

**The Customs Management Act
THE EAST AFRICAN CUSTOMS AND TRANSFER TAX
MANAGEMENT ACT**

12 of 1965
10 of 1955
3 of 1958
5 of 1960
14 of 1961
2 of 1962
2 of 1963
12 of 1964
1 of 1966
10 of 1967
12 of 1969
13 of 1969
10 of 1970
L.N 49/1954
L.N 84/1961
(E.A.C)
L.N 64/1979

**WITH PROPOSED AMENDEMENTS TO
INCORPORATE GATT VALUATION**

CHAPTER 27

LAWS OF THE COMMUNITY AS ADOPTED BY DEC. 13 OF 1977

*An Act of the Community relating to the management and
Administration of customs, transfer tax and to other
Matters relating thereto and connected therewith.*

PART I - PRELIMINARY

1. This Act may be cited as the Customs Management Act. **Short title.**

2. (1) In this Act, except where the context otherwise requires- **Interpretation.**

“agent” in relation to an aircraft, vehicle or vessel, includes any person who notifies the proper officer in writing that he intends to act as the agent and who, or on whose behalf any person authorised by him, signs any document required or authorised by this Act to be signed by an agent:

Provided that the owner of any aircraft, vehicle or vessel, if resident or represented in Uganda, shall either himself or through his representative be deemed to be the agent for all the purposes of this Act if no such agent is appointed;

“aircraft” includes every description of craft used in aerial navigation;

“appropriate legislation” means any legislation imposing any rate of duty on the importation into or exportation from Uganda of any goods;

“approved place of loading” and “approved place of unloading” mean any quay, jetty, wharf, or other place, including any part of a Customs airport, appointed by the Authority by notice in the Gazette to be a place where goods may be unloaded or loaded;

“boarding station” means any place appointed by the Commissioner-General by notice in the Gazette to be a place for aircraft or vessels arriving at or departing from any port or place to bring to for the boarding by or the disembarkation of officers;

“bonded warehouse” means any warehouse or other place licensed by the Commissioner-General for the deposit of dutiable goods on which import duty has not been paid and which have been entered to be warehoused;

“by authority” means by the authority of the Commissioner-General or of any officer doing his duty in the matter in relation to which the expression is used;

“cargo” includes all goods imported or exported in any aircraft, vehicle or vessel other than such goods as are required as stores for consumption or use by or for that aircraft, vehicle or vessel, its crew and passengers, and the bona fide personal baggage of such crew and passengers;

“Customs area” means any place appointed by the Commissioner-General by notice in writing under his hand for the deposit of goods subject to Customs control;

“Customs laws” includes this Act and any enactment relating to the Customs or to the importation, exportation, or carriage coastwise, of any goods, and any subsidiary legislation made under the authority of this Act or any such enactment;

“Customs revenue” means any amounts collectable by the Customs in accordance with the provision of the Customs laws;

“Customs warehouse” means any place approved by the Commissioner-General for the deposit of unentered, unexamined, detained, or seized, goods for the security thereof or of the duties due thereon;

“days” does not include Sundays or public holidays;

“drawback” means a refund of all or part of any import duty paid in respect of goods exported or used in a manner or for a purpose prescribed as a condition for granting drawback;

“dutiable goods” means any goods chargeable with duty;

“duty” includes any cess, levy, imposition, transfer tax, tax, or surtax, imposed by any law;

“export” with its grammatical variations and cognate expressions means to take or cause to be taken out of Uganda;

“foreign port” means any place beyond the limits of Uganda;

Act 4 of 1984

“goods” includes all kinds of articles, wares, merchandise, livestock, and currency, and, where any such goods are sold under this Act, the proceeds of such sale;

“goods under drawback” means any goods in relation to which a claim for drawback has been or is to be made;

“government warehouse” means any place provided by the Uganda Revenue Authority, or by the Government of Uganda, and approved by the Commissioner-General for the deposit of dutiable goods on which duty has not been paid and which have been entered to be warehoused;

“green channel” means that part of the exit from any customs area designated as such.

**S.11
F.A.7 of 1999**

“import” with its grammatical variations and cognate expressions means to bring or cause to be brought into Uganda from a foreign country;

“import duty” means any duty (including any fiscal entry or suspended fiscal entry) imposed by a Customs Tariff Act or a Customs Tariff (Dumping and Subsidies) Act of Uganda and any other country;

“master” includes any person for the time being having or taking charge or command of any aircraft or vessel;

“name” includes the registered mark of an aircraft;

“officer” includes any person, other than a labourer, employed in the service of the Customs, or for the time being performing duties in relation to the Customs;

“owner” in respect of:-

- (a) an aircraft, vessel, or vehicle, includes every person acting as agent for the owner, or who receives freight or other charges payable in respect of, or who is in possession or control of, the aircraft, vessel, or vehicle;
- (b) goods, includes any person (other than an officer acting in his official capacity) being or holding himself out to be the owner, importer, exporter, consignee, agent, or the person in possession of, or beneficially interested in, or having control of, or power of dis-position over, the goods;

“package” includes every means by which goods for conveyance may be cased, covered, enclosed, contained, or packed;

“port” means any place, whether on the coast or elsewhere, appointed by the Minister by notice in the Gazette, subject to any limitations specified in such notice, to be a port for the purpose of the Customs laws; and, in relation to aircraft, a port means a Customs airport;

“postal article” includes any letter, postcard, newspaper, book, document, pamphlet, pattern, sample packet, small packet, parcel, package, or other article whatsoever, in course of transmission by post;

“Post Office” means the Uganda Posts Limited incorporated in accordance with the Uganda Communication Act 1977.

**S.11
F.A 7 of 1999**

“prohibited goods” means any goods the importation, exportation, or carriage coastwise, of which is prohibited under the provisions of the Customs laws;

**Amended by S.11
1999/00
F.A**

“proper officer” means any officer whose right or duty it is to require the performance of, or to perform, the act referred to;

“red channel” means that part of the exist from any customs area designated as such.

**S.11
F.A 7 of 1999**

“refiner” means a bonded warehouse licensed by the Commissioner-General for the treatment of oils;

**S.11
1999/00 F.A**

“regulations” means any regulations made under this Act;

“restricted goods” means any goods the importation, exportation, transfer, or carriage coastwise, of which is prohibited, save in accordance with any conditions regulating such importation, exportation, transfer, or carriage coastwise, and any goods the importation, exportation, transfer, or carriage coastwise, of which is in any way regulated by or under the Customs laws;

“smuggling” with its grammatical variations and cognate expressions means the importation, exportation, or carriage coastwise, or the transfer or removal between any of the Neighbouring States, of goods with intent to defraud the Customs revenue, or to evade any prohibition of, restriction on, regulation or condition as to, such importation, exportation, carriage coastwise, transfer, or removal, of any goods;

“sufferance wharf” means any place, other than an approved place of loading or unloading, at which the Commissioner-General may, subject to such conditions as he may either generally or in any particular case impose, allow any goods to be loaded or unloaded;

“tons register” means the tons of a ship's net tonnage as ascertained and registered according to the tonnage regulations of the Merchant Shipping Act, 1894, of the United Kingdom, or in the case of a ship which is not registered under that Act, ascertained in like manner as if it were to be so registered;

“transfer” with its grammatical variations and cognate expressions means the movement of goods from one Partner State directly or indirectly to another State, but shall not include goods in transit, goods for transshipment or goods for warehousing in a bonded warehouse;

“transshipment” with its grammatical variations and cognate expressions means the transfer, either directly or indirectly, of any goods from an aircraft, vehicle or vessel

arriving in Uganda from a foreign place, to an aircraft, vehicle or vessel, departing to a foreign destination;

“transit” with its grammatical variations and cognate expressions means the movement of goods imported from a foreign place through the territory of one or more of the Partner States, to a foreign destination;

“transit shed” means any building, appointed by the Commissioner-General by notice in writing under his hand, for the deposit of goods subject to Customs control;

“uncustomed goods” includes dutiable goods on which the full duties due have not been paid, and any goods, whether dutiable or not, which are imported, exported or transferred or in any way dealt with contrary to the provisions of the Customs laws;

“vehicle” includes every description of conveyance for the transport by land of human beings or goods;

“voyage” includes flight by aircraft;

“warehoused” means deposited in a Government bonded warehouse with the authority of the person in charge of such warehouse;

“warehouse keeper” means the holder of a licence granted in respect of a bonded warehouse;

“wharf owner” includes any owner or any occupier of any approved place of loading or unloading or of any sufferance wharf;

(2) For the purposes of this Act-

F.ST. 9 of 1996

- a) goods shall be deemed to be entered :-
 - i. In case of goods going directly into home consumption, when the entry is made and signed by the owner in the prescribed manner and is lodged, processed and passed by the proper officer and a B.P.A.F is issued.
 - ii. In case of bonded goods, when the bonds, when the bond allocation is effected.
- b) the time of importation of any goods shall be deemed to be the time at which such goods come within the boundaries of Uganda;
- c) the time of exportation of any goods shall be deemed to be the time at which the aircraft or vessel departs from its final position, anchorage, or berth, at the port within Uganda at which such goods are shipped for exportation;
- d) where any aircraft or vessel arrives within Uganda from any foreign port, then, in relation to each port or place within Uganda at which such aircraft or vessel may arrive,

such aircraft or vessel shall be deemed to have arrived from a foreign port;

- e) where any aircraft or vessel proposes to depart from Uganda to any foreign port, then, in relation to each port or place within Uganda from which such aircraft or vessel may depart, such aircraft or vessel shall be deemed to be departing therefrom to a foreign port;
- f) any reference to a State, or any of the neighbouring States, shall be deemed to include a reference to the territorial waters thereof;
- g) repealed by Decree 13 of 1977
- h) every act, matter, or thing, required or authorised by this Act to be done or performed by, with, to, or before, the Commissioner-General, if done or performed by, with, to, or before, any officer appointed by the Commissioner-General for such purpose, shall be deemed to be done or performed by, with, to, or before, the Commissioner-General;
- i) every person employed on any duty or service relating to the Customs by order, or with the concurrence, of the Commissioner-General shall be deemed to be the proper officer for that duty or service; and every act required by law at any time to be done by, with, to, or before, any particular officer nominated for such purpose, if done by, with, to, or before, any person appointed by the Commissioner-General, to act for such particular officer, shall be deemed to be done by, with, to, or before, such particular officer.

PART 11 – ADMINISTRATION

2 of 1963,
L.N 84/1961
L.N 1/1967

3. (1) Repealed by Decree 13 of 1977.
- (2) Every officer shall, for the purpose of the Penal Code of any State, be deemed to be a person employed in the public service of that State.
- (3) The Commissioner-General may authorise any officer to exercise any of the powers conferred by this Act upon the Commissioner-General subject to such limitations as the Commissioner-General may think fit.
- (4) Every officer shall be liable to serve in any place in Uganda and shall perform such duties as may be required of him by the Commissioner-General.
- (5) Every officer who is appointed to any permanent office or employment in the Customs shall, on his appointment thereto, make and subscribe before a magistrate, justice of the peace, or commissioner for oaths, a declaration in the form set out in the First Schedule.
4. (1) There shall be a seal of the Customs which shall be officially and judicially noticed.
- (2) There shall be a flag of the Customs which shall distinguish vessels employed in the service of the Customs from other vessels.

Provisions relating to staff.

Customs seal and flag.

5. For the purpose of carrying out this Act, every officer shall, in the performance of his duty, have all the powers, rights, privileges, and protection, of a police officer of Uganda. **Officer to have powers of police officer.**

6. (1) The working days and hours of general attendance of officers shall be such as may be prescribed. **Hours of attendance. 12 of 1964.**

(2) Where any person desires the attendance of any officer at a time outside the hours of general attendance, then such person shall make request therefor on the prescribed form to the proper officer at the port or place where such attendance is desired; and, subject to any regulations and to the payment of the prescribed fees, the grant of such request shall not-

(a) in the case of any person arriving in, or departing from, Uganda overland or by inland waters, be refused by the proper officer;

(b) in any other case, be unreasonably refused by the proper officer.

(3) Where any person desires the attendance of any officer at any premises or place at which customs business is not normally carried on, then such person shall make request therefor on the prescribed form to the proper officer and, subject to any regulations and to the payment of the

(4) Prescribed fees, the grant of such request shall be in the discretion of the proper officer.

A.N 4 of 1983
S.N 4 of 1988

7. (1) Any officer who-

Offences by, or in relation to officers.

S.N 1990

a) directly or indirectly asks for, or takes, in connection with any of his duties any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or

S.N 17 of 1994

b) enters into or acquiesces in any agreement to do, abstain from doing, permit, conceal, or connive at, any act or thing whereby the Customs revenue is or may be defrauded, or which is contrary to the provisions of the Customs laws or the proper execution of his duty; or

S.N 17 of 1994

c) discloses, except for the purposes of this Act or when required to do so as a witness in any court or with the approval of the Authority, any information acquired by him in the performance of his duties relating to any person, firm, or business of any kind,

shall be guilty of an offence and liable to a fine not exceeding **five hundred thousand shillings** or to imprisonment for a term not exceeding 5 years or to both such fine and such imprisonment.

(2) Any person who:-

a) directly or indirectly offers or gives to any officer any payment or reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward; or

b) proposes or enters into any agreement with any officer, in order to induce him to do, abstain from doing, permit, conceal, or connive at, any act or thing whereby the Customs revenue is or may be defrauded, or which is

contrary to the provisions of the Customs laws or the proper execution of the duty of such officer, shall be guilty of an offence and liable to a fine not exceeding **five million shillings** or to imprisonment for a term not exceeding five years or to both such fine and such imprisonment.

A.N of
1984

- 7A.** Subject to such reciprocal arrangements as may be agreed upon by the Commissioner, the Commissioner may request from, or furnish to, the competent authorities of a foreign state any information, certificate, official report or other document in order to prevent, investigate or suppress offences against the laws or regulations applicable to the importation or exportation of goods into or from the territory of such foreign state.

**Exchange of
Information etc.**

- 8.** (1) The Minister may, by notice in the Gazette, appoint and fix the limits of-
- (a) port;
 - (b) Customs airports;
 - (c) places of loading and unloading within ports.

**Appointment of
ports, etc.
Dec. 13 of 1977**

Ports, Customs airports, and places of loading and unloading, may be appointed for specified limited purposes.

- 9.** (1) The Commissioner-General may, by notice in the Gazette, appoint-
- a) boarding stations;

**Appointment
of Customs
areas etc.
5 of 1960.**

- b) Customs areas;
- c) sufferance wharves;
- d) places for the landing and embarkation of persons;
- e) places for the examination of goods (including baggage);
- f) roads or routes in Uganda over which goods in transit, or goods transferred between the neighbouring States, shall be conveyed;
- g) entrances and exits, whether general or special, to and from any Customs area or Customs airport within Uganda;
- h) transit sheds.

2 Any appointment made under subsection (1) may be subject to such conditions (including the provision of suitable accommodation for officers) as the Commissioner-General may think fit; and the Commissioner-General may, in any particular case and subject to such conditions as he may think fit, permit any boarding station, area, wharf, place, road, route, entrance, or exit, to be used as if it had been so appointed and in any such case this Act shall apply thereto as if it had been so appointed.

10. (1) Every wharf owner shall provide, to the satisfaction of the Commissioner-General- **Accommodation on wharves.**

- (a) suitable office accommodation on his wharf or sufferance wharf for the exclusive use of the officer employed at the wharf; and
- (b) such shed accommodation for the protection of goods as the

Commissioner-General may in writing declare to be requisite.

- (2) Where any wharf owner contravenes any of the provisions of this section then-
 - (a) the appointment of a place of loading or unloading or a sufferance wharf may be withheld until the required accommodation is provided to the satisfaction of the Commissioner-General;
 - (b) any existing appointment may be revoked.

11. (1) No person or vehicle shall enter or leave any Customs area or Customs airport, and no goods, whether dutiable or not, shall be brought into or out of any such area or airport, except through an entrance or exit appointment in accordance with section 9. **Offences in respect of Customs areas, etc.**
- (2) No person shall enter any part of a Customs area or Customs airport when forbidden to do so by any officer nor remain in such area or airport, or any part thereof when requested to leave such area or airport, or part thereof, by any officer.
- (3) Any person or vehicle entering or leaving any Customs area or Customs airport, and all goods which are being brought into or out of such area or airport, may be detained by any officer for the purposes of search or examination.
- (4) Any person who contravenes this section shall be guilty of an offence and liable on conviction to a fine not exceeding five million shillings and any goods in respect of which such offence has been committed shall be liable to forfeiture.
- (5) A person who enters the Green Channel at an entry point with a Red and Green Channel layout shall be deemed to have declared

S.N 1 of
1992

S.12(a)
F.A 7 of 1999
F.B 2000

that he does not have goods in excess of the goods he is allowed to import duty or tax free as accompanied baggage and personal effects.

**S.12
F.A of 1999
Amendment.**

- (6) Any person who enters the green channel with goods in excess of the quantity allowed commits an offence.

12. (1) The following goods shall be subject to Customs control-

**Customs control of
goods.
10 of 1966,
L.N. 1/1967**

- (a) all imported goods, including goods imported through the Post Office, from the time of importation until delivery for home consumption or until exportation, whichever first happens;
- (b) all goods under drawback from the time of the claim for drawback until exportation;
- (c) all goods subject to any export duty from the time when the goods are brought to any port or place for exportation until exportation;
- (d) all goods subject to any restriction on exportation from the time the goods are brought to any port or place for exportation until exportation;
- (e) all goods which are with the permission of the proper officer stored in a Customs area pending exportation;
- (f) all goods on board any aircraft or vessel whilst within any part or place in Uganda.

(2) Where any goods are subject to Customs control, then-

- (a) any officer may at any time examine such goods;

- (b) except by authority or in accordance with this Act, no person shall interfere in any way with such goods.
- (3) Where any goods are subject to Customs control, then the Commissioner-General may permit the owner of such goods to abandon them to the Customs; and on such abandonment such goods may, at the expense of the owner thereof, be destroyed or otherwise disposed of in such manner as the Commissioner-General may direct and the duty thereon shall be remitted or refunded, as the case may be.

Any person who contravenes subsection (2) (b) shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

13. Where any loss or damage is occasioned to any goods subject to Customs control through the willful or negligent act of an officer, then an action shall lie against the Commissioner-General or such officer in respect thereof. **Liability for loss, etc. through negligence of officer.**

PART III – IMPORTATION

Prohibited and Restricted Imports

- 14.** (1) The goods specified in Head A of any of the parts of the Second Schedule are prohibited goods and the importation thereof is prohibited. **Prohibited and restricted goods. 10 of 1955.**

The goods specified in Head B of any of the parts of the Second Schedule are restricted goods and the importation thereof, save in accordance with any conditions regulating their importation, is prohibited.

- 15.** (1) The Minister may, by order published in the Gazette, amend the Second Schedule and any such order may provide that the importation of goods, or class of goods-
- (a) is prohibited, either generally or in relation to any State.
 - (b) is prohibited, save in accordance with any conditions regulating their importation, either generally or in relation to Uganda.
- Power to prohibit, etc., imports.**

- (2) The Minister may, by order published in the Gazette-
- (a) provide that the importation into Uganda, of any goods, or class of goods, shall be prohibited or shall be prohibited save in accordance with such conditions as may be specified in such order;
 - (b) limit in respect of Uganda the application of the provisions of the Second Schedule in respect of all or any of the goods specified therein.

and thereupon in respect of such goods the provisions of this Act shall apply as if such goods are, or are not, as the case may be, included in the Second Schedule.

- (3) Any order made under this section may specify goods, or any class of goods, either generally or in any particular manner and may prohibit or restrict the importation thereof either from all places or from any particular country or place.

16. (1) Subject to subsection (2), sections 14 and 15 shall not apply to goods imported in transit, or for transshipment, or as stores of any aircraft or vessel, unless such goods come within paragraph 2 of Head A of the Second Schedule, or are goods of which the importation in transit, or for transshipment, or as stores for any aircraft or vessel, is expressly prohibited or restricted in any order made under this Act prohibiting or restricting the importation of goods.

Exemptions of Goods in transit, etc. 10 of 1955.

- (2) Where, under subsection (1), sections 14 and 15 do not apply to any goods imported in transit, or for transshipment, or as stores for any aircraft or vessel, then such goods shall be duly re-exported

within such time as the Commissioner-General may specify; and if such goods are not so re-exported, then, as from the last date on which they should have been so re-exported, they shall be deemed to be prohibited goods, or restricted goods, as the case may be, and to have been imported on that date.

Arrival and Report of Aircraft and Vessels

- 17.** (1) Save as provided in section 24, the master of every aircraft or vessel arriving in Uganda- **Procedures on arrival.**
- (a) Shall not, except where so allowed by the proper officer in any special circumstances, cause or permit such aircraft or vessel to land, touch at, or enter, any place in Uganda other than a port;
 - (b) Shall, on arriving at any such port or place, come as quickly as the conditions of the port or place admit up to the proper place of mooring or unloading without touching at any other place;
 - (c) Shall, in proceeding to such proper place, bring to at the station appointed for the boarding of aircraft or vessels;
 - (d) Shall not, after arriving at such proper place, depart therefrom except directly to some other approved place of mooring or unloading, or directly to some other port or place in Uganda, or directly on any voyage to a foreign port, in accordance with this Act;
 - (e) Shall not, after any such departure on any voyage to a foreign port, bring to within Uganda except in accordance with this Act, or with the permission of the proper officer, or for some cause

which the master explains to the satisfaction of such proper officer.

- (2) Any master who contravenes this section shall be guilty of an offence.

- 18.** (1) The proper officer may, unless other provision is lawfully made, direct at what particular part of any port or other place any aircraft or vessel shall moor or discharge its cargo. **Place of mooring, etc.**

- 19.** (1) No person, except the port pilot, the health officer, or any other public officer in the exercise of his duties and duly authorised, shall, save with the permission of the proper officer, board any vessel before the proper officer. **Restriction on boarding vessels before proper officer.**

- (2) Any person who contravenes this section shall be guilty of an offence and liable to a fine not exceeding **one hundred thousand shillings.**

F.B of 1989

- 20.** (1) The master or agent of every aircraft or vessel, whether laden or in ballast, shall (except where otherwise provided in any regulations) within twenty-four hours after arrival from a foreign port at any port, or other place especially allowed by the proper officer, make report of such aircraft or vessel, and of its cargo and stores, and of any package for which there is no bill of lading, to the proper officer on the prescribed form and in the prescribed manner. **Report.**

- (2) Every such report shall show separately any goods which are in transit, any goods for transshipment, any goods which are to remain on board for other ports in Uganda, and any goods for re-

exportation on the same aircraft or vessel.

- (3) In the case of a vessel of less than two hundred and fifty tons register, such report shall, except where otherwise allowed by the proper officer, be made before bulk is broken.
- (4) The proper officer may permit the master or agent of any aircraft or vessel to amend any obvious error in the report, or to supply any omission, which in the opinion of the proper officer results from accident or inadvertence, by furnishing an amended or supplementary report in the prescribed manner.
- (5) Any master or agent of any aircraft or vessel who-
 - (a) Fails to make report in accordance with this section; or
 - (b) Makes a report of which any of the particulars contained therein is false; or
 - (c) Except with the knowledge and consent of the proper officer, causes or permits bulk to be broken contrary to this section; or
 - (d) Except with the knowledge and consent of the proper officer, at any time after arrival causes or permits any goods to be staved, destroyed, or thrown over board, or any packages to be opened,

shall, unless such contravention is explained to the satisfaction of the proper officer, be guilty of an offence and any goods in respect of which an offence and any goods in respect of which an offence contrary to paragraphs (a), (b), or (d), of this subsection has been committed shall be liable to forfeiture.

21. (1) The master or agent of every aircraft or vessel-

Master to answer questions, etc.

- (a) Shall answer fully and immediately all such questions relating to the aircraft or vessel, its cargo, stores, baggage, crew, and passengers, as may be put to him by the proper officer;
 - (b) Shall produce all such books and documents in his custody or control relating to the aircraft or vessel, its cargo, stores, baggage, crew, and passengers, as the proper officer may require;
 - (c) Shall, before any person (unless permitted to do so by the proper officer) disembarks, deliver to the officer who boards such aircraft or vessel on arrival at any port or place, a correct list in the prescribed form containing separately the names of the passengers disembarking and of those remaining on board such aircraft or vessel, and also, if required by such officer, the names of the master and of each officer and member of the crew;
 - (d) shall, if required, deliver to the proper officer at the time of making report the clearance, if any, of such aircraft or vessel from the port from which such aircraft or vessel has arrived.
- (2) Any master of agent who contravenes this section shall be guilty of an offence.

22. Goods which have been unloaded and landed into a transit shed or a Customs area shall be deemed to be still in the importing aircraft or vessel until they are delivered from such transit shed; and so long as they remain therein the owners or agents of the aircraft or vessel shall continue to be responsible therefor as if such goods had not been removed from such aircraft or vessel.

Goods in transit shed etc., deemed in aircraft or vessel.

23. Where any goods reported for discharge at a port, or place specially allowed by the proper officer, are not duly unloaded and deposited in a transit shed or a Customs area, then the master or agent of the aircraft or vessel shall pay the duty thereon unless he explains, to the satisfaction of the proper officer, the failure to unload and deposit such goods.

Goods reported to be unloaded.

24. (1) When any aircraft or vessel is lost or wrecked or is compelled to land or bring to, within Uganda owing to accident, stress of weather or other unavoidable cause, the master or agent of such aircraft or vessel shall, with all reasonable speed, make report of such aircraft or vessel and of its cargo and stores to the nearest officer or administrative officer.

Master of wreck, etc., to report.

(2) Where any aircraft or vessel is found abandoned within Uganda, then, unless the master or agent thereof satisfies the Commissioner-General that all the provisions of this Act in relation to such aircraft or vessel and its cargo and stores have been complied with, such aircraft or vessel and its cargo and stores shall be liable to forfeiture.

(3) Any master or agent who contravenes subsection (1) shall be guilty of an offence.

Arrival Overland

25. (1) The person in charge of every vehicle, whether or not such vehicle is conveying goods and whether or not such goods (if any) are dutiable, arriving overland at a frontier of Uganda from a place

Vehicles arriving overland. 2 of 1963, L.N. 1/1967

outside Uganda shall not, except where otherwise permitted by the proper officer, cause or allow the vehicle to enter Uganda at any place other than at a port appointed under section 8, and shall before unloading or disposing of the vehicle or of any goods therein-

- (a) report his arrival to the officer stationed at the frontier port at which he entered Uganda;
 - (b) furnish on the prescribed form such information as may be required concerning the vehicle or any such goods;
 - (c) make and subscribe a declaration as to the truth of all particulars contained in such form;
 - (d) fully and immediately answer all relevant questions put to him by the proper officer;
 - (e) produce all consignment notes or other relevant documents demanded of him by the proper officer;
 - (f) save as otherwise provided in the Customs laws, make due entry of the vehicle and of any such goods.
- (2) No vehicles or goods to which this section applies shall be removed from the Customs area until after due entry thereof has been made or until permission for removal has been granted by the proper officer.
- (3) Any person who contravenes this section shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

25A (2) Upon arrival at any port of Uganda of any train carrying uncustomed goods, the station master or other person in charge

**Trains arriving.
A.N. 4 of 1988.**

of the railway station at that port shall deliver to the proper officer copies of all invoices, way-bills, consignment notes or other documents received by him and relating to the uncustomed goods conveyed by that train and consigned to that station or required to be entered at that port.

- (3) No station master or other person in charge of a railway station at any port shall, without the written permission of a proper officer, permit uncustomed goods required to be entered at that port and conveyed to that station in any train to be removed from the transit shed or customs area appointed for such station, or be forwarded to any other railway station, and it shall be an offence to remove any goods from such shed or area before delivery or removal has been authorised by the proper officer.
- (4) No station master or other person in charge of a railway station shall, without the written permission of the proper officer, deliver to the consignee or any person at his station any goods which are required to be entered at any other station.
- (5) No owner or user of a private railway siding or any other person may receive railway trucks containing uncustomed goods into a private railway siding unless he has been granted written permission by the Commissioner.
- (6) Any person who contravenes the provisions of this section shall be guilty of an offence.

- 26.** (1) Every person (other than the person in charge of any vehicle) arriving overland in Uganda from a foreign place, if he has any goods in his possession, shall, before in any way disposing of any such goods-

**Arrival overland
otherwise than
by vehicle.
L.N.1/1967**

- (a) Report his arrival to the officer stationed at the

Customs house nearest to the point at which he crossed the frontier;

- (b) Furnish on the prescribed form such information as may be required concerning any such goods;
 - (c) Make and subscribe a declaration as to the truth of all particulars contained in such form;
 - (d) Fully and immediately answer all relevant questions put to him by the proper officer;
 - (e) Produce all consignment notes or other relevant documents demanded of him by the proper officer;
 - (f) Save as otherwise provided in the Customs laws, make due entry of any such goods.
- (2) No goods to which this section applies shall be removed from the Customs area until after due entry thereof has been made or until permission for removal has been granted by the proper officer.
- (3) The Commissioner-General may, subject to such conditions as may be specified, exempt any person or class of persons from the provisions of this section.
- (4) Any person who contravenes this section shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

Unloading and Removal of Cargo

27. (1) Subject to this Act, save with the written permission of the proper officer and subject to such conditions as he may impose- **Unloading, etc.**

- (a) no goods shall be unloaded from any aircraft or vessel arriving from a foreign port unless such goods have first been duly entered;
- (b) no goods shall be unloaded or removed from any aircraft or vessel arriving from a foreign port on Sundays or public holidays at any time whatsoever, or on any other day except between the hours of six o'clock in the morning and six o'clock in the afternoon;
- (c) no goods shall be unloaded from any aircraft or vessel arriving from a foreign port except at an approved place of unloading or at a sufferance wharf:

Provided that-

- (i) goods may be unloaded from any such aircraft or vessel into another vessel in order to be landed; and in any such case such goods shall be taken directly to and landed without delay at an approved place of unloading or at a sufferance wharf;
 - (ii) with the permission of the proper officer and subject to such conditions as he may impose, goods reported for re-exportation by another aircraft or vessel may be unloaded into any other aircraft or vessel pending re-exportation;
- (d) all goods which have been unloaded or landed shall be conveyed to a Customs area and, if the proper officer so requires, shall be deposited in a transit shed or in a Customs warehouse:

Provided that such goods as the proper officer may consider to be unsuited for storage in a transit shed or a

Customs warehouse shall be deposited in such other place as the proper officer may direct, and thereupon such other place shall, for the purpose of such deposit, be deemed to be a transit shed;

- (e) no goods shall be removed from any part of a Customs area or from a transit shed or a Customs warehouse unless such goods have first been duly reported and entered and authority for their removal or delivery has been given by the proper officer;

Provided that the proper officer may, if he considers it necessary, direct the agent of any aircraft or vessel from which goods have been landed into any transit shed or Customs warehouse to remove such goods to some other place (which other place shall, for such purpose, be deemed to be a transit shed) selected by such proper officer and, if the agent fails to remove the goods when called upon, the proper officer may have them removed at the risk and expense of such agent;

- (f) all goods entered for warehousing shall be removed by the importer by such routes, in such manner, and within such time, as the proper officer may direct to the warehouse for which they were entered and shall be delivered into the custody of the person in charge of the warehouse:

Provided that, if the proper officer so requires, the owner shall first enter into a bond for the due warehousing of the goods.

- (2) Any person who contravenes this section, or any of the conditions which may have been imposed by, or any of the directions which may have been given by, the proper officer

shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

Entry, Examination, and Delivery

- 28.** Except otherwise provided in the Customs laws, the whole of the cargo of any aircraft or vessel which is unloaded or is to be unloaded shall be entered by the owners within a period of twenty one days after the commencement of discharge either for-
- Entry of cargo.**
F.S 9 of 1996
Reg. 42
- (a) Home consumption
 - (b) warehousing;
 - (c) transhipment;
 - (d) export ex-warehouse;
 - (e) removal & another warehouse;
 - (f) use as stores for aircraft or vessels; or
 - (g) re-warehousing
- (2) Where any entry is delivered to the proper officer, the owner shall furnish with the entry full particulars supported by documentary evidence of the goods referred to in the entry. **Added by F.S 9 of 1996**
- (3) Entries for goods to be unloaded may be delivered to the proper officer for checking before the arrival at the port of discharge of the aircraft or vessel in which such goods are imported; and in any such case the Commissioner-General may in his discretion permit any goods to be entered before the arrival of such aircraft or vessel. **Added by F.A.2 of 1998**
- (4) Where any goods remain unentered at the expiration of the prescribed period or of such further period as may have been

prescribed period, or of such further period as may have been allowed by the proper officer, then such goods shall, if the proper officer so requires, be removed by, or at the expense of,

the agent of the aircraft or vessel in which such goods were imported to a Customs warehouse

- (5) Where goods are entered for home consumption and are liable to taxes, payment of taxes should be effected within a period of forty-five days.
- (6) A person who contravenes subsection (5) is liable to payment a fine of 1% of the taxes assessed to be paid.

- 29. (1) Save as otherwise provided in the Customs laws, any goods liable to transfer tax which are unloaded or to be unloaded from any aircraft, vessel or vehicle, shall be entered by the owners in the manner and within the period prescribed, or within such further period as may be by the proper officer.

**Entry of transfer
Goods.
13 of 1969.**

- (2) Where any goods liable to transfer tax remain unentered at the expiration of the period prescribed or such further period as may have been allowed by the proper officer, then such goods shall, if the proper officer so required, be removed to a Customs warehouse by, or at the expense of, the owner of the aircraft,

vessel or vehicle in which such goods were transferred.

- 30.** The surplus stores of any aircraft or vessel may, with the permission of the proper officer, be entered for home consumption or for warehousing. **Surplus stores may be entered.**

- 31.** (1) Notwithstanding sections 27 and 28- **Provisions relating to mail, personal baggage, etc.**
- (a) mail bags and postal articles in the course of transmission by post may be unloaded and delivered to an officer of the Post Office without entry;
 - (b) goods which are the bona fide personal baggage of the passengers, or members of the crew, of any aircraft or vessel may, subject to the provisions of any regulations, be unloaded and delivered to such persons without entry;
 - (c) the proper officer may permit the unloading and delivery to the owner of any bullion, currency notes, coin, or perishable goods, without entry subject to an undertaking being given by such owner to furnish the necessary entry within forty-eight hours of the time of delivery.

A.N 4 of 1983
A.N 4 of 1988
F.B of 1989
F.S.1996
(No.9)

- (2) An owner who contravenes any undertaking given under subsection (1) (c) shall be guilty of an offence and liable to a fine not exceeding **fifty thousand shillings**.

- 32.** (1) If the owner of any goods is, by reason of the absence of any, or of any sufficient, documents or information concerning them, unable to furnish full particulars of such goods, he shall make and subscribe a declaration on the prescribed form to **Entry in absence of documents.**

that effect, and thereupon the proper officer may permit the owner to examine such goods in his presence.

- (2) Upon such examination having been made the proper officer may, subject to section 33, permit the owner to enter such goods for home consumption, or for warehousing, if he is satisfied that the description of the goods for tariff and statistical purposes is correctly made in such entry, and also-
 - (a) in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct; and
 - (b) in the case of goods liable to duty according to weight, quantity, number, measurement, or strength, that the weight, quantity, number, measurement or strength declared on the entry is correct.
- (3) Where the proper officer has permitted entry to be made under subsection (2), the delivery of such goods may accordingly be made, but the proper officer may, in the case of goods liable to duty *ad valorem*, retain such samples of the goods for such period up to the passing of perfect entry as he may think fit.
- (4) Where the owner of any goods referred to in the declaration does not make, or is not permitted to make, entry thereof in accordance with this section, then the proper officer shall cause the goods referred to in such declaration to be deposited in a Customs warehouse.

- 33.** (1) Where any goods entered in accordance with Section 32 are goods liable to duty *ad valorem*, then such entry shall be deemed to be a provisional entry.

Provisions relating to goods liable to ad valorem duty. 3 of 1958.

(2). Where any such goods are provisionally entered for home consumption, then the proper officer may require the owner to deposit, in addition to the amount estimated as the duty for the purpose of making such provisional entry, such further sum as the proper officer may think fit; and such estimated duty and further sum shall be held on deposit and shall be forfeited unless the owner within three months, or such further period as may be allowed by the proper officer, of the provisional entry produces to the proper officer satisfactory evidence of the value of such goods and makes perfect entry thereof.

(3). Where the owner makes perfect entry in accordance with subsection (2), then-

(a) if the amount of the deposit is more than the full amount of the duty, either the difference shall be refunded to the owner and the balance brought to account as duty or the owner shall pay to the proper officer the full amount of the duty and be refunded the amount of the deposit;

(b) if the amount of the deposit is equal to or less than the full amount of the duty, the deposit shall be brought to account as duty, and the difference, if any shall thereupon be paid by the owner to the proper officer.

34. (1) The proper officer may subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof or the payment of the duties thereon, permit any goods to be removed from any transit shed or Customs area without payment of the duty for such purpose, for

**Delivery from
Customs in
special
circumstances.**

such period, and in such quantities, as he may think fit.

- (2). Any person who contravenes any conditions imposed under subsection (1) shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

35. The proper office may permit any goods to be re-packed, skipped, bulked, sorted, lotted, or packed, on any approved place of unloading, or on a sufferance wharf, or in a transit shed, or in a Customs area. **Re-packing, etc., in Customs area, etc.**

Provisions Relating to a Customs Warehouse

- 36 (1) Where any goods which have been deposited in a Customs warehouse are not lawfully removed within two months after deposit, then such goods may be sold by public auction after one month's notice of such sale has been given by the proper officer by publication in such manner as the Commissioner-General may see fit: **Goods deposited in a Customs warehouse may be sold, etc. 3 of 1958, 5 of 1960.**

Provided that any such goods which are of a perishable nature, or are animals, may be sold by the proper officer without notice, either by public auction or by private treaty, at any time after deposit in the Customs warehouse.

- (2). Where any goods have been deposited in a Customs warehouse then they shall be subject to such rent and other charges as may be prescribed.

- (3). Where any goods are sold under this section, then the proceeds thereof shall be applied in the order set out below in the discharge of-
- (a) the duties, if any;
 - (b) the expenses of removal and sale;
 - (c) the rent and charges due to the Customs;
 - (d) the port charges; and
 - (e) the freight and any other charges.
- (4). Where, after the proceeds of any such sale have been applied in accordance with subsection (3), there is any balance, then such balance shall-
- (a) if the goods were prohibited goods, or restricted goods in relation to which there had been any contravention or if no application for such balance is made as provided in paragraph (b) hereof, be paid into the Customs revenue;
 - (b) in any other case be paid to the owner of the goods if he makes application therefor within one year of the date of the sale.
- (5). Where any goods are offered for sale in accordance with this section and cannot be sold for a sum to pay all duties, expenses, rent, freight, and other charges, they may be destroyed or disposed of in such manner as the Commissioner-General may direct.
- (6). Any officer having the custody of any goods in a Customs warehouse, or place of deposit deemed to be a Customs

warehouse, may refuse delivery therefrom until he is satisfied all

duties, expenses, rent, freight and other charges due in respect of such goods have been paid.

37. (1) Where under this Act any goods are required to be deposited in a Customs warehouse, the proper officer may, in his discretion, decide that it is undesirable or inconvenient to deposit such goods in a Customs warehouse and direct that such goods shall be deposited in some other place; and thereupon such goods shall for all purposes be deemed to have been deposited in a Customs warehouse as from the time that they are required to be so deposited.

Goods deemed to be in Customs warehouse.

(2). Where any goods are deemed to have been deposited in a Customs warehouse then such goods shall, in addition to the rent and other charges to which they are liable under section 36, be chargeable with such expenses incurred in the securing, guarding, and removing, of them as the proper officer may consider reasonable; and neither the Commissioner-General nor any officer shall be liable for the loss of or damage to such goods which may be occasioned by reason of their being so deposited and dealt with.

PART IV - WAREHOUSING OF GOODS

General Provisions

- 38.** (1) Subject to any regulations, goods liable to import duty may on first importation be warehoused without payment of duty in a Government warehouse or a bonded warehouse. **Dutiable goods May be warehoused. L.N. 1/1967.**
- (2). On, or as soon as practicable after, the landing of any goods to be warehoused, the proper officer shall take a particular account of such goods and shall enter such account in a book; and such account shall, subject to sections 43 and 49, be that upon which the duties in respect of such goods shall be ascertained and paid.
- 39.** (1) Where any goods entered to be warehoused are delivered into the custody of the person in charge of a warehouse, the proper officer shall, save where the Commissioner-General otherwise directs, take a particular account of such goods, whether or not any account thereof has been previously taken. **Procedure on warehousing. L.N. 1/1967.**
- (2). The proper officer shall, in taking such account, enter in the book for that purpose the name of the aircraft or vessel or the registered number of the vehicle, as the case may be in which the goods were imported or, in the case of postal articles, the parcel post reference, the name of the owner such goods, the number of packages, the mark and number of each package, and the value and particulars of the goods.
- (3). After such account has been taken and the goods deposited in the

warehouse in accordance with the direction of the proper officer, such officer shall certify at the foot of the account that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

- (4). Subject to section 41, all goods entered to be warehoused, shall forthwith be removed to the warehouse for which they are entered and deposited therein in the package in which they were imported:

Provided that where any goods are permitted to be repacked, skipped, bulked, sorted, lotted, or packed, in accordance with section 35, then such goods shall be deposited in the packages in which they were contained when that account thereof was taken.

- (5). Any person who contravenes subsection (4) shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

- 40.** (1) Where any goods entered to be warehoused and not duly warehoused by the owner, the proper officer may cause them to be removed to the warehouse for which they were entered.

Removal to warehouse of goods entered therefor.

- (2). Where any goods are so removed to a bonded warehouse the warehouse keeper shall pay the cost of the removal of such goods and shall have a lien on such goods for such cost.

- 41.** Goods which have been warehoused may be entered either for-

Entry of ware-Housed goods.

- (a) home consumption;
- (b) exportation;

- (c) removal to another warehouse;
 - (d) use as stores for aircraft or vessels; or
 - (e) re-warehousing.
- (2). Where any goods have been entered for warehousing, they may, before they are actually warehoused, be entered for home consumption, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels, and in any such case such goods shall be deemed to have been so warehoused and may be delivered for home consumption, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessel, as the case may be as if they had been actually so warehoused.

- 42.** (1) Where any goods are warehoused, the Commissioner-General may, subject to such conditions as he may impose-
- (a) permit such goods to be repacked, skipped, bulked, sorted, lotted, or packed, therein;
 - (b) permit samples of such goods to be taken by the owner;
 - (c) permit the name of the owner of such goods in the account taken under section 38 to be changed if application therefor is made on the prescribed form and signed by both the owner and the intended owner,
 - (d) permit the assembly or manufacture in the warehouse of any article consisting wholly or partly of such goods; and for such purpose the Commissioner-General may permit the receipt in a warehouse of duty free or locally produced,

**Operations in a
warehouse.
2 of 1963**

- (e) articles required as components of the article to be so assembled or manufactured therein:

Provided that where the finished article is entered for home consumption, duty shall be paid on the goods forming part thereof according to the first account thereof taken upon the warehousing of the goods except in the case of oils which are warehoused in a refinery in which case duty shall be paid on the goods which are entered for home consumption.

- (2). Any person who contravenes any conditions which may be imposed by the Commissioner-General under this section shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

- 43. (1) The proper officer may, either on the direction of the Commissioner-General or on the application and at the expense of the owner-

Re-gauging and re-valuation.

- (a) re-gauge, re-measure, re-weigh, examine, or take stock of, any warehoused goods;
- (b) re-value any warehoused goods liable to duty *ad valorem* which have deteriorated in quality;

and in either such case the duty on any such goods shall be payable according to the result, unless the proper officer considers that any loss or deterioration is excessive or has been wilfully or negligently caused, in either of which events the duty shall, subject to such reduction, if any, as the Commissioner-General may allow, be payable according to the original account.

44. (1) The proper officer may, subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof or the payment of duties thereon, permit any goods to be removed from any warehouse without payment of the duty for such purpose, for such period, and in such quantities, as he may think fit.

Delivery from warehouse in special circumstances.

(2). Any person who contravenes any conditions imposed under subsection (1) shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

45. (1) Where any warehoused goods are to be removed to another warehouse, then the proper officer-

Removal to Another warehouse.

(a) shall require the owner of such goods to deliver an entry thereof in such form and manner as the proper officer may direct;

(b) shall require such owner to give security in such amount, not being less than the duty chargeable on such goods, as the proper officer may think fit for the due arrival and re-warehousing of such goods within such time as the proper officer may consider appropriate; and

(c) shall transmit to the proper officer of the place where such goods are to be re-warehoused in such other warehouse an account containing the particulars of such goods.

(2). Any security given under this section shall not be discharged unless-

(a) the conditions attaching thereto have been satisfied; or

(b) the full duty payable on such goods has been paid in accordance with this Act; or

(c) such goods are otherwise accounted for to the satisfaction of the proper officer, and any duties due in respect of any deficiency in such goods not so accounted for has been paid.

(3). On the arrival of such goods at such other warehouse they shall be re-warehoused in the same manner as if they were being warehoused on the first importation thereof.

46. (1) Where any warehoused goods have been entered for use as stores for an aircraft or vessel, they may be delivered for that purpose to any vessel or aircraft proceeding to a foreign port:

Warehoused goods may be delivered as stores.

Provided that warehoused goods shall not be entered for use as stores for a vessel of less than ten tons register or be delivered for that purpose.

(2). Where any warehoused goods are delivered for the purpose of being used as stores for an aircraft or vessel, they shall forthwith be put on board the aircraft or vessel for which they are entered.

(3). Where any warehoused goods are dealt with contrary to this section, then the owner of such goods shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

47. (1) The Commissioner-General may, subject to such conditions as he may impose-

**Abandonment,
etc., of ware-
housed goods.**

- (a) permit the owner of any warehoused goods to abandon such goods to the Customs;
- (b) permit the owner of any warehoused goods which, in the opinion of the proper officer, are not worth the duty payable thereon or have become damaged, or are surplus, by reason of any operations in connexion therewith carried out under section 42 to destroy such goods;

and in either such case the duty on such goods shall be remitted.

(2). Where under subsection (1) any warehoused goods are-

- (a) abandoned to the Customs, then such goods may be destroyed or otherwise disposed of in such manner as the Commissioner-General may direct and at the expense of the owner thereof;
- (b) permitted to be destroyed and such goods were warehoused in a Government warehouse, then the owner of such goods shall nevertheless be liable to pay to the proper officer the rent and other charges due to such goods.

48. (1) All warehoused goods which have not been removed from a warehouse in accordance with this Act within three months from the date on which they were warehoused may, with the written permission of the commissioner General, be re-entered for a further period of three months.

**Period of
warehouse and
sale of goods.
3 of 1958
5 of 1960
F.B of 1989
Substituted
F/A 2 of 1998
S.13
F.A. 7 of 1999**

Provided that in the case of motor vehicles and raw materials, the periods will be six months.

A.N 4 of 1984

- (2) Where any goods required to be re-warehoused under subsection (1) are not so re-warehoused, then they shall be sold by public auction after one month's notice of such sale has been given by the proper officer by publication in such manner as the Commissioner-General may see fit:

Provided that any such goods which are of a perishable nature may be sold by the proper officer without notice, either by public auction or private treaty, at any time after the expiry of such period of one year.

- (3). Where any goods are sold under the provisions of this section, then the proceeds thereof shall be applied in the order set out below in the discharge of-

The duties;

- (a) the expenses of the sale;
 - (b) any rent and charges due to the Customs or to the warehouse keeper;
 - (c) the port charges; and
 - (d) the freight and any other charges.
- (4). Where, after proceeds of any such sale have been applied in accordance with subsection (3), there is any balance, then such balance shall, if the owner of the goods makes application therefor within one year from the date of the sale, be paid to such owner, or, in any other case, be paid into the Customs revenue.

(5). Where any goods are offered for sale in accordance with this section and cannot be sold for a sum to pay all duties, expenses, rent, freight, and other charges, they may be destroyed or disposed of in such manner as the Commissioner-General may direct.

49. (1) Where any warehoused goods are delivered for home consumption, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels, or are to be re-warehoused or sold under section 48, then the proper officer may examine and take stock of such goods.

**Examination of
warehoused
goods on
delivery.**

(2). Where there is any deficiency between the quantity shown by the warehouse account and that ascertained on such examination, then, if the proper officer considers-

(a) that the deficiency is not excessive or that it was not wilfully or negligently caused, he may allow the deficiency and direct that the duties on such goods shall be payable, or that the re-warehousing entry shall be made, as the case may be, on the result of such examination;

(b) that the deficiency is excessive or that it was wilfully or negligently caused, he shall require the duties on such goods to be paid by the owner, according to the warehouse account;

Provided that-

(i) where the goods are to be re-warehoused, the duty on such deficiency shall be forthwith paid by the

owner of such goods and the re-warehousing entry

shall be made according to the result of such examination;

- (ii) where the goods are to be sold under section 48, the duty on such deficiency shall be forthwith paid by the warehouse keeper in any case where the goods were warehoused in a bonded warehouse.

- 50.** (1) The proper officer shall at all times have the right of access to any part of any warehouse and may examine any goods therein; and for the purpose of obtaining such access the proper officer may break open the warehouse or any part thereof, or any adjacent premises.

Access to Warehouse.

- (2). No person, other than the proper officer or, in the case of a bonded warehouse, the warehouse keeper or any duly authorised employee, shall open any warehouse or gain access to any goods therein save with the approval of the proper officer; and any person who contravenes this subsection shall be guilty of an offence and liable on conviction to a fine not exceeding **five hundred thousand shillings**.

- (3). No person shall enter any warehouse, or part thereof, contrary to the orders of the proper officer or shall refuse to leave any warehouse, or part thereof, when directed to do so by the proper officer; and any person who contravenes this subsection shall be guilty of an offence and liable on conviction to a fine not exceeding **five hundred thousand shillings** or to imprisonment not exceeding five years.

**A.N 4 of 1983
S.N 1 of 1992
S.N 17 of
1994**

S.N 17 of 1994

- 51.** Where any goods remain in any warehouse for a period of more than fourteen days after they have been entered for home consumption or after they have been sold in accordance with this

Removal of Goods after entry for home consumption, etc.

Act, then such goods shall, unless the Commissioner-General in any special case otherwise directs, be forfeited and may be destroyed or otherwise disposed of in such manner as the Commissioner-General may direct.

**A.N 4 of 1983
A.N 4 of 1984
S.N 4 of 1988
S.N 1 of 1992
S.N 17 of 1994**

- 52.** (1) Any person who,
- (a) takes, or causes or permits to be taken, any goods from any warehouse otherwise than in accordance with this Act;
 - (b) fails to carry into and deposit in the warehouse, any goods entered for warehousing; or
 - (c) willfully destroys or damages any warehoused goods otherwise than in circumstances specifically provided for in this Act,

Penalty for Unlawfully taking, etc., Warehoused goods.

**Substituted
F.B. 1 of
1999 S.11**

shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding two years or a fine equal to ten percent of the C.I.F. value of the goods.

- 53.** (1) The Commissioner-General may, on application, license any building as a warehouse for the deposit of goods liable to import duty; and the Commissioner-General may, without assigning reason, refuse to issue any such licence and may, subject to a refund of the proportionate part of the licence fee, at any time revoke any licence which has been issued.
- (2) The Commissioner-General may licence any building as either-
- (a) a general warehouse, that is to say, for the warehousing of goods generally; or
 - (b) a private warehouse, that is to say, only for the

Commissioner-General may licence warehouse.

warehousing of goods which are the property of the warehouse keeper.

- (3) Every licence shall be in the prescribed form and shall be subject to the payment of the prescribed annual fee and shall expire on the 31st December in each year.
- (4) The Commissioner-General may require the person applying for a licence to furnish such security as the Commissioner-General may think appropriate as a condition to the grant of the licence and the Commissioner-General may, at any time, require a warehouse keeper to furnish new security in a different amount or on different terms.
- (5) The Commissioner-General may, at any time, require a warehouse keeper to make such alterations or additions to his bonded warehouse as the Commissioner-General may consider necessary to ensure the proper security or warehousing of any goods.
- (6) No building shall be used as a bonded warehouse unless there is in force in relation thereto a valid licence.
- (7) Any warehouse keeper who uses, or permits to be used, his warehouse in contravention of any of the terms of his licence shall be guilty of an offence.
- (8) Any owner or occupier of a building who uses, or permits to be used, such building as a bonded warehouse without being the holder of a valid licence in respect thereof, shall be guilty of an offence and liable on conviction to a fine not exceeding **five hundred thousand shillings** for any day, or part of a day during which the building was so used.

S.N 4 of 1983
S.N 4 of 1988
F.B of 1989
S.N 17 of
1994

54. (1) Where the Commissioner-General revokes any licence under section 53, then he shall cause to be served on the warehouse keeper notice of such revocation by leaving such notice with the person in charge of the bonded warehouse; and thereupon such service shall be deemed to be notice of such revocation to the owners of all goods warehoused therein.
- (2) Where any warehouse keeper proposes not to renew his licence in relation to any bonded warehouse, then he shall cause notice of such intention to be given to the owners of all goods warehoused therein.
- (3) Where the licence in relation to any bonded warehouse has been revoked or has expired, then, within such time as the Commissioner-General may direct, all goods warehoused therein shall be entered and delivered for home consumption, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels.
- (4) Where any goods have not been so entered and delivered in accordance with subsection (3), then the proper officer may cause such goods to be taken to a Customs warehouse and thereupon such goods shall be dealt with in accordance with section 36.

**Procedure on
Revocation or
expiry of
licence.**

55. (1) Every warehouse keeper shall-
- (a) provide such office accommodation and just weights, scales, measures, and other facilities, for examining and

**Warehouse
keeper to
provide facilities
2 of 1963.**

taking account of goods and for securing them as the proper officer may require;

- (b) keep a record of all goods warehoused therein and shall keep such record at all times available for examination by the proper officer;
 - (c) stack and arrange the goods in the bonded warehouse so as to permit reasonable access to and examination of every package at all times;
 - (d) provide all necessary labour and materials for the storing, examining, packing, marking cooping, weighing, and taking stock, of the warehoused goods whenever the proper officer so requires;
 - (e) maintain such records and accounts relating to the operations of a refinery, in such form and manner, as the proper officer shall require, and shall keep such records and accounts at all times available for examination by the proper officer.
- (2) Where any warehouse keeper contravenes this section the Commissioner-General may direct that no other goods shall be warehoused by such warehouse keeper until such warehouse keeper has, in the opinion of the Commissioner-General, complied with such provisions.
- (3) Any warehouse keeper who contravenes any of the provisions of this section or of any direction given by the Commissioner-General under this section shall be guilty of an offence and liable on conviction to a fine not exceeding **four thousand shillings**.
- (4) Any warehouse keeper who takes, substitutes, causes or permits any goods to be substituted shall be guilty of an offence and shall be liable to a fine of ten percent of the C.I.F. value of the

goods substituted or taken.

56. (1) The proper officer may direct in what parts or divisions of any bonded warehouse and in what manner any goods shall be deposited therein.

Stowage and storage of goods in bonded warehouse.

S.N 4 of 1988
F.B of 1989
S.N 17 of 1994
F.A. 1 of 1999
S.13

(2) Subject to section 42, where any goods have been warehoused in a bonded warehouse, then, except with the approval of the proper officer, such goods shall not be moved or interfered with in any way, nor shall any alteration be made in the marks or numbers of any package.

(3) Any warehouse keeper who contravenes, or who causes or permits a contravention of, this section shall be guilty of an offence and shall be liable to a fine equal to ten percent of the C.I.F. value of the goods, and any goods in respect of which any offence under subsection (2) has been committed shall be liable on conviction to forfeiture.

57. (1) Where the warehouse keeper of a private bonded warehouse contravenes any of the provisions of this Act, the proper officer may require him within such time as the proper officer may direct, to remove all or any of the goods warehoused in such private

Removal of goods From private to General warehouse.

warehouse to a general bonded warehouse or to enter and deliver them for home consumption, for exportation, or for use as stores for aircraft or vessels.

(2) Where any warehouse keeper contravenes any requirement given under subsection (1), the proper officer may cause such goods to be taken to a Customs warehouse and thereupon such goods

shall be dealt with in accordance with section 36.

58. (1) Every warehouse keeper shall, on request, produce to the proper officer all goods deposited in his bonded warehouse.

Warehouse keeper to produce goods deposited.

S.N 4 of 1988
F.B of 1989
F.B. 1 of 1999
S.14

- (2) Any warehouse keeper who contravenes this section shall, in the absence of satisfactory explanation to the proper officer, be guilty of an offence and liable on conviction to a fine of ten percent of the C.I.F. value in respect of each package not so produced and, in addition, the warehouse keeper shall forthwith pay the duties in respect of each such package.

Government Warehouses

59. Where any goods are deposited in a Government warehouse, then they shall be subject to such rent and other charges as may be prescribed or as may be provided for in this Act, and, if such rent and other charges are not paid to the proper officer when lawfully demanded, the goods in respect of which such rent and other charges are due may be sold, and the proceeds thereof applied, in accordance with section 36.

Goods in Government Warehouse Liable to rent, etc.

60. (1) Where any goods are deposited in a Government warehouse, then the proper officer may-

Removal, etc., of goods in Government Warehouse.

- (a) Remove, at the expense of the Customs, such goods from that warehouse to another Government warehouse;
- (b) perform, in relation to such goods and at the expense of the owner thereof, all such acts as he may consider

reasonably necessary for the proper custody and preservation of such goods:

Provided that the proper officer shall not, save where he considers immediate action necessary, perform any such act until twenty-four hours after the owner of such goods has been notified that any such act is necessary;

- (c) by notice inform the owners of such goods that it is proposed to close such warehouse at the end of such period, not being less than three months from the date of such notice, as may be specified in such notice; and in any such case regulations shall be made providing for the manner in which any such goods shall be dealt with on such warehouse being closed.