

## PART V – EXPORTATION

### *Prohibited and Restricted Exports*

- 61.** (1) The goods specified in Head A of any of the Parts of the Third Schedule are prohibited goods and the exportation thereof is prohibited. **Prohibited and restricted goods. 10 of 1955.**
- (2) The goods specified in Head B of any of the Parts of the Third Schedule are restricted goods and the exportation thereof, save in accordance with any conditions regulating their exportation is prohibited.
- 62.** (1) The Minister may, by order published in the Gazette, amend the Third Schedule, and any such order may provide that the exportation of any goods, or class of goods-
- Power to prohibit, etc., exports. Dec 13 of 1977**
- (a) is prohibited, either generally or in relation to Uganda.
- (b) is prohibited, save in accordance with any conditions regulating their exportation, either generally or in relation to any country.
- (2) The Minister may, by order published in the Gazette-
- (a) provide that the exportation from 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 Third 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 Third 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 exportation thereof either to all places, or to any particular country or place, or to any particular person.

- 63.** (1) Subject to subsection (2), sections 61 and 62 shall not apply to goods in transit, or for transshipment, or exported as stores of any aircraft or vessel, unless such goods come within the provisions of paragraph 2 of Head B of the Third Schedule, or are goods of which the exportation as stores for any aircraft or vessel, is expressly prohibited or restricted in any order made under this Act prohibiting or restricting the exportation of goods.

**Exemption of goods in transit, etc.**

Where under subsection (1), sections 61 and 62 do not apply to any goods in transit, or for transshipment, or exported as stores for any aircraft or vessel, then such goods shall be duly exported within such time as the Commissioner-General may specify; and if such goods are not so exported, then as from the last date on which they should have been so exported, they shall be deemed to be prohibited goods or restricted goods, as the case may be.

***Entry Outwards and Loading of Aircraft and Vessels***

- 64.** (1) The master or agent of every vessel in which any goods are to be exported shall make entry outwards of such vessel to the proper officer on the prescribed form and in the prescribed manner.
- (2) Save with the permission of the proper officer-
- (a) no such entry outwards of a vessel shall be made before the whole

**Entry outwards of vessel.**

of the cargo reported in such vessel for discharge has been discharged;

(b) no goods shall be loaded on such vessel before such entry outwards is made.

(3) Any master or agent who contravenes subsection (1), and any master who permits any goods to be loaded contrary to subsection (2) or contrary to the terms of any permission given under such subsection (2), shall be guilty of an offence.

**65.** (1) Save as otherwise provided in the Customs laws, the whole of the cargo to be loaded for export on any aircraft or vessel shall be entered by the owner of such cargo in the manner prescribed. **Entry of cargo for export. 5 of 1960**

(2) Where any owner delivers an entry under this section he shall furnish therewith to the proper officer full particulars, supported by documentary evidence, of the goods referred to in the entry.

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.

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

(a) no goods shall be put on board any aircraft or vessel departing to a foreign port unless such goods have first been duly entered;

(b) no goods shall be put on board any aircraft or vessel departing to 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 put on board any such aircraft or vessel departing to a foreign port except from an approved place of loading or from a sufferance wharf:

Provided that-

- (i) goods may be put on board any such aircraft or vessel from another vessel on to which they had been put on board in order to be loaded on to such aircraft or vessel;
  - (ii) loaded on to such aircraft or vessel from another vessel;
- (d) no goods shall be put on board any vessel departing to a foreign port before entry outwards of such vessel;
  - (e) no goods shall be put on board any vessel to be loaded on to any aircraft or other vessel departing to a foreign port if such goods may not, under the provisions of this subsection, be directly put on board such aircraft or other vessel;
  - (f) all goods put on board any vessel to be loaded on to any aircraft or other vessel departing to a foreign port shall be so loaded within the limits of the port.
- (2) Any person who contravenes this section, or any of the conditions which may have been imposed 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.

- 67. (1) Notwithstanding section 66, the proper officer may, subject to any regulations, permit-

**Provisions relating to personal baggage,**

regulations, permit-

etc.

- (a) goods which are the bona fide personal baggage of the passenger, or members of the crew, of any aircraft or vessel to be put on board such aircraft or vessel and exported without entry;
- (b) goods intended for sale or delivery to passengers, or members of the crew, of any aircraft or vessel to be put on board such aircraft or vessel, subject to such conditions as he may impose, without entry;
- (c) mail bags and postal articles in the course of transmission by post to be put on board and exported without entry;
- (d) goods to be put on board any aircraft or vessel departing to a foreign port without entry subject to an application being made by the owner on the prescribed form and in the prescribed manner and to an undertaking being given by the owner of such goods to furnish the necessary entry within ninety-six hours, or such further time as the proper officer may specify, of the departure of the aircraft or vessel and to such security, if any, being given by such owner for the due payment of any export duties as the proper officer may consider appropriate.

(2) Any person who-

- (a) contravenes any conditions imposed under subsection (1) (b); or
- (b) contravenes any undertaking given under subsection (1) (d),

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

- 68.** (1) No goods which have been put on board any aircraft or vessel for export, or for use as stores, or as passengers' baggage, shall, save with the written

**Goods for  
export not to  
be discharge**

permission of the proper officer and in accordance with such conditions as he may impose, be discharged at any place within Uganda.

**in another State.**

- (2) Any person who contravenes this section, or any such conditions imposed 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.

**69.** (1) Before any-

- (a) warehoused goods; or
- (b) goods on which drawback may be claimed; or
- (c) dutiable goods intended for transshipment; or
- (d) restricted goods,

may be entered for exportation, for transshipment, or for use as stores for aircraft or vessels the proper officer may require the owner of such goods to give security, in such amount and subject to such conditions as he may think fit, that such goods shall be duly put on board the aircraft or vessel for which they are entered and either duly exported to and discharged at the place for which they are so entered, or used as stores, as the case may be, within such time as he may specify.

- (2) All goods in respect of which security is required under the provisions of this section (in this section referred to as bonded goods) shall, after being put on board, be duly exported to and discharged at the place for which they are entered, or used as stores for aircraft or vessels, as the case may be.

- (3) The proper officer may require the owner of any bonded goods which

**Provisions relating to export of certain goods.  
(2) 10 of 1955.**

have been put on board any aircraft or vessel for exportation to any place to produce, within such time as the proper officer may consider reasonable, a certificate from the customs authorities at the port of discharge of the due discharge thereof of such goods according to the export entry; and if such owner fails to produce such certificate, or if such certificate does not show that such goods have been duly discharged thereof according to the export entry, and the owner fails to account for any such goods to the satisfaction of the proper officer, then the proper officer may refuse to allow such owner to enter for export and to export any other goods in respect of which security may be required under this section.

- (4) Where any bonded goods-
  - (a) are short-shipped, the owner thereof shall so notify the proper officer within twenty-four hours, or such further;
  - (b) time as the proper officer may allow, of the departure of the aircraft or vessel;
  - (c) have been removed from a warehouse for delivery on board any aircraft or vessel but are not put on board such aircraft or vessel, the owner thereof shall forthwith enter the goods for warehousing, or for exportation, or for use as stores for aircraft or vessels.
  
- (5) Where any bonded goods are brought to any Customs airport, Customs area, or other place, to be put on board any aircraft or vessel and, on examination by the proper officer, are found-
  - (a) not to agree with the particulars of the entry thereof;
  
  - (b) being goods under drawback, not to be goods entitled to

drawback,

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.

- (6) Any owner who-
- (a) contravenes any condition imposed on him under this section in respect of any bonded goods; or
  - (b) 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.

- (7) Where any master contravenes, or causes or permits the contravention of, subsection (2), he shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.

- 70.** (1) The proper officer may, on application being made on the prescribed form and in the prescribed manner by the master or agent of any aircraft or vessel departing to a foreign port, permit any goods to be put on board any such aircraft or vessel for use as stores subject to the payment of any export duty and to such conditions as he may think fit.

**Stores for  
aircraft and  
vessels.**

- (2) Any person who puts, or causes or permits to be put, any goods on board any aircraft or vessel for use as stores in contravention of this section, or of any conditions imposed by the proper officer, shall be

guilty of an offence and any goods in respect of which such an offence

has been committed shall be liable to forfeiture.

S.N 4 of 1988  
F.B of 1989  
F.S. of 1995

- 71.** (1) Where any goods (other than bonded goods within the meaning of section 69) are entered for exportation and such goods are not exported in the aircraft or vessel for which they were so entered or are short-shipped, the owner thereof shall so notify the proper officer within forty-eight hours, or such further time as the proper officer may allow, of the departure of the aircraft or vessel. **Short shipment of non-bonded goods.**
- (2) Any owner who contravenes this section shall be guilty of an offence and liable on conviction to a fine not exceeding **two hundred thousand shillings.**
- 72.** (1) Where any goods are, with the permission of the proper officer, stored in a transit shed or a Customs area pending exportation or transshipment or while in transit, then-they shall be subject to such rent and other charges as may be prescribed; and notwithstanding section 13, they shall be so stored at the risk of the owner. **Export goods stored at risk of owner.**
- 73.** (1) Where any goods are liable on export to any duty, the amount of such duty shall be stated on the export entry of such goods. **Goods liable to export duty.**
- (2) No goods liable on export to any duty shall be exported until the export duty has been paid or security therefore given to the satisfaction of the proper officer.
- (3) Where any goods liable on export to any duty are brought to any Customs airport, Customs area, or other place, to be put on board any aircraft or vessel and, on examination by the proper officer, are found not to agree with the particulars of the entry, or application for shipment

relating thereto, 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.

- (4) Subject to the provisions of any law, export duty shall not be levied on the exportation from Uganda of any goods grown, produced, or manufactured, in another country; and any such goods shall on exportation, be subject at the place of exportation only to the export duty, restrictions and conditions imposed under the law of the country in which they were so grown, produced, or manufactured.

#### *Departure Overland*

- 74.** (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, departing overland from Uganda shall not, except where otherwise permitted by the proper officer, cause or allow the vehicle to depart from Uganda at any place other than at a port appointed under section 8, and before so departing shall-
- (a) report his intended departure to the officer stationed at the Custom house nearest to the point at which he proposes to cross the frontier;
  - (b) furnish on the prescribed form such information as may be required concerning the vehicle or any such goods;
  - (c) fully and immediately answer all relevant questions put to him by the proper officer;
  - (d) produce any consignment notes or other relevant documents demanded of him by the proper officer;

**Vehicles  
departing  
overland.  
2 of 1963.**

- (e) 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, except under and in accordance with the terms of any permission granted by the proper officer, be removed across the frontier until after due entry thereof has been made.
  - (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.
- 75.** (1) Every person (other than the person in charge of any vehicle) departing overland from Uganda shall, if he has any goods in his possession, before crossing the frontier-
- Departure  
overland  
otherwise  
than by vehicle.**
- (a) report his intended departure to the officer stationed at the Custom house nearest to the point at which he proposes to cross the frontier;
  - (b) furnish on the prescribed form such information as may be required concerning any such goods;
  - (c) fully and immediately answer all relevant questions put to him by the proper officer;
  - (d) produce all consignment notes or other relevant documents demanded of him by the proper officer;
  - (e) save as otherwise provided in the Customs laws, make due entry of any such goods.
- (2) The proper officer may stop and question any person, whether or not he has goods in his possession, appearing to be about to depart overland from Uganda, and such person shall thereupon fully and immediately

answer all such relevant questions concerning his movements and any goods in his possession as may be put to him.

- (3) No goods to which this section applies shall, except under and in accordance with the terms of any permission granted by the proper officer, be removed across the frontier until after due entry thereof has been made.
- (4) The Commissioner-General may, subject to such conditions as may be specified, exempt any person or class of person from the provisions of this section.
- (5) Any person who contravenes any of the provisions of 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.

#### *Goods in Transit or for Transhipment*

- 76.** (1) Subject to any regulations, the provisions of this Act relating to the importation, prohibition, entry, examination, landing, and exportation, of goods shall, so far as they are applicable, apply to goods in transit to a foreign port.
- (2) The provisions of this Act relating to the importation, prohibition, entry, examination, landing, warehousing, and exportation, of goods shall, so far as they are applicable, apply to goods transhipped from the aircraft or vessel in which they are imported to the aircraft or vessel in which they are to be exported.

**In transit etc.,  
goods.**

## **PART VI**

**DEPARTURE AND CLEARANCE OF AIRCRAFT  
AND VESSELS**

- 77.** (1) No aircraft or vessel, whether laden or in ballast, shall depart from any port or place in Uganda to any foreign port unless a certificate of clearance has been granted in respect of such aircraft or vessel. **Clearance required for departure to foreign port.**
- (2) The master or agent of any vessel or aircraft which departs from any port or place within Uganda in contravention of subsection (1) shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings.
- 78.** (1) The master or agent of every aircraft or vessel, whether laden or in ballast, proposing to depart to any foreign port shall apply to the proper officer for a certificate of clearance. **Grant of clearance.**
- (2) Where application for a certificate of clearance is made, then the proper officer shall not grant such certificate or clearance until he is satisfied that all the provisions of this Act in relation to the aircraft or vessel, its cargo, stores, baggage, crew, and passengers, have been complied with:
- Provided that the proper officer may, by reason of the provisions of any other law, refuse to grant such certificate of clearance notwithstanding that he may be satisfied that this Act has been complied with.
- (3) Where the master or agent of any aircraft, or of any vessel of less than two hundred and fifty tons register, makes application for a certificate of clearance, then he shall at the same time-
- (a) deliver to the proper officer an outward manifest on the prescribed form and in the prescribed manner;

- (b) produce to the proper officer all such documents as he may require relating to such aircraft or vessel and its cargo, stores, baggage, crew, and passengers;
  - (c) answer all questions which the proper officer may ask relating to such aircraft or vessel and its cargo, stores, baggage, crew, and passengers.
- (4) Where the master or agent of any vessel of two hundred and fifty tons register or more makes application for a certificate of clearance, then the proper officer may grant such clearance subject to an undertaking by such master or agent to deliver to the proper officer, within twenty-four hours of the grant of such certificate of clearance, the outward manifest of such vessel in the prescribed form and in the prescribed manner, and to answer all such questions as he may be asked relating to such vessel, its cargo, stores, baggage, crew, and passengers.
- (5) Where any aircraft or vessel proposes to depart to a foreign port in ballast, then such aircraft or vessel shall be cleared in ballast, that is to say, the words “in ballast” shall be written in those parts of the forms relating to such aircraft or vessel which contain provisions for the particulars of its cargo; and for the purpose of this subsection, an aircraft or vessel shall be deemed to be in ballast when such aircraft or vessel carries, in addition to the crew and its stores, only passengers and their bona fide personal baggage.
- (6) The proper officer may permit the master or agent of any aircraft or vessel to amend any obvious error in the outward manifest, or to supply any omission which, in the opinion of the proper officer, results from accident or inadvertence, by furnishing an amended or supplementary outward manifest in the prescribed manner.
- (7) Where any certificate of clearance has been granted but the aircraft or vessel in respect of which it was granted has not left the limits of the port in which it was granted, then the proper officer may inform, either

orally or in writing, the master of such aircraft or vessel that such certificate of clearance has been cancelled and may require the return of such certificate, and thereupon such certificate shall be deemed never to have been granted.

- (8) Any master or agent who contravenes any undertaking given under subsection (4), or who refuses to return any certificate of clearance when so required to do under subsection (7), shall be guilty of an offence.

- 79.** (1) Any officer may board any aircraft or vessel in Uganda after clearance and require the master thereof to produce such certificate of clearance and to answer any questions relating to such aircraft or vessel, its cargo, stores, baggage, crew, and passengers.
- (2) The master of any aircraft or vessel who fails to produce such certificate of clearance on demand shall be guilty of an offence.

**Clearance to be produced.**

- 80.** (1) Where, on any aircraft or vessel being boarded by the proper officer, any goods or stores which are not contained in the manifest of such aircraft or vessel are found on such aircraft or vessel, then the master thereof shall be guilty of an offence and any goods in respect of which such offence has been committed shall be liable to forfeiture.
- (2) Where, on any aircraft or vessel being boarded by the proper officer, any goods which were reported on the arrival of such aircraft or vessel as remaining on board for the ports in Uganda, or for re-exportation, or as stores, or which after arrival were put on board for removal under bond to another port in Uganda, or for exportation or use as stores, are not on board (due allowance being made in the case of stores for any goods which might fairly have been consumed or used) then the master of such aircraft or vessel shall be guilty of an offence.

**Deficiency or surplus in cargo or stores.**

of such aircraft or vessel shall be guilty of an offence.

- (3) Where, on any aircraft or vessel being boarded by the proper officer after its return to Uganda from a voyage to a foreign port, any goods which on the previous arrival of such aircraft or vessel were reported as stores or were then put on board as stores are not on board (due allowance being made for any goods which might fairly have been consumed or used) the master of such aircraft or vessel shall be guilty of an offence and liable to a fine not exceeding **200% of the value of such deficiency or surplus in cargo or stores.**

F.S. of 1995

- 81.** (1) The master of every aircraft or vessel departing to a foreign port shall bring to at the boarding station for the purpose of disembarking any officer on such aircraft or vessel, or for any other purpose of this Act, or when required so to do by the proper officer.
- (2) Any master of an aircraft or vessel who contravenes this section shall be guilty of an offence.

**Aircraft or vessel to bring to at boarding station.**

## **PART VII**

### **IMPORTATION AND EXPORTATION BY POST**

<b>Cap. 17</b>	<b>82.</b>	<p>(1) This Act shall apply to the importation, exportation, and carriage coastwise, of postal articles:</p> <p>Provided that-</p> <p>(ii) postal articles may be entered at such place and in such manner as the Commissioner-General may direct;</p> <p>(iii) any provision of this Act may, in its application to postal articles, be modified or adapted by regulations.</p> <p>(2) Any officer, or any officer in the service of the Post Office, who, in the performance of any duty under this Act, examines or seizes any postal article shall be subject in all respects to this Act and such article shall be dealt with in accordance with this Act</p> <p>(3) This section shall be in addition to, and not in derogation of, the provisions of the Uganda Posts and Telecommunications Corporation Act.</p>	<b>Application of Act to postal articles.</b>
<b>L.N. 1/1967</b>	<b>83.</b>	<p>In the case of goods-</p> <p>(a) imported by post, the time of entry of such goods for home consumption shall, except in the case where actual entry is required, be deemed to be the time when the duty thereon is assessed by the proper officer;</p>	<b>Time of entry of postal articles. 10 of 1955</b>

- (b) exported by post, the time of entry of such goods for export shall be deemed to be the time of the posting of such goods;
- (c) transferred by post to a State where the goods are liable to transfer tax, the time of entry of such goods for transfer tax purposes shall be deemed to be the time when the mail bag containing the goods is received at the Post Office of destination.

## PART VIII

### COASTWISE AND TRANSFER TRADE

L.N. 1/1967  
Dec 13 of  
1977

**84.** (1) The Minister may, by order published in the Gazette, provide that the carriage coastwise or transfer of any goods, or class of goods-

**Power to prohibit  
etc., carriage  
coast-wise and  
transfer.**

(a) is prohibited either generally or in relation to Uganda, and thereupon such goods shall, for the purpose of carriage coastwise or transfer, be prohibited goods;

(b) is prohibited, save in accordance with any conditions regulation their carriage coastwise or transfer, either generally or in relation to Uganda, and thereupon such goods shall, for the purpose of carriage coastwise or transfer, be restricted goods.

(2) The Minister may, by order published in the Gazette-

(a) provide that the carriage coastwise within Uganda of any goods or class or 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 any order made under subsection (1) in respect of all or any of the goods specified therein, and thereupon within Uganda and 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 any order made under subsection (1).

- (3) Subject to this Act and to any order made under this section, where any goods are prohibited goods or restricted goods in relation to importation or exportation, they shall also be prohibited goods or restricted goods, as the case may be, in relation to carriage coastwise or transfer.
- (4) Where, under any law, the carriage coastwise or transfer within Uganda is prohibited or restricted, then such goods shall be deemed to be prohibited goods or restricted goods, as the case may be in relation to their carriage coastwise or transfer within Uganda.

L.N.1/1967

- 85.** (1) Subject to section 86, all goods conveyed by land, sea or air, from any part of Uganda to another part thereof shall be deemed to be carried coastwise, and any aircraft or vessel conveying such goods by air or by sea shall be deemed to be a coasting aircraft or coasting vessel, as the case may be.
- (2) All goods, including locally grown or locally produced goods, conveyed by any means from any place in Uganda to any place in another Partner State shall be deemed to be goods transferred and such goods shall be subject to regulations made under section 191 (1) (f).

**Meaning of carriage coastwise and transfer.**

Provided that this subsection shall not apply to goods in transit or for transshipment, nor to goods declared for warehousing, nor to goods consigned directly from a foreign place to a State other than that at which the aircraft or vessel conveying such goods first arrives.

L.N. 1/1967

- 86.** (1) When any aircraft or vessel carrying cargo arrives at a port in Uganda from a foreign place, then the proper officer may permit such aircraft or vessel to carry goods coastwise from such port to another port within Uganda, or to carry goods on transfer from such port to a port in another

**Carriage coastwise or transfer in vessel from foreign port.**

State, upon the presentation by the master of a declaration as set out in section 88.

- (2) Where under subsection (1) a vessel or aircraft conveys goods from one port in Uganda to another port in the same State, such vessel or aircraft shall not by virtue thereof be deemed to be a coasting vessel or coasting aircraft within the meaning of this Act.
- (3) When any goods are carried coastwise or are transferred under the provisions of this section, then the loading, unloading and delivery thereof shall be subject to any regulations and to such conditions as the Commissioner-General may impose.

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

**Loading, etc.,  
of coastwise and  
transfer cargo.**

- (a) no goods shall be loaded, on or unloaded from, any aircraft or vessel for carriage coastwise 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;
- (b) no goods for carriage coastwise or transfer shall be unloaded from or loaded on to any aircraft or vessel except at an approved place of loading or at a sufferance wharf;

Provided that goods may be unloaded from any such aircraft or vessel, or loaded on to any such aircraft or vessel, on to or from any other vessel or vehicle used for the purpose of the carriage of goods between such aircraft or vessel and an approved place of landing or sufferance wharf;

S.N. 4 of 1988  
F.B. of 1989  
S.N. 17 of 1994  
F.S. of 1995

- (c) all goods which have been unloaded or landed from a coasting vessel or a coasting aircraft shall, if the proper officer so requires, be conveyed forthwith to a Customs area or transit shed;
  - (d) all goods which have been transferred by road shall, if the proper officer so requires, be conveyed forthwith, to a Custom house or such other place as the proper officer may direct.
- (2) Any person who contravenes this section, or any of the conditions which may have been imposed by the proper officer, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding **one million shillings**; and any goods in respect of which such offence has been committed, and any vehicle in which such goods were transferred, shall be liable to forfeiture and any coasting aircraft or coasting vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.

L.N. 1/1967

- 88.** (1) No coasting aircraft or coasting vessel, nor any aircraft or vessel which is carrying goods coastwise or goods for transfer in accordance with section 86, shall depart from any port or place within Uganda unless transire has been granted by the proper officer.
- (2) The master or agent of any aircraft or vessel to which subsection (1) applies proposing to depart coastwise or carrying goods for transfer, shall deliver to the proper officer an account in triplicate on the prescribed form containing the particulars of all cargo taken on board for carriage coastwise or for transfer; and the original thereof, dated and signed by the proper officer, shall constitute the grant of transire for the carriage of the goods specified therein and shall, in the case of a

**Transire required for departure coastwise and transfer.**

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

coasting aircraft or coasting vessel, be the certificate of clearance for

such aircraft or vessel for the coastwise voyage.

- (3) Any master or agent who contravenes this section, or who delivers an account of which any of the particulars contained therein is false, shall be guilty of an offence and liable on conviction to a fine not exceeding **one million shillings** and the coasting aircraft or coasting vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.

L.N. 1/1967

- 89.** (1) The master of any aircraft or vessel arriving at a port or place within Uganda carrying goods coastwise or goods for transfer-

**Transire to be delivered on arrival.**

- (a) shall forthwith deliver the transire to the proper officer of that port or place;
- (b) shall not, save with the permission of the proper officer and subject to such conditions as he may impose, permit any goods to be unloaded before the delivery of such transire:

Provided that in the case of a vessel of two hundred and fifty tons register or more, such transire may be delivered within twenty-four hours of arrival and the goods may be unloaded therefrom before the delivery of such transire.

A.N. 4 of 1983  
S.N. 4 of 1988  
F.S. of 1995

- (2) Any master who contravenes this section shall be guilty of an offence and liable to a fine not exceeding **five hundred thousand shillings** and any goods in respect of which such offence has been committed shall be liable to forfeiture, and the coasting aircraft or coasting vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.

A.N 4 of 1983  
S.N 4 of 1988  
F.B of 1989

- 90.** (1) Notwithstanding this Act, the Commissioner-General may permit any coasting aircraft or coasting vessel to be loaded, unloaded, and cleared, subject to such conditions as he may in any particular case impose. **Power of Commissioner-General to vary procedure. L.N. 1/1967**
- (2) The master of any coasting aircraft or coasting vessel who contravenes any conditions imposed by the Commissioner-General under this section shall be guilty of an offence and liable to a fine not exceeding **ten thousand shillings** and any goods in respect of which such offence has been committed shall be liable to forfeiture, and the aircraft or vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.
- 91.** The Commissioner-General may, subject to such conditions as he may impose, permit the master or agent of any aircraft or vessel carrying any goods coastwise to enter outwards such aircraft or vessel and to enter any goods carried coastwise therein for exportation without discharging such goods. **Entry outwards of aircraft, etc., carrying goods coastwise. L.N. 1/1967**
- 92.** (1) The master of any coasting aircraft or coasting vessel-
- (a) Which deviates from its voyage, unless forced to do so by circumstances beyond the control of the master, the proof whereof shall lie on the master; or
- (b) Which, having deviated from its voyage or having taken on board any wreck or other goods or discharged any goods in the course of a voyage from one part of Uganda to another, does not forthwith proceed directly to the nearest port in Uganda and
- Coasting vessel, etc. not to deviate from voyage.**

explain the circumstances thereof to the satisfaction of the proper

officer and deliver any such wreck or other goods taken on board to 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, and the aircraft or vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.

- 93.** (1) Any goods being transferred by land, other than by post or rail, between a port or place in Uganda to a port or place in another State shall be conveyed in vehicles duly licensed by the Commissioner-General in accordance with section 186. **Conveyance by road of transferred goods only in licensed vehicles. N. 1/1967**
- (2) Any person who uses any unlicensed vehicle for the transfer of goods in contravention of subsection (1), without the written permission of the Commissioner-General, shall be guilty of an offence and shall be liable to a fine of one million shillings and the vehicle and goods in respect of which such offence has been committed shall be liable to forfeiture. **F.A 1. of 1999 S.15**
- 94.** (1) Any officer may go on board any coasting aircraft or coasting vessel in any port or place in Uganda or at any period of the voyage of such aircraft or vessel, and search such aircraft or vessel and examine all goods on board such aircraft or vessel. **Examination of coasting vessel and goods.**
- (2) Where any officer goes on board any coasting aircraft or coasting vessel he may require the master thereof to answer any questions concerning such aircraft or vessel, its cargo, stores, baggage, crew, and passengers, and to produce any books and documents which are, or should be on board such aircraft or vessel.

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

(3) Any officer may examine any goods which have been unloaded from any aircraft or vessel after carriage coastwise or which are brought to any port or place to be loaded onto any aircraft or vessel for carriage coastwise; and for the purposes of such examination the officer may require the owner of such goods to unpack or open them and to repack them at the expense of such owner.

(4) Any master who-

(a) Refuses to answer any such question or to produce any such books or documents; or

(b) Makes any incorrect reply to any such question,

shall be guilty of an offence and liable on conviction to a fine not exceeding **one million shillings** and the aircraft or vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.

**PART IX**

**PROVISIONS RELATING TO SECURITIES**

- 95.** (1) The Commissioner-General may require any person to give security for the due compliance by that person with this Act and generally for the protection of the Customs revenue; and, pending the giving of any such security in relation to any goods subject to Customs control, the Commissioner-General may refuse to permit delivery or exportation of such goods or to pass any entry in relation thereto. **Commissioner-General may require security.**
- 96.** (1) Where any security is required to be given under this Act, then such security may be given to the satisfaction of the Commissioner-General either-
- (a) by bond, in such sum and subject to such conditions and with such sureties as the Commissioner-General may reasonably require; or
  - (b) by cash deposit; or
  - (c) partly by bond and partly by cash deposit.
- (2) Where any security is required to be given under this Act for any particular purpose then such security may, with the approval of the Commissioner-General be given to cover any other transactions which the person giving such security may enter into within such period as the Commissioner-General may approve. **General provisions relating to giving of security.**
- (3) All bonds required to be given under this Act shall be so framed that the

person giving such bond, and any surety thereto, is bound to the Commissioner-General of Uganda Revenue Authority by that name for the due performance of the conditions of such bond; and all such bonds may, unless sooner discharged by the due performance of the conditions thereof, be discharged by the Commissioner-General on the expiration of three years from the date thereof, but without prejudice to the right of the Commissioner-General to require fresh security.

- (4) Where any bond given under this Act is discharged, then the Commissioner-General shall cause such bond to be cancelled and an endorsement to that effect made thereon.
- (5) All bonds given under this Act shall, notwithstanding that any such bond or any surety thereto is given by any person under the age of twenty-one years be valid and enforceable as if it were so given by a person of full age.

**97.** (1) Without prejudice to any rights of a surety to any bond given under this Act against the person for whom he is surety, a surety shall, for all the purposes of any bond, be deemed to be the principal debtor and accordingly the surety shall not be discharged, nor his liability affected, by the giving of time for payment, or by the omission to enforce the bond for any breach of any conditions thereof, or by any other act or omission which would not have discharged the bond if he had been the principal debtor.

**Provisions relating to sureties.**

(2) If any person being a surety-

(a) dies; or

(b) becomes a bankrupt or enters into any arrangement or composition

with, or for the benefit of, his creditors; or

- (c) departs from Uganda without leaving sufficient property therein to satisfy the whole amount of the bond,

the Commissioner-General may require the person giving the bond to enter into fresh security.

- 98.** (1) Where the conditions of any bond have not been complied with the Commissioner-General may, by name of the Uganda Revenue Authority, take legal proceedings for the enforcement thereof. **Enforcement of bond. S. N 6 of 1991**
- (2) Where any such proceedings are taken, then production of the bond shall, without further proof, entitle the Commissioner-General to judgement for the stated liability unless any person against whom such proceedings are taken proves compliance with all the conditions of the bond, or that the bond or surety was not executed by him, or that he has been released from the provisions of the bond or surety, or that he has already made satisfaction for the full amount thereof.

## **PART X**

## DUTIES

### *Liability to Duty*

- 99.** (1) Subject to the provisions of the Customs laws, duty shall be paid on the goods and at the rates and in the circumstances specified in the appropriate legislation. **Rates, etc., of duty specifies in Partner State legislation. 5 of 1960.**
- (2) Where under the provisions of the appropriate legislation goods are liable-
- (a) to duty on leaving Uganda, whether or not such goods are intended ultimately for exportation from Uganda, then this Act shall apply as if such goods on so leaving Uganda were exported;
- (b) on entering Uganda, to a rate of duty different from that to which such goods were liable on their importation into another State, then, where such goods so enter Uganda on transfer from another State, the amount of such difference shall be collected or refunded, as the case may be, in such manner as may be prescribed and this Act shall apply as if such goods on so entering Uganda were imported:
- Provided that if the rate of duty on the goods at the time of their importation into the another State was the same in Uganda, no difference shall be collected or refunded when such difference arises from a subsequent change in the rate of duty if a similar change has been made in another State.
- 100.** Subject to the provisions of the Customs laws, goods remaining on board and exported in the aircraft or vessel in which they were imported, whether as stores or otherwise, shall be exempt from liability to import or export **Exemption from duty of goods remaining on board.**

duties.

- 101.** (1) Subject to the provisions of the Customs laws, goods entered under bond-
- (a) for exportation, for transshipment, or in transit; or
  - (b) for use as stores for aircraft or vessel,

**Exemption from import duty of goods entered for exportation, etc.**

and proved to the satisfaction of the Commissioner-General to have been duly exported or used as such stores, as the case may be, shall be exempt from liability to import duties.

- 102.** (1) Subject to the provisions of the Customs laws, where any goods which are liable to import duty or transfer tax have been exported from and are subsequently re-imported into Uganda, then, if the Commissioner-General is satisfied-

**Exemption from import duty or transfer tax of certain re-imports. 5 of 1960 L.N. 1/1967**

- (a) that any import duty or transfer tax to which the goods were liable prior to their exportation has been paid and either-
  - (i) no drawback of such import duty or transfer tax was allowed on exportation; or
  - (ii) if allowed, such drawback has been repaid to the proper officer; and
- (b) that such goods have not been subject to any process after being so exported, or, if so subjected to any such process, that their

form or character has not been changed and that such goods at the time of re-importation are not liable to duty *ad valorem*; and

- (c) that the owner of such goods prior to such exportation gave notice thereof in writing to the proper officer and produced such goods for inspection by him at the port or place from which they were exported,

the goods shall, save as otherwise provided in the Customs laws, be exempt from liability to import duties or transfer taxes;

Provided that the Commissioner-General may in any particular case direct that this section shall apply to any goods notwithstanding that paragraph (c) hereof has not been complied with if he is satisfied that a failure so to direct would involve hardship.

- (2) In the case of any goods to which subsection (1) would apply but for the fact that at the time of re-importation they are liable to duty *ad valorem*, such goods shall on re-importation be chargeable with duty as if the value of such goods were only the amount of the increase in value attributable to any such process; and for the purpose of ascertaining such increase in value, any sum paid for the execution of any such process shall, unless the Commissioner-General in his discretion otherwise directs, be taken to be the amount of such increase.

**103.** (1) Subject to the provisions of the Customs laws, goods imported in accordance with this section for a temporary use or purpose only shall be exempt from liability to import duties. **Exemption from import duty of temporary imports.**

- (2) No goods shall be exempt from liability to import duties under this section unless the proper officer has given permission for such importation; and the proper officer shall not give such permission-

- (a) unless he is satisfied that the goods are imported for a temporary use or purpose only; and

use or purpose only; and

- (b) unless the owner thereof has deposited, or given security for, the amount of the import duty to which the goods would otherwise be liable.
- (3) Where the proper officer gives permission for the importation of any goods under this section, he may impose such conditions as he thinks fit, and, whether or not he imposes any conditions, it shall be a condition of such importation that such goods shall be exported within twelve months of the date of their importation.
- (4) Where the conditions of the importation of goods have been complied with then, on the exportation of the goods any deposit or security given under subsection (2) shall be refunded or discharged, as the case may be.
- (5) Where the conditions of the importation of the goods have been contravened then the goods shall become liable to duty, as from the date of their importation and the owner shall be required to pay duty and on payment of the duty any deposit given under subsection (2) shall be brought into account or, if security was given, security shall be discharged.
- (6) Save where goods are allowed to remain in Uganda under subsection (5)-
- (a) an importer who fails to export temporarily imported goods at the end of the period specified in subsection (3); or
- (b) any person who sells, alters or re-places or otherwise modifies any goods or part thereof;

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commits an offence and is liable, on conviction, to a fine not exceeding one million shillings and any goods which are the subject of the offence, shall be liable to forfeiture.

- (7) The Minister may, by Statutory Instrument, declare, that the goods

specified in the instrument shall not be imported in accordance with this section, or declare that the goods may be imported subject to proportion of duty or dumping duty.

- 104.** Any goods brought or coming into Uganda by sea otherwise than as cargo, stores, or baggage, carried in a vessel shall be liable to duty and to the provisions of the Customs laws as if they were goods imported in the normal manner; and, if any question arises as to the origin of such goods, they shall be deemed to be the produce of such country as the Commissioner-General may on investigation determine. **Derelict goods, etc., liable to duty. 10 of 1955.**
- 105.** (1) Where any goods liable to import duty have been imported, or purchased prior to entry for home consumption, by or on behalf of a specified organisation, the Government of Uganda or any person, either free of import duty or at a reduced rate of import duty and such goods are subsequently disposed of in any manner inconsistent with the purpose for which they were granted any relief from import duty, then, unless the Minister, otherwise directs such goods shall on such disposal be liable to import duty at the rate applicable to goods of that class or description at the time of such disposal. **Goods imported duty free by Government, etc., liable to import duty or transfer tax on disposal. 1 of 1966, L.N. 84/1961, L.N. 1/1967 S.N 9 of 1994**
- (2) Where any goods liable to transfer tax have been transferred into Uganda in which their liability to transfer tax arises, by or on behalf of the Government of Uganda, a specified organisation, or any person, either free of transfer tax or at a reduced rate of transfer tax and such goods are subsequently disposed of in any manner inconsistent with the purpose for which they were granted any relief from transfer tax, then, unless the Minister, otherwise directs, such goods shall on such disposal be liable to transfer tax at the rate applicable to goods of that class or description at the time of such disposal.

- (3) Where it is proposed to dispose of any goods to which subsection (1) applies, then the person responsible for the disposal of such goods shall unless the Minister, otherwise directs, furnish the Commissioner-General with the particulars of such proposed disposal and shall cause the duty thereon to be paid.
- (4) Where it is proposed to dispose of any goods to which subsection (2) applies, then the person responsible for the disposal of such goods shall, unless the Minister, otherwise directs, furnish the Commissioner-General with the particulars of such proposed disposal and shall cause the transfer tax thereon to be paid.
- (5) Where any goods to which subsection (1) or subsection (2) applies are disposed of without the payment of the import duty or transfer tax to which they are liable, then such goods shall be liable to forfeiture.
- (6) Any person who knowingly disposes of or knowingly acquires any goods to which subsection (1) or subsection (2) applies without the import duty or transfer tax thereon having been paid in accordance with the provisions of this section shall be guilty of an offence.

*Computation of Duty*

- 106.** (1) Subject to section 83, and subsection (3) of this section, import duty shall be paid at the rate in force at the time when the goods liable to such duty are entered for home consumption:

**Time of entry determines rate of duty. 10 of 1955, 2 of 1963.**

Deleted by F.S. 1996 No.9

- (2) Subject to the provisions of the Customs laws and of section 83, export duty shall be paid at the rate in force at the time when the goods liable to such duty are entered for export:

Provided that where any export duty is imposed, or the rate of any existing export duty is varied, between the time goods are entered for exportation and the time of exportation of such goods, export duty shall be paid at the rate in force at the time of exportation of the goods.

- (3) Where in accordance with section 28 (3), goods are entered before the arrival at the port of discharge of the aircraft or vessel in which such goods are imported, the import duty upon such goods shall be paid at the rate in force at the time of arrival of such aircraft or vessel at such port of discharge.

**107.** Where any drawback is allowed under the Customs laws according to any specified weight, measure, strength, or value then such drawback shall be deemed to apply in the same proportion to any greater or less weight, measure, strength, or value, as the case may be, unless specific provision is made to the contrary in any Customs laws.

**Duties, etc.,  
to apply  
proportionately.  
10 of 1967.**

**108** 1) Where any imported goods are liable to Import duty ad valorem, then the value of such goods shall be taken to be that laid down by the Fourth Schedule and Import duty shall be paid on that value:

Provided that, in case of goods imported under a contract of sale and entered for home consumption, import duty shall be deemed to have been paid on that value if, before the goods are delivered for home consumption, import duty is tendered and accepted on a declared value based on a declared value based on the contract price.

2) For the purpose of the proviso to subsection (1)(a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for home consumption;

(b) that the value shall be deemed to be based on the contract price if, but only if, it represents that price properly adjusted to take account of circumstances differentiating the contract from such contract of sale as is contemplated by the Fourth Schedule:

(c) the rate of exchange to be used in determining the equivalent of;

I. the weighted average selling rates of the previous month's exchange for the imports, and

II. the weighted average buying rates of the previous month's exchange rates for the purpose of exports".

**108A** (1) Where any goods are entered for export, the value of such goods shall be taken to be,

**Determination of  
value of goods  
for export.  
A.N. 4 of 1994**

(a) the local selling price free on rail or truck at the place of dispatch or port of shipment in Uganda, including the cost of packing and packages; or

(b) in the case of goods for which there is no local selling price, either,

(i) the price realised less the cost of freight, railwage, insurance and any charges (other than packing charges) incidental to placing the goods on board a ship, aircraft, vehicle or train; or

(ii) the value assessed by the Commissioner.

**108B**

(1) Notwithstanding any provisions of this Act, where the Commissioner

General or any proper officer has reason to believe that the value of imported goods or goods being re-exported is below normal price payable for those goods, the Commissioner General or the proper officer shall appraise or cause the goods to be appraised in accordance with the rates and price at which goods of similar kind and quality have been imported or exported previously.

- (2) A certificate of appraised value signed by the Commissioner General or a proper officer shall prima facie be evidence of the value of the goods appraised.

**109.** Where any goods liable to duty according to weight are imported in any package, and such goods are intended for sale, or are normally sold retail, in such package then, if such package-

**Duty computed on gross weight of package in certain cases.**

- (a) is not marked or labelled with the net weight thereof or
- (b) is not commonly sold as containing, or as reputed to contain, a specific quantity or weight,

and in either such case, the owner of such goods is unable to satisfy the proper officer of the correct net weight thereof, the goods shall be liable to duty according to the gross weight such package and its contents.

**110.** Where any goods liable to a specific duty are imported in any package and such goods are intended for sale or are normally sold retail, in such package, then, if such package-

**Duty computed on reputed quantity in certain cases.  
12 of 1969.**

package, then, if such package-

- (a) is marked or labelled as containing a specific quantity of such goods; or
- (b) is commonly sold as containing, or as reputed to contain a specific quantity of such goods,

such package shall be deemed to contain not less than such specific quantity.

**111.** Where any goods liable to duty according to liquid measurement are imported in any package and-

**Commissioner-General may fix litre equivalent of other liquid measurement.**

- (a) such goods are intended for sale, or are normally sold, in such package; and
- (b) such package is of standard capacity according to any liquid measurement other than a liquid measurement based on fractions or multiples of a litre.

then the Commissioner-General may, by notice in the Gazette, declare that any such package, having a capacity within such limits as may be specified in such notice, shall be deemed to contain such fractions or multiples of a litre as may be specified in such notice.

**112.** For the purpose of the computation of the duty to which any goods are liable, the Commissioner-General may fix the allowance for tare which may be granted and the conditions under which any such allowance may be granted.

**Allowance for tare.**

**113.** Where any goods are imported or exported in any package which, in the opinion of the Commissioner-General- **Duty on package in certain cases.**

(a) is not the normal or proper package of such goods; or

(b) is designed for use, subsequently to such importation or exportation, other than as a package for any goods of the same or a similar nature,

then, subject to any provision to the contrary in the Customs laws, such package shall be liable to duty as if it were a separate article and shall, for all the purposes of the Customs laws, be deemed to be a separate article.

*Payment, Etc., of Duty*

**114.** (1) Where any goods are liable to duty, then such duty shall constitute a civil debt due to the Government and be charged on the goods in respect of which the duty is payable; and such duty shall be payable by the owner of such goods and may, without prejudice to any other means of recovery, be recovered summarily by legal proceedings brought by the Uganda Revenue Authority.

**Recovery of Duty.**  
**Dec. 13 of 1977**  
**S.N 4 of 1984**  
**S.N 4 of 1988**  
**S.N 3 of 1991**  
**S.N 6 of 1991**  
**S.N 1 of 1992**

(2) Any goods in a bonded warehouse or under the control of customs which belong to any person from whom duty is due, and any goods afterwards imported or entered for export by that person, shall be subject to a lien for such debt and may be detained by the Commissioner-General until such duty is paid and the claim of the Government shall have priority over the claims of whatever nature of any other person upon the said goods and the goods may be sold to meet the duty due if it is not paid within two months after the goods are detained.

(3) Where any duty payable to the government under subsection (1) or as penalty under this Statute by a person is not paid one month after the due date of payment, the Commissioner-General may authorise distress to be levied upon the following items-

- (a) goods, chattels and effects anywhere in the country;
- (b) material for manufacturing or plant of a factory;
- (c) premises, vehicle or other property;
- (d) animal;

which are in the possession or custody of-

- (e) that person;
- (f) his agent; or
- (g) any other person on his behalf.

(4) The warrant of distress to be issued by the Commissioner-General shall-

- (a) be in the form set out in the Fifth Schedule to this Act;
- (b) specify the amount of duty for which the authority to distrain is given;
- (c) specify the person authorised to distrain.

(5) A person authorised to distrain under subsection (3) may, if necessary break open any building or place during the day time with the assistance of a police officer or other person who can lawfully give assistance.

(6) A person authorised to distrain shall keep the item distrained at the expense of the owner for fourteen days from the date of distress or until the amount due together with the costs and any other charges are paid in full before the end of the fourteen days and if payment is not effected

after that period the person authorised to distrain may sell the item.

- (7) Where an item is sold under subsection (6) the proceeds of the sale shall be applied as follows-
- (a) payment of the tax due to the Government;
  - (b) payment of a fine imposed for non-payment of the tax, if any;
  - (c) payment of the expenses or other charges for levying of distress and for the sale; and
  - (d) the balance, to be paid to the owner within six months from the date of the sale of the item.

**115.** Where any obligation has been incurred, whether by bond or otherwise, for the payment of any duty, then such obligation shall be deemed to be an obligation to pay all duties which are or may become payable or recoverable under the provisions of the Customs laws.

**Effect of obligation to pay duty.**

**115.**  
**A**

(1) Where the Commissioner General is satisfied that the whole or any part of tax due under this Act from a tax payer cannot be effectively recovered by reason of:-

- a) Consideration of hardship;or
- b) Impossibility, undue difficulty, or excessive cost of recovery, the Commissioner General may refer the tax payer's case to the Minister for consideration.

(2) Where the Commissioner General refers

a taxpayer's case to the Minister under subsection(1) and the Minister is satisfied that the tax due cannot be effectively recovered, the Minister may remit or write off in whole or in part, the tax due from the taxpayer.

- 116.** If any practice of the Customs relating to the classification or enumeration of any goods for the purposes of the liability to duty is altered with the result that less duty is there-after charged on goods of the same class or description, no person shall thereby become entitled to any refund of any duty paid before such alteration took effect. **Effect of alteration in classification of goods.**
- 117.** Where any duty has been short levied or erroneously refunded, then the person who should have paid the amount short levied or to whom the refund has erroneously been made shall, on demand by the proper officer, pay the amount short levied or repay the amount erroneously refunded, as the case may be; and any such amount may be recovered as if it were duty to which the goods in relation to which the amount was so short levied or erroneously refunded, as the case may be, were liable: **Short levy or erroneous refund.**
- Provided that the proper officer shall not make any such demand after twelve months from the date of such short levy or erroneous refund, as the case may be, unless such short levy or erroneous refund had been caused by fraud on the part of the person who should have paid the amount short levied or to whom the refund was erroneously made, as the case may be.
- 117A** (1) The Commissioner-General may, subject to such conditions as he may deem fit to impose, permit any person to pay by instalments of such amounts and at such times as he may fix, any duty payable under the Act **Payment by instalments. S.N 4 of 1984 S.N 1 of 1987 S.N 6 of 1991**

found to be due after the goods have been released from customs control.

- (2) Payment by instalments under the preceding subsection shall be subject to payment of such rates of interest amounting to the ruling commercial bank lending rate, application to commerce.

- 118.** The proper officer may, subject to such conditions as he may impose, permit the owner of any goods subject to Customs control to take samples of such goods without payment of the duty thereon at the times such samples are taken.

**Samples may be taken without immediate payment of duty.**

***Drawback, Remission, Rebate and Refund***

- 119.** (1) Subject to this section, drawback of import duty may on exportation or the performance of such conditions as may be prescribed, be allowed in respect of such goods, such amount, and on such conditions, as may be prescribed.
- (2) Where the owner of any goods claims, or proposes to claim, drawback in respect thereof, then, as a condition to the grant of such drawback, he shall-
- (a) enter such goods in the prescribed form and in the prescribed manner and produce such goods for examination by the proper officer before the exportation thereof or the performance of the conditions on which drawback is allowed; and
  - (b) make and subscribe a declaration on the prescribed form to the effect that the conditions under which drawback may be allowed have been fulfilled and, in the case of goods exported or put on

**Drawback of duty.**

board any aircraft or vessel for use as stores-

- (i) that such goods have actually been exported or put on board for use as stores, as the case may be; and
  - (ii) that such goods have not been re-imported and are not intended to be re-imported into Uganda; and
  - (iii) that such owner at the time of the entry of such goods for drawback was, and continues to be, entitled to drawback; and
- (c) present his claim for drawback within a period of twelve months from the date of the exportation of the goods or the performance of the conditions on which drawback may be allowed.
- (3) Drawback shall not be allowed in respect of any goods where-
- (a) the value of such goods for home consumption is less than the amount of the drawback which may be otherwise allowed;
  - (b) the import duty thereon was less than forty shillings.
- (4) Where the proper officer is satisfied that any goods under drawback, after being duly put on board any aircraft or vessel for exportation or for use as stores-
- (a) have been destroyed by accident on board such aircraft or vessel; or
  - (b) have been materially damaged on board such aircraft or vessel and that such goods have, with the permission of the proper officer, been discharged at any port or place within Uganda and abandoned to the Customs,

then drawback may be allowed in respect of such goods as if such goods

had actually been exported or used as stores.

- 120.** Where any goods are lost or destroyed by accident either- **Remission of Duty.**
- (a) on board any aircraft or vessel; or
  - (b) in removing, loading, unloading, or receiving them into, or delivering them from, any Customs area or warehouse; or
  - (c) in any Customs area or warehouse.
- before they are delivered out of Customs control to the owner thereof, then, if the proper officer is satisfied that such goods have not been and will not be consumed in Uganda, he may remit the duty payable in respect of such goods.
- 121.** (1) Where any goods imported into Uganda are damaged before such goods are delivered out of Customs control, then, subject to the provisions of this section a rebate of the duty payable in respect of such goods may be allowed in such amount as, in the opinion of the proper officer, is in proportion to the damage sustained by such goods. **Rebate of Duty.**
- (2) No rebate of duty shall be allowed under this section in respect of any goods (not being goods to which section 104 applies) except where the proper officer is satisfied that the carrier or insurer of the goods has made an allowance to the owner in respect of the damage; and in no case shall the rebate exceed such proportion of the duty as the amount of the allowance so made bears to the value, calculated in accordance with section 108, of the undamaged goods.
- 122.** (1) Subject to section 123 (2) and to such conditions as the Commissioner- **Repayment of Customs duty**

General may see fit to impose where it is shown to the satisfaction of the Commissioner-General-

**when goods returned or Destroyed by fire. 3 of 1958.**

- (a) that goods were imported in pursuance of a contract of sale and that the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged before such goods were delivered out to Customs control; and
- (b) that the importer with the consent of the seller either-
  - (i) returned the goods unused to the seller and for that purpose complied with the provisions of section 66 as to entry in like manner as if they had been goods to which that section applies; or
  - (ii) destroyed the goods unused,

the Commissioner-General shall refund any Customs duty paid on the importation of the goods.

- (2) Nothing in this section shall apply to goods imported on approval, or on sale or return, or other similar terms.

**123.** (1) Subject to this section, and of any regulations, the Commissioner-General may grant a refund-

**Refund of duty. 13 of 1969. 10 of 1970.**

- (a) of any transfer tax which has been paid in respect of goods which have been damaged or destroyed while subject to Customs control, or of any import duty (or part thereof) which has been paid in respect of goods which have been damaged or pillaged during the voyage or damaged or destroyed while subject to

Customs control:

Provided that nothing in this paragraph shall apply to any import duty (or part thereof) which has been paid on goods declared for transfer or in respect of which notification of intention to transfer has been given;

- (b) of any import or export duty or transfer tax which has been paid in error.
- (2) No refund of any import or export duty or transfer tax or part thereof, shall be granted under subsection (1) unless the person claiming such refund presents such claim within a period of twelve months from the date of the payment of the duty.
- (3) The Commissioner-General shall refund any import duty paid on goods in respect of which an order remitting such duty has been made under a Customs Tariff Act of Uganda.
- (4) Where a manufacturer of text books procures raw materials and other input for the manufacture of text books, the import duty paid on those raw materials and other inputs shall be refunded to the manufacturer on proof that the manufacturer used the raw materials and other inputs in the production of text books.

*Disputes*

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