

Uganda

## Customs Tariff Act

### Chapter 337

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## Customs Tariff Act

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# Uganda

## Customs Tariff Act

### Chapter 337

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**An Act to provide for the imposition of import duty on goods imported into the Republic of Uganda.**

#### 1. Interpretation

In this Act, unless the context otherwise requires—

- (a) "**CCCN**" means the Customs Co-operation Council Nomenclature;
- (b) "**commissioner**" means the commissioner of customs and excise;
- (c) "**domestic**" means suitable for use in a house, hotel, restaurant or a retail or similar establishment;
- (d) "**industrial**", in relation to an article, means that the article has been shown to the satisfaction of the commissioner to be made for use solely or principally as industrial apparatus, plant or machinery or as a specialised part of industrial apparatus, plant or machinery;
- (e) "**Management Act**" means the East African Customs and Transfer Tax Management Act, as adopted by the Customs and Excise Act;
- (f) "**Minister**" means the Minister responsible for finance;
- (g) "**PTA**" means the Preferential Trade Area for Eastern and Southern African States;
- (h) "**SITC**" means the Standard International Trade Classification, Second Revision, suitably adopted for the purposes of the First Schedule of this Act.

#### 2. Import duty

- (1) There shall be charged, in respect of the goods specified in the First Schedule to this Act which originate—
  - (a) in a country other than a member State of the Preferential Trade Area for Eastern and Southern African States, and which are imported into the Republic of Uganda, import duties at the respective rates specified in the fifth column of that Schedule;
  - (b) in a member State of the Preferential Trade Area for Eastern and Southern African States, and which are imported into the Republic of Uganda, import duties at such rates as may be declared by the Minister by statutory order,and the import duties shall be levied, collected and paid in accordance with the Management Act.
- (2) An order made under subsection (1)(b) shall be laid before Parliament, and shall be subject to annulment by Parliament, and shall cease to have effect when so annulled, but without prejudice to anything done under it or the making of a further order.

- (3) Notwithstanding subsection (1)—
- (a) where the total amount of import duty computed with reference to any one customs document—
    - (i) is less than one shilling, no import duty shall be charged;
    - (ii) exceeds one shilling but is less than one hundred shillings and includes a fraction of a shilling, the fraction shall be disregarded;
    - (iii) exceeds one hundred shillings and includes a fraction of a shilling, the fraction shall be treated as a complete shilling;
  - (b) where any imported crude petroleum or partly-refined petroleum is removed for refining to a refinery licensed as a bonded warehouse, the import duty on the crude petroleum or partly-refined petroleum shall, instead of being charged on the importation of the petroleum or partly-refined petroleum, be charged on the goods produced from the crude petroleum or partly-refined petroleum and delivered from the refinery for home use and shall be the same as that which would be payable on the importation of like goods;
  - (c) no import duty shall be charged on the goods exempted by the Second Schedule to this Act when imported or purchased before clearance through customs for the use of one of the persons covered by that Schedule in accordance with any condition attached to the exemption as set out in that Schedule.
- (4) The Minister may, by statutory order, amend the First Schedule or Second Schedule to this Act.
- (5) An order made under this section amending the First Schedule to this Act shall be laid before Parliament, and shall be subject to annulment by Parliament, and shall cease to have effect when so annulled, but without prejudice to anything done under it or the making of a further order.

### 3. Power of the commissioner to make a refund

- (1) Notwithstanding section 2, the commissioner may, out of customs revenue, make a refund of any import duty paid in respect of goods imported into the Republic of Uganda, subject to such conditions as he or she may determine, where the goods are motor spirits or products ordinarily used as such or lubricating oil, and are purchased by—
- (a) an embassy, consulate or diplomatic mission of another country, for its official use;
  - (b) a member of a diplomatic mission or a consular officer who is a permanent and pensionable member of the foreign service of another country, for his or her personal use, and that other country accords a similar privilege to permanent members of the Uganda diplomatic service;
  - (c) one of the international organisations covered by the Second Schedule to this Act, for its official use;
  - (d) a high official, namely, a Secretary General, a Deputy or Assistant Secretary General, a Director General or a Deputy or Assistant Director General, of one of the organisations listed in the Second Schedule to this Act, for his or her personal use; or
  - (e) any other international organisation or its entitled personnel declared by the Minister, by statutory order, for the purposes of this subsection.
- (2) The Minister may, by statutory order, amend the list of international organisations covered by the Second Schedule to this Act.
- (3) For the purpose of obtaining a refund of import duty under subsection (1), the person who purchased the goods shall submit an application in such manner and containing such particulars as the commissioner may require.

- (4) No refund of any import duty shall be made under subsection (1) except on a claim made within twelve months from the date of the payment of the import duty.
- (5) No refund of any import duty shall be granted under the customs laws if the amount of the refund claimed in respect of any separate item does not exceed one shilling.
- (6) Notwithstanding section 2, the commissioner may, in accordance with the customs laws, grant a remission or rebate of any import duty payable or make a refund of any import duty paid.

#### **4. Power of the Minister to remit duty**

- (1) Notwithstanding section 2(1), the Minister may, if he or she is satisfied that it is in the public interest to do so, by statutory order, remit in whole or in part any import duty payable by any person on any goods, subject to such conditions as may be specified in the order.
- (2) Any remission granted under this section may apply to specific instances or generally in respect of specified persons or persons of a specified class.

#### **5. Effect of alteration of duty on contract for sale or delivery of goods**

If, after any contract has been entered into for the sale or delivery of any goods at a price which includes import duty, an alteration takes place in the rate or amount of the import duty before the goods are entered for home consumption, then, in the absence of express written provision in the contract to the contrary, the contract shall have effect as follows—

- (a) in the event of the alteration being the increase of an existing import duty or the imposition of a new import duty, the seller, after payment of all the import duty payable, may add the difference caused by the alteration to the agreed price;
- (b) in the event of the alteration being the reduction or abolition of an existing import duty, the purchaser may deduct the difference caused by the alteration from the agreed price;
- (c) in the event of the alteration not being finally adopted, the agreed price shall be adjusted so as to allow for any resultant refund or payment of import duty.

#### **6. Fuel to be used in compression ignition engines**

- (1) Except with the permission of the commissioner, no fuel other than light amber mineral fuel oil (gas oil) shall be used in a motor vehicle the engine of which is a compression ignition engine.
- (2) If the owner or the driver of any motor vehicle uses any fuel contrary to subsection (1), or if any person sells, offers or exposes for sale any fuel having reason to believe that it will be so used, the owner and the driver and that person each commits an offence and is liable to a fine not exceeding two thousand shillings.
- (3) Any officer of the customs and excise department or police officer who has reasonable grounds to believe that an offence under this section has been or is likely to be committed shall have all the powers conferred on an officer under sections 132 to 139 (inclusive) of the Management Act.
- (4) In this section—
  - (a) "light amber mineral fuel oil (gas oil)" means a petroleum distillate intermediate between kerosene and light lubricating oil fractions;
  - (b) "motor vehicle" has the same meaning as in the Traffic and Road Safety Act.

#### **7. Application**

This Act shall be read and construed as one with the Management Act.

## **Schedules**

### **First Schedule (Section 2)**

#### **Import duty**

The import duty is the tax specified by the Third Schedule to the Finance Act, 2000, and the corresponding fifth column of that Schedule.

### **Second Schedule (Sections 2, 3)**

#### **Exemptions from import duties**

Exemptions from import duties are as provided by the Fourth Schedule to the Finance Act, 2000.