

## IMPORTS/EXPORTS PROCEDURES – UGANDA

### Import Procedure

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- Obtain an import permit, if the types of goods require you to (food, drugs, chemical, agricultural products)
- The first thing you should do is to ensure that all goods to be imported meet Ugandan standards as prescribed by Uganda National Bureau of Standards
- Send information to the supplier clearly describing the following
  - Good description
  - Technical specifications
  - Quantity
  - Price
  - Delivery period
  - Regulatory requirements
- Confirm that the goods are not on the prohibited list
- Check to make sure that the goods do not attract anti-dumping duties
- Determine the cost, organize funding, and obtain advice from your bank
- Discuss with the supplier, sign a contract and make payment as agreed
- Before the goods get in the country you should:
  - Obtain the commercial invoice, packing list, bill of lading, certificate of conformity
  - Appoint a clearing agent who will compute the customs duty, transport charges and advice you accordingly
  - Obtain the relevant quality certificates
- When the goods arrive, you should do the following:
  - Process the goods through customs
  - Obtain a release order
  - Authenticate compliance certificate
  - Pay transport charges, collect goods and transport to your premise

### Required Documents

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- Suppliers invoice
- Packing list
- Air way bill ( for imports by air)
- Commercial invoice
- Freight invoice
- Uganda revenue authority form 1 for motor vehicles
- Road transit customs document (commonly known as C63) prepared at seaport and entry port in Uganda
- Certificate of origin
- Railway consignment note (for import by rail)

- Bill of lading
- Trade license
- Release order certificate of compliance
- Import declaration form
- Declaration of customs value form
- Any other relevant documents.

## Uganda – Export Procedure

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Exports are zero rated tax wise to reduce costs for exporters and also make Ugandan products more competitive in the global market.

### The Export procedure by the agent and exporter is as follows;

1. Identify the operational export regime for the export. There are four (4) operational export regimes used in the automated export system, namely:
  - **EX1** Permanent Direct Exports. These are mainly local produce and attract no taxes.
  - **EX2** Temporary Export/ Re-exports (not bonded). Goods going out for repair or otherwise but coming back.
  - **EX3** Permanent Re-exports (not bonded). These are normally personal effects. And
  - **EX8** Bonded exports (CPC 8400)/ re-exports (CPC 8471). These are basically manufactured goods.
2. Make sure that Export Incentives and Facilities are ready. These are:-
  - Bonded Warehouse Facility
  - Duty Draw Back Facility
  - Inward/Outward Processing
  - Export Processing Zones (planning).
3. Capture a Single Administrative Document (SAD) at the DTI center, and registers the declaration.
4. Print the captured Single Administrative Document (SAD)
5. Attach all the necessary export accompanying documents and presented to Customs Verification Unit for confirmation of the export goods.
6. The Customs endorsed SAD is then lodged at CBC Exports Desk for document processing.

## Required Documents

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- Certificate of registration / Incorporation
- Valid Export Certificate / License / Permits from Ministry of Trade, Tourism and Industry: this is however is requested for on exportation of specific items like minerals, fisheries and wildlife among others;
- Quality Certificate from relevant regulatory bodies i.e. UCDA, CDO, and UNBS.
- Weighbridge slip/report.
- Certificate of origin from Uganda National Chamber of Commerce and Industry for exports destined for countries outside COMESA.
- EUR.1 (movement certificate for goods destined for the EU issued by the Uganda Exports Promotion Board (UEPB).

- International Coffee Organization (ICO) certificate of origin from UCDA for coffee export
- Phytosanitary certificate from Ministry of Agriculture, Animal industry and Fisheries (MAAIF)
- Packing list/Tally sheet.
- Tax invoice.
- COMESA certificate of origin from UEPB for goods destined to COMESA countries.
- Health certificate from MAAIF if exporting fish.
- Valid lint cotton export registration certificate from CDO
- Fumigation certificate.
- Proof of payment of taxes (export levy) from the bank in the case of hides and skins \$0.25 per kg.

### **Documents Prepared by exporter and their agents**

- Proforma Invoice Required for most indirect purchases like purchases done on mail, purchases through foreign agents etc.
- Sales Contract: Required when the seller and buyer indicate that they entered into contracts of sale and purchase
- **Commercial Invoice** Required in cases of indirect purchases,
- **Receipts for payment** of commissions to agents: Required when a purchaser uses an agent / broker to perform any service paid for in the process of purchasing the goods
- Warehousing or storage cost receipts from country of export: Required when goods are stored in warehouses in countries of export especially after purchase on the account of the purchaser
- Cash Receipts Required for all cash payments in respect to the goods
- Certificate of analysis: Required for all goods specifically those with chemical compounds

### **Fees**

Fees vary on what is being exported depending on quality, quantity and documents required as follows;

- Precious stones incur 10% of export value.
- Industrial/Construction incurs 30,000 UGX per ton.
- Granite incurs 10,000 UGX per ton.
- Base Metals incur 5% of export value.
- Phyto-sanitary certificate fee - 2000 UGX
- Quality assurance certificate (Depends on export product being certified)
- Certificate of analysis (Depends on export product being certified)
- International Animal movement permit fee - 10,000 UGX per consignment.
- Dogs and Cats movement permit fee - 20,000 UGX
- General certificate of origin - 5000 UGX
- Preferential certificate of origin - 5000 UGX

*\*\*These fees can change – contact the concern authority before you start the process\*\**