



Import Customs Guide **Uganda**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Returning Resident</p>	<ul style="list-style-type: none"> ▪ Returning Resident - Sea and airfreight: <ul style="list-style-type: none"> ▪ AWB/ Bill of lading/express or telex release ▪ Packing list ▪ Original passport ▪ Contract/appointment letter posting abroad ▪ End of contract/relocation letter ▪ Personal Tax Identification Number (TIN) ▪ Work permit/proof of employment abroad ▪ Online appointment via the Uganda Revenue Authority website; authorizing the agent to clear the goods. ▪ Returning citizens– vehicles: <ul style="list-style-type: none"> ▪ Bill of Lading/telex or express release ▪ Importer's Tax Identification Number (TIN) ▪ Original passport ▪ Log book/deregistration certificate ▪ PVOC/pre-inspection certificate ▪ Contract/appointment letter posting abroad ▪ End of contract/relocation letter ▪ Vehicle maintenance documents and insurance forms ▪ Interpol report obtained from Interpol police in Uganda (when the vehicle has 	<ul style="list-style-type: none"> ▪ Non diplomatic goods are subject to 100% inspection / verification. ▪ Physical interview of the consignee is conducted by customs at either Entebbe Airport or Kampala Customs business centre, Nakawa. ▪ Consignee is required to appoint the clearing agent online as authorisation to clear the goods. 	<ul style="list-style-type: none"> ▪ Valued inventory in English dated and signed by the shipper. ▪ Note: For all returning citizens, your agent will need shippers' original passport (with entry stamp) and an end of contract letter from employer abroad and a valid TIN.

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	<p>arrived in Kampala)</p> <ul style="list-style-type: none"> ▪ Online appointment via the Uganda Revenue Authority website; authorizing the agent to clear the goods. 		
Expatriate (non-diplomat)	<ul style="list-style-type: none"> ▪ Expatriates –HHG Sea and airfreight: <ul style="list-style-type: none"> ▪ Bill of Lading/telex or express release/AWB ▪ Packing list ▪ Shipper’s Tax Identification Number (TIN) ▪ Original passport ▪ Work permit for sea freight ▪ Employment contract ▪ Employment letter ▪ Letter of introduction from employer ▪ Online appointment via the Uganda Revenue Authority website; authorizing the agent to clear the goods. ▪ Expatriates – HHG Sea and airfreight: <ul style="list-style-type: none"> ▪ Expatriates - vehicles ▪ Bill of Lading/telex or express release ▪ Packing list ▪ Original passport ▪ Work permit ▪ Shipper’s Tax Identification Number (TIN) ▪ Log book/deregistration certificate ▪ PVOC/pre-inspection certificate ▪ Vehicle maintenance documents and insurance forms ▪ Interpol report from Uganda police (obtained when the vehicle arrives in Kampala) ▪ Online appointment via the Uganda Revenue Authority website; authorizing the agent to clear the goods. 	<ul style="list-style-type: none"> ▪ Non diplomatic goods are subject to 100% inspection / verification. ▪ Physical interview is conducted at either Entebbe Airport or Kampala Customs business centre, Nakawa ▪ Consignee is required to appoint the clearing agent online as authorisation to clear the goods 	<ul style="list-style-type: none"> ▪ Inventory in English dated and signed by the shipper. ▪ Note: We will need shippers’ original passport (with entry stamp), an introduction letter from the employer and a letter from the shipper requesting for permission to use employer’s TIN.

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Diplomat	<ul style="list-style-type: none"> ▪ Diplomats –airfreight: <ul style="list-style-type: none"> ▪ AWB ▪ Packing list ▪ Passport copy ▪ Visa page/entry stamp ▪ Letter of introduction from employer ▪ Shipper’s TIN ▪ Online appointment via the Uganda Revenue Authority website; authorizing the agent to clear the goods. ▪ Diplomats –sea freight: <ul style="list-style-type: none"> ▪ Bill of Lading/telex or express release ▪ Packing list ▪ Shipper’s Tax Identification Number (TIN) ▪ Passport copy ▪ Copy of diplomatic ID ▪ Ministry of Foreign Affair Form (MFA) ▪ Online appointment via the Uganda Revenue Authority website; authorizing the agent to clear the goods. ▪ Diplomats – vehicles: <ul style="list-style-type: none"> ▪ Bill of Lading/telex or express release ▪ Packing list ▪ Shipper’s Tax Identification Number (TIN) ▪ Passport copy ▪ Copy of diplomatic ID ▪ Ministry of Foreign Affair Form (MFA) ▪ Letter of allocation of number plates from MOFA ▪ Log book/deregistration certificate ▪ PVOC/pre-inspection certificate ▪ Vehicle maintenance documents and insurance forms ▪ Online appointment via the Uganda Revenue Authority website; authorizing the agent to clear the goods. 	<ul style="list-style-type: none"> ▪ In order to process the exemption for diplomatic shipments by road, a road consignment note and packing list will be required. ▪ The shipper must be present at arrival of the shipment and must be in possession of his work permit in case of non-diplomats. ▪ Documents are to be express mailed 30 days before arrival of the shipment, in order for the shipper’s employer to apply for the duty exemption. ▪ Diplomats can import alcohol free of duties. We recommend consulting your local embassy on the allowed quantities prior to shipping. 	<ul style="list-style-type: none"> ▪ Inventory in English dated and signed by the shipper. ▪ Note: For all 1st arrivals by air, we will need shippers’ original passport (with entry stamp) and an introduction letter from the employer and a letter from the shipper requesting for permission to use employer’s TIN.

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<p>Customs Regulations and general information</p>		<ul style="list-style-type: none"> ▪ Consumables are not considered as used personal effects and are subjected to duties & taxes. ▪ Non diplomatic shippers will have to pay duties and taxes on all new items (Import duty 25% CIF + VAT 18% of CIF and import duty - 6% withholding tax on CIF) and alcohol (wine 70% - spirits 60% - beer 30% on top of CIF + Import duties + VAT). ▪ All imports should arrive in the country after the importer has acquired a work permit from the immigration. Customs allows you three months in which to import your used personal effects duty free and there after duties will be paid in full. ▪ If a container is not on a Through Bill of Lading (TBL), we will need two original Bills of lading 15 days prior to arrival of the Vessel in Mombasa. Otherwise port storage charges will accrue and will be charged to shipper. 	<ul style="list-style-type: none"> ▪ Sea and road freight Shipments are cleared under the Single customs Territory (STC) in Mombasa port and clearance and transit to Kampala can take up to 3 week. ▪ Customs clearance in Kampala can now take 5-6 days for diplomatic shipments and 7-14 days for non-diplomatic shipments. ▪ Clients must appoint agents online to for clearance in Mombasa port, at the border and when shipment arrives in Kampala. Same applied to airfreight shipments. ▪ Clients who don't have diplomatic status must go to customs for an interview. This is applicable to all modes of transport.
<p>Prohibited Articles</p>		<ul style="list-style-type: none"> ▪ Toy guns, Guns, Oil, Petroleum products are prohibited and subject to: (110 +25+6) % duties and taxes. 	
<p>Motor Vehicles , Motor cycle, Motor boats etc</p>	<ul style="list-style-type: none"> ▪ Original log book or Registration certificate or cancellation. ▪ De-registration certificate for used cars/boats/motor cycles. ▪ Original invoice for new cars/ boats / Motor cycles. ▪ 2 Original B/L. ▪ Shippers' Uganda Tax Identification Number. ▪ Interpol report confirming ownership. ▪ Road worthiness certificate. 	<ul style="list-style-type: none"> ▪ Vehicles older than 8 years are prohibited from entering Uganda ▪ Containers STC motor-vehicles are opened and verified in Mombasa port to confirm the year of manufacture for the vehicle. 	<ul style="list-style-type: none"> ▪ Returning Ugandans and non-diplomat are allowed only one car and must be owned more than 12 months to qualify for exemption from duties / taxes.



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