EAST AFRICAN COMMUNITY

# AMATEEKA G'EBYOBUSUUBUZI MU MUKAGO GWA GW'EBUVANJUBA BW'AFRICA (EBIGOBELERWA OKUKAKASA EBYAMAGUZI JEBIVA) AGA, 2015

## LUGANDA VERSION

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AKAWAYIIRO AKAGAANA

Akatabo kano kategekeddwa bannakyewa okuva mu Amerika nga bayita mu kitongole ky'Amerika ekikwanaganya ebyenkulakuulana mu mawanga (USAID). Ebiwandikiddwa mu kiwandiiko kino bitegekeddwa Ekitundu Makkati kubwa Ebyenkulakuulana (RCID Ltd) era ssi birowoozo bya kitongole kino ekya "USAID" oba okuva eri gavvumenti y'Amerika.

AMATEEKA G'EBYOBUSUUBUZI MU MUKAGO GWA GW'EBUVANJUBA BW'AFRICA
(EBIGOBELERWA OKUKAKASA EBYAMAGUZI JEBIVA) AGA, 2015
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# AMATEEKA G'EBYOBUSUUBUZI MU MUKAGO GWA E BUVANJUBA BW'AFRICA (EBIGOBELERERWA OKUKAKASA EBYAMAGUZI JEBIVA) AGA, 2015

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| Omutendela ogw'Okusatu | Obukakafu obukoleddwa nga buva eli omusuubuzi/ akola ebyamaguzi ebyo |
| Omutendela ogw'Okuna | Endagaano ekakasa eby'amaguzi gjebiva |
| Omutendela ogw'Okutaano | Fomu y'omukagogwa Gw'gw'Ebuvanjuba ekakasa eby'amaguzi jebiva |
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# AMATEEKA G'EBYOBUSUUBUZI MU MUKAGO GWA E BUVANJUBA BW'AFRICA (EBIGOBERERERWA OKUKAKASA EBYAMAGUZI JEBIVA) AGA, 2015

## ETEEKA 1
## Jebisimbuliziddwa

Ebilagiro bitwaliddwa nga amateeka agakwasaganya eby'obusuubuzi mu Mukago gw'Ebuvanjuba bwa Africa agakolebwa mu 2015.

## ETEEKA 2
## Ekigendelerwa ky'amateeka gano

Ekigendelerwa mu mateeka gano kwekwongela okuggumiza akawayiilo 14 ak'endagaano n'okukakasa nti waliwo obumu mu kugobelela bino; awali obwelufu, okufaayo, obwenkannya, obutangaavu n'okukuuma omutindo nga bagobelela endagaano eno.

## ETEEKA 3
## Okunyonnyola

Mu mateeka gano, okujjako w'ekyetaagisa:
**"okupanga"** kitegeeza emitendela ejy'okukola ebyamaguzi nga w'eyambisa ebyuma nga ebyuma ebigatta (jigs, fixtures) n'ebikukozesebwa eby'enjawulo;
**"okusengeka"** kino kitegeeza okusengeka ebyamuguzi nga weeyambisa enkola eyokubilamba nga Okozesa Enukuta oba Ennamba;
"**Olukiiko olukulu**" akakiiko akakolebwa okuva mu nsi eziri mu Mukago gw'Ebuvanjuba bwa Africa akakwasaganya eby'obusuubuzi nga kesigama ku kawayiiro 24 ak'endagaano ekola okuluŋŋamizibwa mu by'obusuubuzi;
"**ab'obuyinza mu by'obusuubuzi"** bano bebakwasibwa obuyinza mu by'obusuubuzi okugaba ebbaluwa enyonnyola ku byamaguzi;
**"eby'eyambisibwa mu kukola"** bino byebyeyambisibwa mu kukola ebyamaguzi ebiwedde;
**"Olukiiko oluwabuzi**" luno Olukiiko lutuddemu abaweeleza okuva mu njuyi ez'enjawulo nga kasinzira ku kawayiiro 9 ak'endagaano eno;
**"emalirira y'omusolo"** eno esinziira ku eteeka 122 akava mu ngeleka y'omusolo ogw'ebyamaguzi mu Mukago gw'Ebuvanjuba bwa Africa ey'omwaka 2004;
**"omuwendo gw'ekyamaguzi**" kitegeeza omuwendo oguteeleddwa ku ky'amaguzi nga kimaze okufulumizibwa okuva mu kkolero mu Gwanga Elyo;
**"eggwanga ery'ebweru"** kitegeeza eggwanga lyona elitali mu Mukago gw'Ebuvanjuba bwa Africa
"**ebigobelerwa**" kitegeeza entegelagana n'omutindo oguli mu nsi ez'oMukago guno ku kukuŋŋanya omusolo, okusasanya, emiwendo, eb'obugagga n'amabanja, enkwata y'obubaka obw'ogela ku byenfuna. Obukwakulizo buno buzingiramu omutindo, ebikolebwa n'emitendela mwejiyita;
**"ebyamaguzi"** kitegeeza ebikoleddwa n'ebikukozesebwa;
**"omutwe"** kitegeeza ennamba ennya (4) ezikukozesebwa mu kulamba ekika ky'amaguzi mu ngeli ya okozesa enukuta oba ennamba 'codes' okusobola okugeleka omusolo n'okukyawula ku birala;

**"eteeka ku ssemayanja"** lino lyelimu kwelyo elyakolebwa ekibiina kyamawanga amagatte elikwata ku by'obussubuzi mu ssemayanja;
**"okukola ebyamaguzi**" kwekukozesa ebintu eby'enjawulo omuli tekinologiya, ebizimbe, abakozi n'ebilala okusobola okufulumya ebyamaguzi;
**"ebikukozesebwa"** kitegeeza ebintu byonna ebikolebwamu ebyamaguzi;
**"obunji bwebikukozesebwa ebyatekebwa mu ky'amaguzi nga si byamuGwanga Elyo"** kitegeeza obunji bwebirungo ebiva ebweru obukilizibwa obwakukozesebwa mu kukola eky'amaguzi nga bupimwa okusinzira ku ku muwendo gw'ekyamaguzi ekiwedde ne kubuzito bwakyo ngabwekibaliriddwa;
**"ebikukozesebwa ebiva ebweru"** kitegeeza ebikukozesebwa ebiva ebweru w'ensi eziri mu Mukago gw'Ebuvanjuba bwa Africa.
**"eteeka"** ekyo kkyonna ekikoleddwaa mu oba ekiwundiddwa okuva mu ccuuma oba ekintu ekilara nga kikozeseddwa mu kukola ebyamaguzi ebilala;
**"ensi eziri mu Mukago** " kino kizingiramu amawanga nga Burundi, Kenya, Rwanda, Tanzania, Uganda n'ensi endala yonna ekiriziddwa okwegatta ku Mukago guno nga akawayiilo 3 bwe kagamba ak'endagaano eno;
**" ebikoleddwa n'emitendela mwebiyise**" eno etegeeza emitendela jjonna ekyamaguzi mwekiyita ng'ojjeeko egyili mu teeka no. 7;
**"akola eby'amaguzi"** muno muzingiramu abajja eby'obugagga mutaka, abatwala ebirime, abakola eby'emikono nabyonna ebifulumizibwa mu Gwanga;
**"ekikoleddwa"** kitegeeza ekintu kyonna ekikoleddwa wamu n'ekyo ekigenda okukukozesebwa okukola ekintu ekilara;
**"enzikaanya"** kitegeeza enzikaanya yonna eyateekebwawo okugonjola eby'amaguzi n'omusolo mu Mukago gwa Gw'gw'Ebuvanjuba;
"**yafeesi y'omuwandiisi"** eno y'etwala oby'obuwandiisi byona nga esinzira ku kawayiiro 9 ak'endagaano eno;
**"eeteeka ky'omutwe"** kitegeeza ennamba omukaaga (6) ezikukozesebwa mukulaga ekika ky'amaauzi mu nkola ey'okukozesa Okulamba 'codes' okuyamba okugeleka omusolo;
**"Olukiiko olunene"** luno Olukiiko lutuula nga lwesigamizibwa ku kawayiiro 9 ak'endagaano eno;
**"omusuubuzi"** ono ye musuubuzi aleeta ebyamaguzi okuva mu Gwanga eddala ela n'abitunda mu Gwanga eddala;
**"ekibangilizi"** muno mulimu agayanja n'ebibangirizi eby'obusuubuzi mwebikolebwa mu nsi ez'oMukago guno nga bbwekinyonnyolwa endagaano y'ekibiina ky'amawanga amagatte ekwata ku ssemayanja;
**"endagaano"** endagaano eyakolebwa oMukago gw'Ebuvanjuba bwa Africa ;
**"omuwendo ogubalilirwa mu bikukozesebwa ebiva ebweru"** mu bimenyeddwa mu eteeka elisooka eky'Omutendela Ogusooka kitegeeza omuwendo ogubaririrwa ku kintu nga kiyingizibwa oba bwekiba tekisoboka, omuwendo gwekyagulwa nga kyakayingizibwa mu Gwanga Elyo;
**"omutindo ogugattiddwako**" guno gufunibwa nga oddidde omuwendo ekyamaguzi gwekigula n'otolako omuwendo gwebyakukozesebwa eby'ava ebweru we Gwanga;
**"ekika ky'entambula eky'egwanga"** kino kitegeeza ekika ky'entambula kyonna ekilina bbendela y'EGwanga Elyo ela kiyita mu mitendela gino wamanga:

(a) ekitono ennyo 20% ab'abakungu ku ntambula eyo bava mu Gwanga Elyo;
(b) ekitono ennyo 20% ab'abagikolako bava mu Gwanga Elyo; oba
(c) ekitono ennyo 20% ebyobugagga ebiriko by'abantu b'omugwanga Elyo oba bya 'gavumenti' eli mu buyinza bw'EGwanga Elyo.

**ETEEKA 4**
**Emitendela eby'amaguzi mwebiyita okukakasibwa**

1. Ebyamaguzi bijja ku kilizibwa nga ebiva mu Gwanga Elyo awali bino wammanga-
(a) nga bikoleddwa mu bitundu by'omuGwanga Elyo nga bwekinyonnyolwa mu eteeka 5; oba
(b) nga bikoleddwa mu Gwanga Elyo naye nga ebikozeseddwa biva mu Gwanga eddala naye nga biyise mu mitendela jjonna nga bwejinyonnyoddwa mu eteeka 6.
2. kulw'ensonga y'okutuukiriza amateeka gano, ensi eziri mu Mukago guno zijja kubalwa nga eziri mu Eteeka ekimu.

**ETEEKA 5**
**Ebyamaguzi ebikoleddwa mu Gwanga ery'omukago guno**

1. Kulw'ensonga y'eteeka 4 (a), ebyamaguzi bino wammanga bijja kubalibwa nga ebiva mu Gwanga Elyo:

(a) eby'obugagga ebisimwa okuva mu ttaka oba mu Nyanja eli mu Gwanga Elyo;
(b) ebirime byonna n'ebibivaamu nga bya Gwanga Elyo;
(c) ensoro ennamu ez'akulira mu Gwanga Elyo;
(d) ebyamaguzi ebijjibwa munsolo ennamu ez'akulira mu Gwanga Elyo;
(e) eby'amaguzi ebijjibwa mu nsolo ezimaze okuttibwa nga z'akulira mu Gwanga Elyo;
(f) eby'amaguzi ebiva mu kuyigga n'okuvuba mu Gwanga Elyo;
(g) eby'ettunzi byonna ebiva mu nsolo ez'omumazzi kw'ogatta n'okulunda eby'enyanja mu Gwanga Elyo;
(h eby'amaguzi ebijjiddwa mu gayanja agannene nga bakozesa amaato g'Egwanga Elyo;
(i) ebyamaguzi ebikoleddwa mu makolero g'Egwanga Elyo nga ojjeeko eby'ogeddwako waggulu (i);
(j) eby'amaguzi ebijjiddwa mu ttaka elilinanye amazzi ne weliba nga silya Gwanga Elyo kasita oba ng'oyina obuyinza okuddukanyizaako emirimu jjo;
(k) obuwayiiro obukozeseddwa okufuna ebikukozesebwa kasita buba nga bulambikiddwa mu nsi eziri mu Mukago ogwo;
(l) ebyo ebitayina mugaso n'ebisigalidde ku kukola eby'amaguzi eby'omugwanga Elyo; ne
(n) ebyamaguzi ebifulumizibya mu Gwanga mu ngeli ey'enjuwulo nga bino wamanga—
(m) ebyamaguzi ebyogeddwako wano; ne
(ii) ebikukozesebwa ebitalimu ngeli ya kujjibwa bweru oba okubuusabuusa nti si bya mu Gwanga Elyo.
2. Mu kusinzira:
(a) eby'amaguzi eby'omunyanja webikoleddwako mu Gwanga Elyo, eby'entambula ebyo bijja kubalibwa nga ebive mu Gwanga Elyo ery'omukago guno; ela

(b) eeteeka eby'amaguzi gyebivudde, eby'amaguzi ebiva mu Nyanja bijja kubalibwa ng'ebiva mu Gwanga Elyo singa biba bitambuziddwa n'entambula ey'EGwanga Elyo okutuuka mu matwale g'Egwanga eddala elyo oMukago ogwo.

**ETEEKA 6**

**Eby'ettunzi ebikoleddwa mu bintu ebitava mu Gwanga Elyo**

1. Kulw'ensonga y'eteeka 4(b), e ky'amaguzi kitwalibwa okuba nga kikoleddwako bulungi singa ekyamaguzi ekitereddwa mu mpaji 'column' ey'Okubiri mu eteeka elisooka eky'Omutendela Ogusooka kitukiriza ebigobelerwa ebiweereddwa mu mpaji 'column' ey'okusatu.
2. Wajjakubaawo okukebela ku buli ky'amaguzi okukakasa nti emitendela jjonna egy'etagisa mu eteeka elisooka eky'Omutendela Ogusooka gyitukiriziddwa.
3. Eky'amaguzi kyonna nga kimaze okukakasibwa oluvanyuma lw'okuyita mu mitendela egiri mu eteeka elisooka eky'Omutendela Ogusooka ne kikukozesebwa okukola ebintu ebilala, kiba tekikya balirwa nga eky'EGwanga Elyo nebikyogelako byonno bikyuka, ela tekibalwe nga ebikukozesebwa ebivudde mu Gwanga eddala.
4. Emitendela egikakasa eky'amaguzi nga bwegirambikiddwa mu eteeka elisooka eky'Omutendela Ogusooka jisinziila ku bungi bwebikozeseddwa ebiva ebweru ne kiyamba okusala omuwendo gw'esente ogw'ekigero nga eteeka 5 bwe kalambika.
5. Omuwendo gw'ekyamaguzi ekiwedde n'omuwendo gw'ebikozeseddwa ebiva ebweru jijja kubalibwa nga jisinziila ku:
(a) omuwendo gw'esente mu eby'amaguzi okuyita mu mwaka gwonna; ne
(b) omugatte ogusasuddwa ku bikozeseddwa ebiva ebweru okuyita mu mwaka gweby'ensimi gw'onna nga bwekinyonnyoddwa e Gwanga Elyo.
6. Omugatte mu mwaka gw'ebyembalirira wegutali nga bweky'etagisa mu eteeka 6, ekiseela ekigere ekitakka wansi w'emyezi 3 kijja kuba nga kikukozesebwa.
7. Omusuubuzi yenna ayandyagadde okubalirira omuwendo omugatte gw'emiwendo jebikozeseddwa ebiva ebweru wamu n'omuwendo ebyamaguzi gwebigula yandikozesezza enkola eno nga yesigama ku mwaka gwe by'embalirira oba ekiseela ekitereddwawo ekigere nga bwekirambikiddwa.
8. Omusuubuzi yenna ow'ebyamaguzi ajja kukomya okukozesa enkola y'okubalirira eweereddwa mu Kabanga 5 ey'omwaka gw'embalaririra oba ekiseela ekigere ekiweleddwa ekitassuka myezi 3 singa owuwendo gw'emisolo guba gukyuuse
9. Kulw'ensonga y'okunyonnyoka eteeka elisooka eky'Omutendela Ogusooka, Omuwendo gwe byamaguzi ebiwedde n'o gwebikozeseddwa ebiva ebweru gujja kw'eyambisibwa.
10. Obutagendela nnyo ku Kabanga 1, ebikukozesebwa ebitali bya mu Gwanga Elyo, okusinzira ku mutendela oguli mu eteeka elisooka eky'Omutendela Ogusooka nga tekiyina kukozesebwa mu kukola byamaguzi bisobola okukukozesebwa, singa omuwendo oba ebuzito bw'ekyamaguzi tebisukka— Omutendela Ogusooka tegujja ku kukozesebwa mu kukola eby'amaguzi ebyo

a) 15 % eby'obuzito bweky'amaguzi nga kiri wakati wa 'Omuko' 2
ne 4 okutuuka 24 ak'enkola eyokulamba eby'amaguzi ne 'kkoodi'; or
(b) 15 % ey'ekyamaguzi ekiwedde ku lw'ebyamaguzi ebilala, okujjako ng'ekyamaguzi kiri wakati wa 'Omuko' 50 ne 63 ey'enkola y'Okulamba ebyamaguzi ne 'kkoodi', nga
Okugumikiriza okw'ogeddwako mu eteeka eky'Okubiri eky'Omutendela ogw'Okubiri, bikozeseddwa

11. Ebikolebwa mu teeka 10 tebukirize bunji bwebikukozesebwa ebiva ebweru kusukka we byandikomye nga bwe kinyonnyolwa mu teeka elisooka eky'Omutendela Ogusooka.
12. Omusuubuzi yenna an'akuuma nga bulungi emiwendo egikozeseddwa mu kubalirira omuwendo gw'ekyamaguzi ekiwedde okw'ongela okukakasa okuluŋŋamizibwa kwebyembalirira mu Gwanga Elyo ebyamaguzi gyebifulumiziddwa.

## ETEEKA 7
## Ebitatunulirwa nnyo kukakasaeby'amaguzi jebiva

1. Obutesigama ku teeka 6, bino wammanga ebikolebwa ku ky'amaguzi tebireeta bukakafu bumala nti ekyamaauzi kya muGwanga Elyo-
(a) ensabika y'ekyamaguzi omuli okukozesa obbucupa, bbookisi, obusawo n'obuveela wamu n'ebilala ebiringa ebyo;
(b) okutabulamu ebirungo okutonotono ebivudde wabweru w'EGwanga Elyo;
(c) okupangamu ebitundu ebitonotono bivudde wabweru w'egGwanga Elyo okusobola okumaliriza ekyamaguzi;
(d) ebikolebwa okusobola okukuuma eby'ettunzi nga tekyonoonese okugeza okubikaza, okubinyogoza, okubisaasanya, okujjamu eby'onoonese n'ebilala ebiringa ebyo;
(e) okukyuusa empakira, okwawula n'okupanga eby'amaguzi mu kubitwala awantu;
(f) okuteekako obulambe mu kwawula eby'amaguzi oba empakira;
(g) obulimu obutonotono obubikolwako okugeza okujjako enfuufu, okubitereeza, okubyawula, okubilamba, okubyoza, okusimba, okutema, kugolola n'okuddabiriza;
(i) okusiiga n'okuteekako langi okutonotono;
(j) okususumbulako obukuta n, okujjako obukuta ku mmere ey'ensigo ng'omucceere;
(k) ebikolebwa ku sukaali ow'empeke nga okujjamu empulunguse;
(l) okuwaata oba okulongosa ebibala, ebinyebwa oba enva endirwa;
(m) okuwagala, okumementula oba okusala okutonotono; ela
(n) n'okusala ebisolo.
2. Kulw'omulimu guno "omutonotono", obumanyirivu obw'amanyi, ebyuma, n'ebikukozesebwa ebilala ebiringa ebyo teby'etagisa mu kukola bulimulimu buno.
3. Emitendela jjonna ejy'akolebwa ku ky'amaguzi kino mu Gwanga Elyo jijja kubalwa nga ejyitamala bulungi kutukagana na mutindo nga bwe kinyonnyoddwa mu teeka 1.

## ETEEKA 8
## Okugatta ekyamaguzi okukolamu ekyamaguzi ekilara

1. Ebintu ebiva mu Gwanga elimu nga bikukozesebwa okukola ebintu ebilala mu Gwanga eddala, kulw'okukuuma obulambulukufu bw'obwanannyini ku kintu ekiwedde, bijja kubalibwa nga eby'egwanga eky'amaguzi gyekisembedde okukolebwa.
2. Ebikukozesebwa ebiva mu Gwanga elimu oba mu eteeka ekyakiriziganya okutambuliza awamu eby'obusuubuzi mu Mukago guno, ebikukozesebwa ebyo bijjakutwalibwa nga eby'Egwanga Elyo singa emitendela egyikikoleddwako gyiba gyissuka kw'ejjo ejjogeddwako mu teeka 7.

3. Ebintu ebiva mu Gwanga oba mu eteeka ekitagibwako musolo, n'ekyo ekisaasirwa ku musolo mu Gwanga oba mu Mukago gweby'obusuubuzi, bijja ku balibwa nga ebiva mu Gwanga Elyo singa emitendela egyibikolwako gyiba gyissuka egyimenyeddwa mu eteeka 7.
4. Kubiweereddwa mu Kabanga 3 tebiikole kubintu ebiva ebweru mu kubijjako omusolo mu eteeka ky'omukago gw'Ebuvanjuba bwa Africa.
5. Obutesigama ku eteeka 4 akamateeka gano, ebintu ebiva ebweru w'egwanga elitali mu Mukago guno 'ne bikukozesebwa egwanga elimu nga tebijjiddwa ko musolo gwa Mukago gwa gw'Ebuvanjuba, bijja kubalwa nga eby'Egwanga Elyo singa bissuka emitendela egyimenyeddwa mu eteeka 7 ak'amateeka gano.
6. Akateeka kano teekakole ku bintu nga, mu kuyingizibwa mu Gwanga Elyo, nga byesigamizibwa kunkola ey'omusolo omugeleke mu Mukago gw'Ebuvanjuba bwa Africa.

## ETEEKA 9
## Okugaba ebisanyizo

1. Mu kusengeka eby'amaguzi mu eteeka lino, buli kintu kijja kukwatibwako ku lwakyo.
2. Obuteesigama ku Kabanga 1:
(a) awali enkola y'Okulamba n'Okutuuma eby'amaguzi nga okozesa, ng'e elambise nti amatu g'ebyamaguzi ebyo gagwa mu tuluba ery'okulambibwa ly'elimu, , ebyamaguzi ebyo bijja kutwalibwa nga byebimu; ela
(b) ebyuma, ebikukozesebwa n'ebyokwejalabya nga biyingiziddwa mu Gwanga nga ebimu, nga n'emiwendo gyebigulwa gilambikiddwa oba nga tebijjiddwako musolo, bijja kutwalibwa nga ebigwa mu ttuluba lyelimu ery'ebyuma mu ku bitunda.
3. Ebitagwa mu Kabanga 2, buli kyamaguzi kijja kuyisibwa mu ngeli ey'enjawulo kulw'ensonga y'okulondola omusolo mu Gwanga eliyingiza eby'amaguzi ebyo.
4. Ettu lyonna ely'awuddwamu mu kuyingizibwa olw'obuzibu bw'okutambuzibwa oba engeli yonna nga telisobola kujjira wamu, lijja kutwalibwa nga ettu ly'awamu.

## ETEEKA 10
## Amatu

1. Ettu elinyonnyolwako mu teeka 3 ak'amateeka gano ak'ebyokulamba ekyamaguzi nga okozesa enkola eya enukuta oba ennamba 'codes' lijja kubalibwa nga ery'egGwanga Elyo singa byonna ebirimu bikoleddwa okuva mu Gwanga Elyo.
2. Ettu nga lirina eby'amaguzi ebikoleddwa n'ebitakoleddwa mu Gwanga Elyo, lijja kubalwa nga eliva mu Gwanga Elyo singa ebyamaguzi ebitakoleddwa mu Gwanga Elyo biba tebissuka 15% ely'omuwendo ettu elyo lyezigulwa.

## ETEEKA 11
## Okwawula ebikukozesebwa

Weekitasobokela kwawula birungo bikozeseddwa nga bifaanagana naye nga jebiva wanjawulo mukukola eby'amaguzi ebyo, omusuubuzi ajja kukozesa enkola enuŋŋamu eweleddwa e gwanga

ebyamaguzi mwebikoleddwa okukakasa nti teli byamaguzi birala bifulumizibwa mu Gwanga Elyo nga bifaanaganya embeela ey'emu.

## ETEEKA 12
## Empisa y'ebitabuddwa

1. Mu byamaguzi ebitabuddwatabuddwa, nga si mattu nga Eteeka 9 bwek'ogela, e gwanga lijja kugaana ebyamaguzi ebyo nti biva mu Gwanga Elyo, eky'amaguzi kyonna ekinajjibwa mu kutabula ebyamaguzi ebilala nga kyandikiriziddwa okuba nti kiva mu Gwanga n'ebyamaguzi ebilala ebitasobola kukilizibwa kuba nga biva mu Gwanga Elyo, ela nga n'embela y'ekyamaguzi ekikoreddwa efaanaganira ddala n'e byamaguzi bikozeseddwa.
2. Mu mbeela nga eby'amaguzi bikakasiddwa Olukiiko oluwabuzi nti kyetagisa okukiriza ebyamaguzi ebitawudda nga bwekyogeddwako mu Kabanga 1, eby'amaguzi bijja ku kilizibwa nga ebiva mu Gwanga Elyo nga bagelagelanya ebintu ebitava mu Gwanga Elyo ku biva mu Gwanga Elyo, okusinziira mu mbeela yonna eneeba etekeddwawo Olukiiko oluwabuzi.

## ETEEKA 13
## Empisa ey'okupakira

1. Kulw'enkola ey'okulondola omusolo, egwanga linakwata ebyamaguzi mu ngeli ey'enjawulo nga bwebisabikiddwa ela e gwanga ebintu mwebiyingizibwa lijja kwekenenya ebyamaguzi ebipakiddwa okukakasa nti n'ebyamaguzi biva mu Gwanga Elyo.
2. Kabanga 1 wekatali, empakira ejja kutwalibwa wamu kubyamaguzi ela teli mpakira yonna ejja kwetagisibwa mu kubitambuza oba okubitereka ebyamaguzi ejja kukakasibwa nga ekyamaguzi bwekivudde mu Gwanga Elyo.
3. Kulw'ensonga y'Kabanga 2, okupakira n'okusiba ku kyamaguzi ekigenda okutundibwa mu ngeli eyabulijjo tekujja kutwalibwa ng'okupakira n'okusiba ey'etagisa mu kutambuza n'okutereka ekyamaguzi.
4. Ebikozeseddwa okupakira n'okusiba ebyamaguzi ebigenda okutundibwa mu ngeli eyabulijjo, bijja ku sengekebwa mu nkola eli mu eteeka 5 ak'amateeka gano ey'Okulamba eby'amaguzi nga tweyambisa enukuta oba ennamba 'kkoodi', ebikozeseddwa mu kupakira n'okusiba bijja kuganibwa okusinzira ku bikozeseddwa ebiva ebweru mu kukola ebyamaguzi bino bituukana n'omutindo gw'ebyomusolo oguli mu eteeka elisooka eky'Omutendela Ogusooka.
5. Awali eby'amaguzi mu Kabanga 4, ebikozeseddwa mu kupakira singa biba bigatta ku mutindo, omuwendo gwekikozeseddwa mu kupakira gujja kusinzira ku bikozeseddwa oba kyamuGwanga Elyo oba kiva bweru, nga bwekiri mu kubalirira ebintu eby'ongela omutindo ku kyamaguzi.
6. Ebikozeseddwa mu kupakira nga byeyambisiddwako mukutambula oba okutereka ekw'ekisera, nga bigenda kuzibwayo tebijjibweko musolo oba okusasuzibwa mu ngeli yonna.
7. Ebipakirwamu ebikozeseddwa mu kutambuza n'okutereka ebyamaguzi, nga tebigenda kuzibwayo, bijja kuyisibwa mu ngeli yanjawulo ela bijjiibweko omusolo n'okusasulira okulala kw'onna.

## ETEEKA 14
## Eby'eyambisibwa mu kukola ebyamaguzi

Mu kukakasa nti eky'amaguzi kiva mu Gwanga, tetujja kutunuulira bino wamanga gyebyava ebyakukozesebwa mu kukola ebyamaguzi:
a) amasanyalaze n'amafuta;
(b) ebyuma ebikozeseddwa;
(c) obuuma n'ebikola;
(d) n'ebirungo ebitatabulwa mu kyamaguzi ekiwedde.

## ETEEKA 15
## Obuvunanyibwa ku ky'amaguzi

1. Ng'ogyeko ebinyonnyoddwa mu teeka 8, ekyamaguzi kijja kukakasibwa ng'ekiva muGwanga Elyo singa kitukiriza eby'etagisa byonna ebiri mu eteeka okuva ku 4 okutuuka 14.
2. Eby'amaguzi ebiva mu Gwanga Elyo singa bitwalibwa mu Gwanga eddala ate n'ebikomezebwawo, eby'amaguzi bijja kutwalibwa ng'ebitali bya muGwanga Elyo, okujjako wekinyonnyoddwa okukakasa abakwasaganya eby'omusolo nti:
(a) ebyamaguzi byebimu n'ebyo ebyafulumizibwa mu Gwanga; ela
(b) ebyamaguzi tebyakolebwako mitendela jisinga kwejjo ejikolebwa okubikuuma nga bifulumizibwa mu Gwanga.
3. Okusaba kw'okukakasa ebyamaguzi okwakolebwa mu teeka 4 okutuuka ku teeka 14 tekujja kukosebwa n'emitendela egikoleddwa ku bintu ebyafulumizibwa mu Gwanga Elyo ate nebimala nebiyingibwa awali:
(a) ebintu bivila ddala mu Gwanga Elyo oba nga bikoleddwako emitendela ejisukka ejjo ej'ogelwako mu teeka 7 nga tebinafulumizibwa; ela

(b) wekisoboka okunyonnyola n'okumatiza abo abakwasaganya eby'Emisolo mu Gwanga nti:
(i) ebyamaguzi ebiddamu okuyingizibwa bibadde biyina emitendela jibikolebwako; ela
(ii) omutindo ogw'ongeddwako ku kyamaguzi kino wabweru w'egwanga mu kugobelela Eteeka kano tegusukka 10% ogw'omuwendo ogubalilirwa mu kyamaguzi ekyo ekyogerwako ela ebyo webiri omusolo gusinzira kubuwayiiro obw'atekebwawo Olukiiko olukwatagana n'ebyemisolo mu Mukago gwa Gw'gw'Ebuvanjuba ogwe ,2004.

## ETEEKA 16
## Entambuza y'ebyamaguzi elambikiddwa

1. Eby'emisolo by'omukago guno nga bwebirambikiddwa mu kawayiiro 14 ak'Endagaano eno bikola ku byamaguzi byokka, ebituukirizza eby'etaago by'amateeka gano, ebitambuliziddwa bulambalamba okuva mu Gwanga elimu okuda mu daala.
2. Eby'amaguzi ebitwalibwa mu Gwanga eliri ebweru w'omukago guno kulw'ensonga y'okwongela okutambuzibwa, okupakira oba okwongela okubikolako nga tebijjibwako lukusa jebiva tebijja kukyusibwa bwannanyini mu kantundu k'amateeka kano.

## ETEEKA 17
## Okugaba ebbaluwa ekakasa ebyamaguzi jebiva

1. Omusuubuzi yenna ayagala ebyamaguzibye okukakasibwa alina mu butongole ng'ajjuza ffoomu eyogedwako mu mutendela ogw'Okubiri.
2. Okusaba okw'ogeddwako mu Kabanga 1 kujja kugendelako ne:
(a) ekikakasa emitendela egyiyitiddwamu okufuna ey'amaguzi ebyo ela n'embalirira y'ebitabo ey'omusuubuzi;
(b) empapula eziraga ebyakukozesebwa jebyava, nga bikuweleddwa EGwanga Elyo okusinzira ku mateeka g'ayo;
(c) empapula ezirambika ebintu engeli gyebikozeseddwamu mu kukola ebyamaguzi kusinzira ku mateeka g'ayo;
(d) ebbaluwa ekakasa ebirungo ebyakukozesebwa jebiva, eyaweebwa okuva eli abakungu b'EGwanga Elyo ng'egoberela amateeka gano; ela
(e) n'ekiwandiiko kyonna ekiyinza okwetagibwa ab'obuyinza.
3. Omusuubuzi nga siyeeyakola ebyamaguzi ebyo, omusuubuzi oyo analaga ab'obuyinza abakwasaganya eby'emisolo obukakafu obumuweereddwa eyakola ebyamaguzi ebyo nti biva mu Gwanga Elyo nga Eteeka 4 ak'amateeka gano bwekalambika.
4. Obukakafu bw'omusuubuzi bujja kuweebwa mu ffoomu eweleddwa mu Mutendela ogw'Okusatu

5. Ab'obuyinza abakwasaganya eby'obusuubuzi eby'EGwanga Elyo bajja kukakasa okusaba kwe n'ekyamaguzi jekiva, ela balina olukisa okusaba obujulizi bwona obwetagisa okumanya ekyamaguzi jekiva ela n'okunonyereza kuby'enfuna by'omusuubuzi oyo oba enkebela yonna ey'etagisa.
6. Ab'obuyinza ab'ebyobusuubuzi mu Gwanga Elyo, nga bakiriza okusaba n'okukakasa ekyamaguzi jekiva, bajja kuwa omusuubuzi ebbaluwa ekakasa ebyamaguzi nga tebinatwalibwa kuyingizibwa mu Gwanga ddala.
7. Obutesigama ku Kabanga 6, ab'obuyinza abakwasaganya eby'obusuubuzi mu Gwanga Elyo, mu mbeela ezitali zimu, banaagaba ebbaluwa eyo nga eby'amaguzi bimaze okutwalibwa mu Gwanga eddala ela nga ebaluwa eliko ensonga lwaki kibaddde kityo.
8. Ebbaluwa Ekakasa eweleddwa oluvanyuma lw'okutwala ebyamaguzi ejja kutekebwa mu kabbookisi ak'okuna (4) naga kuliko omutwe:

"**EFULUMIZIDDWA NGA EBY'AMAGUZI BITWALIDDWA**".

## ETEEKA 18
## Okugaba ebbaluwa enjokessemu

1. Nga waliwo okubbibwa, okubuza oba okwonona ebbaluwa ekakasa ebyamaguzi, omusuubuzi ajja kusaba ab'obuyinza abakwasaganya eby'obusuubuzi ab'amuwa ebbaluwa ekakasa ebya'maguzi ba mwokeseemu endala.
2. Ab'obuyinza abakwasaganya eby'obusuubuzi nga b'esigama ku kusaba okwasooka bajja kuwa omusuubuzi ono ebbaluwa enjokessemu.

3. Ebbaluwa enjokesse muegabiddwa mu Kabanga 2 ejja kutekebwa mu kabbookisi ak'okuna (4) ng'eliko omutwe:
**"Ebbaluwa enjokeseemu namba. [.... ] eya [enaku z'omwezi]"**
4. Ebbaluwa enjokeseemu egabiddwa ejja kuba eliko enaku z'omwezi eli eyaddala lw'ebagyifulumya ela ejja kukozeseebwawo okutandika n'akaseela ako.

## ETEEKA 19
## Okugaba ebbaluwa ekakasa ebyamaguzi ng'osinziila ku bukakafu obwawebwayo

1. Omusuubuzi yenna weeyetagisa okutambuza ekyamaguzi mu eteeka kino, Ab'obuyinza abakwasaganya eby'amaguzi bino jebiva,
Basobola okuwanyisa ebbaluwa eno eyaweebwa omusuubuzi oba olukusa ku musuubuzi ono nga bwekyetagisa.

2. Kabanga 1 kanakola nga ebyamaguzi biri mu buyinza bw'abemisolo ab'Egwanga Elyo.
3. Ebbaluwa ewanyisiddwamu mu teeka lino, ejja kutekebwa mu kabbookisi ak'okuna (4) ng'elina omutwe:
**"Okuwanyisa ebbaluwa ye [egwanga] ennamba y'ebbaluwa. [.... ] eya [ennaku z'omwezi]"**

## ETEEKA 20
## Okukakasibwa kw'omusuubuzi

1. Omusuubuzi yenna atambuzizza eby'amaguzi bino emirundi emingi nga agoberela ebilagiro bino asobola okusaba okuva eli ab'obuyinza abakwasaganya eby'obusuubuzi mu Gwanga Elyo okufuuka omusuubuzi akakasiddwa ela n'e byamaguzi bye ne bikakasibwa.
2. Omusuubuzi awaayo okusabakwe mu Kabanga 1, ajja—
(a) kuwaayo ebimukwataako ebiri mu teeka 17 (2); ela
(b) Akuwaayo ebyo byonna ebimatiza ab'obuyinza abakwasaganya eby'obusuubuzi mu Gwanga Elyo n'ebikakasa ebyamaguzi jebiva n'okutukiriza ebyo byonna ebyetagisa mu mateeka gano.
3. Ab'obuyinza abakwasaganya eby'obusuubuzi basobola okukakasa okusaba kw'omusuubuzi okuli mu Kabanga 1 nga bamaze okutunulira byonna ebiba by'etagisizza.
4.Ab'obuyinza abakwasaganya eby'obusuubuzi bajja kuwa omusuubuzi aweleddwa olukusa bajja kumuwa e nnamba ey'enjawulo ejja okutekebwa ku kiwandiiko ekimukakasa.
5. Omusuubuzi aweereddwa olukusa ajja kuwaayo ebimukakasa nga akozesa ekiwandiiko ekiragiddwa mu Mutendela ogw'Okuna.
6. Ekiwandiiko ekiwa olukusa omusuubuzi ono kirina okubaako omukono gw'omusuubuzi ono.
7. Olukusa luno lusobola okuweebwa omusuubuzi ono ng'ebyamaguzi bye bimaze okufulumizibwa, oba nga ebyamaguzi by'afuulumizibwa mu mbeela nti ekiwandiiko ekyo kiweebwa egwanga eryayingiza ebyamaguzi mu bbanga elitasukka myezi esatu ng'ebintu ebyo byenyini biyingiziddwa.
8. Ab'obuyinza abakwasaganya eby'obusuubuzi basobola okukomya oba okusazaamu olukusa lw'omusuubuzi ono eyakakasibwa singa—
(a) Aba takyawayo ebyo ebikakasa eby'ogeddwako mu Kabanga 1and 2;
Nga takyatukiriza by'ettago biri mu Kabanga 3; oba

(c) nga akozesa bubi obuyinza abwamuweebwa.
9. Ab'obuyinza abakwasaganya eby'obusuubuzi mu Gwanga elimu nga bayita mu muwandiisi wabwe, bajja kutegeeza ab'obuyinza ab'egwanga eddala abasuubuzi abakakasiddwa egwanga ery nga baweebwa olukusa.
10. Woofisi y'omuwandiisi ejja kukuuma obubaka obugyiweereddwa ngabukakasa abasuubuzi bano kulw'okukuuma ebyo ebibaweebwa ab'obuyinza okuva mu Gwanga eddala.
11. Ab'obuyinza abakwasaganya eby'obusuubuzi bajja kufuba okulaba nga obubaka obuweebwayo eli abawandiisi bwakiseela ekyo ela nga bujjuvu ate nga butuufu.
12. Obubaka bwonna obukumiddwa mu teeka kano, ng'ogyeko ebyo eby'ekyama ebikwata ku musuubuzi ono, bujja kuba nga bwalukale eli abantu.

## ETEEKA 21
## Ebbanga ebbaluwa ly'enamala ng'ekola

1. Ebbaluwa ekakasa eby'amaguzi ejja kukola okumala emyezi mukaaga okuva kulunaku lw'egabiddwa ab'obuyinza abakwasaganya eby'obusuubuzi mu Gwanga ebyamaguzi gyebijjiddwa, ela ejja kuwebwangayo eli abakwasaganya eby'Omusolo mu Gwanga ebintu gyebitwalibwa mu kaseela konna we yeetagiddwa.
2. Ekiwandiiko ekiwa olukusa ku musuubuzi n'ebyamaguzi kijja kola okumala emyezi mukaaga okuva kulunaku olukusa we lugabiddwa ela kijja nga kuweebwayo eli abakwasaganya eby'emisolo mu Gwanga ebyamaguzi mwebiyingizibwa mu kaseela konna wekyetagisizza.
3. Ab'Ebyemisolo ab'egwanga ebyamaguzi mwebiyingizibwa basobola okukiriza ebbaluwa etambuza ebyamaguzi oba ekiwandiiko ekigaba olukusa eli omusuubuzi okusuubula ebyamaguzi ebyo okuwebwayo oluvannyuma lw'emyezi omukaaga mu mbeela nga ab'ebyomusolo bamatiziddwa nti waliwo ensonga enkulu ereetedde okulwawo okubiwaayo.
4. Ebbaluwa ekakasa eby'amaguzi oba ekiwandiiko ekiwa olukusa omusuubuzi okusuubula ebyamaguzi ebyo shall bijja kuwebwayo eli abakulira Ebyemisolo mu Gwanga ebyamaguzi jebiyingizwa nga basinzira ku tteeka eryabagiba eb'Ebyemisolo mu buvanjuba erya 2004.

## ETEEKA 22
## Awateetagisa baluwa ekakasa eby'amaguzi

Eky'ettunzi ekisindikiddwa eli omuntu mu Gwanga eddala ng'akiva ku muntu omu mu Gwanga elimu, nga tekisussa ddoola za America 500 oba ekigwa mu ttuluba ly'omugugu gw'omuntu nga tekisussa ddoola za America1200, kijja kutwalibwa nga ekyamaguzi ekiva mu Gwanga Elyo nga tekyetagisa kuwaayo bukakafu, ela nga tekiyingiziddwa nga ky'amaguzi ela nga kitukirizza eby'etagisa eby'amateeka gano nga tewali na kubuusabuusa kwonna.

## ETEEKA 23
## Okuteegeza ab'obuyinza abaddukanya eby'obusuubuzi obubaka bwonna

1. Eggwanga nga liyita mu muwandiisi waalyo, liteegeza eggwanga eddala ku-
(a) ebikwata ku b'obuyinza abaddukanya eby'obusuubuzi mu Gwanga Elyo; ne

(b) ebika bya sitampu ezikukozesebwa n'emikono gy'abakungu egiteekebwa ku bbaluwa ekakasa ebyamaguzi.
2. Amawanga gano ganategeeza linalyo mubwangu ddala nga waliwo ekyuseewo ku bubaka obw'ogeddwako waggulu mu Kabanga 1.

**ETEEKA 24**
**Okukakasa ebiwandiiko ebinyonnyola ku eby'amaguzi byo**

1. Ab'obuyinza abakwasaganya eby'obusuubuzi basobola, mu buteesigama ku biweereddwayo okukakasa ebbaluwa y'ebyamaguzi, oba ku lukusa olwaweebwa omusuubuzi nga bwekyakolebwa mu mateeka gano, b'ongela okunoonyereza okukakasa obutuufu bw'e bbaluwa ezo nga bwezikwatagana ku eby'amaguzi.
2. Awali okusaba okw'ongela okwekenenya ebisanyizo bino okuva eli ab'obuyina abakwasaganya eby'obusuubuzi nga bwekiri mu teeka lino, okunonyereza kuno kujja kukolebwa obutasukka bbanga ly'amyezi esatu, nga bakozesa ffoomu eweereddwa mu mutendela ogw'Okutaano.

3. Egwanga eby'amaguzi jebiyingizwabwa teligaane musuubuzi kuyingiza byamaguzi wadde nga bikyanonyerezebwako, naye nga ajja kwetaaga obukuumi kulw'emisolo oba okumutanza kwona kwebayinza okumusasuza.
4. Ab'Emisolo eb'Eggwanga Ekiwandiiko ekiwa olukusa omusuubuzi gy'ekiweleddwa basobola okusaba eb'ebyemisolo ab'eggwanga eby'amaguzi gyebivudde okubawa obubaka obukakasa omusuubuzi ono nga bakozesa '**obulambike**' eweleddwa mu mutendela ogw'Omukaaga.

**ETEEKA 25**
**Okutereka n'okukuuma ebiwandiiko**

Ekiwandiiko kyonna ekigabiddwa ky'akuterekebwa ekitono ennyo Emyaka etaano.

**ETEEKA 26**
**Okumenya amateeka n'okukangavvulwa**

1. Eggwanga ely'emulugunyiza ku bukyamu obukoleddwa mu kukakasa eby'amaguzi bino jebiva mu bwangu ddala lijja kuleeta ensonga eno eli eggwanga elyakoze ensobi nga ebyamaguzi bifulumizibwa, okulongosebwa mbagirawo.
2. Obutesigama ku Kabanga 1, eggwanga ery'emulugunyiza ku nsobi eeno eyakoledda mu kulaga obutuufu bwe eby'amaguzi, lisobola okusaba okulambikibwa okuva eli amateeka agakwasaganya eby'obusuubuzi mu Mukago gwa buvanjuba aga, 2004.
3. Eggwanga elireese okw'emulugunya okuli mu Kabanga 1, eli eggwanga ery'akoze ensobi nga lifulumya eby'amaguzi mu bukyamu, Egwanga Elyo nga telifunye kuddibwamu kumala okuva eli eggwanga lyelyemulugunyiza okumala ebbanga lya emyezi esatu, lijja kutwala ensonga eno eli Olukiiko olukwasaganya ey'obusuubuzi.
4. Awali ensonga ng'etwalidda mu lukiiko olukwasaganya eby'obussubuzi, Olukiiko olwo lujja kug'onjoola ensonga ezo bulungi nga bwekirambikiddwa mu Ndagaano.

5. Eggwanga bwelyeyongela okukola ensobi ezo nga amateeka gano bwegalambika Lijja kutwalibwa eli Olukiiko oluwabuzi olujja okukwasaganya ensonga zino nga lugoberela ebiri mu Ndagaano.

**ETEEKA 27**

**Emizingo gy'empapula**

Woofisi y'omuwandiisi ejja kufulumya omuzingo gwa akatabo akakwata ku mateeka gano ela katunulwemu.

**ETEEKA 28**

**Ebilagiro okuva eli Olukiiko oluwabuzi mu by'obusuubuzi**

Olukiiko oluwabuzi lunaafulumya ebilagiro kulw'enkola ennungi ey'okugobelela ebiri mu mateeka gano okusinzira ku kawayiiro 14 ake Ndagaano Eno.

**ETEEKA 29**

**Okukomya amateeka agaluŋŋamya eby'amaguzi**

Olukiiko olunene nga lutudde, mu kusembebwa Olukiiko oluwabuzi nga bakakasa nti ebigendererwa by'amateeka gano agafuga ebyobusuubuzi bitukiriziddwa burungi, lujja kulangirira Amateeka gano okukomezebwa.

**ETEEKA 30**

**Okusazaamu amateeka agagonjoola eby'obusuubuzi mu Mukago ogw'Ebuvanjuba bwa Africa**

Amateeka Agagonjoola eby'Obusuubuzi mu Mukago gw'Ebuvanjuba bwa Africa aga'tandika okukola nga 1/Jan/ 2005, gajjiddwaawo ela tegakyakola.

**OMUTENDELA OGUSOOKA**
**EBY'AMAGUZI N'EMITENDELA JEBIYITAMU OKUKAKASIBWA**
**EETEEKA 1**

| HS(Okulamba) Omutwe No | Okunyonnyola eby'amaguzi | Ebigobelerwa okukakasa ebyamaguzi (emitendela ebikukozesebwa ebitali bya muGwanga Elyo mwebiyita okakasibwa) |
|---|---|---|

| HS(Okulamba) Omutwe No | Okunyonnala eby'amaguzi | Ebigobelerwa okukakasa ebyamaguzi (Emitendela ebintu ebitali bya muGwanga Elyo mwebiyita okukakasibwa) |
|---|---|---|
| Omuko 10 ex Omuko 11 | Emmere ey'ensigo. Ebivudde mu makolero agamementulwa; ebikaziddwa; eŋŋano ense; ng'obijeeko:" | Okukola eby'amaguzi nga ebikukozesebwa ebiri mu "**Omuko 10**" biteekwa kuba byabutonde<br>Okukola eby'amaguzi nga ebikukozesebwa ebiri mu "**Omuko 10 ne 11**", mu mtwe 07.01 ne 23.03, ela n'eeteeka ky'omutwe 0710.10 nga nabyo byabutonde |

| HS(Okulamba) Omutwe No | Okunyonnyola eby'amaguzi | Ebigobelerwa okukakasa eby'amaguzi (Emitendela ebintu ebitali bya muGwanga Elyo mwebiyita okukakasibwa) |
|---|---|---|
| ex Omuko 23 | Ebisigalidde n'ebiteetagisa mu makolero g'emmere; emmere y'ebisolo ekoleddwa mu birime, ng'obijeeko: | Kola ebyamaguzi okuva mubikukozesebwa byonna, ng'ojeeko mwekyo ekikoleddwa |
| 23.02 and ex 23.03 | Obukuta, ebisigalira n'ebilala ebijjibwa mu kumementula oba okussa emmere ey'empeke. N'ebisigalidde mu kukola obuwunga | Bikolebwa okuva bikukozesebwa byonna, okujjako ekyo eky'amaguzi ekiwedde, ela ng'obuzito bw'ebikozeseddwa mu "Omuko **10**" tebusukka 30 % obw'ekyamaguzi ekiwedde |
| 23.09 | Okukola ebiriisa ebikukozesebwa mu mmere y'ebisolo | Bikolebwa okuva mu bintu byonna, ng'ojeeko ekikoleddwa kyenyini, ela nga ebikozeseddwa byonna mu "**Omuko 2 ne 3**" bya butonde, ela<br>-n'obuzito bwebikozeseddwa mu "**Omuko** 10 ne 11" ela n'emitwe 23.02 ne 23.03 tebusukka 30 % obw'ekyamaguzi ekiwedde |

## ETEEKA 2
## Enyinnyola ekwata ku bikuwereddwa mu eteeka 1

**Eteeka 1: Enyanjula**

1.1 Ebirambikiddwa biraga ebirina okugobererwa okukakasa nti eky'amaguzikiyise mu mitendela emituufu nga bwe jogelwako mu teeka (6) ak'amateeka gano. Emitendela gino jijja kukola nga bwegiragiddwa mu eteeka 1, mu kugobelela buli muko "chapter", omutwe oba eeteeka ky'omutwe ebikuweredddwa mu Kabanga akasooka :
(i) enkolebwako y'ebikukozesebwa eby'obutonde;
(ii) enkola awali omuwendo gwebikozeseddwa ebitali bya Gwanga Elyo ogukozeseddwa mu kukola eby'amaguzi tegusukka kommo lyabagibwa;
(iii) enkola nga ennamba 4 ez'omutwe oba enama omukaaga ez'eeteeka ky'omutwe ezikozeseddwa Okulamba ekyamaguzi ekiwedde nga zaawukana n'ennamba 4 ez'omutwe oba ennamba 6 ez'eeteeka ky'omutwe Ezikozeseddwa Okulamba Ebikozeseddwa mu kukola eky'amaguzi ekyo.;
(iv) emitendela jonna jenjawulo jikoleddwa ku ky'amaguzi kino.
1.2 Enkola eno eyogeddwako waggulu ejja kuba ng'ekolebwa ku buli kintu oba nga bwenyonnyoddwa mu teeka elisooka.
1.3 Eby'okulabirako: nga tulamika Eteeka 1.1(ii)
(a) Awali ebikozeseddwa mu kukola ebyamaguzi nga omuwendo tebusukka 70% ogw'ekyamaguzi ekiwedde, kitegeeza ekitono ennyo eky'omutindo ekigattiddwa ku ky'amaguzi n'omukozi oyo kiri 30% ebyomuwendo gw'ekyamaguzi ekiwedde.
(b) eby'amaguzi ebiri mu mitwe 87.11 okutuuka 87.12, ng'omuwendo gw'ebikozeseddwa ebiva ebweru tegusukka 70% ogw'ekyamaguzi ekiwedde, kitegeeza nti omutindo omutono ennyo ogugattiddwa ku ky'amaguzi mu Gwanga Elyo guli is 30% ogw'omuwendo gw'ekyamaguzi ekyo.

**Eteeka 2: Enzimba y'ekitundu 1**
2.1 Obubanga obubiri obusooka bunyonnyola eky'amaguzi. Kabanga akasooka kakuwa ennamba y'omutwe, ennamba y'ekitundu ky'omutwe n'ennamba ya 'omuko' ezikukozesebwa mu kulamba n'okwawula eky'amaguzi. Ebyo byonna ebirambikiddwa mu bubanga obubiri obusooka, amateeka g'abyo gaweereddwa mu Kabanga ak'okusatu. Awo mu Kabanga akasooka nga watereddwawo "**ex**", kino kitegeeza nti ebilagiro ebiri mu Kabanga 3 bikola ku mitwe n'ebitundu by'emitwe ebinyonnyoddwa mu Kabanga 2 empaji .
2.2 Awali ennamba z'emitwe n'ebitundu by'emitwe enyinji nga ziteereddwa wamu mu Kabanga akasooka empaji oba ennamba ya omuko eweereddwa ela ebinyonnyola eky'amaguzi ne biweebwayo mu Kabanga ak'Okubiri, amateeka mu Kabanga 3 gakola ku eby'amaguzi byonna, ebitereddwa mu mutwe ogumu mu Kabanga akasooka empaji.
2.3 Awali ebilagiro eby'enjawulo nga bikola ku eby'amaguzi eby'enjawulo mu mutwe gumu, buli ky'amaguzi ekyo kiba kirina ebiky'ogelako eby'enjawulo mu mutwe naye nga amateeka gagatiddwa mu Kabanga ak'okusatu kekamu empaji.
2.4 Awali ng'ebitereddwa mu bubanga obubiri obusooka, birina amateeka ag'enjawulo mu teeka ak'okusatu empaji, omusuubuzi asobala okusalawo okutwala elimu ku mateeka agali mu Kabanga 3 empaji.

**Eteeka 3: Engeli ebilagiro n'emitendela gyebikukozesebwanmu**

3.1 Eby'ogerwako mu Eteeka 6 akamateeka gano ebiraga nti ng'ekyamaguzi kimaze okukakasibwa ate nekikukozesebwa okukola eky'amaguzi ekilara bigobererwa oba olukusa lwafunibwa kuva mu kkolero elyo oba okuva mu kkolero ery'eggwanga eddala.

3.2 Mukugobelela Eteeka 7, emitendela egyikoledwa ku ky'amaguzi ekyo kirina okusukka kwejjo egyimenyeddwa mu eteeka kano. Bwekitasoboka, eky'amaguzi kino tekijja kuweebwa lukusa na kukakasibwa, nebwekiba kiyise mu mitendela jonna ejjili mu teeka ekisooka.

3.3 Ebilagiro ebimenyeddwa bikikirira emitendela emitonotone egyetagisa ela okwongela okuyisa eky'amaguzi mu mitendela emirala tekikijjisaako kukakasibwa; wabula, obutakola mitendela gyetagisa bulungi kisobola okuleeta obutakakasa ky'amaguzi kyo. N'olwekyo, singa eteeka liraga ekkomo ebikukozesebwa ebiva ebweru we biyina okukukozesebwa, okukozesa bintu ebyo obutasukka kkomokikilizibwa naye ate okukisussa tekikilizibwa.

3.4 obutesigama ku teeka kano 3.3 awali ekiragiro ekilaga "ekyamaguzi kikolebwe okuva ku bintu ebiri mu mutwe gwonna", ebikukozesebwa ebiri mu mitwe jonna) (n'ebyo ebirina enyinnyola y'emu n'emitwe nga ebikoleddwa) bisobola okukukozesebwa, naye nga byesigama ku bukwakulizo obumenyeddwa amateeka gano.

Wabula okulambika "kola eby'amaguzi okuve eli ebintu ebiri mu mutwe gonna, wamu n'ebikukozesebwa by'omutwe …" oba "kola ebyamaguzi okuva mu bintu ebiri mu mutwe gwonna,
Wamu nebyo ebiri mu mutwe gwegumu n'ebyamaguzi ebiwedde" kiteggeza nti ebikozzesebwa byonna eby'omutwe gwonna bisobola okukukozesebwa, okujjako ebyo ebiri mu nyinyonnyola y'emu n'ebyamaguzi ebiragiddwa nu Kabanga ak'Okubiri empaji (column 2).

3.5 Awali etteeka weliraze nti eky'amaguzi kirina kukolebwa okuva mu kintu ekimu, eno embeeela tesobola kuziyiza kukozesa bintu birala, singa enkula yabyo eba tesobola kumatiza bukwakulizzo buno.

**Eteeka 4: Ebyo'gela ku eby'amaguzi ebimu ebiva mu nnimiro**

Ebirime ebigwa mu "Omuko" 6, 7, 8, 9, 10, 12 n'omutwe 24.01

Nga bikunguddwa mu eteeka ekiri mu Gwanga Elyo bijja kubalwa nga ebiva mu Gwanga Elyo, newa nkubadde ensigo ezaakukozesebwa okusimba ebirime ebyo byava mu Gwanga ddala.

**OMUTENDERA OGW'OKUBIRI**

**EBALUWA EKAKASA EBYAMAGUZI GYEBIVA EYO'OMUKAGO GW'EBUVANJUBA BW'AFRICA Eteeka**

**Eteeka 17 (1)**

<table>
<tr><td>1. Afulumya eby'amaguzi (amannya ne j'akolera</td><td colspan="4">No…….</td></tr>
<tr><td>2. Ayingiza eby'amaguzi (amannya ne j'akolera)</td><td colspan="4">OMUKAGO GW'AMAWANGA AG'EBUVANJUBA BWA AFRICA</td></tr>
<tr><td>3. Enyinyonnyola y'ebyamaguzi</td><td colspan="4">4. Egwanga gyebiva</td></tr>
<tr><td>5. Obulame n'ennamba; ennamba n'ekika ky'omugugu Ebinyonnyola eby'amaguzi</td><td>6. Ennamba ey'omusolo<br>.</td><td>7. Ebikakasa Eky'amaguzi</td><td>8.Obuzito bwona Obweby'amaguzi</td><td>9. Nnamba ya invoice. Ne nnaku z'omwezi</td></tr>
<tr><td>10. OBUKAKAFU BWA OMUSUUBUZI/EYAKOLA EBY'AMAGUZI<br>Nzewe……<br><br>Attadeko omukono wansi nkakasa nti ebyogeddwa byonna bituufu era n'ebyamaguzi bino be mu Gwanga erya<br><br>…….<br>…….<br><br>webikoleddwa<br>……..<br><br>Ennaku z'omwezi……<br><br>Umukono</td><td colspan="4">11. EBBALUWA EKAKASA EBY'AMAGUZI<br><br>Kakasidwa nti eby'amaguzi eby'ogeddwako wagulu biva mu Gwanga lya<br>……<br><br>Erinnya…….<br><br>Omukono gw'omukungu……<br><br>Ennaku z'omwezi ……<br><br>SITAMPU/SIIRU</td></tr>
</table>

**EBIGOBELERWA MU KUMALIRIZA EBBALUWA EKAKASA EBY'AMAGUZI JEBIVA**

1. Omusuubuzi alina okujjuza ebyo eby'etagisa mu ffoomu okuva ku kabbookisi 1 okutuuka 10, okujjako mu kabbookisi nnamba
4; akalekeddwa wo eli ab'oboyinza.
2. Eno ffoomu ekolebweko ne bwino atasanguka sanguka. Tewali ku kutiiza wadde okuziba ebigambo kukilizibwa ku ffoomu eno, ela enkyukakyuka zonna zirina kulongosebwa nga zimaze okulagibwa. Omuntu eyajjuza ffoomu eno yalina okukola enkyukakyuka ela nga amaze okuweebwa olukusa okuva eli abagaba ebbaluwa eyo.
3. Ebbanga lyonna elitakozeseddwa lisazibwemu n'obwegendereza okwewala okugattamu obubaka obulala.
4. Mu kabbookisi 7 "akaliko ebikakasa eby'amaguzi" eby'etaagisa byonna ebikakasa eby'amaguzi mu eteeka 4 Kabanga 1 ak'Ebyamateeka agafuga eby'obusuubuzi mu mukaga gwa gw'Ebuvanjuba bwa Africa. Kulwensonga eno, ennukuta zino zikozesebwe mukifo ekyo okulaga bino wammanga: -
"P" eby'amaguzi ebikolebwa mu bintu eby'obutonde;
"M" eby'amaguzi ebikoleddwa mu bintu ebikkilizibwa
"C" kulw'ebyamaguzi ng'ennamba 4 ez'omutwe Oba Ennamba 6 ez'Eteeka ky'Omutwe ez'ebyamaguzi ebikoleddwa nga zanjawulo ku nnamba 4 ez'omutwe n'ennmba 6 ez'Eteeka ky'Omutwe ezikozeseddwa Okulamba ebintu ebikozeseddwa
"S" kulw'ebyamaguzi ng'emitendela mwebiyise bya njawulo.
5. Obukakafu obuweebwa omusuubuzi mu kabbookisi 10 aka ffoomu eno biteekebwe mu Kabanga akaweereddwa, mu bwangu nga bugoberela" bikoleddwa okuva" eggwanga ebyamaguzi gyebikoleddwa.
6. Nga omukono tegunnateekebwa mu kabookisi 11 aka ffoomu, omusuubuzi yenna atekeddwa okukakasa nti byonna ebiri ku ffoomu eyo bituufu. Alina okuba omwetegefu okuba n'obujulizi obumala, obuyinza okwetagisa eli ab'obuyinza mu kugaba ebbaluwa eno, nga bwekiri mu kabookisi 11 aka ffoomu eno.
7. Wadde nga omusuubuzi alina olukusa okulonda omuntu yenna amukikirira mu kuteeka omukono ku biwandiiko, kyandibadde kirungi okufuna omu kubakola mu kampuni eyo. Obukakafu obukolwa bakayungirizi n'abatambuza eby'amaguzi tekukilizibwa.
8. Ffoomu zino zirina kuweebwayo nga zaamirundi esatu eli ab'obuyinza abakwasaganya eby'obusuubuzi.
9. Sitampu z'abakungu abakwasaganya eby'obusuubuzi zirina okubaako eby'okwekumisa eby'enjawulo ebimanyiddwa Omukago gw'Ebuvanjuba bwa Africa.
10. Obuteesigama ku biweereddwa mu eteeka 19 ne mu kusinzira ku teeka 18, ebbaluwa eno elina okutambulira ku eby'amaguzi ekiseela kyonna.

**N.B**. Omuntu yenna agezaako okuwaayo ebippapula byonna ebijingirire kulwensonga y'okufuna ebbaluwa ekakasa ebyamaguzi bye oba mu mbeela yonna elinga eyo ajja kukwatibwa ela avunanibwe.

**EBBALUWA EKAKASA EBY'AMAGUZI EYA OMUKAGO GWA GW'EBUVANJUBA**
(Ey'ebyamaguzi ebitasussa US $ 2000)

| | | |
|---|---|---|
| 1. Omusuubuzi (Amannya ne J'akolera | N$^{o}$……<br><br>**OMUKAGO GW'AMAWANGA E'EBUVANJUBA BWA AFRICA** | |
| 2. Afuna eby'amaguzi bino (Amannya ne j'akolera | 3. Wano lekelewo ab'obubuyinzae | |
| 4. Obulame ennamba; ennamba n'ekika ky'omugugu Ebinyonnyola eby'amaguzi | 5. Ennamba ey'omusolo | 6. Agaciro k'umuzigo |
| 7. Obukakafu bw'omusuubuzi<br><br>Nze ataddeko omukono wansi Mw/ Muky…… Nkakasa nti eby'amaguzi eby'ogeddwako waggulu By'akolebwa (ewanga)…… nga bigendera ku mateeka g'ebyobu Buvanjuba bwa Africa suubuzi mu.<br><br>Umukono…….<br><br>Webikoleddwa……<br>Ennaku z'omwezi…….....<br><br>Sitampu | 8. Oukakafu okuva eri ab'ebyemisolo<br><br>Nze, attadeko omukono nkakasa nti eby'ogeddwa omusuubuzi bituufu N'ebyamaguzi bituukanye n'amateeeka g'Omukago gw'Ebuvanjuba bwa Africa<br><br>Umukono……<br><br>Webikoleddwa……<br>Ennaku z'omwezi……...<br><br>Sitampu | |

## OMUTENDELA OGW'OKUSATU
## Obukakafu bw'omusuubuzi/ ob'akola eby'amaguzi

**Eteeka 17**
**(4)**

**A. Obukakafu bw'omusuubuzi ku eby'amaguzi ekakasiddwa jebiva**

Nze atekako omukono wansi nkakasa nti eby'amaguzi ebimenyeddwa mu "**invoice**" .....(1)

By'akolebwa mu .....(2) and bitukirizza emitendela jjonna egy'ebyobusuubuzi ebiri wakati w'ensi ziri mu Mukago Gw'Ebuvanjubabwa Africa n'ezo ez'oMukago gwa bulaaya ezaweebwa olukusa okusuubula ky'ere munkola ., .

Nkakasa nti obujulizi bwonna ebunaaba bwetagisizza ab'obuyinza weebuli.

.....….....(3) .....(4)
.....(5)

Weeetegereze

Ebiwandiikiddwa waggulut, bitukiriziddwa mu kukakasa bino wammanga, binyonnyola obubaka bw'omusuubuzi. Bino tebyetagibwa kuddamu kufulumizibwa.

(1) – Bwekiba nga ebyamaguzi ebitekeddwa ku "invoice" bya njawulo birina okulambibwa oba okulagibwa ela okulambibwa kuno kubeere bwekuti:"..... ekitereddwa ku "**invoice"** ne kirambibwa bwe .....kyakolebwa okuva ....."

- Singa ekiwandiiko kyonna ekitali "invoice" kiba kikozeseddwa mu kusuubula (laba Eteeka 23(4), elinnya ly'ekiwandiiko ekyo lijja kuba likukozesebwa so si instead "invoice"

(2) e gwanga eliri mu Mukago gw'Ebuvanjuba bwa Africa , eggwanga eddala oba ago akakilizibwa oMukago gw'Ebuvanjuba bwa Africa okusuubuligana nago.

(3) Ekifo (webikoleddwa) ne nnaku z'omwezi

(4) Amannya ne kampuni byekola

(5) Omukono

**B. Obukakafu bw'omusuubuzi obukoleddwa ku eby'amaguzi ebitava mugwanga ey'omukago owo**

Nze ataddeko omukono wansi, nkakasa nti eby'amaguzi ebitereddwa ku " invoice" eno .....(1) byiva mu Gwanga lya .....(2) ela byakolebwa mu bintu bino wamanga ebitalina lukusa kukukozesebwa mu by'obusuubuzi bw'Omukago gw'Ebuvanjuba bwa Africa:

..... (3).. ..... (4)..... (5)
..... ……...
….....  ……...
..... .....…….....(6)

Nkakasa nti obujilizi wonna ebwetagisa ab'ebyobusuubuzi n'abemisolo obunaaba bwetagisa mbuyina.

..... (7) ..... (8)
..... (9)

Weetegereze

Ebiwandiikiddwa waggulut, bitukiriziddwa mu kukakasa bino wammanga, binyonnyola obubaka bw'omusuubuzi. Bino tebyetagibwa kuddamu kufulumizibwa.
([1]) – Bwekiba nga ebyamaguzi ebitekeddwa ku " **invoice"** bya njawulo birina okulambibwa oba okulagibwa ela okulambibwa kuno kubeere bwekuti:"..... ekitereddwa ku ne kirambibwa bwe .....kyakolebwa okuva ....."

- Ekiwandiiko ekilara kyona bwekiba kikozeseddwa nga si (laba Eteeka 28(4), elinnya ly'ekiwandiiko ekyo lyelijja okukukozesebwa mu kifo kya
([2]) Eggwanga eliri mu Mukago Gw'Ebuvanjuba.
([3]) Okunyonnyola kulina okuweebwayo mu mbeela zonna. Okunyonnyola kulina okuba nga kumatiza ela nga kumala okusobola okuyamba ku ngeleka y'omusolo.
([4]) Omuwendo ogubibalirirwamu biweebweyo nga kyetagisa
([5]) Eggwanga gyebyakolebwa liweebweyo singa kyetagisa. Eggwanga elirina okuwebwayo lyelyo gyeky'akolebwa, amawanga amalala gajja kutwalibwa nga agabisuubula.
([6]) "Ela nga biyise mu mitendela gino wammanga mu Gwanga eliri mu Mukago gwa Gw'Ebuvanjuba (EastAfrica )....., byongerezeebweko mu kunnyonyola eby'amaguzi bino singa kiba kyetagisa.
([7]) Webikoleddwa ne ennaku z'omwezi
([8]) Amannya n'omulimu gwa kampuni
([9]) Omukono

**OMUTENDELA OGW'OKUNA**
**Okuwa olukusa ku omusuubuzi n'ebyamaguzi bye**

**Eteeka 20(5).**

Ku kiwandiiko kino, buli kiwandiikiddwa wamanga, kirina okujjuzibwamu n'omusuubuzi:

"Omusuubuzi nannyini eby'amaguzi ebigendela ku kiwandiiko kino (ennamba kweyewandiisiza… …....)
Akakasa nti, okujjako awamu

Naye kirina okulaga obulungi nti, ebyamaguzi bino biva …….. . eyo gyebyakolebwa
……
……
(webikoleddwa n'ennaku z'omwezi)
……..
(omukono gw'omusuubuzi; kw'ogatta n'amannya goyo omusuubuzi atadde omukono ku kiwandiiko)

**OMUTENDELA OGW'OKUTAANO**

**Eteeka 24(2)**

**FOMU EY'OMUKAGO GWA GW'EBUVANJUBA EKUKOZESEBWA OKUKAKASA EBY'AMAGUZI JEBIVA**

**ETEEKA (A)**

Ekika ky'ebyamaguzi eby'etaaga okukakasibwa jebiva

i. Ennamba y'ebbaluwa (kkopi eteekebweko)

ii. Emitendela eky'amaguzi mwekiyise

iii. Ebikukozesebwa ebyajjiddwa ebweru w'eggwanga nga bikozeseddwa mu kukola eby'amaguzi bino nga bwebinyonnyoddwa mu bbaluwa, omusolo ogubibalirirwamu ne nnamba ezakozeseddwa okubiramba

*iv.* Ebikozeseddwa mu kukola ebyamaguzi bino nga biva mu eteeka eky'omukago gwa Gw'Ebuvanjuba nga bwebinyonnyodwa mu bbaluwa eno n'omusolo ogubibalirirwamu ela ne nnamba zabyo

v. Epibakiddwamu nga biterwa okutundirwa wamu n'ebyamaguzi ku muntu wabulijjo n'ebikozeseddwa mu kubikola, jebiva, omusolo ogubibalirirwamu n'ennamba zabyo (HS codes)

vi. Omusolo ogusasulwa okuyingiza, bwegubaayo nga gw'asasulwa mu kuyingiza ebikukozesebwa ebiva ebyweru w'EGwanga Elyo

vii. Ensasula ku bakozi wamu nebyonna ebikoleddwa mu kufulumya eby'amaguzi bino

viii. Omuwendo eby'amaguzi gwebigula ku kkolero

*ix.* Omuwendo gwebikozeseddwa mu kupakira eby'amaguzi

x. Amagoba agali ku buli ky'amaguzi ekifulumiziddwa

xi. Omuwendo ogutundibwa eky'amaguzi ekyo eli abasuubuzi b'omugwanga eky'amaguzi gyekikoleddwa

***Okukakasa***

*Nze …….....*
*(Ammanya ne jjolaga)*
*owa…….…….*
*(Elinnya lya kampuni)*
*……*
*(Jjobela ewatuufu)*
*……*
*(Endagiriro ne bikwogelako)*

*Nkakasa nti eby'ogeddwako waggulu byonna bituufu ela nga bigoberela amteeka gonna agaluŋŋamya eby'obusuubuzi mu Mukago guno ogwa Gw'gw'Ebuvanjuba.*

***Ekitundu (B)***
***Obukakafu***

*Kikakasiddwa nti, obukakafu obwaweebwayo omusuubuzi butuufu okusinzira ku kunonyereza okukoleddwa*
*……*
*……*
*……*
*(Webikoleddwa ne nnaku z'omwezi)*
*……*
*Amannya n'omukono gwo*

***SITAMPU***

**OMUTENDELA OGW'OMUKAAGA**
**Ekiwandiiko ekilaga obubaka obukakasa eky'amaguzi**

| | |
|---|---|
| 1.Omnusuubuzi(,) | EKIWANDIIKO EKIRAGA OBUBAKA OBUKAKASA EKY'AMAGUZI<br>Mukuyamba okufuna<br>Ebbaluwa ekakasa eby'amaguzi gyebivudde |
| 2.Omuguzi ([1]) | **AMAWANGA AGALI MU MUKAGO GW'E- BUVANJUBA BWA AFRICA NE N'EGGWANGA ERYO** |
| 3.Eyakola eby'imaguzi ([1]) | 4. Embeera y'emitendera eby'amaguzi mwebiyise |
| 6. Embeera y'emitendera eby'amaguzi mwebiyise([1]) | 5. Katundu k'abakungu bokka |
| 7. Ekiwandiiko kwebiyingirira ([2])<br><br>Foomu.....Ennamba.....<br>Serial …….<br><br>Ennaku z'omwezi [ ][ ][ ] | |

| **EBY'AMAGUZI EBISINDIKIDDWA MU GWANGA EDDALA GYEBIGENDA** | | |
|---|---|---|
| 8. Obulambe, ennamba, obuzito n'engeri gyebisibiddwamu | 9. Engeri eky'amaguzi gyekirambiddwamu mu nkola ya 'codes' | 10. Obungi([1])<br><br>11. Bwekibalirirwa([4]) |

## EBY'AMAGUZI EBYAYINGIZIBWA BIKOZESEDDWA

| OKUSABA OKUKAKASA EBIWANDIIKO | EBIVUDDDE MU KUSABA OKUKAKASIBWA |
|---|---|
| Omukungu ow'ebyemisolo attade omukonu gwe wamanga okukakasa ebiri mu kiwandiiko oba bituuku.<br><br>----------<br><br>**(Webikoleddwa ne nakku z'omwezi)**<br><br>SITAMPU<br><br>----------<br><br>**OMUKONO GW'OMUKUNGU** | Omukungu attade omukono gwe wamanga alaga ebivudde mu kukakasa ebiri mu kiwandiiko :<br><br>a) nti mu kiwandiiko byakakasibwa ab'ekitongole ky'omusolo era bituufu (*)<br><br>b) Tekitukaganye na bisanyizo ebiva mu bakungu abakwasaganya eby'emisolo (laba ebinyonnyoddwa) (*)<br><br>----------<br><br>**(Webikoleddwa ne nakku z'omwezi)**<br><br>SITAMPU<br><br>----------<br><br>**OMUKONO GW'OMUKUNGU**<br><br>(*)Siimula w'olaba wekyiteetaisa |

## OKW'EZUULA

(1) Amannya g'omusuubuzi oba bizinensi n'endagiriro mu bujuvvu.
(2) Ebimukwatako n'engeli gy'akolamu.
(3) Kg, hl, m**3** oba ebipimo ebilala.
(4) Ebipakira bijja kutwalibwa wamu n'ekyamaguzi ekipakiddwa. Wabula, enkola eno tejja kukola ku mpakira atali ng'eno eyabulijjo, nga n'ekikozeseddwa mu kupakira kirina emigaso emirala, ng'ojjeko ogw'okupakira.
(5) Omuwendo gulina okulagibwa mu kusinzira ku biwereddwa mu mateeka gano agaluŋŋamya eby'obusuubuzi mu eteeka kino.

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## AKAWAYIIRO AKAGAANA

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