

CHAPTER 174

THE FINANCE ACT, 1984.

Arrangement of Sections.

Section

1. Amendments to the East African Customs and Transfer Tax Management Act.

CHAPTER 174

THE FINANCE ACT, 1984.

Commencement: 9 November, 1984.

An Act to amend an enactment relating to taxes and duties and for other purposes connected therewith.

1. Amendments to the East African Customs and Transfer Tax Management Act.

The East African Customs and Transfer Tax Management Act is amended—

- (a) in section 2, by substituting for the definition of “goods” occurring in subsection (1), the following—

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

- (b) by inserting immediately after section 7 the following new section—

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

- (c) by inserting immediately after section 25 the following new section—

25A. (1) Upon arrival at any port of Uganda of any train carrying uncustomed

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

(2) No station master or other person in charge of a railway station at any port shall, without the written permission of a proper officer, permit uncustomed goods required to be entered at that port and conveyed to that station in any train to be removed from the transit shed or customs areas appointed for such station, or be forwarded to any other railway station, and it shall be an offence to remove any goods from such shed or area before delivery or removal has been authorised by the proper officer.

(3) No station master or other person in charge of a railway station shall, without the written permission of the proper officer, deliver to the consignee or any person at his station any goods which are required to be entered at any other station.

(4) No owner or user of a private railway siding or any other person may receive railway trucks containing uncustomed goods into a private railway siding unless he has been granted written permission by the Commissioner.

(5) Any person who contravenes the provisions of this section shall be guilty of an offence.”;

(d) by substituting for section 52, the following—

“Penalty
unlawfully
taking, etc.,
warehoused
goods.”

52. Any person who, takes, or
(a) causes or permits to be taken,
any goods from any
warehouse otherwise than in
accordance with this Act; fails to
(b) carry into and deposit in the
warehouse any goods entered for
warehousing; or wilfully destroys or
(c) damages any warehoused goods
otherwise than in circumstances
specifically provided for in this Act, shall
be guilty of an offence and liable to
imprisonment for a term not exceeding two
years or a fine equal to ten percent of the
CIF value of the goods.”;

- (e) by inserting immediately after section 108 the following new
section—

“Determination
of value of
goods for
export.”

108A. Where any goods are entered
for export, the value of such goods shall be
taken to be,
(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 other 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.”;

- (f) in section 114, by renumbering the section as subsection (1) of section 114 and by adding the following new subsection—

“(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 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.”;

- (g) by inserting immediately after section 117 the following new section—

“**Payment**
by
instalments. **117A.** (1) The Commissioner 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 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, applicable to commerce.”;

- (h) by inserting immediately after section 141 the following new section—

“**Removing**
or defacing
customs
seals. **141A.** Any person who wilfully removes any customs seal from any ship, aircraft, vehicle, train or package without the authority of a proper officer or in

accordance with the regulations or who wilfully alters, defaces, obliterates or imitates, any mark placed by an officer on any package shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding five million shillings or to both such fine and imprisonment.”;

History: Act 4/1984; Statute 1/1987, ss. 3, 6; Statute 4/1988, s. 4; Act 17/1994, s. 20; Act 9/1996, s. 14; Act 2/1998, s. 12; Act 1/1999, s. 11; Act 7/1999, s. 15.

Cross Reference

East African Customs and Transfer Tax Management Act, Laws of the Community, 1970 Revision, Cap. 27.