









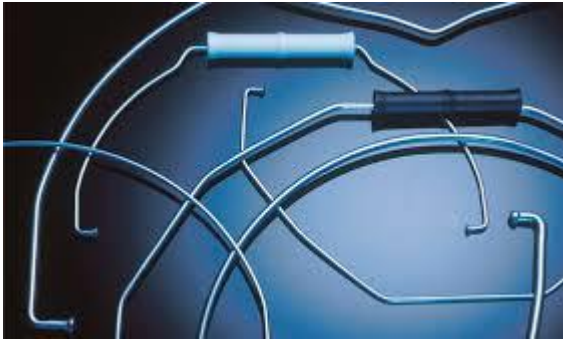

Uganda Revenue Authority  
DEVELOPING UGANDA TOGETHER




## CUSTOMS AMENDMENTS FOR THE FINANCIAL YEAR 2024 – 2025




### A. NEW STAYS OF APPLICATION FOR FY 2024/2025

| No. | HS Code                                | Item description                                   | Illustration   | Decision   |
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| 1.  | 6208.91.00<br>6208.92.00<br>6208.99.00 | Postpartum mesh pants (for medical purposes only). |   | Import duty is applicable at a rate of 0% instead of 25% for one year, for medical purposes only |
| 2.  | 8201.10.00                             | Spades and Shovels                                 |  | Import duty is applicable at a rate of 35% instead of 10% for one year                           |


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| 3. | 8205.59.00                             | Hand tools of a kind used in agriculture, horticulture or Forestry (Trowels, Steel Floats, Crow Bars) |   | Import duty is applicable at a rate of 35% instead of 10% for one year |
| 4. | 3506.10.00                             | Silicone Sealant  |   | Import duty is applicable at a rate of 35% instead of 25% for one year |
| 5. | 3920.10.90<br>3920.99.90<br>3919.10.00 | Printed plastic oil pouches and cello tape  |  | Import duty is applicable at a rate of 35% instead of 25% for one year |



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| 6. | 7323.93.00               | Of stainless steel / --Other table, kitchen or other household articles and parts thereof, of iron or steel; Stainless Steel Saucepan / Stainless Steel Pressure cooker / Stainless Steel Thali-Serving plate / Stainless Steel Tea Saucepan / Stainless Steel Induction Saucepan / Stainless Steel Stockpot / Stainless Steel Fry Pan |     | Import duty is applicable at a rate of 35% instead of 25% for one year |
| 7. | 7326.20.00               | Articles of iron or steel wire (bucket handles)  |   | Import duty is applicable at a rate of 35% instead of 25% for one year |
| 8. | 3215.11.00<br>3215.19.00 | Printing ink   |  | Import duty is applicable at a rate of 25% instead of 10% for one year |





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| 9.  | 3214.10.10<br>3214.90.00   | Glaziers' putty, grafting putty<br>Other (Wall putty)  |    | Import duty is applicable at a rate of 35% instead of 25% for one year                    |
| 10. | 7318.11.00<br>7318.12.00<br>7318.13.00<br>7318.14.00<br>7318.16.00<br>7318.19.00<br>7318.23.00<br>7318.29.00<br>7318.15.00<br>8302.10.00 | <ul style="list-style-type: none"> <li>-- Coach screws</li> <li>-- Other wood screws</li> <li>-- Screw hooks and screw rings</li> <li>-- Self-tapping screws</li> <li>-- Nuts</li> <li>-- Other</li> <li>-- Rivets</li> <li>-- Other</li> <li>-- Other screws, bolts whether or not with their nuts and washers</li> <li>- Hinges</li> </ul> |   | Import duty is applicable at a rate of 35% instead of 25%, 10% respectively, for one year |
| 11. | 8704.23.90   | Motor Vehicles for transport of goods with gross vehicle weight exceeding 20 tons  |  | Import duty is applicable at a rate of 10% instead of 25% for one year.                   |

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| 12. | 7317.00.00               | Nails, tacks, and drawing pins, corrugated nails staple other than those of heading 83.05 and similar articles of iron or steel, whether or not with heads of other materials. |   | Import duty is applicable at a rate of 35% or US\$ 350 / MT whichever is higher for one year |
| 13. | 7323.10.00<br>7323.10.90 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like   |  | Import duty is applicable at a rate of 35% instead of 25% for one year.                      |
| 14. | 9603.21.00               | Toothbrushes   |  | Import duty is applicable at a rate of 35% instead of 25% for one year.                      |




**B. CONTINUING STAYS OF APPLICATION**

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| <p>15.</p> | <p>7318.11.00<br/>7318.12.00<br/>7318.13.00<br/>7318.14.00<br/>7318.15.00<br/>7318.16.00<br/>7318.19.00<br/>7318.23.00<br/>7318.29.00<br/>8302.10.00</p> | <p>-- Coach screws<br/>-- Other wood screws<br/>-- Screw hooks and screw rings<br/>-- Self-tapping screws<br/>-- Nuts<br/>-- Other<br/>-- Rivets<br/>-- Other<br/>-Hinges</p> |  | <p>7318.11.00 - Coach screws. Import duty is applicable at a rate of 35% instead of 10%.</p> <p>7318.12.00 - Other wood screws. Import duty is applicable at a rate of 35% instead of 10%.</p> <p>7318.13.00 - Screw hooks and screw rings. Import duty is applicable at a rate of 35% instead of 10%.</p> <p>7318.14.00 - Self-tapping screws. Import duty is applicable at a rate of 35% instead of 10%.</p> <p>7318.15.00 - Other screws and bolts, whether or not with their nuts or washers. Import duty is applicable at a rate of 35% instead of 25%.</p> <p>7318.16.00 – Nuts. Import duty is applicable at a rate of 35% instead of 10%.</p> <p>7318.19.00 – Other screws. Import duty is applicable at a rate of 35% instead of 10%.<br/>7318.23.00 – Rivets. Import duty is applicable at a rate of 35% instead of 10%.</p> |
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|     |            |              |  | <p>7318.29.00- Other non-threaded articles. Import duty is applicable at a rate of 35% instead of 10%.</p> <p>8302.10.00 – Hinges. Import duty is applicable at a rate of 35% instead of 10%.</p> |
| 16. | 11.08      | Starches     |   | Import duty is applicable at a rate of 25% instead of 10% for one year  |
| 17. | 9619.00.90 | Baby diapers |  | Import duty is applicable at a rate of 35% instead of 25% for one year  |





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| 18. | 76.04                    | Aluminium bars, rods and profiles                            |     | Import duty is applicable at a rate of 35% instead of 25% for one year                                  |
| 19. | 76.08                    | Aluminium tubes and pipes.                                   |    | Import duty is applicable at a rate of 35% instead of 25% for one year                                  |
| 20. | 3917.40.00<br>3925.90.00 | PVC Trunking –<br>Fittings<br><br>Builders' ware of Plastics |    | Grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 35% for one year |
| 21. | 4015.12.00               | Surgical and<br>other Gloves                                 |  | Import duty is applicable at a rate of 10% instead of 0% for one year                                   |











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| 22. . | 8417.94.00  | Brakes, including coaster braking hubs and hub brakes, and parts thereof - motorcycle brake shoes.                         |    | Import duty applicable at a rate of 25% instead of 10% for one year  |
| 23.   | Special projects  | Exempt “Goods imported for implementation of projects under a special operating frame work arrangement with the Government | Guide lines to be given by ministry of finance.                                       | Grant a stay of application to Uganda on Goods imported for implementation of projects under a special operating frame work arrangement with the Government at 0% as approved by the Minister responsible for finance. |
| 24. . | Textiles as per the Legal Notice No. EAC/147/2024 in Table II | Textiles as per the Legal Notice No. EAC/147/2024 in Table II  |    | Grant Uganda a stay of application of the EAC CET rate of 0%, 10% and 25% and apply a duty rate of 35% or USD 3.0/kg whichever is higher for one year.   |
| 25. . | Garments as per the Legal Notice No. EAC/148/2024 in Table II | Garments as per the Legal Notice No. EAC/148/2024 in Table II  |  | Grant Uganda a stay of application of the EAC CET rate of 0%, 10% and 25% and apply a duty rate of 35% or USD 3.5/kg whichever is higher for one year.   |





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| 26. . | 1511.10.00               | Crude Palm Oil  |  | Grant Uganda a stay of application of the EAC CET rate of 0% and apply a duty rate of 10% for one year |
| 27. . | 2202.91.00<br>2202.99.00 | Non-alcoholic beer<br>Others (Such as ready to drink juices |  | Import duty applicable at a rate of 60% instead of 35% for one year                                    |





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| 28. | 6115.21.00<br>6115.22.00   | Gum boot linings   |    | Uganda to stay application of EAC CET rate and apply a duty rate of 35% for one year.        |
| 29. | 8504.21.00<br>8504.22.00<br>8504.31.00<br>8504.32.00<br>8504.33.00<br>8504.34.00 | Transformers (both dry and liquid)   |   | Import duty applicable at a rate of 25% instead of 0% for one year                           |
| 30. | 3920.20.90   | Other of polymers of styrene (Printed plastic labels)                      |   | Uganda to stay application of EAC CET rate of 25% and apply a duty rate of 35% for one year. |
| 31. | 22.02  | Beverages from artificial extracts Red bull, Rock Boom, Canned Colas e.t.c |  | Import duty applicable at a rate of 60% instead of 25% for one year                          |

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| 32. | 3919.90.90                             | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, whether or not in rolls |    | Uganda to stay application of the EAC CET rate of 25% and apply a duty rate of 35% for one year                                  |
| 33. | 3920.20.90                             | Other polymers of propylene-   |   | grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 35% for one year                          |
| 34. | 8517.13.00<br>8517.14.00               | Mobile phones  |   | Stay of application of the EAC CET rate and apply a duty rate of 10% instead of 0% for one year.                                 |
| 35. | 6309.00.10<br>6309.00.20<br>6309.00.90 | Worn items of clothing<br>Worn items of footwear<br>Other worn items or articles                                 |  | Uganda to stay application of EAC CET rate of 35% or USD 0.40 / Kg whichever is higher and apply a duty rate of 35% for one year |





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| 36. | 8701.21.90<br>8701.22.90<br>8701.23.90<br>8701.24.90<br>8701.29.90   | Road Tractors for Semi-Trailers |     | Import duty is applicable at a rate of 0% instead of 10% for one year                                   |
| 37. | 8716.80.00   | Wheel barrows                   |    | Grant Uganda a stay of application of the EAC CET rate of 10% and apply a duty rate of 25% for one year |
| 38. | 0409.00.00   | Honey –Natural                  |    | Import duty applicable at a rate of 60% instead of 25% and 10% for one year                             |
| 39. | 6802.10.00<br>6802.21.00<br>6802.23.00<br>6802.29.00<br>6802.91.00<br>6802.92.00<br>6802.93.00<br>6802.99.00 | Tiles                           |  | Import duty applicable at a rate of 35% instead of 25% for one year                                     |


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| 40. | 8528.72.90<br>8528.73.90  | Television sets  |    | Import duty applicable at a rate of 36% instead of 25% for one year  |
| 41. | 9503.00.00  | Toys   |   | Import duty applicable at a rate of 35% instead of 25% for one year. |
| 42. | Headings<br>02.01<br>02.02<br>02.03<br>02.04<br>02.05<br>02.06<br>02.07<br>02.10<br>16.02 | Frozen meats of<br><ul style="list-style-type: none"> <li>✦ Chicken</li> <li>✦ Bovine animals</li> <li>✦ Meat of swine</li> <li>✦ Meat of sheep</li> </ul> |   | Import duty applicable at a rate of 60% instead of 35% for one year  |
| 43. | 2008.11.00  | Peanut Butter  |  | Import duty applicable at a rate of 60% instead of 35% for one year  |



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| 44. | 0207.14.00               | Mechanically Deboned Chicken Paste (MDM)                            |    | Grant Uganda a stay of application of the EAC CET rate and apply a duty rate of 60% for one year instead of 35% |
| 45. | 4821.10.00<br>4821.90.00 | Paper or paperboard labels of all kinds, whether or not printed     |   | Grant Uganda a stay of application of the EAC CET rate of 25% & 10% and apply a duty rate of 36% for one year   |
| 46. | 8507.60.00               | Lithium-ion batteries   |   | Grant Uganda a stay of application of the EAC CET rate of 25% and apply a duty rate of 0% for one year          |
| 47. | 18.05                    | Cocoa powder, not containing added sugar or other sweetening matter |  | Import duty applicable at a rate of 35% instead of 0% for one year  |




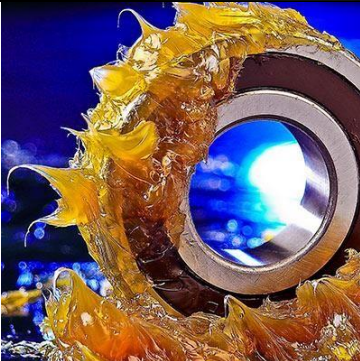
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| 48. | 3808.91.31<br>3808.91.32<br>3808.91.39 | Other<br>Insecticides Put up for retail sale.                           |    | Import duty applicable at a rate of 35% instead of 25% for one year |
| 49. | 1901.20.90                             | Mixes and doughs for the preparation of bakers' wares of heading 19.05: |    | Import duty applicable at a rate of 35% instead of 25% for one year |
| 50. | 6306.12.00<br>6306.19.00               | Tarpaulins  |   | Import duty applicable at a rate of 35% instead of 25% for one year |
| 51. | 6912.00.00                             | Ceramic Toilet seats and Cisterns                                       |  | Import duty applicable at a rate of 35% instead of 25% for one year |


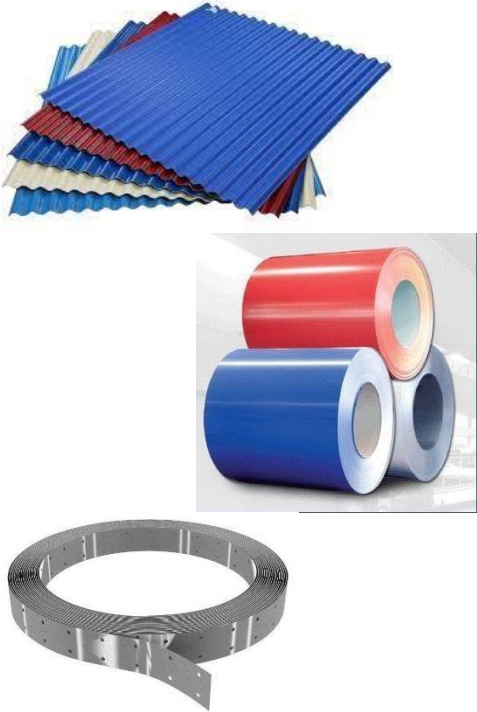







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| 52. | 8212.20.00               | Maternity (Mama) kit  |     | Import duty is applicable at a rate 0% instead of 25% for one year.  |
| 53. | 4011.40.00               | New pneumatic tyres of rubber, of a kind used on motorcycles.                       |    | Import duty is applicable at 35% instead of 10% for one year.  |
| 54. | 7217.20.00               | Wire of iron or non-alloy steel   |    | Uganda to stay application of the EAC CET rate of 10% and apply a duty rate of 36% for one year.                                 |
| 55. | 7210.11.00<br>7210.20.00 | Flat Rolled Products of Iron or non-alloy steel products of Iron or Non Alloy steel |  | Uganda to stay the application of the EAC CET rate and apply a duty rate of 25% or USD 200 / MT whichever is higher for one year |



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| 56. | 7210.41.00<br>7210.49.00<br>7210.61.00<br>7210.69.00<br>7210.70.00<br>7210.90.00<br>7212.50.00<br>7212.30.00<br>7212.40.00<br>7216.50.00 | Flat rolled products of iron or non-alloy steel |  | Uganda to stay application of the EAC-CET and apply a duty rate of 36% for one year |
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| <p>57.</p> <p>3917.21.00</p> <p>3917.22.00</p> <p>3917.23.00</p> <p>3917.29.00</p> <p>3917.39.00</p> <p>7019.11.00</p> <p>7019.12.00</p> <p>7019.19.00</p> <p>7019.31.00</p> <p>7019.32.00</p> <p>7019.39.00</p> <p>7019.40.00</p> <p>7019.51.00</p> <p>7019.52.00</p> <p>7019.59.00</p> <p>7019.90.90</p> <p>7303.00.00</p> <p>7304.31.00</p> <p>7304.39.00</p> <p>7304.41.00</p> <p>7304.49.00</p> <p>7304.51.00</p> <p>7304.59.00</p> <p>7304.90.00</p> <p>7305.31.00</p> <p>7305.39.00</p> <p>7305.90.00</p> <p>7306.40.00</p> <p>7306.50.00</p> | <p>Penstock pipes for use in Hydro Electric Power Projects.</p> |   | <p>Import duty applicable at a rate of 0% for one year instead of 25%.</p> |
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| 58. | 7311.00.00 | Containers for compressed or liquefied gas, of iron or steel |    | Import duty applicable at a rate of 35% instead of 0% for one year.     |
| 59. | 1003.90.00 | Barley   |   | Import duty applicable at a rate of 10% instead of 25% for one year.    |
| 60. | 2710.19.51 | Lubricants liquid in form                                    |   | Import duty is applicable at a rate of 36% instead of 25% for one year  |
| 61. | 2710.19.52 | Lubricating greases  |  | Import duty is applicable at a rate of 36% instead of 25% for one year. |

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| 62. | 63.01  | Blankets                        |    | Import duty is applicable at a rate of 35% instead of 25% for one year.                                    |
| 63. | 7213.10.00<br>7213.20.00<br>7213.99.00<br>7214.10.00<br>7214.20.00<br>7214.30.00<br>7214.91.00<br>7214.99.00<br>7215.10.00<br>7215.50.00<br>7215.90.00<br>7216.10.00<br>7216.21.00<br>7216.22.00<br>7216.50.00<br>7216.61.00<br>7216.69.00<br>7216.91.00<br>7216.99.00<br>7228.10.00<br>7228.20.00<br>7228.30.00<br>7228.40.00<br>7228.50.00<br>7228.60.00<br>7228.70.00<br>7228.80.00 | Steel articles of sub-headings; |  | Import duty is applicable at a rate of 25% or USD 350/MT, whichever is higher instead of 25% for one year. |



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| 64. | 7210.30.00<br>7212.20.00<br>7212.60.00<br>7225.91.00<br>7225.92.00<br>7225.99.00 | Steel articles of sub-headings;                           |   | Import duty is applicable at a rate of 36% for one year   |
| 65. | 9608.10.00   | Ball point pens   |    | Import duty is applicable at a rate of 60% instead of 25% for one year.   |
| 66. | 85.07<br>excluding<br>8507.60.00<br>lithium ion<br>batteries                     | Electric Accumulators/ batteries                          | <br><small>shutterstock.com • 1325572664</small> | Import duty is applicable at a rate of 35% instead of 25% for one year.   |
| 67. | 8311.10.00   | Coated electrodes of base metal, for electric arc welding |   | Uganda to stay application of EAC CET of 25% and apply a duty rate of 35% or USD 250/MT whichever is higher for one year    |
| 68. | 3605.00.00   | Safety matches  |    | Uganda to stay application of the EAC CET rate and apply a duty rate of 25% or USD 1.35/kg whichever is higher for one year |



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| 69. | 8470.50.00<br>8470.90.00 | Cash registers and other<br>Electronic Fiscal Device (EFD)<br>machines and Point of Sale (POS) |   | Grant Uganda a stay of<br>application of the EAC CET<br>rate of 10% and apply a duty<br>rate of 0% for one year |
| 70. | 7007.19.00<br>7007.29.00 | Other toughened (tempered) and<br>laminated safety glass                                       |  | Grant Uganda a stay application<br>of the EAC CET rate of 10%<br>and apply a duty rate of 25%<br>for one year   |

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| 71. | <p>4805.11.00</p> <p>4805.12.00</p> | <p>Semi chemical fluting paper</p> <p>Straw fluting paper</p>   |    | <p>Uganda to stay application of the EAC CET rate of 10% and apply a duty rate of 25% for one year</p> |
| 72. | 4805.19.00                          | <p>Test liner -Other uncoated paper and paper board in rolls or sheets, not further worked or processed weighing 150g</p> |  | <p>Uganda to stay application of the EAC CET rate of 10% and apply a duty rate of 25% for one year</p> |




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| 73. | <p>7009.10.00<br/>8708.99.00<br/>8714.10.00<br/>8512.20.00</p> | <p>Side<br/>Mirrors/Back Mirrors, Dash<br/>board/speed meter/meter clock,<br/>Indicator/point er/winker lamp.</p>  |   | <p>Grant Uganda a stay application<br/>of the EAC CET rate of 10%<br/>and apply a duty rate of 25%<br/>for one year</p> |
| 74. | 7321.12.00   | <p>Stoves, ranges, grates, cookers<br/>(including those with subsidiary<br/>boilers for central heating),<br/>barbecues, braziers, gasrings, plate<br/>warmers and<br/>similar nonelectric domestic<br/>appliances, and parts thereof, of iron<br/>or steel.<br/>-- For liquid fuel.</p> |   | <p>Grant Uganda a stay application<br/>of the EAC CET rate of 25%<br/>and apply a duty rate of 10%<br/>for one year</p> |

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| 75. | 7229.20.00<br>7229.90.00 | Wires of alloyed steel  |     | Grant Uganda a stay application of the EAC CET rate of 10% and apply a duty rate of 0% for one year |
| 76. | 7323.10.10<br>7323.10.90 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like  |    | Import duty is applicable at a rate of 35% instead of 25% for one year.                             |
| 77. | 3402.49.00               | Other Organic surface-active agents   |    | Import duty is applicable at a rate of 36% instead of 25% for one year.                             |
| 78. | 22.07                    | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength. |  | Import duty is applicable at a rate of 36% instead of 35% for one year.                             |



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| 79. | 0704.10.00<br>0704.20.00<br>0704.90.00   | Cabbages,<br>cauliflowers, kohlrabi, kale and<br>similar edible brassicas, fresh or<br>chilled: Cauliflowers<br>and headed broccoli |   | Import duty is applicable at a<br>rate of 36% instead of<br>35% for one year. |
| 80. | 0705.11.00<br>0706.10.00<br>0707.00.00<br>0708.10.00<br>0710.21.00<br>0712.20.00<br>0801.11.00<br>0802.12.00<br>0803.10.00<br>0804.30.00<br>0805.10.00<br>0806.10.00<br>0807.11.00 | Other Agricultural produce  |  | Import duty is applicable at a<br>rate of 36% instead of<br>35% for one year. |




**C. DROPPED STAYS OF APPLICATION IN FY 2024/2025**


| No. | HS Code  | Item description  | Illustration  | Decision  |
|-----|--|---|---|---|
| 1.  | 8703.40.00<br>8703.50.00<br>8703.60.00<br>8703.70.00<br>8703.80.90<br>8704.60.90 | Electric & Hybrid vehicles  |   | Import duty is applicable at a rate at 25% in accordance with the EAC-CET |
| 2.  | 8711.60.00   | Electric Motorcycles  |   | Import duty is applicable at a rate at 25% in accordance with the EAC-CET |
| 3.  | 8704.22.90   | Motor Vehicles for Transport of Goods with Gross Vehicle Weight Exceeding 5 Tons But not Exceeding 20 Tons. |  | Import duty is applicable at a rate at 25% in accordance with the EAC-CET |

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| 4. | 1702.90.00 | Artificial Honey/ Caramelised Sugars   |  | Import duty is applicable at a rate at 10% in accordance with the EAC-CET |
| 5. | 3926.90.90 | Other articles of plastics and articles of other materials (Compositing dry toilets) |  | Import duty applicable at a rate of 10% instead of 25% for one year       |

**D. NEW REMISSIONS ON RAW MATERIALS AND INDUSTRIAL INPUTS FOR FY 2024/25**




| No. | HSC  | Item Description  | Illustration  | Decision  |
|-----|--|---|---|---|
| 1.  | 3810.90.00   | Preparations of a kind used as cores or coatings for welding electrodes.  |   | Remission of duty from 10% to 0% for one year for manufacturers of welding electrodes   |
| 2.  | 1516.20.00<br>1513.19.00<br>1901.90.10<br>2007.10.00<br>2007.99.00 | Vegetable fats and oils and their fractions/Cocoa butter substitute<br>Other/coconut oil refined<br>Malt extract/Barley malt extract powder<br>Homogenised preparations/Nut paste/Nut butter<br>Other/Fruit puree |  | Remission of duty from 35% to 25%, 25% to 10% and; 10% to 0% on raw materials and inputs for the manufacturers of chocolates for one year |

|    |  |  |   |   |
|----|--|--|---|---|
| 3. | 7607.11.00   | Aluminium foil – jumbo roll -- Rolled but not further worked   |    | Remission of duty from 10% to 0% for one year for the manufactures of aluminium foil packs for one year.          |
| 4. | 5603.11.00<br><br>9603.90.00                                       | Duster pad material-non-woven fabric<br><br>Incomplete Dusters   |   | Remission of duty from 10% to 0% on inputs for the manufacture of school dusters for one year.                    |
| 5. | 7307.92.00<br>7307.93.00<br>7307.99.00<br>7307.91.00<br>8481.80.00 | Elbows, Equal tee, Reducing tee, End cap, Unions, Flanges adapter, Blind cap, Over bridge bow, Transitional piece, Valves, Coupling, Sockets |  | Remission of duty to 10% on raw materials and inputs for the manufacturers of specialized PPR pipes for one year. |




|    |  |   |   |  |
|----|--|---|---|--|
| 6. | 4817.30.00<br>4819.10.00<br>5407.51.00<br>3921.19.90 | Pouch<br>Thermoforms<br>Mesh / Substrate<br>Film                    |  | Remission of duty to 0% on inputs for the manufacture of mosquito repellents.  |
| 7. | 2106.90.20   | Preparations of a kind used in manufacturing of beverages and food. |   | Remission of duty to 10% on inputs for the manufacture of foods and beverages. |








**E. RENEWED REMISSIONS FOR FY2024/25**

| No. | HSC                                    | Item Description              | Illustration  | Decision   |
|-----|--|-------------------------------|---|--|
| 8.  | 3402.90.00                             | Organic surface-active agents |   | Remission of duty from 25% to 10% for one year for manufacturers of tube mill coolants |
| 9.  | 3907.99.00                             | Clear primer                  |   | Remission of duty from 10% to 0% for one year.   |
| 10. | 3208.10.10<br>3208.10.20<br>3208.10.90 | Top coat colour primer        |  | Remission of duty from 10% to 0% for one year.   |

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|-----|--------------------------|--|--|---|
| 11. | 4016.92.00<br>7616.99.00 | --Erasers of rubber/pencil rubber tip<br>-- Other (Other articles of aluminium)/Pencil ferrule |     | Remission of duty from 10% to 0% for one year for manufacturers of school pencils   |
| 12. | 7606.11.00               | -- Of aluminium, not alloyed (aluminium coils)   |    | Remission of duty from 25% to 0% for one year for manufacturers of kitchenware      |
| 13. | 2710.19.59               | Petroleum Base Oils  |   | Remission of duty from 10% to 0% for one year.                                      |
| 14. | 3906.90.00<br>3215.19.00 | -Other polymers in primary forms<br>--Other Printing ink                                       |  | Remission of duty from 10% to 0% for one year for manufacturers of metal crown caps |


|     |  |   |   |  |
|-----|--|---|---|--|
| 15. | 8481.80.00<br>8481.90.00<br>2707.50.00<br>2817.00.10<br>2519.10.00 | - Other appliances<br>- Parts<br>-Other aromatic hydrocarbon mixtures<br>--- Zinc oxide<br>-Natural magnesium |    | Remission of duty from 10% to 0% for one year for manufacturers of tyres and tubes |
| 16. | 3920.10.90<br>3403.99.00   | --- Other plates<br>--Other Lubricating preparations  |   | Remission of duty from 25% to 10% for one year.                                    |
| 17. | 5404.19.00<br>3921.12.10   | --Synthetic Monofilaments (Paint brush bristles)<br>-Unprinted polymers of vinyl chloride                     |  | Remission of duty from 25% to 0% for one year.                                     |

|     |   |  |   |  |
|-----|---|--|---|--|
| 18. | <p>6805.20.00</p> <p>3506.91.00</p> <p>5602.90.00</p> <p>6001.10.00</p> <p>7326.90.90</p> | <p>- On a base of paper or paperboard only (sand paper jumbo roll)</p> <p>--- Adhesives based on Polymers of 3901-3913 or Rubber</p> <p>-- Other Felt Fabrics</p> <p>- Long pile fabrics</p> <p>--- Other (Bristle metal strips)</p> |    | <p>Remission of duty from 35%, 25% to 10% for one year for manufacturers of sand paper</p>   |
| 19. | Various   | <p>Inputs for the assembly / manufacture of mobile phones</p>  |  | <p>Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one-year to manufacturers of mobile phones</p> |




|     |   |   |   |   |
|-----|---|---|---|---|
| 20. | 8539.31.00<br>8539.51.00<br>8539.52.00                              | Unassembled LED,<br>CFL bulbs               |    | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year for assembly of LED, CFL bulbs  |
| 21. | 8518.21.00<br>8518.22.00<br>8518.29.00                              | Un assembled speakers<br>(CKD)              |   | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year for the manufacture of speakers |
| 22. | Mechanically<br>Deboned<br>Chicken Paste<br>(MDM)<br><br>0207.14.00 | Mechanically Deboned<br>Chicken Paste (MDM) |  | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 35% for one year on MDM                         |




|     |                          |  |   |  |
|-----|--------------------------|--|---|--|
| 23. | 4806.20.00<br>4804.39.00 | Greaseproof papers;<br>and Other, Other kraft<br>paper and paperboard      |    | Grant Uganda a remission of duty to apply a duty rate of 0% for one year.  |
| 24. | 5408.33.00<br>5513.49.00 | Jacquard Material for<br>Making Spring<br>mattresses (printed<br>with Logo |   | Import duty applicable at a rate of 10% for one year instead of 25%.   |
| 25. | 4804.11.00               | Unbleached Kraftliner<br>in rolls or sheets                                |  | Granted Uganda a remission of duty to apply a duty rate of 0% for one year for manufacturers of corrugated boxes |





|     |                          |   |  |   |
|-----|--------------------------|---|--|---|
| 26. | 7605.21.00               | Aluminium wire, not alloyed: -- Of which the maximum cross-sectional dimension exceeds 7 mm |     | Granted Uganda cable manufacturers a remission of duty to apply a duty rate of 0% for one year. |
| 27. | 3920.20.10               | Other plates, sheets, film, foil and strip, of plastic-unprinted                            |    | Grant Uganda a remission of duty to apply a duty rate of 0% for one year.                       |
| 28. | 8516.40.00               | Unassembled flat iron (CKD)   |   | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year       |
| 29. | 8521.10.00<br>8521.90.00 | Unassembled DVD players   |  | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year       |

|     |            |   |   |  |
|-----|------------|---|---|--|
| 30. | 8509.40.00 | Unassembled blenders                    |    | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year  |
| 31. | 8516.10.00 | Unassembled hot water kettles           |   | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year  |
| 32. | 8414.51.00 | Un assembled floor, table and wall fans |  | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 10% for one year for assembly of unassembled floor table and wall fans |






|     |  |   |   |   |
|-----|--|---|---|---|
| 33. | 8516.60.00<br>7615.20.00<br>7323.93.00 | Un assembled Cookers  |    | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year for assembly of cookers |
| 34. | 7315.90.00                             | Parts of chains for assemblers of chains for motorcycles, bicycles and industrial machinery   |   | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year for assembly of chains  |
| 35. | 7005.29.00<br>3920.91.10<br>7312.10.00 | Other non-wired glass, Other Plates, sheets, film, foil and strip of plastic, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of poly vinyl butyral and Stranded wire, ropes and cable |  | Grant Uganda a remission of duty to apply a duty rate of 0% for one year.   |




|     |            |   |   |   |
|-----|------------|---|---|---|
|     |            |   |    |   |
| 36. | 2501.00.10 | Inputs for the manufacture of edible salt |   | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 10% for one year  |
| 37. | 8215.99.00 | Steel Blanks for Spoons and forks         |  | Uganda granted a remission of duty of the EAC CET to apply a duty rate of 10% for one year. |

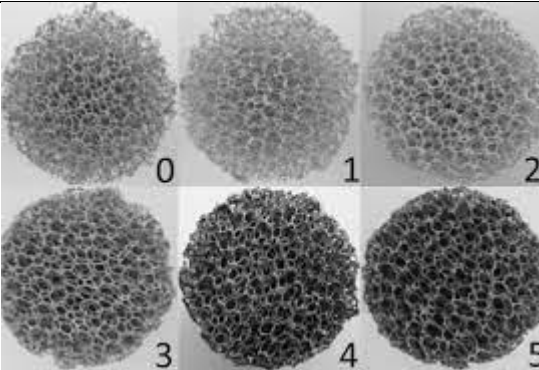
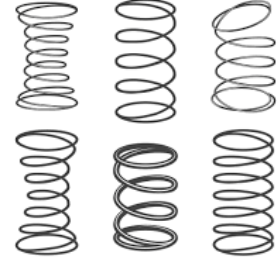

|     |            |   |   |   |
|-----|------------|---|---|---|
| 38. | Various    | Inputs for the manufacture of furniture |     | Uganda granted duty Remission on inputs for the manufacture of furniture from 25% to 10% and from 10% to 0% on specified inputs for the manufacture of furniture; |
| 39. | 7326.90.90 | Umbrella heads for roofing nails        |     | Import duty remitted from 25% to 0% for the manufacture of roofing nails for one year.  |
| 40. | 7217.20.00 | High tensile galvanised wire            |    | Uganda granted a remission of duty to apply a duty rate of 10% for one year   |
| 41. | 7310.29.10 | Aerosol cans                            |  | Granted duty Remission to apply a duty rate of 0% instead of 10% for one year.  |




|     |            |   |   |   |
|-----|------------|---|---|---|
| 44. | 3923.29.00 | Of other plastics-<br>Packaging Bags for<br>Packing Coffee                                    |  <p>The image shows two white, rectangular coffee packaging bags standing upright against a white background. The bags have a simple design with a small circular logo on the front. A watermark 'dreamstime.com' is visible at the bottom of the image.</p> | Granted Uganda a remission of duty to apply a duty rate of 10% for one year   |
| 45. | 7210.49.00 | -- Other<br>Zinc coated coils   |  <p>The image shows several large, cylindrical rolls of zinc-coated metal coils stacked in a factory or warehouse setting. The coils have a shiny, metallic appearance.</p>   | Grant Uganda a remission of duty to apply a duty rate of 0% for one year on galvanised coils of a thickness of 2.5 mm and above |
| 46. | 3302.10.00 | Odoriferous mixtures<br>of a kind used as raw<br>materials in the food or<br>drink industries |  <p>The image shows several small glass bottles with cork stoppers, containing various colored liquids (yellow, orange, red, and clear). The bottles are arranged on a wooden surface, and a green leaf is visible in the foreground.</p>                  | Granted Uganda a remission of duty to apply a duty rate of 0% for one year  |

|  |  |   |  |   |
|--|--|---|--|---|
| <p>47.</p> <p>4821.90.00<br/>3917.39.00<br/>6806.10.00<br/>7210.61.00<br/>7219.34.00<br/>7220.12.00<br/>7223.00.00<br/>7306.30.00<br/>7318.23.00<br/>3907.99.00<br/>7318.22.00<br/>4016.99.00<br/>4819.10.00<br/>7209.27.00<br/>7217.10.00<br/>7306.40.00<br/>7321.90.00</p> |  | <p>Various Inputs and Raw Materials for use in the manufacture of Energy Saving Stoves</p>  |    | <p>Granted Uganda a remission of duty to apply a duty rate of 0% for one year.</p>  |
| <p>48.</p> <p>3402.31.00<br/>3402.39.00</p>  |  | <p>Organic surface-active agents (Anionic)</p>  |   | <p>Uganda granted a remission of duty of the EAC CET to apply a duty rate of 0% for one year for manufacturers of detergents and liquid soap</p>                                |
| <p>49.</p> <p>4823.69.00<br/>4804.19.90<br/>3920.69.90<br/>3921.90.10<br/>4821.10.90</p>   |  | <p>Other paper, paperboard, Uncoated Kraft paper and paperboard, other plates, sheets, film, foil and strip, of plastics, Paper or paperboard labels of all kinds, whether or</p> |  | <p>Grant Uganda a remission of duty from 35%, 25% and 10% to apply a duty rate of 10% and 0% respectively for one year for manufacturers of examination and surgical gloves</p> |

|     |                                     |   |  |  |
|-----|-------------------------------------|---|--|--|
|     |                                     | <p>not printed.</p> <p>Packaging materials and raw materials used in the manufacture of surgical and medical examination Gloves</p> |   |  |
| 50. | <p>3505.20.00</p> <p>4804.29.00</p> | <p>Glues based on starch</p> <p>Uncoated kraft paper and paperboard, in rolls or sheets</p>   |   | <p>Uganda granted a remission of duty of the EAC CET of 35% and 10% and apply a duty rate of 10% for 35% and 0% for 10% for one year</p> |

|     |            |   |   |   |
|-----|------------|---|---|---|
| 51. | 3815.90.00 | Catalytic preparations for the manufacture of foam and spring mattresses                    |    | Granted remission of duty from 10% to apply a duty rate of 0% for one year for the manufacture of foam and spring mattresses. |
| 52. | 7320.90.00 | Other springs and leaves for the manufacture of foam and spring mattresses                  |  | Granted remission of duty from 25% to 10% for one year for the manufacturers of foam and spring mattresses                    |
| 53. | 8481.90.00 | Valves and their corresponding component parts used for the manufacture of motorcycle tubes |  | Granted a remission of duty to apply a duty rate of 0% for one year.  |



|     |  |  |   |   |
|-----|--|--|---|---|
| 54. | 6813.81.00<br>8708.30.00<br>3506.99.00 | Brake linings and pads,<br>Brakes and servo-<br>brakes; parts thereof;<br><br>Other Adhesive Glues |  | Grant Uganda a remission of duty to apply a duty rate of 0% for one year. |
|-----|--|--|---|---|

**F. UGANDA'S LIST OF RAW MATERIALS – RENEWED**

| <b>No.</b> | <b>HS Code</b> | <b>Description of goods</b>   | <b>CET Rate</b> | <b>Duty Remission</b> |
|------------|----------------|---|-----------------|-----------------------|
| 1.         | 2009.19.00     | Other orange juice, frozen or not frozen  | 25%             | 10%                   |
| 2.         | 2009.79.00     | Other, apple juice  | 25%             | 10%                   |
| 3.         | 2102.10.00     | Active yeasts   | 25%             | 10%                   |
| 4.         | 2712.10.00     | Petroleum jelly   | 25%             | 10%                   |
| 5.         | 3909.50.00     | Polyurethane resins   | 10%             | 0%                    |
| 6.         | 3920.10.10     | Unprinted   | 10%             | 0%                    |
| 7.         | 4804.11.00     | Unbleached Kraftliner in rolls or sheets  | 25%             | 10%                   |
| 8.         | 4804.21.00     | Unbleached sack kraft paper in rolls or sheets  | 25%             | 0%                    |
| 9.         | 4804.31.00     | Other unbleached kraft paper and paperboard   | 25%             | 10%                   |
| 10.        | 4811.59.00     | Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) | 25%             | 0%                    |

**G. NEW EAC-CET CONSIDERATIONS**

| <b>AMENDMENTS TO PRODUCT DESCRIPTIONS IN THE EAC CET</b> |                |  |                                 |
|--|----------------|--|---------------------------------|
| <b>No.</b>   | <b>HS Code</b> | <b>Previous Description</b>              | <b>New Description</b>          |
| 1.   | 7310.29.20     | --- Cans and ends for beverages and food | --- Cans for beverages and food |
| 2.   | 7612.90.20     | --- Cans and ends for beverages and food | --- Cans for beverages and food |

| <b>AMENDMENTS TO DUTY RATES IN THE EAC CET</b> |                |   |                                  |                             |
|--|----------------|---|----------------------------------|-----------------------------|
| <b>No.</b>                                     | <b>HS Code</b> | <b>Description</b>  | <b>Previous Import Duty Rate</b> | <b>New Import Duty Rate</b> |
| 1.   | 2106.90.20     | --- Preparations of a kind used in manufacturing of beverages and food. | 10%                              | 25%                         |
| 2.   | 4823.69.00     | -- Other  | 25%                              | 35%                         |
| 3.   | 9401.10.00     | - Seats of a kind used for aircraft                                     | 25%                              | 35%                         |
| 4.   | 9401.20.00     | - Seats of a kind used for motor vehicles                               | 25%                              | 35%                         |
| 5.   | 9401.31.00     | -- Of wood  | 25%                              | 35%                         |
| 6.   | 9401.39.00     | -- Other  | 25%                              | 35%                         |
| 7.   | 9401.41.00     | -- Of wood  | 25%                              | 35%                         |
| 8.   | 9401.49.00     | -- Other  | 25%                              | 35%                         |
| 9.   | 9401.52.00     | -- Of bamboo  | 25%                              | 35%                         |
| 10.  | 9401.53.00     | -- Of rattan  | 25%                              | 35%                         |
| 11.  | 9401.59.00     | -- Other  | 25%                              | 35%                         |

|     |            |                |     |     |
|-----|------------|----------------|-----|-----|
| 12. | 9401.61.00 | -- Upholstered | 25% | 35% |
| 13. | 9401.69.00 | -- Other       | 25% | 35% |
| 14. | 9401.71.00 | -- Upholstered | 25% | 35% |
| 15. | 9401.79.00 | -- Other       | 25% | 35% |
| 16. | 9401.80.00 | - Other seats  | 25% | 35% |
| 17. | 9401.91.00 | -- Of wood     | 25% | 35% |
| 18. | 9401.99.00 | -- Other       | 25% | 35% |
| 19. | 9402.10.90 | --- Other      | 25% | 35% |
| 20. | 9402.90.90 | --- Other      | 25% | 35% |
| 21. | 9403.83.00 | -- Of rattan   | 25% | 35% |

| <b>AMENDMENTS TO STRUCTURE OF THE EAC CET</b> |                |                    |   |   |
|---|----------------|--------------------|---|---|
| <b>No.</b>                                    | <b>HS Code</b> | <b>Description</b> | <b>Decision</b>   | <b>New HS Code &amp; Duty Rate</b>  |
| 1.  | 1901.20.10     | --- Biscuit powder | Collapsed tariff lines 1901.20.10 & 1901.20.90 and revert to the WCO nomenclature | 1901.20.00 - Mixes and doughs for the preparation of bakers' wares of 19.05<br>Import duty rate of 25%. |

|    |       |          |   |  |
|----|-------|----------|---|--|
| 2. | 85.23 | Software | <p>Amended the structure of heading 85.23 from current structure below;</p> <p><b>- Magnetic media:</b></p> <p><b>-- Cards incorporating a magnetic stripe:</b></p> <p>8523.21.10 --- Unrecorded 10%</p> <p>8523.21.90 --- Recorded 25%</p> <p><b>-- Other:</b></p> <p>8523.29.10 --- Unrecorded 10%</p> <p>8523.29.90 --- Recorded 25%</p> <p><b>- Optical media:</b></p> <p>8523.41.00 -- Unrecorded 10%</p> <p>8523.49.00 -- Other 25%</p> <p><b>- Semiconductor media:</b></p> <p>8523.51.00 -- Solid-state non-volatile storage devices 10%</p> <p>8523.52.00 -- “Smart cards” 25%</p> <p>8523.59.00 -- Other 10%</p> <p><b>- Other:</b></p> <p>8523.80.10 --- Software 0%</p> <p>8523.80.90 --- Other 25%</p> | <p>The new structure of heading 85.23 is.</p> <p><b>- Magnetic media:</b></p> <p><b>-- Cards incorporating a magnetic stripe:</b></p> <p>8523.21.10 --- Unrecorded 10%</p> <p>8523.21.90 --- Recorded 25%</p> <p><b>-- Other:</b></p> <p>8523.29.10 --- Unrecorded 10%</p> <p>8523.29.20 --- Recorded with software 0%</p> <p>8523.29.90 --- Other 25%</p> <p><b>- Optical media:</b></p> <p>8523.41.00 --- Unrecorded 10%</p> <p>8523.42.00 --- Recorded with software 0%</p> <p>8523.49.00 --- Other 25%</p> <p><b>- Semiconductor media:</b></p> <p>8523.51.00 -- Solid-state non-volatile storage devices 10%</p> <p>8523.52.00 -- “Smart cards” 25%</p> <p><b>-- Other</b></p> <p>8523.59.10 --- Recorded with software 0%</p> <p>8523.59.90 --- Other 10%</p> <p><b>- Other:</b></p> <p>8523.80.10 --- Recorded with software 0%</p> <p>8523.80.90 --- Other 25%</p> |
|----|-------|----------|---|--|

|                            |            |  |   |   |                            |    |                      |     |
|----------------------------|------------|--|---|---|----------------------------|----|----------------------|-----|
| 3.                         | 8703.40.00 | - Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power                               | Split HS Code 8703.40.00 and create a sub-heading to cater for unassembled vehicles at a duty rate of 0%. | <p>The new structure will be as follows:</p> <table border="0"> <tr> <td>8703.40.10 --- Unassembled</td> <td style="text-align: right;">0%</td> </tr> <tr> <td>8703.40.90 --- Other</td> <td style="text-align: right;">25%</td> </tr> </table> | 8703.40.10 --- Unassembled | 0% | 8703.40.90 --- Other | 25% |
| 8703.40.10 --- Unassembled | 0%         |  |   |   |                            |    |                      |     |
| 8703.40.90 --- Other       | 25%        |  |   |   |                            |    |                      |     |
| 4.                         | 8703.50.00 | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | Split HS Code 8703.50.00 and create a sub-heading to cater for unassembled vehicles at a duty rate of 0%. | <p>The new structure will be as follows:</p> <table border="0"> <tr> <td>8703.50.10 --- Unassembled</td> <td style="text-align: right;">0%</td> </tr> <tr> <td>8703.50.90 --- Other</td> <td style="text-align: right;">25%</td> </tr> </table> | 8703.50.10 --- Unassembled | 0% | 8703.50.90 --- Other | 25% |
| 8703.50.10 --- Unassembled | 0%         |  |   |   |                            |    |                      |     |
| 8703.50.90 --- Other       | 25%        |  |   |   |                            |    |                      |     |

|    |            |   |  |  |
|----|------------|---|--|--|
| 5. | 8703.60.00 | - Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power                               | Split HS Code 8703.60.00 and create a sub-heading to cater for unassembled vehicles at a duty rate of 0%.<br>% | The new structure will be as follows:<br>8703.60.10 --- Unassembled 0%<br>8703.60.90 --- Other 25% |
| 6. | 8703.70.00 | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power | Split HS Code 8703.70.00 and create a sub-heading to cater for unassembled vehicles at a duty rate of 0%.      | The new structure will be as follows:<br>8703.70.10 --- Unassembled 0%<br>8703.70.90 --- Other 25% |

## H. OTHER CONSIDERATIONS

### 1. Stay of the EAC CET on originating goods imported from COMESA

Considering that the amendment of Section 112(2) of the EAC Customs Management Act 2004 is yet to be included, the Council of Ministers granted Partner States an extension to stay application of the EAC-CET for a period of one year from 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025.

### 2. Amended Paragraph 5(9) and 10 Part B of the Fifth Schedule of the EAC CMA

- (a) paragraph 5(9) to replace the words “*five hundred*” with “*two thousand*”; and
- (b) paragraph 10 to insert a “*comma (,)*” after the word seeds where it first appears

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| 5 | <p><b><i>Passengers' Baggage and personal effects</i></b></p> <p>(1) Goods imported by passengers arriving from places outside the Partner States shall, subject to the limitations and conditions specified in the following paragraphs:</p> <p>The goods shall be:</p> <ul style="list-style-type: none"> <li>(a) the property of and accompany the passenger, except as provided in paragraph 7;</li> <li>(b) for the personal or household use of the passenger in a Partner State; and</li> <li>(c) Of such kinds and in such quantities as the proper officer may allow.</li> </ul> <p>(2) Notwithstanding paragraph (1)(c), the following goods shall not be exempted under this item:-</p> <ul style="list-style-type: none"> <li>(a) alcoholic beverages of all kinds, perfumes, spirits and tobacco and Manufactures thereof, except as provided in paragraphs 6 and 7 of this item;</li> <li>(b) fabrics in piece;</li> <li>(c) motor vehicles, except as provided in paragraph (3) and (4),</li> <li>(d) Any trade goods or goods for sale or disposal to other persons.</li> </ul> <p>(3) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported, as baggage by a person on first arrival or a returning resident of a Partner State whom the proper officer is satisfied is bona fide changing residence from a place outside a Partner State to a place within a Partner State”;</p> | <p>Legal Notice<br/>No.01/2005<br/>Vol.001<br/>Dated January 1, 2005</p> <p>Legal Notice No.2<br/>Dated September 15,<br/>2005</p> <p>Vol. AT 1-No. 004</p> <p>Legal Notice No. dated<br/>June 29, 2010<br/>EAC/13/2010<br/>Vol. AT 1-No.005</p> <p>Legal Notice No.<br/>EAC/95/2019 dated<br/>30/06/2019</p> |
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| <p>(a) wearing apparel;</p> <p>(b) personal and household effects of any kind which were in his personal or household use in his former place of residence;</p> <p>(c) one motor vehicle, "(excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes)" which he personally owned and used outside a Partner State for at least twelve months (excluding the period of the voyage in the case of shipment):</p> <p>Provided that the person has attained the age of Eighteen years.</p> <p>(c) Subject to subparagraph (c), a person shall not be accorded an exemption on another motor vehicle subsequently imported within a period of four years.</p> <p>(4) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding three months to a Partner State</p> <p>(a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves at the end of his visit;</p> <p>(b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit;</p> <p>(c) that the goods are imported by a returning resident being an employee of an international organization the headquarters of which are in a Partner State and who has been recalled for consultations at the organization's headquarters.</p> <p>(5) Subject to paragraphs (1) and (2) of this item, the following goods may be exempted under this item when imported as baggage by a person whom the proper officer is satisfied is a resident of a Partner State returning from a visit outside a Partner State and who is not changing residence in accordance with paragraphs (3) and (4):</p> <p>(a) wearing apparel;</p> <p>(b) personal and household effects which have been in his personal use or household use.</p> | <p>Legal Notice No.<br/>EAC/167/2024 dated<br/>30/06/2024</p> |
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|    | <p>(6) Subject to paragraph (1) of this item, and subject to sub-paragraph (b) of this paragraph, duty shall not be levied on the following goods imported by, and in the possession of a passenger:-</p> <p>(a) spirits (including liquors) or wine, not exceeding one litre or wine not exceeding two litres;</p> <p>(b) perfume and toilet water not exceeding in all one half litre, of which not more than a quarter may be perfume;</p> <p>(c) Cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grammes in weight.</p> <p>The import duty free allowance shall be granted only to passengers who have attained the age of eighteen years.</p> <p>(7) Subject to paragraphs (1) and (2) of this item, the exemptions granted in accordance with paragraphs (3), (4) and (5) of this Item may be allowed in respect of baggage imported within ninety days of the date arrival of the passenger or such further period not exceeding three hundred and sixty days from such arrival as the Commissioner-<del>General</del> may allow. The duty free allowances granted in accordance with paragraph (6) of this item shall not be allowed in respect of goods specified in the paragraph imported in unaccompanied baggage.</p> <p>(8) Where any person who has been granted an exemption under paragraphs (3) or (4) changes his residence to a place outside a Partner State within ninety days from the date of his arrival, he shall export his personal or household effects within thirty days, or such further period not exceeding sixty days from the date he changes his residence to a place outside a Partner State, as the Commissioner may allow, otherwise duty becomes payable from the date of importation,</p> <p>(9) “Subject to paragraphs (1) and (2) of this item, goods up to the value of <b>United States Dollars Two thousand (\$2000)</b> for each traveller in respect of goods, other than goods referred to in paragraph 8 of this item, shall be exempted when imported by the traveller in his or her accompanied baggage or upon his or her person and declared by him or her to an officer; provided that the person has been outside the Partner State for a period in excess of 24 hours”;</p> |                            |
| 10 | <i>Seeds for Sowing</i>  | Legal Notice<br>No.01/2005 |

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|  | <p>All seeds, spores and cut plants, imported specially treated, inputs used in processing and preservation of seeds for sowing which the relevant authority in the Partner State responsible for Agriculture has approved as fit for sowing.</p> | <p>Vol.001<br/>Dated January 1, 2005</p> <p>Legal Notice No.<br/>EAC/23/2014<br/>Dated June 30, 2014</p> <p>Legal Notice No.<br/>EAC/167/2024 dated<br/>30/06/2024</p> |
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