

CUSTOMS MANAGEMENT

FIRST SCHEDULE (S.3)

DECLARATION OF OFFICER

I, A. B., do declare that I will be true and faithful to the best of my knowledge and power in the execution of the trust committed to my charge and inspection in the service of Customs and Excise Department, and that I will not acquire, take or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any sort of description whatever, either directly or indirectly for any service, act, duty, matter, or thing, done or performed, or to be done or performed, in the execution or discharge of any of the duties of my office or employment on any account whatsoever, other than my salary and what is, or may be, allowed me by law or by any special order of the Authority.

SECOND SCHEDULE (SS.14, 15, 16)

PROHIBITED AND RESTRICTED IMPORTS GENERALLY

(A) Prohibited Goods

1. All goods the importation of which is prohibited under this Act or of any law for the time being in force in Uganda.
2. False money and counterfeit sterling or coin, and any money not being of the established standard in weight or fineness.
3. Indecent or obscene prints, paintings, books, cards, lithographs, or other engravings, and any indecent or obscene articles.
4. Manufactured articles bearing the name, address, or trade mark, of any manufacturer or dealer, or the name of any place, in the United Kingdom, or in any member country of the Commonwealth, calculated to impart to such articles a special character of British manufacture and which are not of such manufacture.
5. Matches in the manufacture of which white phosphorus has been employed.
6. Any article marked, without proper authority, with the Armorial Ensigns or Coat of Arms of State, or having such Ensigns or Arms so closely resembling them as to be calculated to deceive.
7. Shaving brushes manufactured in or exported from Japan.

8. (1) Any advertisement or statement intended to promote the sale of any medicine, appliance, or article, for the alleviation or cure of tuberculosis, or of cancer, or of any venereal disease affecting the generative organs or functions or of sexual impotence, or of any complaint or infirmity arising from or relating to sexual intercourse in or of humans:

Provided that nothing herein shall apply to any book, document, or paper, published for the advancement of medical science and intended for the use of any Government department, or registered medical practitioner.

- (2) Any medicine, appliance, or article, to which is affixed any such advertisement or statement as is referred to in paragraph (1) of this item or to which such advertisement or statement relates.

9. Distilled beverages containing essential oils or chemical products which are injurious to health, including thujone, star anise, benzoic aldehyde, salicylic esters, hyssop and absinthe:

Provided that nothing herein contained shall apply to "Anise" and "Anisette" liqueurs containing not more than 0.1 per centum of oil of anise and distilled from either *Pimpinella anisum* or the star anise *Allicium verum*.

(B) Restricted Goods

1. All goods the importation of which is for the time being regulated under this Act or of any law for the time being in force in Uganda.
2. Publications, that is to say, any writing, picture, or photograph, dealing with sex or the psychological or medical aspects of sex or birth control, except under and in accordance with the terms of a written permit granted by the Commissioner-General on the advice of the Chief Medical Officer of Uganda.
3. Tear gas and any other similar lachrymatory substance (whether in liquid or gaseous form) whatsoever, and any device or instrument specifically designed to expel tear gas or any such other similar lachrymatroy substance (whether in liquid or gaseous form), except under and in accordance with the terms of a written permit granted by the Minister of Internal Affairs.
4. Potable spirits, unless in respect of each consignment of any such spirits there is produced a certificate of age, issued in the country of production or shipment by such official authority as may be acceptable to the Commissioner-General, showing that such spirits have been stored in wood for a period of not less than three years:

Provided that-

- (a) the Commissioner-General may, in his discretion, accept in place of such certificate of age a sworn declaration to the like effect from the blender or exporter of any such spirits in respect of all shipments made within a period of twelve months from the date of such declaration;

- (b) no such certificate of age or declaration shall be necessary in respect of any potable spirits which the Commissioner-General is satisfied are-
- (i) alcoholic bitters, liqueurs, cordials and similar alcoholic mixtures;
 - (ii) gin, geneva, hollands, schnapps or any other similar potable spirits;
 - (iii) spirits imported for medical, industrial or scientific purposes.
5. Postal franking machines, except under and in accordance with the terms of a written permit granted by the Authority of the Uganda Posts and Telecommunications Corporation.
6. Traps capable of killing or capturing any game animal, except under and in accordance with the terms of a written permit granted by the Chief Game Warden of Uganda for which any such trap is destined.
7. Articles bearing Boy Scout or Girl Guide badges, tokens or emblems, except under and in accordance with the terms of written permit granted by the territorial Boy Scout or Girl Guide Commissioner.
8. Unwrought precious metals, and precious stones which are not manufactured or made up into any article of commerce, from Zaire, Rwanda or Burundi whether to be imported in transit or for transshipment or otherwise except under and in accordance with a written permit granted by the Minister of Finance.

THIRD SCHEDULE (SS,61, 62, & 63)

PROHIBITED AND RESTRICTED EXPORTS GENERALLY

(A) Prohibited Goods

1. All goods the exportation of which is prohibited under this Act or of any law for the time being in force in Uganda.

2. All goods for conveyance to Zaire, Rwanda or Burundi which are set out in the Schedule hereto and which-
 - (i) are subject to drawback; or
 - (ii) have been entered for warehousing but the duty thereon has not been paid, except where such goods are-
 - (a) the property of diplomatic or consular missions or of members of such missions in Zaire, Rwanda or Burundi or of the United Nations Organisation (of which the United Nations Children's Emergency Fund and the United Nations Special Fund are intergral parts) or of the United Nations Technical Assistance Board or the International Labour Organisation or the Food and Agriculture Organisation of the United Nations or the United Nations Educational Scientific and Cultural Organisation or the International Civil Aviation Organisation or the World Meteorological Organisation or the World Healdth Organisation or the Universal Postal Union or the International Telecommunications Union or the International Atomic Agency or of members of such bodies in Zaire, Rwanda or Burundi; or

- (b) personal and household effects.

SCHEDULE (deleted)

(See Statutory Instruments prohibiting or restricting export goods)

(B) Restricted Goods

1. All goods the exportation of which is regulated under this Act or of any law for the time being in force in Uganda.

2. The following goods shall not be exported in vessels of less than ten tons register-
 - (a) warehoused goods;
 - (b) goods under drawback;
 - (c) transhipped goods.

FOURTH SCHEDULE (S.108) 3 of 1958

VALUE OF IMPORTED GOODS

1. (1) The value of any imported goods shall be taken to be the normal price, that is to say the price which they would fetch, when they are entered for home consumptions (or, if they are not so entered, at the time of importation), on a sale in the open market between buyer and seller independent of each other.

2. The normal price of any imported goods shall be determined on the following assumptions-
 - (a) that the goods are treated as having been delivered to the buyer at the port or place of importation; and
 - (b) that the seller will bear freight, insurance, commission, and all other costs, charges and expenses incidental to the sale and the delivery of the goods at that port or place; but
 - (c) that the buyer will bear any duty or tax chargeable in Uganda, except that in the case of air freighted goods, the customs value shall include only thirty percent of the freight cost. (*F.A 7 of 1999 S.26*)

3. A sale in the open market between buyer and seller independent of each other presupposes-
 - (a) that the price is the sole consideration; and
 - (b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the

relationship created by the sale of the goods in question); and

- (c) that no part of the proceeds of the subsequent resale, use or disposal of the goods will accrue either directly or indirectly to the seller or any person associated with him.

4. Where the goods to be valued-

- (a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied; or
- (b) are imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark,

the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

5. For the purposes of paragraph 3, the expression "trade mark" includes a trade name and a get up, and a foreign trade mark is a trade mark used for the purpose of indicating that goods in relation to which it is used are those of-

- (a) a person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside Uganda; or
- (b) a person associated in business with any such person as is referred to in subparagraph (a) of this paragraph; or
- (c) a person to whom any such person as is mentioned in subparagraph (a) or (b) of this paragraph has assigned the goodwill of the business in connection with which the trade

mark is used.

6. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

FIFTH SCHEDULE (S. 114) S.N. 1 of 1992, S.N 6 of 1991

WARRANT OF DISTRESS

To

I, the Commissioner-General of Uganda Revenue Authority by virtue of the powers vested in me by section 114(3) of the Customs and Management Act do hereby authorise you to collect and recover the sum of due for duty from having his premises at and for the recovery thereof I further authorise that you, with the aid (if necessary) of your assistants and calling to your assistance any police officer (if necessary) which assistance they are hereby required to give, do forth levy by distress the said sum together with the costs and charges of and incidental to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said person wherever the same may be found, and all vessels, vehicles, animals, and other articles, used within Uganda in commercial transactions which you may find in any premises or any lands in the use or possession of the said tax payer or any person on his behalf or in trust for him.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid to break open any building or place in the day time.

Given under my hand at this day of, 19....