii) not being local nationals, shall be accorded the same immunities from immigration restrictions, alien registration requirements and national service obligations and the same facilities as regards exchange restrictions as are accorded by members to the representatives, officials, and employees of comparable rank of other members;
 - (iii) shall be granted the same treatment in respect of travelling facilities as is accorded by members to representatives, officials and employees of comparable rank of other members.

Section Immunities from taxation

- 9.
- (a) The Association, its assets, property, income and its operations and transactions authorised by this Agreement, shall be immune from all taxation and from all customs duties. The Association shall also be immune from liability for the collection or payment of any tax or duty.
 - (b) No tax shall be levied on or in respect of salaries and emoluments paid by the Association to Executive Directors, Alternates, officials or employees of the Association who are not local citizens, local subjects, or other local nationals.

- (c) No taxation of any kind shall be levied on any obligation or security issued by the Association (including any dividend or interest thereon) by whomsoever held—
 - (i) which discriminates against such obligation or security solely because it is issued by the Association; or
 - (ii) if the sole jurisdictional basis for such taxation is the place or currency in which it is issued, made payable or paid, or the location of any office or place of business maintained by the Association.
- (d) No taxation of any kind shall be levied on any obligation or security guaranteed by the Association (including any dividend or interest thereon) by whomsoever held—
 - (i) which discriminates against such obligation or security solely because it is guaranteed by the Association; or
 - (ii) if the sole jurisdictional basis for such taxation is the location of any office or place of business maintained by the Association.