



Uganda Revenue Authority  
DEVELOPING UGANDA TOGETHER



## The EAC - Single Customs Territory (SCT)



# Business Process Manual

## (Uganda Customs)

First Edition July 2019

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## 1. The process team



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## 2. Manual Information

Name	SCT Business Process Manual
BPM Manual Number	URA/SCT001-2019
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Business Process Owner	Commissioner Customs Department
Review Team	Customs Systems and Procedure (CSSP)

## 3. Record of Amendments

The SCT Business Process manual is a policy and process document of the Customs Department, Uganda Revenue Authority. It is therefore a controlled document that is subject to review and amendment from time to time so as to always remain relevant.

This process manual is a reviewed EAC-SCT Procedure manual of 2014, and includes current enhancements developed by URA with main emphasis on Uganda's imports, transfers, exports and through transits cleared under SCT.

If you have any suggestions to make, please let us know at [csp-bsupport@ura.go.ug](mailto:csp-bsupport@ura.go.ug)

## 4. Availability

The SCT Process is part Customs Business Process Compendium and a PDF format, shall be available on the URA intranet

## 5. List of Acronyms

BOL	Bill of Lading
C2	Road Transit document
CBM	Cubic Meter
CET	Common External Tariff
CFS	Container Freight Station
COQ	Certificate of Quantity
DPC	Document Processing Centre
EAC	East African Community
EACCMA	East African Community Customs Management Act
EACCMR	East African Community Customs Management Regulations
EALA	East African Legislative Assembly
ECTS	Electronic Cargo Tracking System
EIR	Electronic Interchange Report
EPZ	Export Processing Zones
ETA	Expected Time of Arrival
ICD	Inland Container Depot
KPA	Kenya Ports Authority
KPC	Kenya Pipeline Company
KRA	Kenya Revenue Authority
MAB	Master Bill
MT	Metric Tonne
NOI	Notice of Intention
OBR	Office Burundais Des Recettes
OSBP	One Stop Border Post
PEV	Post Exit Verification
RA	Revenue Administration
RACI	Responsible, Accountable, Consulted & Informed
Railage	Rail Cargo
RECTS	Regional Electronic Cargo Tracking System
RRU	Rapid Response Unit
RVR	Rift Valley Railway
SAD	Single Administrative Document (C17)
SCT	Single Customs Territory
SEZ	Special Economic Zones
TBL	Through Bill of Lading
TPA	Tanzania Ports Authority
TRA	Tanzania Revenue Authority
WCO	World Customs Organisation
WTO	World Trade Organisation

## 6. List of Flow Charts

- Flow Chart: 1 Manifest Amendment and transmission
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## **F. PROCESSES FOR THE CLEARANCE OF GOODS UNDER THE EAC - SINGLE CUSTOMS TERRITORY (SCT)**

### **F.1 Purpose:**

The purpose of this process is to guide officers in processing declarations under the EAC SCT, and consolidate all Customs processes and procedures in to a single compendium for ease access and management.

### **F.2 Objectives:**

The objectives of the EAC SCT is to;

- I. Reducing the cost of doing business by simplifying procedures;
- II. Enhance application of cross border ICT systems and quality data collection at the regional level;
- III. Enhance capacity and improved coordination of government and public sector agencies;
- IV. Enhance compliance to regional standards and instruments

### **F.3 Scope:**

The Single Customs Territory is guided by the fundamental and operational principles of the Community under Articles 6 and 7 of the Treaty. The operationalization of these processes is heavily reliant on and thus limited to the established pillars of the SCT and the participating Partner States.

These processes cover the Customs clearance of Maritime and Intra Regional cargo under the EAC SCT, and the cross border movement of goods (Imports, Exports and Transits) **“to”** and **“from”** the neighbouring non EAC SCT participating Countries.

These processes have been customised and realigned ***in sync*** with the corporate URA Business Process Management (BPM) policy and guidelines, and; its application or use is further limited to the conceptual and practical international trade functions undertaken by URA as a participating EAC SCT Partner State.

### **F.4 Process Assumptions**

The SCT will be implemented subject to fulfillment of certain conditions. The preconditions for the SCT are stipulated within each pillar to enable their specificity and relevance, and these are premised on the following;

### **F.4.1 Free circulation of goods**

Free circulation refers to the principle whereby goods originating from one Partner State to another and goods imported from outside the Customs Union once entered and released for home consumption are free to circulate within the Community.

The scope of free circulation of goods in this framework covers treatment of imported goods in the EAC, intra-EAC transfer of goods, export of goods from Partner States to markets outside the EAC, Port and Border Operations and trade facilitation.

F.4.1.1 Preconditions for free circulation of goods include;

- a) Compatible and interfaced Customs systems;
- b) All major customs stations must have functioning ICT systems;
- c) There is Regional Cargo tracking systems (RECTS);
- d) Implementation of the Regional Customs Transit Guarantee Scheme (RCTGS) to enable the operationalization of a regional bond.

### **F.4.2 Revenue management System**

Partner States have agreed to adopt a “**Destination model principle**” where assessment and collection of taxes is completed in the destination Partner State prior to removal of goods from the first port of entry into the Region or from the Intra loading points. This principles leverages on the use of ICT system for exchange of data among the Partner States.

The operationalization of the destination Model principle takes into account the following;

- a) Efficiency in clearance of goods,
- b) Data exchange on confirmation and notification of payments of Customs taxes,
- c) Tracking of goods after release from the first point of entry, and
- d) Reconciliation of customs transactions among Partner States.

#### **F.4.2.1 Main features of revenue management:**

- a) Taxes are paid in the destination Partner State in their respective Currency;
- b) Goods are released upon confirmation that taxes have been paid or fulfilment of appropriate customs procedures in destination Partner State;
- c) Effective information and communication systems.

#### **F.4.2.2 Pre-conditions for Revenue Management;**

- a) Review and harmonization of Business Process;
- b) Compatible and interconnected Customs and Port IT systems;
- c) All major customs stations must have functioning ICT system;



- d) Implementation of the Regional Customs Transit Guarantee Scheme (RCTGS) to enable the operationalization of a regional bond;
- e) Deployment of staff from other Partner States to the Port and other Intra Region stations;

### **F.4.3 Regional legal and institutional framework**

The implementation of the SCT will necessitate the review of some aspects of the current legal and institutional framework of the Customs Union. The review and amendments is on going

#### **F.4.3.1 Legal Framework**

The legal framework consists of the Treaty for the establishment of the EAC, the Protocol on the establishment of the EAC Customs Union, and the EAC laws enacted by the East African Legislative Assembly (EALA), regulations and directives of the Council, relevant principles of the international law and applicable decisions made by the Court.

At the regional level the Directorate of Customs is responsible for initiating the customs and related trade policy while at the national level Customs Administrations are responsible for revenue collection and accountability, enforcement of the EACCMA and human resources. At the national level, Customs is administered under the Revenue Authorities through national legislations.

#### **F.4.3.2 Institutional Framework**

The current institutional framework of the Customs Union is made up of regional policy organs and national institutions. With regard to Customs, the Council is responsible for policy decisions, the Directorate of Customs coordinates the policy development and the Customs Administrations in the Partner States are responsible for the day to day Customs operations.

## **F.5 Brief Description**

This process manual provides details of all the scoped processes and other sub-process provided for under the EAC SCT Procedure framework however, tailored to the current practices of Uganda Customs clearance procedures under the SCT. It further provides an *end-to-end* stepwise instructions for each process activity with explicit descriptions of the actionable responsibilities, jurisdiction and systems functionality flows.

The framework for the attainment of the SCT provides pillars and preconditions for the operationalization of the SCT process as envisioned in the SCT Process manual.

A destination model of declaration has been implemented where by, a single declaration is lodged with and in the Customs system of the destination Partner State and requisite taxes paid in the respective currency.

These processes are therefore heavily dependent on the preconditions that permit operationalisation which include;

- a) Information exchange among Partner States and ports Authorities;
- b) The use of single agent and declaration lodged at destination Partner State;
- c) Applicable taxes are paid to destination Partner State in local currency;
- d) Mutual recognition of Clearing agents;
- e) Use of the RECTs in tracking of cargo;
- f) The use of the harmonized COMESA RCTG bond to secure all goods;
- g) Auto reconciliation and accountability for declarations; and
- h) The EAC Central Processing which enables data with standardization of data formats.

These processes are cross-functional and therefore equally have cross jurisdictional responsibility centres that feed in to each other.

<b>F.6 Process risks and mitigation measures:</b>		
<b>SN</b>	<b>RISK</b>	<b>Mitigation Measure</b>
<b>1</b>	ICT System failures and downtime in Partner states that affect timely data exchange that results into delays in clearance, additional costs etc.	An ultra-modern EAC Central Processing with high performance and data recovery
<b>2</b>	Failure to transmit data due to Systems incompatibilities arising from the different ICT solutions used by the Partner States	The EAC Central Processing with capabilities to standardize data format and customize each Partner State data requirement specifications
<b>3</b>	Wrong or in accurate information on declarations that may lead distortion of data, statistics and unnecessary amendments	Continuous training and change management
<b>4</b>	Outward Cargo Manual amendments for transhipments.	The ICT TWG to enhance data exchange to include transit outwards  Consider system enhancement to allow C2 amendments for cases of transhipment.
<b>5</b>	Non execution of RCTG bond for Partner State specific exemption of goods in the SCT may lead to diversion and revenue loss to the transfer or transiting Partner States	Enforcement teams must carry out daily systems checks for unguaranteed declarations and impound to enforce compliance

		URA management to engage other Partner States to configure their respective Customs systems to auto reject processing of exempt/nil entries originating from or transiting through other Partner States
<b>6</b>	Absence of an enforceable legal framework to cover risks associated with delegated execution of duties by officer(s) of transfer or transiting Partner State(s) on behalf of the destination Partner State	There is need to develop and formalise a Legal framework to address risks, responsibilities and remedies associated with delegated duties to other Partner State staff.
<b>7</b>	In sufficient number of RECTS seals leading to the release of high risk cargo without E-seals thereby making monitoring and tracking difficult	Need to procure adequate number of RECTS seals.
<b>8</b>	Inadequate coordination among Rapid Response Units of Partner States therefore making information exchange and coordinated responses difficult.	There is need to strengthen and enhance information exchange and coordination mechanism to facilitate timely responses
<b>9</b>	Diversion of duty paid cargo -Taxes collected in country of destination Loss of goods through an accident Loss through theft	<ul style="list-style-type: none"> <li>✓ Diversion should be considered as an offence for purposes of SCT.</li> <li>✓ Develop a provision in the law that addresses SCT cargo diversion.</li> <li>✓ The offence of diversion should to be elevated to severe. We propose a penalty of twice the value of the goods and forfeiture for means of conveyance.</li> <li>✓ The Commissioner of destination country should be notified immediately upon detecting the offence.</li> <li>✓ The demand notice shall be issued through the Commissioner of destination country after confirmation of the offence.</li> </ul> <p>The means of conveyance involved shall be immediately impounded; subject to forfeiture.</p>
<b>10</b>	Different tax regimes in Partner states, e.g. VAT etc.	
	Manual Process	Automation of all process

## **F.7 Critical success factors:**

- I. Management support to enable operationalisation;
- II. Adequate, well trained and multi-skilled staff;
- III. Legal and Policy reviews to cater for external staff deployments, e.g. HR;
- IV. System & ICT connectivity and stability to enable timely exchange of data. The SCT operations depend on real time exchange on manifests, Bills of Lading, Customs declaration, confirmation of payments of taxes, etc.; these are the determinants of decision to manage and release of Cargo at the Ports, Intra Loading Points, and Transit routes and at Internal Borders;
- V. Reviewed institutional structure and manpower resources for effective SCT operational deployments;
- VI. Continuous stakeholder change management in light of the significant ICT driven changes in business processes;
- VII. Adequate/appropriate financial resources to effectively support the SCT Budgetary demands;

## **F.8 Process guide:**

- I. EACCMA 2004 (As amended),
- II. EACCMR (As amended),
- III. SCT Procedure Manual (Annex III),
- IV. Framework for the attainment of EAC SCT,
- V. Procedure for granting rights under Mutual recognition of Customs Agents under SCT Framework,
- VI. Procedure on claims/refunds under COMESA RCTG,
- VII. Framework for the deployment of staff under the SCT,
- VIII. EAC Certificate of Origin,
- IX. EAC Common External Tariff (CET),
- X. WTO Trade Facilitation Agreement (TFA),
- XI. WCO Revised Kyoto convention,

## **F.9 Inputs:**

### **F.9.1 Supplier of inputs**

- I. Customs Trade division – These provide tariff guide, valuation guide, tariff specification codes, motor vehicle codes and International affairs services. This division will always provide guidance on new products that are not in the guidelines;
- II. Customs Enforcement division – these provide revenue intelligence report, which normally contains miss-declarations, undervaluation,

- concealment, means of conveyance, non-compliant importers, exporters, agents, transporters, etc.;
- III. Compliance and Business Analysis division (CBA) these develop risk criteria that determine the targeting and intervention through which all declarations are channeled depending on the risk level, real time alerts, systems inspections alerts and field compliance reports;
  - IV. Customs Systems and Procedure (CSP) – these develop, support and manage all Customs systems;
  - V. Customs Audit – These provide AEO lists and handle the refunds portfolio;
  - VI. Tax Investigation Department – these provide forensic reports that inform on contentious issues in relation to determination of classification & valuation of goods, noncompliance advisories, tax recovery and other enforcement mechanisms;
  - VII. Other Revenue Authorities or Agencies – These execute Customs business under SCT in their respective countries and exchange trade related information;
  - VIII. Ministries, Departments and other Government Agencies (MDAs) e.g. UNBS, MAAIF, UCDA, NDA etc. – These issues permits, certificates and examine goods subject to their control;
  - IX. GFI – inspects fuel and provides inspection reports and marks all fuels destined to Uganda;
  - X. Customs clearing and Freight Agents within EAC - These capture, lodge and follow-up processing of Customs declarations through customs on behalf of their clients (importers, exporters, travellers, transporters etc.);
  - XI. Ports Authorities (KPA and TPA) – These secure and handle Cargo prior to Customs clearance, exchange cargo information with to Customs;
  - XII. Shipping lines and Shipping Line Agents – These provide information on Manifests and Bills of Lading, ownership of goods, routing, etc.;
  - XIII. Transporters – these provide details of means of conveyance, routing, receipts etc.;
  - XIV. CFS/ICD operators – These secure cargos from the Ports Authorities, complement scanning and examination of goods process, provide security for goods etc.;

### **F.9.2 Description of inputs**

- I. Commercial import and export documents – these include; commercial invoice, proforma invoice, packing list, insurance certificate, sales agreements/contracts etc.;
- II. Transport and freight documents these include BOL/AWB, freight and handling charges;
- III. Customs declarations which include – SAD, T1, Exit Note, C2

- IV. Regulatory permits, certificates and licences such as PIVOC, phytosanitary certificates, NDA permits, etc.;
- V. Certificate of Quantity (COQ) for bulk cargo;
- VI. Outturn report (bulk cargo);
- VII. Reference guides;
- VIII. Intelligence reports;
- IX. Selectivity criteria;
- X. Forensic audit and analysis reports;
- XI. Specification codes (Motor Vehicles, TSC, CPC);
- XII. Risk Alerts;
- XIII. Post Clearance Audit reports;
- XIV. Selectivity controls;
- XV. Risk profiles and registers;
- XVI. Inspection and dipping reports; etc.

## **F.10 CLEARANCE OF GOODS UNDER THE SCT**

### **F.10.1 IMPORTS IN TO THE EAC (INTERNATIONAL TRADE)**

#### **F.10.1.1 Stepwise instructions for Pre-arrival information and manifest transmission:**

- I. A Shipping line or shipping agent or master sends electronic manifest information to the Revenue Authority (RAs) at the first point of entry 48 hours before Expected Time of Arrival (ETA) for long hauls and 6 hours to ETA for short hauls of the ship or vessel from a foreign port.
- II. Where applicable and or feasible, the importer or clearing agent may lodge customs declaration in the Customs system of the destination Partner State prior to submission of cargo manifest (pre-entry);
- III. The Revenue Authority (RA) at the first point of entry validates, approves and sends the manifest information to Port authorities and destination Partner State Customs Systems;
- IV. The Partner State of destination and Ports Authority acknowledges receipt of manifest information;
- V. The deconsolidation of the Master Bills of Lading (MAB) on groupage cargo constituting cargo consigned to importers in more than one of the countries is undertaken in CFS or ICD;
- VI. The information on House bills for groupage cargo, is transmitted by the shipping agent to the respective Customs systems after deconsolidation of the master bill of lading. (Refer to Sub Process on **Deconsolidation F.10.8.5**)
- VII. Any short landed or short shipped cargo is reported by the Port authority and shipping lines to the Customs office at the point of entry

in to the Community, who then advises the destination Partner State accordingly;

- VIII. After expiry of 21 days of commencement of date of discharge of cargo from the vessel, reconciliations are undertaken by the Manifest Management Units of all the Partner States involved and any cargo remaining un-entered is transferred to the Customs warehouse in the first port of entry to be dealt with according to the law.
- IX. The Customs office of the first point of entry in to the Community collects the warehouse rent.

### **F.10.1.2 Process for Manifest Amendment:**

#### **F.10.1.2.1 Stepwise instructions for the amendment of a manifest:**

- I. Where there is need to amend a manifest, the shipping line or master generates a request to amend the manifest to the Revenue authority of first point of entry;
- II. Upon receipt of the request, the Customs office of the Partner State at the first point of entry, generates and forwards a system notification with details of the amendment request to the Customs system of the destination Partner State;
- III. Upon transmission of the request to amend manifest, the system holds on the subject Bill of lading at originating Partner State pending a response from the destination Partner State;
- IV. The destination Partner State may either approve or reject the request for amendment, and a notification on the decision is transmitted to the originating Partner State;

**Note 1:** *At this point, removal of the system hold is triggered;*

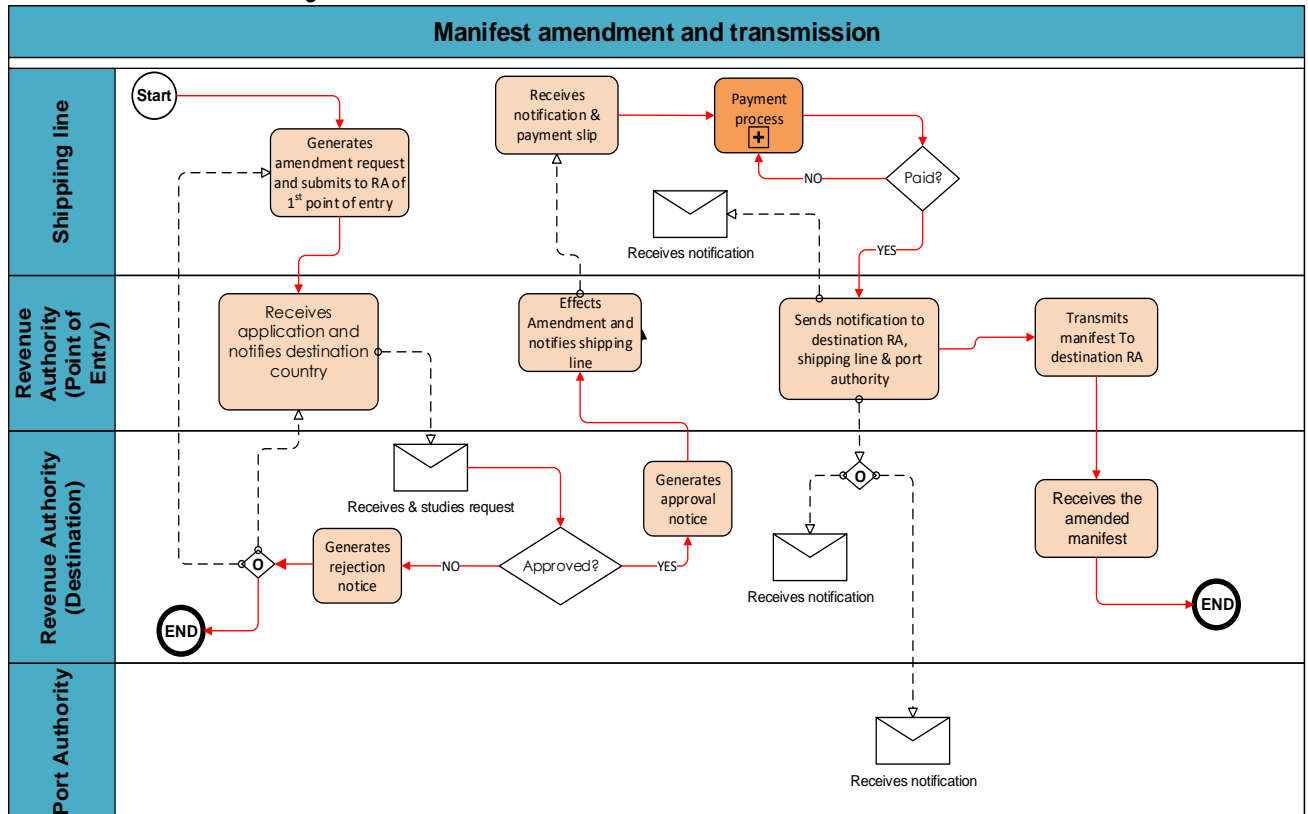
- V. The Revenue authority at the first point of entry effects the amendment recommendation (if approved) in the Customs system;
- VI. Upon approval at the first point of entry, a payment notification is sent to the shipping line to effect payment (if the application is rejected, then a notification shall be sent to the shipping line)
- VII. Upon payment validation in first point of entry system, a notification is sent to the destination Revenue authority, shipping line and port authority systems;
- VIII. The Customs system at the first point of entry then transmits the amended manifest to the destination Customs system and effects the amendments.

### **F.10.1.3 Process for the Submission of Supplementary Bill of lading (BOL):**

- I. Where there is need to split or add a new bill, the shipping line or master shall generate a request for a supplementary manifest to the Revenue authority of the first point of entry;
- II. The first Point of entry Revenue Authority may approve or reject the request to split or add a bill;

- III. Upon approval at the first point of entry, a payment notification is sent to the shipping line to effect payment (if the application is rejected, then a notification shall be sent to the shipping line)
- IV. Upon payment validation in first point of entry system, a notification is sent to the destination Customs, shipping line and port authority systems.
- V. The Customs system at the first point of entry transmits the supplementary manifest to the destination Customs system.

**Flow Cahrt 1: Manifest Amendment and transmission**



**F.10.1.4 Processes for Declarations for Home Consumption:**

**F.10.1.4.1 Stepwise instructions for the clearance of goods for home consumption:**

- I. The importer or Agent logs in and retrieves the manifest from the Customs system of the destination Partner State;
- II. The importer or agent uses the manifest information to capture and lodge the declaration with other supporting documents to Customs and pays any assessed taxes to the destination Partner State in local currency;

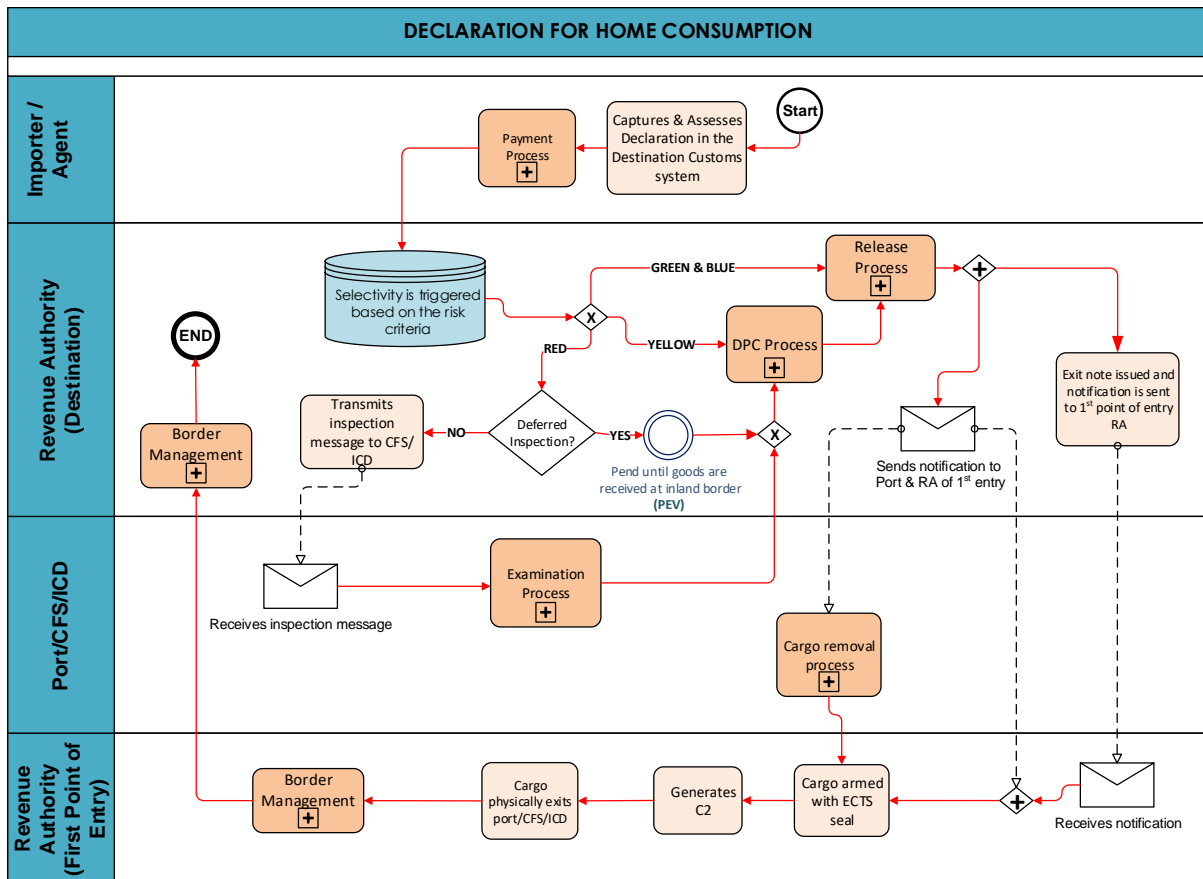


- III. The Customs system of the destination Partner State triggers selectivity based on the predefined risk criteria;
- IV. The destination Partner State releases declarations in Green, Blue and yellow lanes after all conditions have been fulfilled;
- V. Where the declaration is selected in Red lane (i.e. physical examination); the goods may either be examined from the first point of entry in to the community, or released for Post Exit verification (PEV) whereby examination is deferred until entry in to the first inland border point in the destination Partner State (PEV);
- VI. Where physical examination is to be carried out at the first port of entry, it may either be done at the Port or CFS or ICD;
- VII. Where cargo is to be examined at the CFS or ICD, the cargo removal process from Port to CFS or ICD shall apply (**refer to F.10.8**);
- VIII. After physical examination, the Electronic Verification Account is uploaded and submitted to the destination Customs system for further management;
- IX. Where top-up taxes (extra taxes) have been assessed, the destination Partner State Customs transmits the assessment to the Importer or Agent;
- X. The destination Partner State Customs releases the declaration after all conditions have been fulfilled (**Refer to F.10.1.4 - IV above**);
- XI. Upon release, a release message or notification is sent to the Customs system of first point of entry and Port authorities who then commences the cargo removal process;
- XII. The Customs officer of the destination Partner State **validates** exit of goods and generates an **Exit note (1<sup>st</sup> Tier exit)** for the respective truck; exit note is transmitted to the Customs system of the first Port of entry;
- XIII. After generation of the exit note, the officer then proceeds to seal the cargo;
- XIV. The customs officer of the Partner State of first port of entry then generates C2, and releases the truck or wagon out of the Port or CFS or ICD;
- XV. After release from the facility, cargo is monitored and tracked by enforcement and RECTS where applicable;
- XVI. Upon arrival at the border, the Border management procedures as stipulated in **F.10.7.1** are followed

**Note 1:** For SCT cargo removed by Rail, the following conditions shall apply: The Agent shall process the declaration as provided under section 2.4 of the SCT Procedure manual and declare the rail company (RVR or TRL or TAZARA) as the means of transporter.

**Note 2:** Any cases of transshipment shall be handled as provided under the provisions of section **9.7.2** Of the SCT procedure manual

**Flow Chart 2: Declaration for Home Consumption**



### F.10.1.5 Railage of Through Bill of Lading (TBL) Containers:

This procedure covers unentered cargo that is lifted directly from vessels onto rail wagon and transported without documentation to be cleared at the place of delivery (ICDs), prior to Customs Clearance.

#### F.10.1.5.1 Railage of Through Bill of Lading (TBL) Containers

- I. At the Country of export, the Importer or Agent engages the Carrier and declares cargo as Through Bill of Lading (TBL) with the final place of delivery as an ICD;
- II. The Importer or Agent is issued with a Bill of Lading after payment of Carrier Charges;
- III. The Shipping Line lodges the manifest with the first point of entry Revenue Authority;

- IV. The Ports will prepare a train schedule, rail booking and port documentation for all the through bill of lading containers through the Port systems;
- V. The Ports will prepare invoices for Freight Charges to Shipping Lines;
- VI. The Ports will prepare the Cargo Acceptance Sheet and submit to the Rail Operator for booking of the wagons. The Carrier will carry out the relevant pre-loading procedures;
- VII. The Ports will load containers onto wagon and issue an Electronic Interchange Report (EIR);
- VIII. Rail operator generates Consignment Notes after loading;
- IX. The manifest is transmitted to the respective Partner state and Cleared through Customs under the appropriate regime.

#### F.10.1.6 Imports cleared for warehousing in destination Partner States:

The following principles shall apply under the Single Customs Territory:

- i) A single regional bond system shall apply to enable movement of goods within the territory;
- ii) Goods shall be entered once for warehousing prior to or upon arrival at the first point of entry;
- iii) Goods may be warehoused in a Partner State other than the Partner State of destination with approval of destination Partner State;
- iv) Goods may be removed from a bonded warehouse in one Partner State to a bonded warehouse in another Partner State under bond.

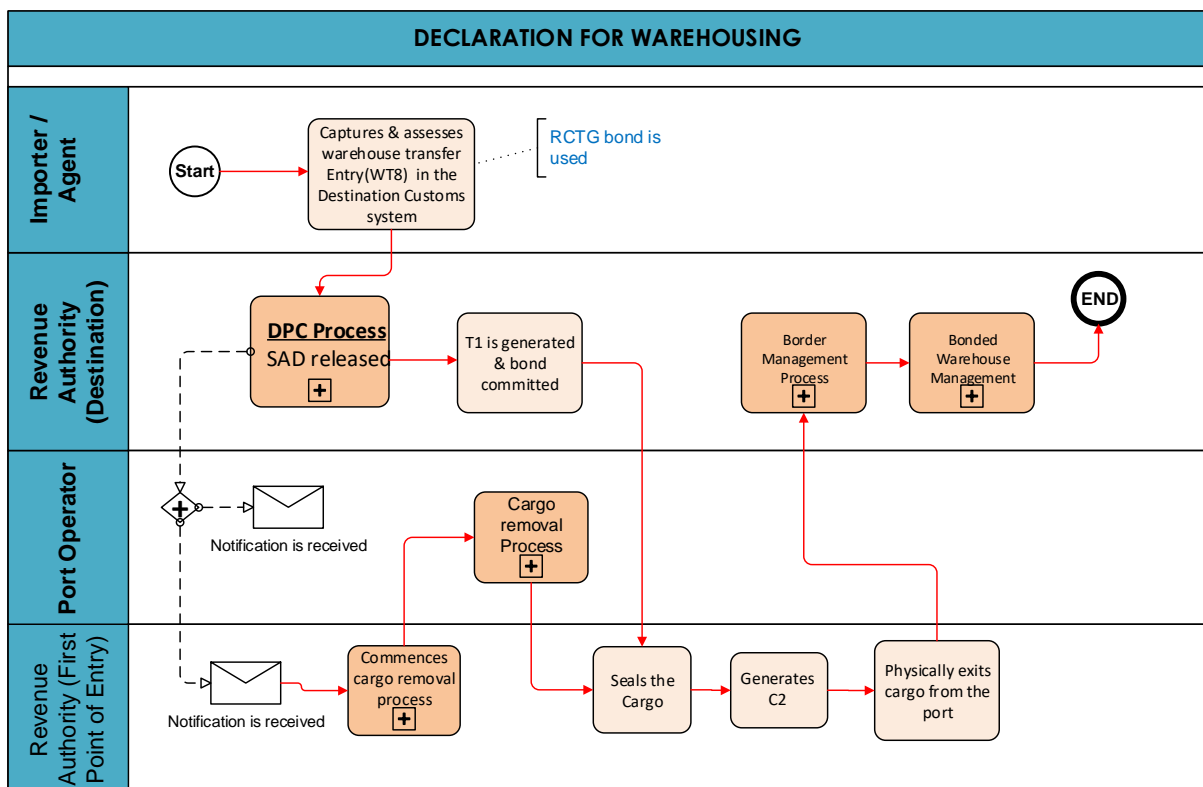
The following shall be the detailed process of clearing goods under warehousing, temporary import, exemptions and EPZ in destination Partner State;

##### **F.10.1.6.1 Stepwise instructions for clearing goods for warehousing:**

- I. The process of initiating the transaction shall be the same as defined under the clearance of goods for home consumption F.10.1.4(I & II);
- II. Upon assessment of the Warehousing Declaration (WT8), the destination Customs Authority shall release the Declaration after all conditions have been fulfilled;
- III. Upon release, a release message or notification is sent to the Customs system of first point of entry and Port authorities who then commences the cargo removal process;
- IV. The Customs officer of the destination Partner State **validates** departure in the system and generates the **transit document T1** for the respective truck;
- V. The T1 is then transmitted to the Customs system of the first Port of entry;
- VI. After generation of the T1, the officer then proceeds to seal the cargo;

- VII. The customs officer of the Partner State of first port of entry then generates C2, and releases the truck or wagon out of the Port or CFS or ICD;
- VIII. After release from the facility, cargo is monitored and tracked by enforcement and RECTS where applicable;
- IX. Upon arrival at the border, the Border management procedures as stipulated in **F.10.7.1** are followed;
- X. Upon cargo arrival at the Bonded Warehouse, the officers at the bonded warehouse validate arrival of the T1; and a manifest is generated;
- XI. The Agent uses the manifest to capture the warehousing declaration (IM7); and the RCTG Bond is retired upon assessment of the IM7.

**Flow Chart 3: Declaration for Warehousing**



**F.10.1.7 Imports into EAC by road (African Regional Trade):**

The trade between the Community and other African countries is going to be conducted without using a cargo manifest as a primary source document, or by using a local manifest in the Partner State of consumption where necessary. The processes will be similar to the international trade.

#### **F.10.1.7.1 Stepwise instructions for the clearance of Imports into EAC by road (African Regional Trade):**

- I. The importer or Agent shall make a declaration using the data from the invoice and other supporting documents such as the packing list, at any Port where the Customs system is accessible in the Partner State of destination;
- II. The importer or agent shall lodge the declaration with other supporting documents to Customs and pay the assessed duties and taxes to the destination Partner State;
- III. The destination Partner State Customs Authority shall trigger selectivity based on the risk criteria;
- IV. Green, Blue and yellow lane declaration shall be released and Exited by officers of Partner State of destination after all conditions have been fulfilled - this same information shall be transmitted to all Transfer Countries for tracking the cargo.
- V. For Red Lane Declaration, physical examination may be carried out at the first Partner State of entry or at the destination Partner State;
- VI. Upon release, a release message or notification is sent to the Customs system of first point of entry;
- VII. The Customs officer of the destination Partner State **validates** exit of goods and generates an **Exit note (1<sup>st</sup> Tier exit)** for the respective truck; exit note is transmitted to the Customs system of the first Port of entry;
- VIII. After generation of the exit note, the officer then proceeds to seal the cargo;
- IX. The customs officer of the Partner State of first port of entry then generates C2, and releases the truck;
- X. After release, cargo is monitored and tracked by enforcement and RECTS where applicable;
- XI. Upon arrival at the border, the Border management procedures as stipulated in **F.10.7.1** are followed.

**Note 1:** *This process is similar to intra-region transfers but, only differ on the countries of export or origin (Box 15 &16) on the SAD.*

#### **F.10.1.8 Imports in to SCT by Air through one or more Partner States:**

This process shall cater for cargo imported from outside the EAC region through one Partner State airport and destined to another Partner State. Cargo imported by Air but destined to the same Partner State shall be handled under the normal clearance process.

#### **F.10.1.8.1 Stepwise instructions for Pre-arrival information and manifest:**

- I. An Airline agent shall send electronic manifest information to Revenue Authorities at the first point of entry on wheels-up from the last port of departure. Where applicable importer or clearing agent may lodge customs declaration prior to submission of cargo manifest;
- II. Revenue Authorities at the first point of entry shall validate, approve and send the manifest information destination Customs Systems. The Partner State of destination shall acknowledge receipt of manifest information.
- III. Any short landed cargo shall be reported by the Customs authorities at the point of entry, who will then advise the destination countries accordingly
- IV. After expiry of 21 days of commencement of date of discharge of cargo from the Airline, reconciliations shall be undertaken by the Manifest Management Units of all the countries involved and any cargo remaining un-entered shall be transferred to the Customs warehouse in the first Airport of entry to be dealt with according to the law. The warehouse rent will be collected by the Customs of the first point of entry

#### **F.10.1.9 Goods for Home Consumption in Partner States:**

##### **F.10.1.9.1 Stepwise instructions for the clearance of goods for home consumption:**

- I. The importer or Agent shall make a declaration using the data from the Manifest in the destination Partner State revenue authority system. Where applicable importer or clearing agent may lodge customs declaration prior to submission of cargo manifest.
- II. The importer or agent shall lodge the declaration with other supporting documents to Customs and pay the assessed taxes to the destination Partner State. This declaration shall be transmitted to the revenue authority of entry
- III. The destination Partner State Customs Authority shall trigger selectivity based on the risk criteria;
- IV. Declaration shall be released by officers of Partner State of destination after all conditions have been fulfilled based on selectivity and a release message shall be sent to the cargo handlers who shall commence the cargo removal process;
- V. Exit notes will then be issued by the destination Partner State and transmitted to the Partner State of entry revenue authority
- VI. C2 or T1 will be generated at the gate by the Revenue authority of entry
- VII. At the borders, exits and entry will be confirmed and the arrival notification be transmitted to the revenue authority of entry

### **F.10.1.10 Intra-trade by Air:**

#### **F.10.1.10.1 Stepwise instructions for Intra-trade by Air:**

- I. Lodging of declarations and payment of taxes will be done in the Customs management system of the Destination Partner State;
- II. Processing of declaration shall be done using dummy or no manifest, this is due to time limitations as the manifest for air cargo is prepared close to loading of cargo for airlifting;
- III. Transmission of the Declaration, Release notes and Exit notes to the originating Partner State and thereafter the C2 or T1 will be generated
- IV. Cargo shall be loaded on the plane by the cargo handlers
- V. Transmission of manifest to the Destination Partner State;
- VI. The Partner State of destination will reconcile the airway bills against the declarations;

### **F.10.1.11 Temporary Importation – Maritime:**

Temporary importation refers to goods imported into a Partner State conditionally relieved from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made on them.

The following principle shall apply under free circulation;

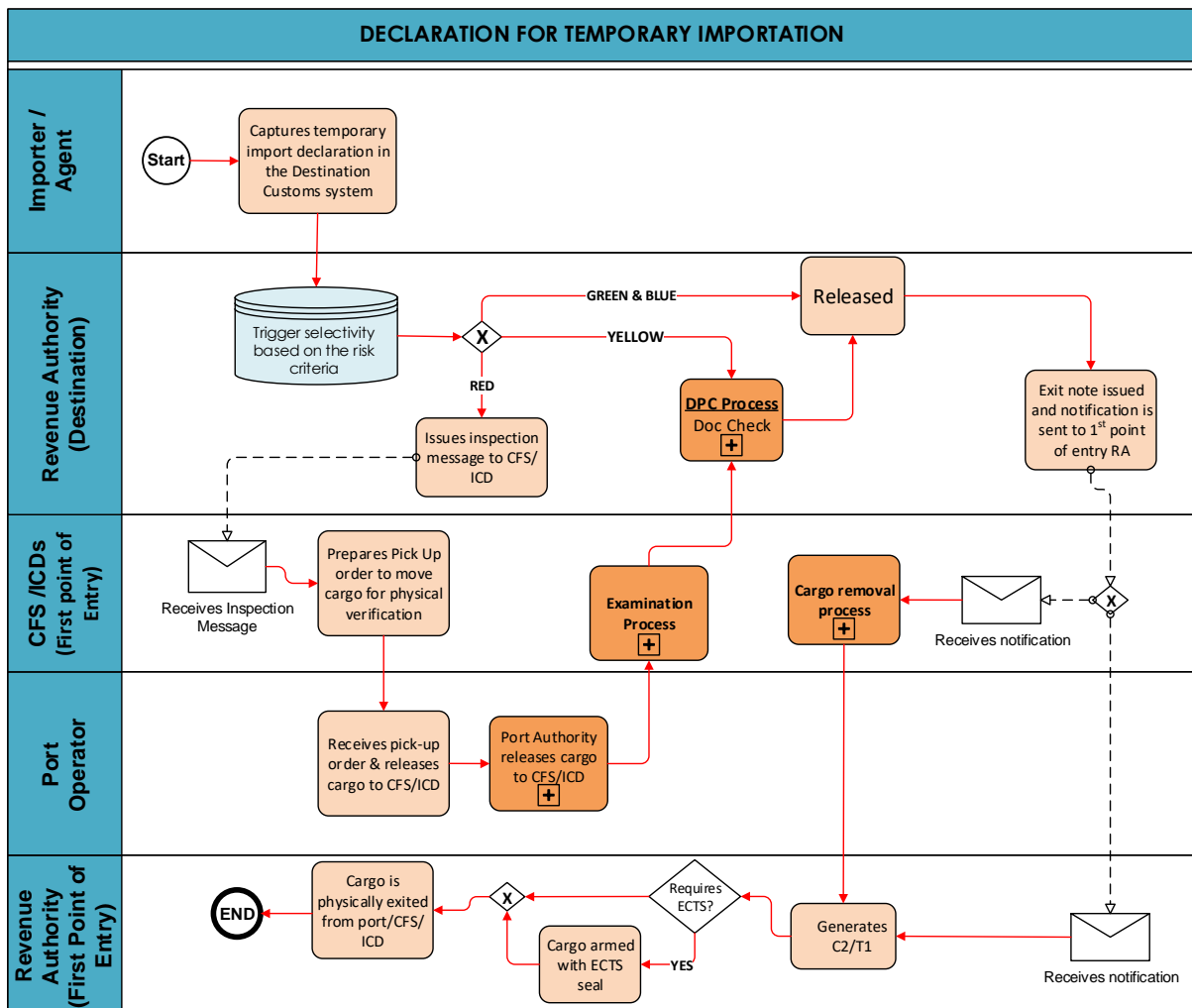
#### **F.10.1.11.1 Stepwise instructions for the clearance of temporary imports (Maritime):**

- I. The importer or Agent shall make a temporary import declaration using the data from the Manifest at any Customs Office in the destination Partner State where the Customs system is accessible. Where applicable importer or clearing agent may lodge customs declaration prior to submission of cargo manifest;
- II. The importer or agent shall lodge the temporary import declaration with other supporting documents to Customs and commits a temporary import guarantee bond at the destination Partner State;
- III. The destination Partner State Customs Authority shall trigger selectivity based on the risk criteria;
- IV. The Customs authorities at the destination Partner State shall issue inspection or selectivity message to the Ports for movement of the cargo to the CFS or ICD. The CFS or ICD operators will prepare the Pick Up Order for movement of the cargo to the CFS or ICD.
- V. After physical examination, the Electronic Verification Account shall be submitted to Customs authority of destination Partner State for further management.
- VI. The declaration shall be released by Customs Authorities of destination Partner State after all conditions have been fulfilled;
- VII. A copy of the Customs management system release order is printed to allow the truck to move into the CFS or ICD to pick the cargo;



- VIII. The destination Customs Authorities shall exit cargo in the system and send notification to KRA or TRA, Importer or Clearing Agent and CFS or ICD Operator who shall commence the cargo removal process;
- IX. The Customs Authorities Enforcement officers shall use an ECTS seal (where required), arm and release the truck from CFS or ICD;
- X. The Customs Authorities officers at the CFS or ICD gate shall confirm exit of the cargo in the Customs management system, transfer document (EXIT NOTE and C2 or T1 or Release order) is generated by both the destination Partner States Customs Authorities and the originating Partner State respectively.
- XI. The cargo is handed over to Customs Authority enforcement officers for monitoring through the Gazetted transit routes up to Partner State of destination;
- XII. Upon arrival at the inland Border, the Customs Authority of the originating Partner State shall confirm the seal is intact and exit the cargo online and the destination Partner State receives the cargo online.

**Flow Chart 4: Temporary Importation – Maritime**





## F.10.2 GOODS IN TRANSIT

The following principles shall apply under free circulation for goods in transit: Transit regime shall only apply to goods originating from a foreign Partner State and destined to a foreign Partner State through the Partner States or a Partner State.

- i) Goods in transit shall be entered only once at the first point of entry.
- ii) A single regional bond system shall apply on transit goods.
- iii) Transit goods shall be managed under a regional transit system
- iv) Goods in transit may be entered for home use upon approval and payment of relevant duties in the Partner State where they shall be entered.

At the Port (Dar-es-salaam or Mombasa), the Declaration for goods in transit shall be made and processed in the Partner State of the first point of entry. Depending on the risk level, the goods can be monitored by all Customs Authorities to avoid diversion into the EAC market.

### F.10.2.1 Through transit (inward – arriving through the ports of Mombasa & Dar es salaam):

#### F.10.2.1.1 Stepwise instructions for the clearance of Maritime through transits:

- I. The shipping line shall submit to KRA or TRA manifests for cargo transiting through the EAC;

**Note 1:** Manifest for through transits are only submitted to KRA and TRA.

- II. The importer or agent shall lodge the transit declaration with the Customs authority at the first point of entry;
- III. The declaration shall be covered by a regional bond;
- IV. The Customs authority performs compliance checks on the declaration and the system assigns the risk channel;
- V. Where compliance checks conform, the declaration is released;
- VI. Where noncompliance with Customs procedures or any other border regulatory agency is detected, the cargo shall be subjected to additional intervention measures;
- VII. Upon release, the declaration is transmitted to the Customs authorities of the Partner States where the consignment is transiting through;
- VIII. The consignment may be armed with the electronic cargo seal and removed from the port to commence the transit leg;

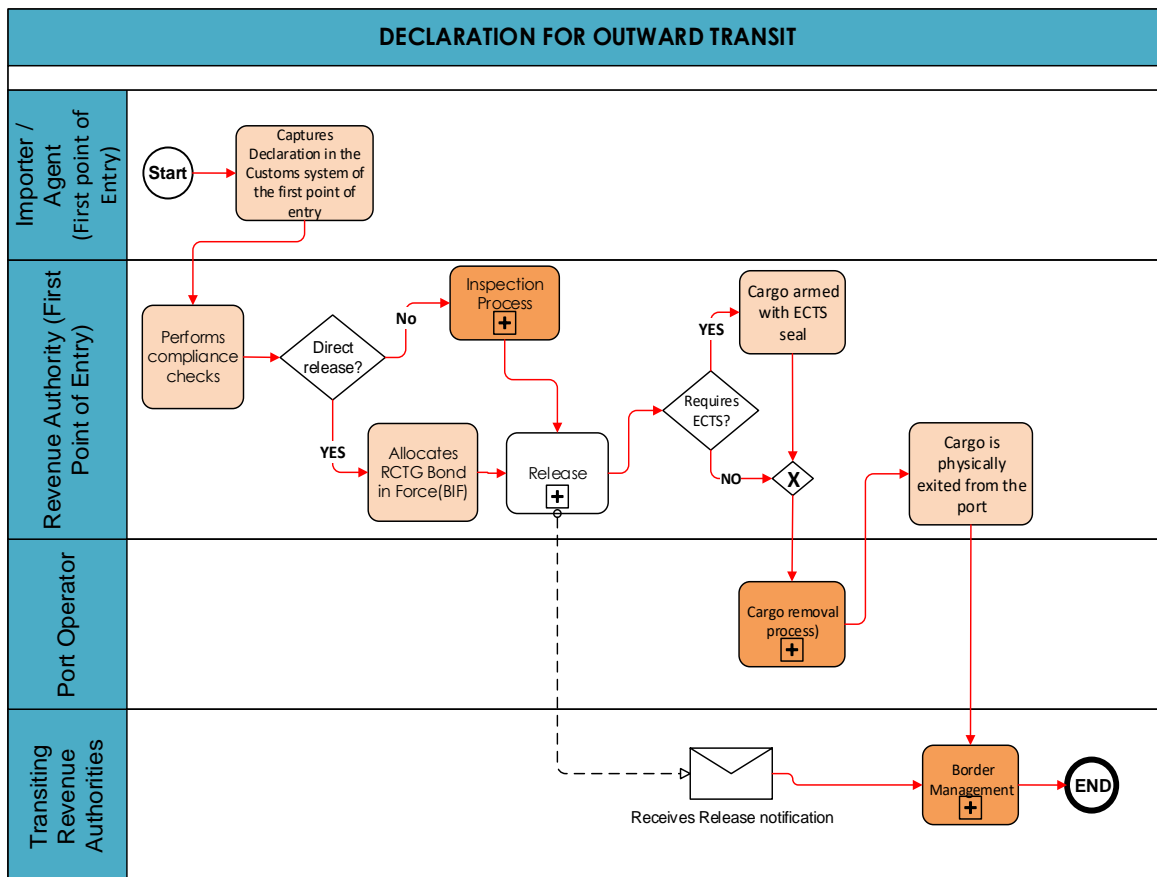
- IX. The inland border officer shall confirm exit once the consignment arrives and the next Partner State takes over the process of monitoring through its territory;
- x. The bond is retired upon confirmation by the Partner State Customs authority of the last border of the Community as goods crossover to destination Partner State.

### **F.10.2.2 Through transit (outward – arriving through an inland border):**

#### **F.10.2.2.1 Stepwise instructions for the clearance of inland through transits:**

- I. The exporter or agent captures and lodges the transit declaration in the Customs system of the Partner State of the first entry into the Community;
- II. The Partner States' Customs authority performs compliance checks on the declaration and the system assigns the risk channel;
- III. The declaration is covered by a regional bond (RCTG);
- IV. The consignment can either be directly released or in case of red channel, be subjected to verification or scanning.
- V. The declaration upon release is transmitted to the Customs authorities where the consignment is transiting through;
- VI. After release of the declaration, the consignment may be armed with the electronic seal and removed to commence the journey to final exit border out of the Community;
- VII. The inland border officer within the Community performs exit function once the consignment arrives and exits the Partner State, and the next Partner State confirms arrival and takes over the process of monitoring through its territory;
- VIII. The bond is retired upon confirmation by the Partner State Customs authority of the last exit point of the Community as goods crossover to destination.

**Flow Chart 5: Outward Transit**



### F.10.3 EXPORTS

Exports under SCT refers to goods originating from the Partner State to markets outside the SCT (SCT Framework 2.1.3).

These are categorized into two, based on the movement type of such exports;

- a) **Direct Exports:** These are exports that move straight to the port for shipment in the exact same state as declared in the export entry,
- b) **Indirect Exports:** These are exports that undergo intermediary processes in the first destination Partner State prior to final shipment. The Intermediary processes include fumigation or defumigation, re-packaging, changes of containers, etc.

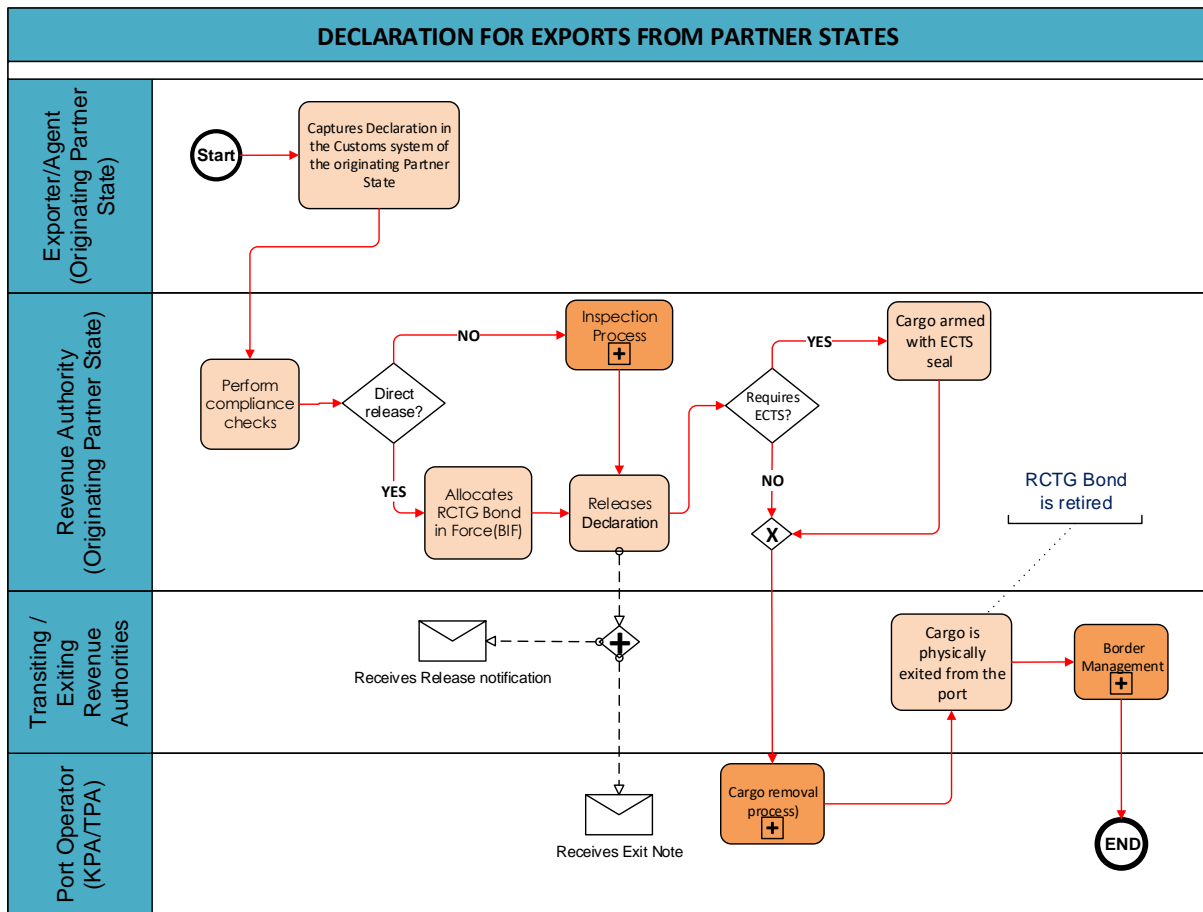
#### F.10.3.1 Direct exports:

The declaration for a direct export shall be made by the exporter or agent with all supporting documents in the Customs system) of the exporting Partner State. Customs will process the declaration and authorise release of goods for loading.

**F.10.3.1.1 Stepwise instructions for direct exports:**

- I. The exporter shall acquire requisite regulatory approvals, certificates and or permits through the Uganda electronic Single Window (UeSW)
- II. The agent then shall proceed to lodge the export declaration with the Partner State Customs authority of the exporting Partner State;
- III. The Customs authority performs compliance checks on the declaration and the system assigns the risk channel;
- IV. The consignment can either be directly released or in case of red channel subjected to verification or scanning is done in the originating Partner State;
- V. The declaration shall be covered by a regional bond (RCTG);
- VI. Upon release, the declaration is transmitted to the Customs authorities of the Partner State(s) where the consignment shall transit through;
- VII. A T1 or Exit Note is then generated;
- VIII. The bond officer where the goods are, shall seal and depart the T1 in the system;
- IX. Upon systems departure of the T1 or Exit note, it is then transmitted to the respective Port authority's system to facilitate gate in of the container; or the Partner State of the last land border where the goods will exit the community;
- X. The cargo is then flagged-off;
- XI. Upon arrival of the cargo at the exit point of the exporting Partner State, the following procedure shall apply;
  - a. Where the exit point is last point of exit from the Community, the officer shall confirm final exit,
  - b. Where the cargo is transiting through another Partner State, the officer at the exit point of the exporting Partner State shall confirm exit, and the next Partner State confirms arrival and a notification is sent to the exporting Partner State;
  - c. The transiting Partner State shall take over the process of monitoring through its territory;
- XII. Upon arrival at the port of exit from the Community, the cargo is scanned, disarmed (if under RECTS) and cleared for exports in the port system; and a notification is sent to the exporting Partner State;
- XIII. The RCTG bond shall be retired by the exporting Partner State upon receipt of exit notification message from the last Customs authority or Port in the Community.

**Flow Chart 6: Direct Exports**



### F.10.3.2 Indirect Exports

Indirect Exports shall be cleared under the Intra region transfer regime as documented under section **F.10.4.1 to F.10.5.4**.

**Note 1:** For Indirect Exports that attract Export levy, an Export Levy payment form shall be generated from the declaration received from the destination Partner State; and payment made by the Exporter before the final release of the declaration from the Originating Partner State.

### F.10.3.3 Railage of exports:

This procedure is for acceptance and the exportation of cargo by rail at the Port or ICD.

#### F.10.3.3.1 Stepwise instructions for exports by rail from the Port or ICD:

- I. This process starts when an Export Declaration has been captured in the Customs System of the exporting Partner State Revenue Authority and transmitted to the Partner State of transiting through and or exit;

- II. The Exporter nominates the Vessel based on 14-day acceptance schedule or dummy vessel for un-nominated consignments;
- III. Where it is un-nominated, amendment fees are levied upon nomination;
- IV. The Revenue Authority of the Partner State of Export will send an electronic exit note to the Ports or ICD;
- V. The client will lodge Export documentation through Port or ICDs systems;
- VI. Export containers gated-in by truck or rail.
- VII. The Port Authorities or ICD will send an entry confirmation message electronically to the originating and exit Partner State Revenue Authorities;
- VIII. Ports or ICD control staff at the place of receipt prepare a loading list which is approved by the rail operator;
- IX. Wagon Loading and generation of the transport-out message that maps at the Ports or ICD;
- X. When Cargo leaves, the exit Revenue Authority transmits an Exit Confirmation to the Revenue Authority of the Partner State of Export.

#### **F.10.3.4 Temporary exports originating from Partner States to foreign:**

The temporary export shall only apply to those goods that have identification marks (e.g. Engines, chassis and serial numbers) or those that can be identified by other verifiable means that are registered in any Partner State. The temporary exports shall be processed under the current existing procedures under **A.9**.

### **F.10.4 INTRA REGION TRANSFERS**

Intra-EAC transfer of goods refers to movement of goods traded among the EAC Partner States, whether or not duty paid.

These include:

- a) Locally Produced goods,
- b) Duty paid goods,
- c) Re-exports,
- d) Temporary transfers i.e. temporary admissions of goods;

The use of the term **“transfer”** as opposed to *export* or *import* is basically to create a distinction between cross-border movement of goods traded among the EAC Partner States and non-EAC Countries.

#### **F.10.4.1 Stepwise instructions for the transfer of locally produced goods:**

- I. The Importer or Agent shall lodge a declaration in the Customs systems of the destination Partner State;
- II. The declaration is processed and applicable taxes are assessed and collected in the destination Partner State;
- III. The destination Partner State Customs Authority shall trigger selectivity based on a predefined risk criterion;
- IV. Green, Blue and yellow lane declarations shall be released by officers in Partner State of destination after all conditions have been fulfilled, and the declaration shall be transmitted to the Transfer Partner State and other Partner State(s) where goods shall transit through;
- V. For Red lane declaration, physical verification of goods is deferred to the destination Partner State, but in special circumstances it may be conducted in transfer Partner State, or jointly, depending on risk assessment, availability of resources and the nature of consignment;
- VI. In cases where Amendments are required after verification, such amendments shall be effected by the destination Partner State;
- VII. Upon release, the Declaration information shall be transmitted to the transfer Partner State and other Partner States where goods shall transit through;
- VIII. The goods are then loaded upon release of the declaration;
- IX. The destination Partner State shall generate an exit note or T1 and transmit it to the transfer Partner State and Partner State(s) where goods shall transit through;
- X. The transfer Partner State shall generate the movement document (C2) after checking the correctness of required details. Upon issuance of the movement document (C2), information shall be transmitted to the destination Partner State and to other Partner States where the goods shall transit through, for tracking the movement of the consignment;
- XI. The goods may be sealed, depending on the risk criteria of the transfer or destination Partner State;

**Note:** Where the e-seal is used, it shall only be disarmed after confirmation of arrival goods are at the next Partner State.

#### **F.10.4.2 Stepwise instructions for the Transfer of goods that attract Export levy:**

- I. The Importer or Agent shall lodge a declaration in the Customs systems of the destination Partner State;

- II. The declaration is processed and applicable taxes are assessed and collected in the destination Partner State;
- III. The destination Partner State Customs Authority shall trigger selectivity based on a predefined risk criterion;
- IV. Green, Blue and yellow lane declarations shall be released by officers in Partner State of destination after all conditions have been fulfilled, and the declaration shall be transmitted to the Transfer Partner State and other Partner State(s) where goods shall transit through;
- V. For Red lane declaration, physical verification of goods is deferred to the destination Partner State, but in special circumstances it may be conducted in transfer Partner State, or jointly, depending on risk assessment, availability of resources and the nature of consignment;
- VI. In cases where Amendments are required after verification, such amendments shall be effected by the destination Partner State;
- VII. Upon release, the Declaration information shall be transmitted to the transfer Partner State and other Partner States where goods shall transit through;
- VIII. The goods are then loaded upon release of the declaration;
- IX. The destination Partner State shall then convert the declaration information transmitted from the transfer Partner State into a declaration for home use and applicable levy or taxes are assessed;
- X. Upon payment of levy or taxes, the transfer Partner State generates the movement document (C2) and information shall be transmitted to the destination Partner State and to other Partner States where the goods shall transit through, for tracking the movement of the consignment;
- XII. The goods may be sealed, depending on the risk criteria of the transfer or destination Partner State.

**Note 1:** *For transfers that attract export levy in the Originating Partner State, such duty shall be paid before generation of the C2 or T1*

#### **F.10.4.3 Transfer of duty paid goods:**

For duty paid goods, the person intending to transfer the goods shall first obtain the approval of the Commissioner of Customs in the Partner State where the goods are. It is only after the Commissioners' approval that the declaration process in the destination Partner State can commence.

The following principles shall apply under free circulation:



- i. Goods which are transferred, in the same state as when they were first imported, from one Partner State to another shall be liable to customs duties where applicable;
- ii. Special customs regime shall be developed for the management of duty paid goods transferred from one Partner State to another;
- iii. A refund mechanism for duties on goods transferred from one Partner State to another Partner State has been established;

**Note 1:** *The goods should have been under Customs control before application for transfer is made to the Commissioner Customs.*

*For goods which are not under Customs control but transferred to another Partner State, no duty refund shall apply and no application for such transfer will be required.*

#### **F.10.4.3.1 Stepwise instructions for the transfer of duty paid goods:**

- I. The owner in the Partner State of transfer shall make an application to the Commissioner Customs to transfer the goods to another Partner State;
- II. Upon approval of the application, the declarant shall lodge a declaration in the destination Partner State attaching all the relevant supporting documents and quoting the previous declaration reference number at the first point of entry;
- III. The Importer or Agent shall lodge a declaration in the Customs systems of the destination Partner State;
- IV. The declaration is processed and applicable taxes are assessed and collected in the destination Partner State;
- V. The destination Partner State Customs Authority shall trigger selectivity based on a predefined risk criterion;
- VI. Green, Blue and yellow lane declarations shall be released by officers in Partner State of destination after all conditions have been fulfilled, and the declaration shall be transmitted to the Transfer Partner State and other Partner State(s) where goods shall transit through;
- VII. For Red lane declaration, physical verification of goods is deferred to the destination Partner State, but in special circumstances it may be conducted in transfer Partner State, or jointly, depending on risk assessment, availability of resources and the nature of consignment;
- VIII. In cases where Amendments are required after verification, such amendments shall be effected by the destination Partner State;
- IX. Upon release, the Declaration information shall be transmitted to the transfer Partner State and other Partner States where goods shall transit through;
- X. The goods are then loaded upon release of the declaration;

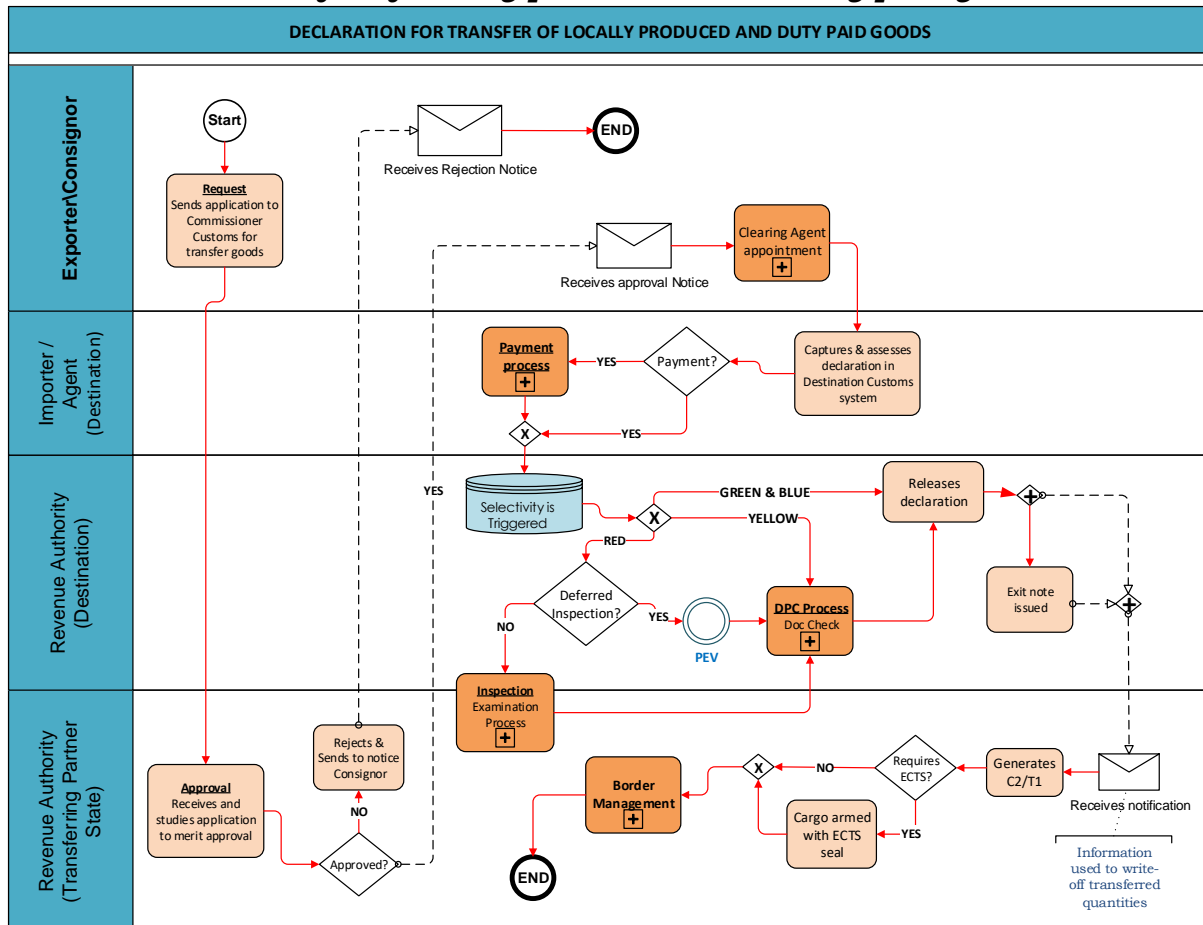
- XI. The destination Partner State shall then convert the declaration information transmitted from the transfer Partner State into a declaration for home use and applicable levy or taxes are assessed;
- XII. Upon payment of levy or taxes, the transfer Partner State generates the movement document (C2) and information shall be transmitted to the destination Partner State and to other Partner States where the goods shall transit through, for tracking the movement of the consignment;
- XIII. The goods may be sealed, depending on the risk criteria of the transfer or destination Partner State.

**F.10.4.4 Transfers of duty paid goods – small cargo by bus**

The transfers from the open market shall be dealt with in line with the cross border clearance initiative of simplified trade regime for the qualifying goods. This category of goods shall be small consignments usually carried by Bus. This cargo shall be subjected to direct assessment at the Destination Partner State.

For other categories of goods from the open Market (that don't fall under the category above), the normal Intra Region clearance shall apply.

**Flow Chart 7: Transfer of locally produced and or duty paid goods**



#### **F.10.4.5 Transfers from bond-to- bond and bond to home consumption:**

The following principles shall apply under free circulation:

- a) Goods may be entered in the destination Partner State for ex-warehousing for home use and be released for transfer to another Partner State different from the Partner State where the goods are warehoused;
- b) Goods may be removed from a bonded warehouse in one Partner State to a bonded warehouse in another Partner State through a direct bond to bond transfer;
- c) where goods have been declared and duty paid as in (i) above such goods can be entered for home use in another Partner State other than the destination Partner State on approval by both Partner States;
- d) Where goods are allowed for home use in (iii) above, the owner shall pay taxes due to the Partner State where the goods have been consumed and claim refund from the Partner State where taxes were initially paid;

##### **F.10.4.5.1 Stepwise instructions for transfers from Bond-to-Bond and Bond-to-home consumption:**

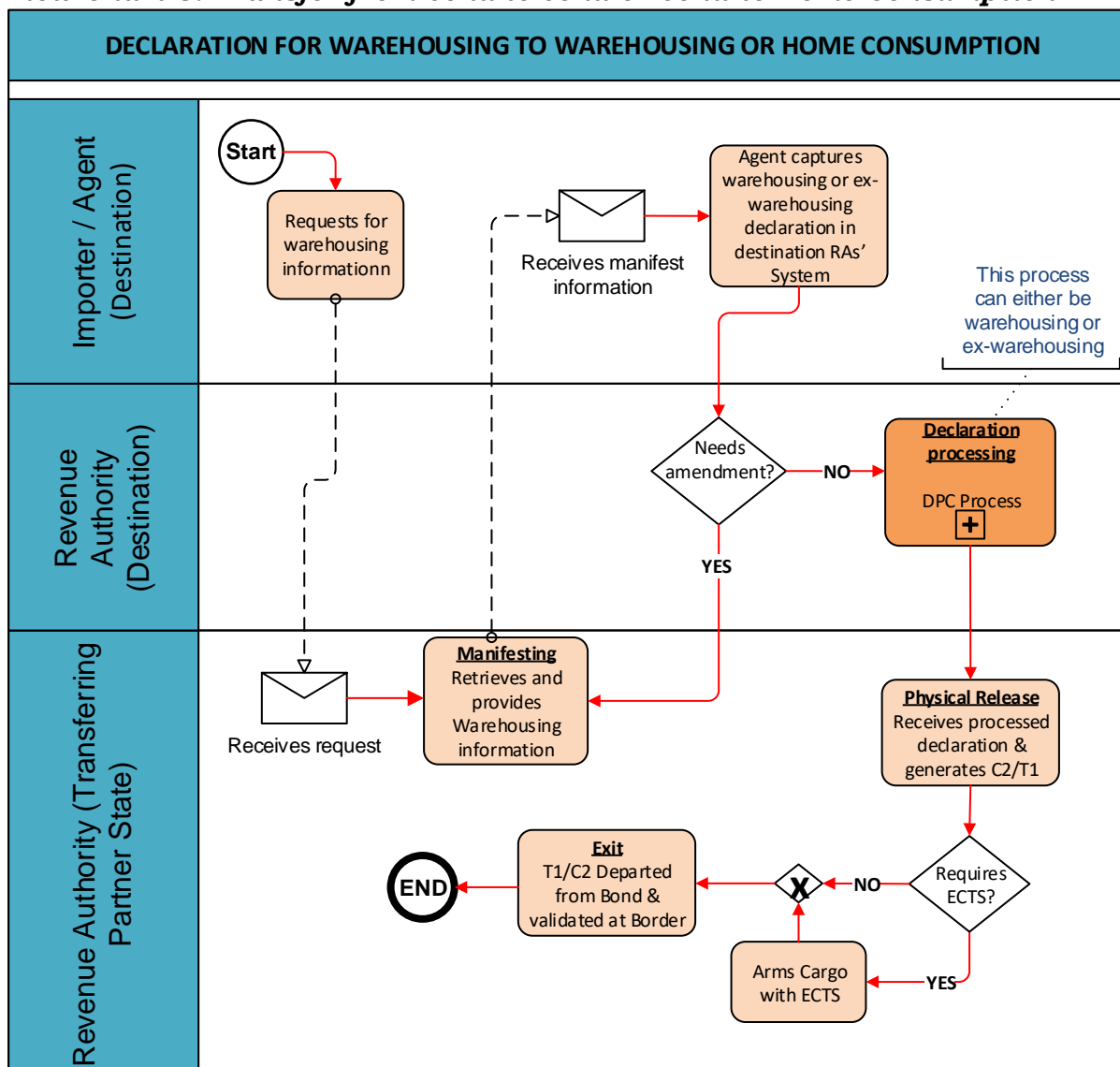
- I. The buyer or agent presents to customs in the transfer Partner State proof purchase of the warehoused goods (agreement, receipt etc.);
- II. The Customs officer in the bond where the goods are warehoused generates a local manifest containing the warehousing declaration details (IM7);
- III. The buyer or agent shall utilise the local manifest in (II) to above to capture and lodge the Customs declaration in the Customs system of destination Partner State;

**Note 1:** *the declaration may be for warehousing or home consumption*

- IV. Where the declaration is for home consumption, the taxes have to be paid in the Partner State of destination before the information can be sent to the Partner State of transfer for release;
- V. Where the declaration is for warehousing, the agent shall execute RCTG bond;
- VI. The destination Partner State processes and releases the declaration, and the declaration information is transmitted to the Partner State of transfer for physical release of the goods;
- VII. The destination Partner State generates and transmits to the transfer Partner State and other Partner States of transit the exit note or T1;

- VIII. The bond officer in the Partner State of transfer examines goods at loading, affixes seals and generates a C2, before releasing the goods from the bond;
- IX. When the consignment arrives at the inland borders, the Border management processes apply;
- XII. Where it is a warehousing consignment and upon arrival at the Bonded Warehouse, the officers at the bonded warehouse validate arrival of the T1; and a manifest is generated;
- X. The Agent uses the manifest to capture the warehousing declaration (IM7); and the RCTG Bond is retired upon assessment of the IM7

**Flow Chart 8: Transfer from bond-to-bond or bond to Home Consumption**



#### **F.10.4.6 Intra-regional transfers delivered from outside the port for loading and delivery through railway:**

This is a procedure covering cargo that has already been entered for customs and cleared at other custom's consolidation centres, that is to be transported by road to Port to loaded on wagons (by rail) to their final destination Partner States.

##### **F.10.4.6.1 At the ports or ICDS**

- I. Refer to process **F.10.4.1 part (I) to (XI)**;
- II. Clearing and Forwarding Agent uses the exit note to make the necessary arrangements to access the port to load on rail;
- III. The Port Authority or ICD prepares a Merchant Haulage document, Train Schedule, Rail Booking and generates invoice for payments;
- IV. The First Port Revenue Authority will effect transshipment from road to rail. This transshipment notification will also be transmitted to the destination partner state Revenue Authority and other Revenue Authorities through which cargo will transit through
- V. The rail operator loads cargo or containers onto railway for delivery of cargo or containers;
- VI. The Rail operator generates Consignment Note and shares with other parties
- VII. The Rail operator generates Train Manifest and shares with the Ports or ICD and Revenue Authorities;
- VIII. The Rail operator will inform stakeholders on departure of trains;

##### **F.10.4.6.2 At the place of delivery**

- I. Port or ICD documentation and Train information received at place of delivery;
- II. Offload and sort the cargo accordingly;
- III. Port Authority or ICD generates delivery documents and delivers cargo in the normal way
- IV. The resident Revenue Authority will effect transshipment from rail to road or rail to rail where necessary. This transshipment notification will also be transmitted to the destination Partner State Revenue Authority and other Revenue Authorities through which cargo will pass.

**Note: Temporary transfer processes have not yet been implemented under the SCT and have only been documented here for review and reference purposes.**

#### **F.10.4.7 TEMPORARY TRANSFERS**

The duty paid goods which are transferred from one Partner State to another for temporary use shall move under the following conditions;

- a. Bond guarantee where there is high revenue risk.
- b. Any other form of security where the risk is low
- c. Free subject to some conditions in case of motor vehicles as provided in the Customs Regulations.

In case of motor vehicles, a regional temporary importation IT interconnectivity shall apply. The temporary transfers are divided into two: -  
Temporary Transfer of motor vehicles; plant, machinery and equipment.

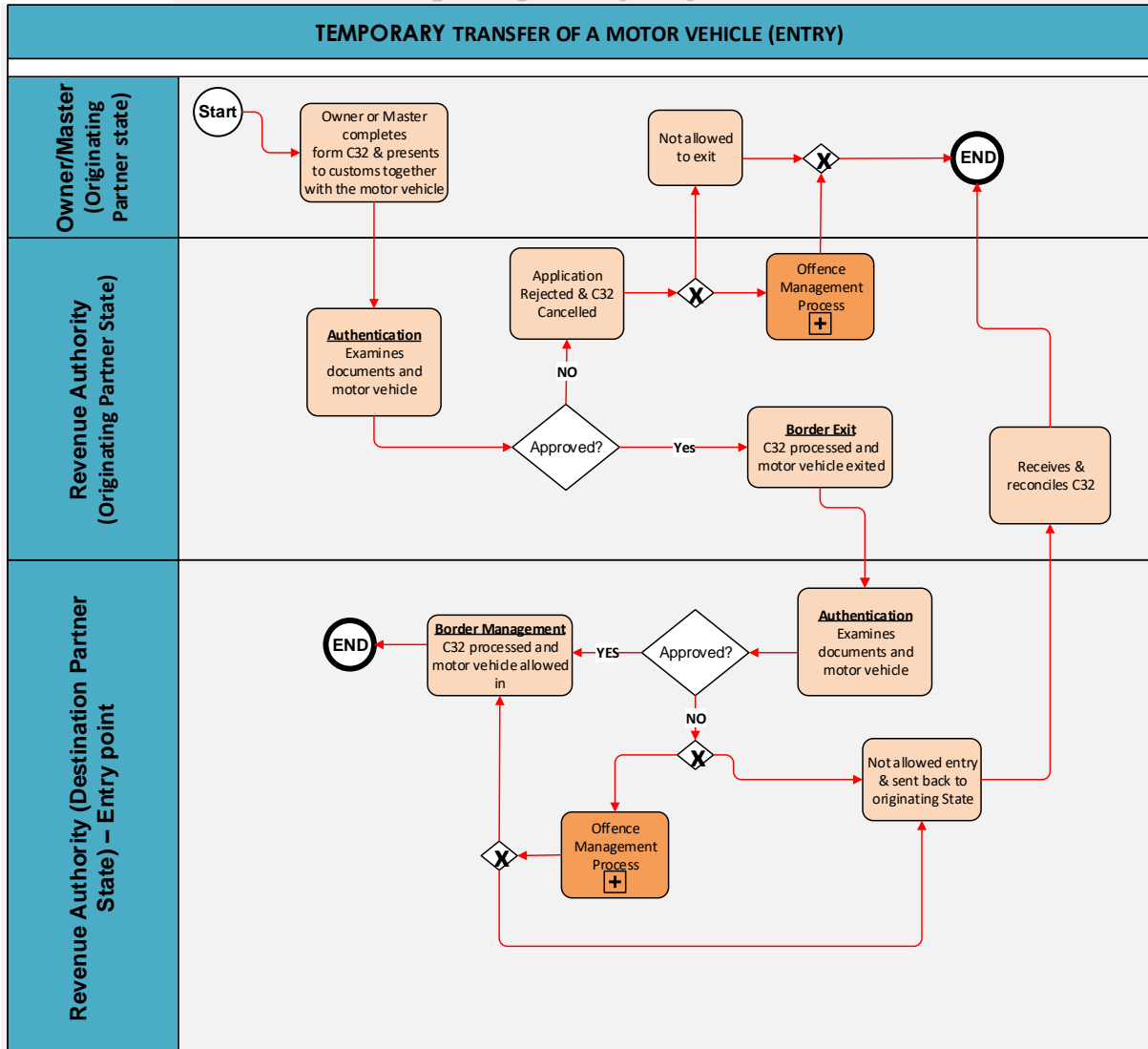
##### **F.10.4.7.1 Stepwise instructions for Temporary transfer of motor vehicles**

- I. The owner or authorised driver shall complete an online form C32 and lodge it with the Customs exit point in the Partner State of registration;
- II. Those that have access to the system may make the declarations in advance prior to arrival at the border;
- III. Those who do not have access to the system, may access it at the border where it will be processed and either allowed or denied exit;
- IV. The officers can complete the details on the system at the border on behalf of clients who are unable to complete the C32 electronically.
- V. The vehicle shall then be inspected; documents verified and allowed to exit.

**Note 1:** *The centralised system that can be accessed by all Customs of the Partner States shall be developed and implemented. The system should be able to identify the authenticity of motor vehicle registration marks. Customs at the border shall validate the data for all advance declarations;*

**Note 2:** *In the short term, the local systems shall be interfaced to commence the process and should be implemented while the centralised and common system is being developed.*

Flow chart 9: Temporary transfer of Motor Vehicle

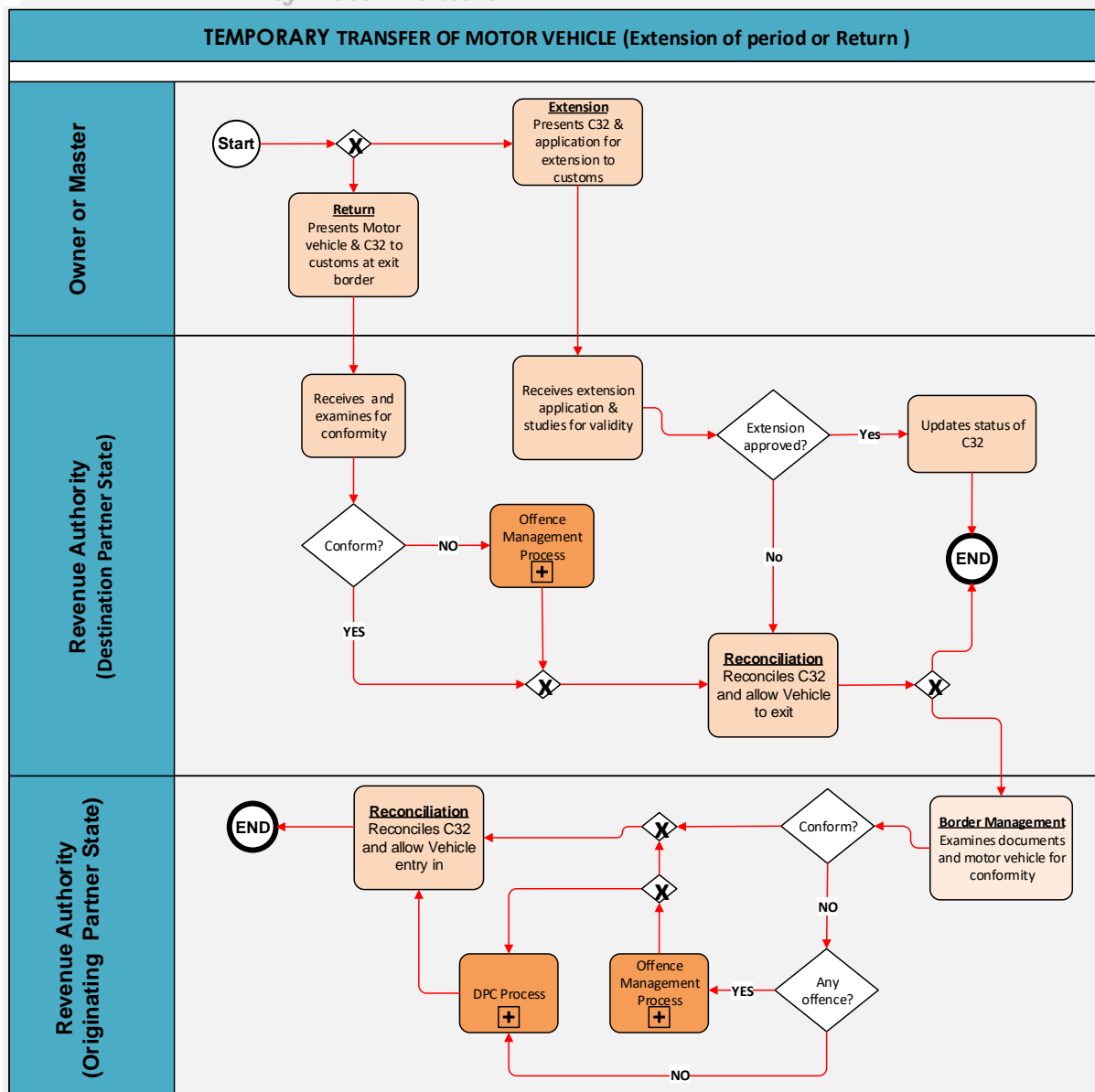


**F.10.4.7.2 Stepwise instructions for Extension of temporary transfer period of motor vehicles**

- I. The process begins with owner of the vehicle or authorised person presenting the vehicle and the processed C32 to the nearest Customs office together with an application for extension; which should be made before the initial period has expired;
- II. The vehicle will be inspected and application considered;
- III. If approved the extension is granted for a period determined by the Commissioner Customs;
- IV. If rejected the applicant is required to return the vehicle back to the originating Partner State before the allowed period expires.

**Note:** If application is presented after expiry of initial period Customs enforcement procedures will take effect

**Flow Chart 10: Extension of the period and Return for temporary transfer of Motor Vehicle**



**F.10.4.7.3 Temporary transfer of plant, machinery, equipment and other items**

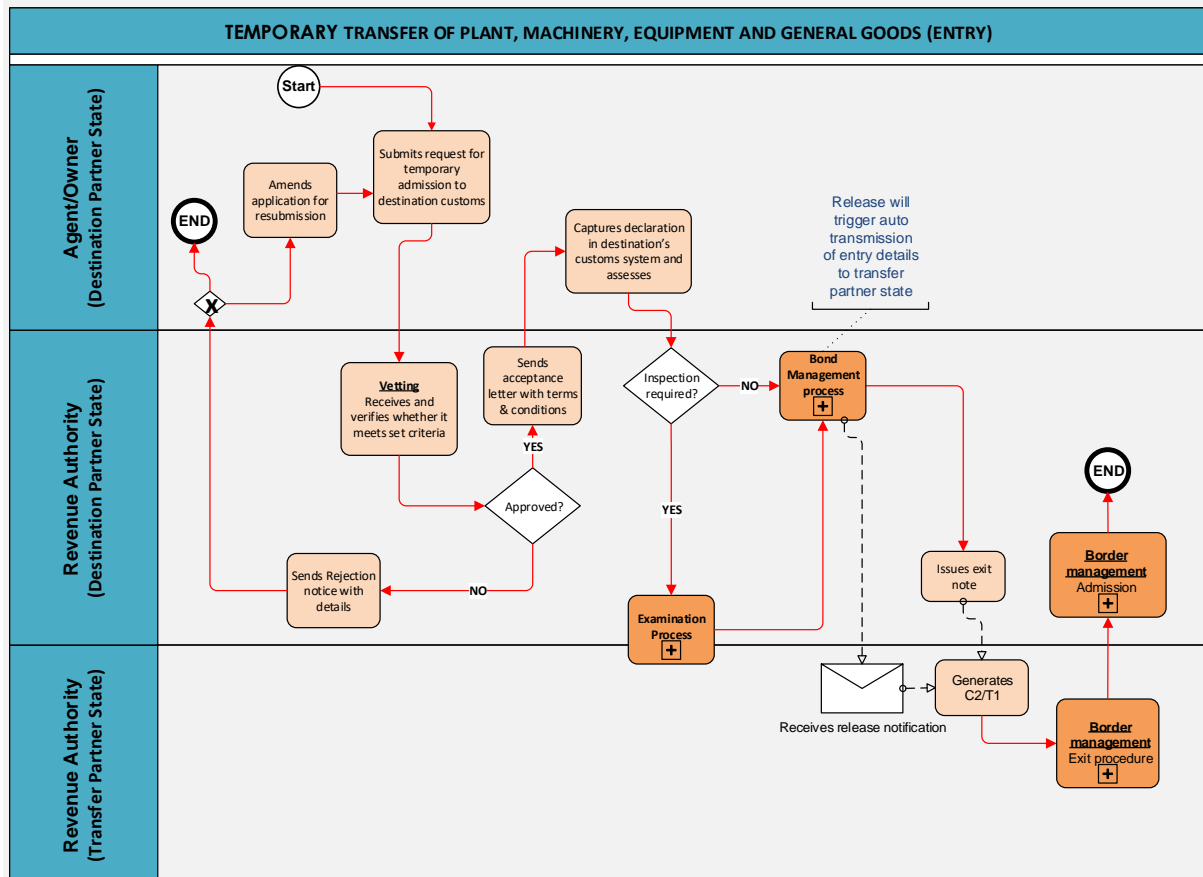
The process will have two declarations (export and import declaration). The plant, equipment and machinery should have been imported into one Partner State of the EAC and even registered where necessary.

- I. The agent or importer shall lodge the declaration in the destination Partner State using the Customs system.
- II. The agent shall execute the regional bond to cover the transaction in the destination Partner State.
- III. The destination Partner State Customs shall process the declaration and issue the Exit Note that is transmitted to the Partner State of transfer.



- IV. The Partner State of transfer shall inspect the goods before release and a Movement Document (C2 or T1) shall be issued for the goods to proceed to the destination Partner State.
- V. When the goods reach the border, Customs officers of the Partner State of transfer shall confirm marks & Numbers of the goods and allow exit.
- VI. The Customs of the destination Partner State may inspect the goods upon entry.

**Flow chart 11: temporary transfer of Plant, Machinery, Equipment and general goods (Entry)**



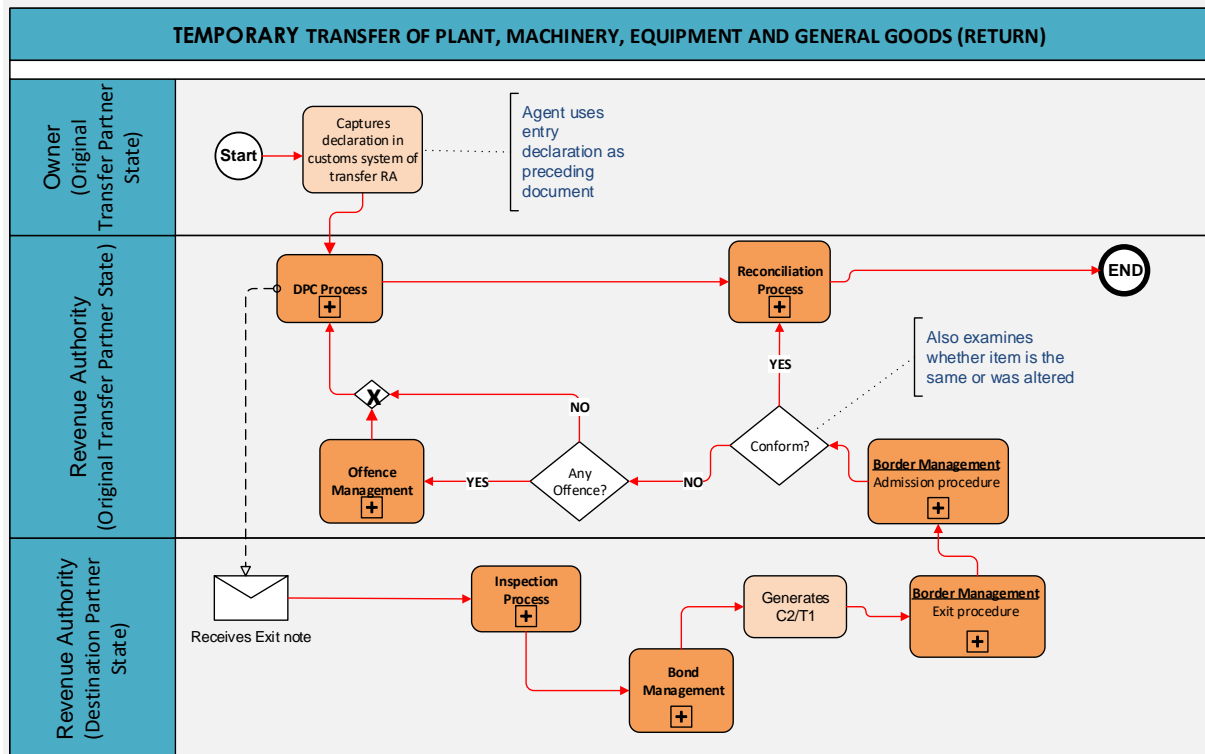
**F.10.4.7.4 Return of Temporary Transfer of plant, machinery, equipment and other items:**

- I. When the goods have to be returned to the Partner State of transfer (where the goods originally came from and registered), the owner through his agent shall lodge the return declaration in the Customs system where the goods originally came from;
- II. The transfer Partner State (where the goods originally came from and registered) Customs shall process the declaration and issue the Exit Note that is transmitted to the Partner State of destination (where the goods went temporarily);
- III. The Partner State of destination shall inspect the goods before release to proceed to the transfer Partner State;
- IV. when the goods reach the border, Customs officers of the Partner State of Destination shall confirm marks & Numbers of the goods and allow exit;

- V. The Customs of the transfer Partner State shall inspect the goods upon return to confirm that they are the same ones that were initially temporarily transferred

(Consideration of having local systems that can be interfaced is ideal before the central and common regional system is developed)

**Flow Chart 12: Return of temporarily transferred Plant, Machinery, equipment and general goods**



#### F.10.4.8 TEMPORARY TRANSFER OF GAS CYLINDERS, BEVERAGE'S BOTTLES AND CRATES

The process will have three declarations (temporary transfer, direct home use and re-transfer declaration) and it will specifically address the challenge of handling gas cylinders, beverage's bottles and crates which are transferred containing corresponding dutiable items. Dutiable content shall be cleared under the home consumption clearance regime whereas the gas cylinders' or beverage's bottles shall be cleared as follows:

##### F.10.4.8.1 Gas cylinders or bottles or crates

- I. The agent or importer shall lodge the declaration in the destination Partner State using the Customs system.
- II. The agent shall execute regional bond to cover the transaction in the destination Partner State.

- III. The destination Partner State Customs shall process the declaration and issue the Exit Note that is transmitted to the Partner State of transfer.
- IV. The Partner State of transfer shall inspect the gas cylinders' or beverage's bottles or crates before release and a Movement document (C2 or T1) shall be issued for the goods to proceed to the destination Partner State.
- V. When the goods reach the border, Customs officers of the Partner State of transfer shall confirm the quantities and allow exit.
- VI. The Customs of the destination Partner State shall inspect the goods and confirm entry.

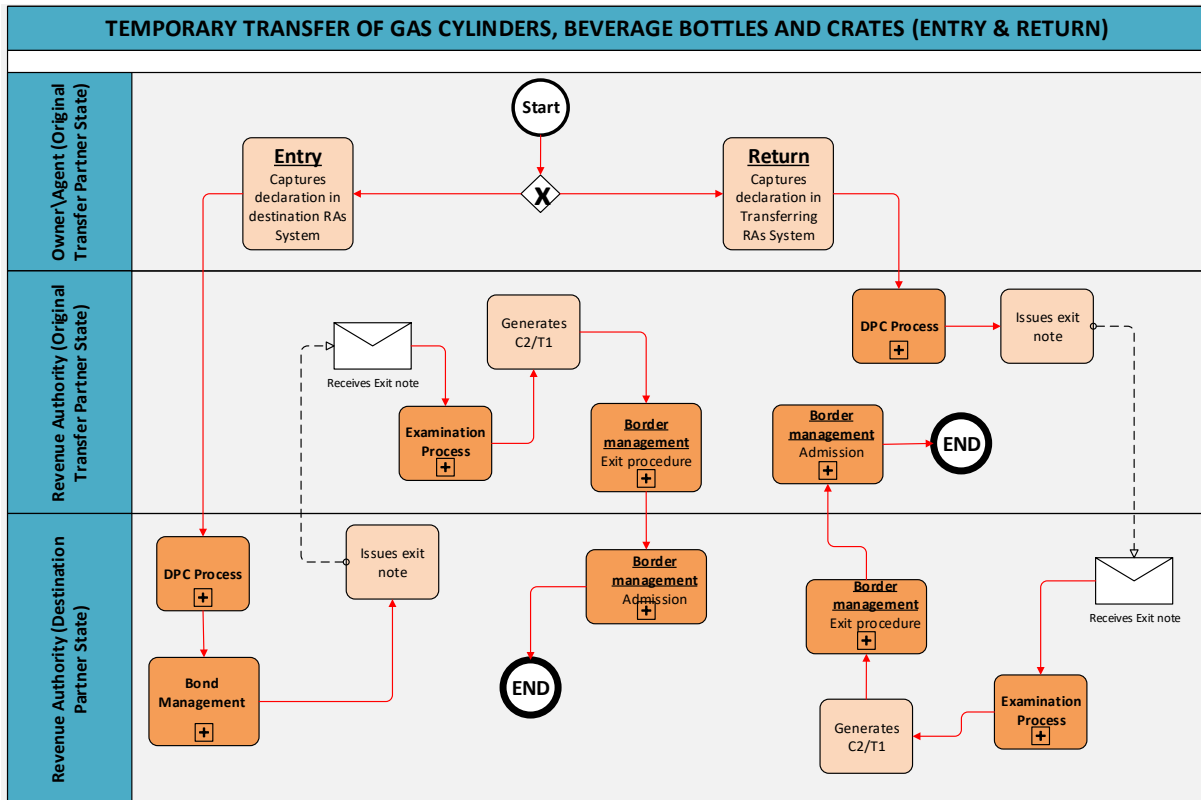
#### **F.10.4.8.2 Return of temporary transfer of gas cylinders, beverage's bottles and crates**

- I. When the gas cylinders' or beverage's bottles or crates have to be returned to the Partner State of transfer (where the goods originally came from and registered), the owner through his agent shall lodge the return declaration in the Customs system where the goods originally came from;
- II. The transfer Partner State (where the goods originally came from and registered) Customs shall process the declaration and issue the Exit note that is transmitted to the Partner State of destination (where the goods went temporarily);
- III. The Partner State of destination shall inspect the goods before release to proceed to the transfer Partner State;
- IV. when the goods reach the border, Customs officers of the Partner State of Destination shall confirm the quantities and allow exit;
- V. The Customs of the transfer Partner State shall inspect the goods upon return to confirm that they are the same ones that were initially temporarily transferred

**Note 1:** *Where the temporary transfer is for maritime cargo the process of accessing and utilise the manifest as documented under maritime clearance shall apply*

**Note 2:** *The re-transfer entry lodged in the transfer Partner State shall write -off the temporary transfer entry lodged in the destination Partner State.*

#### **Flow Chart 13: Entry and Return of Temporarily transferred Gas cylinders, Beverage bottles and Crates**



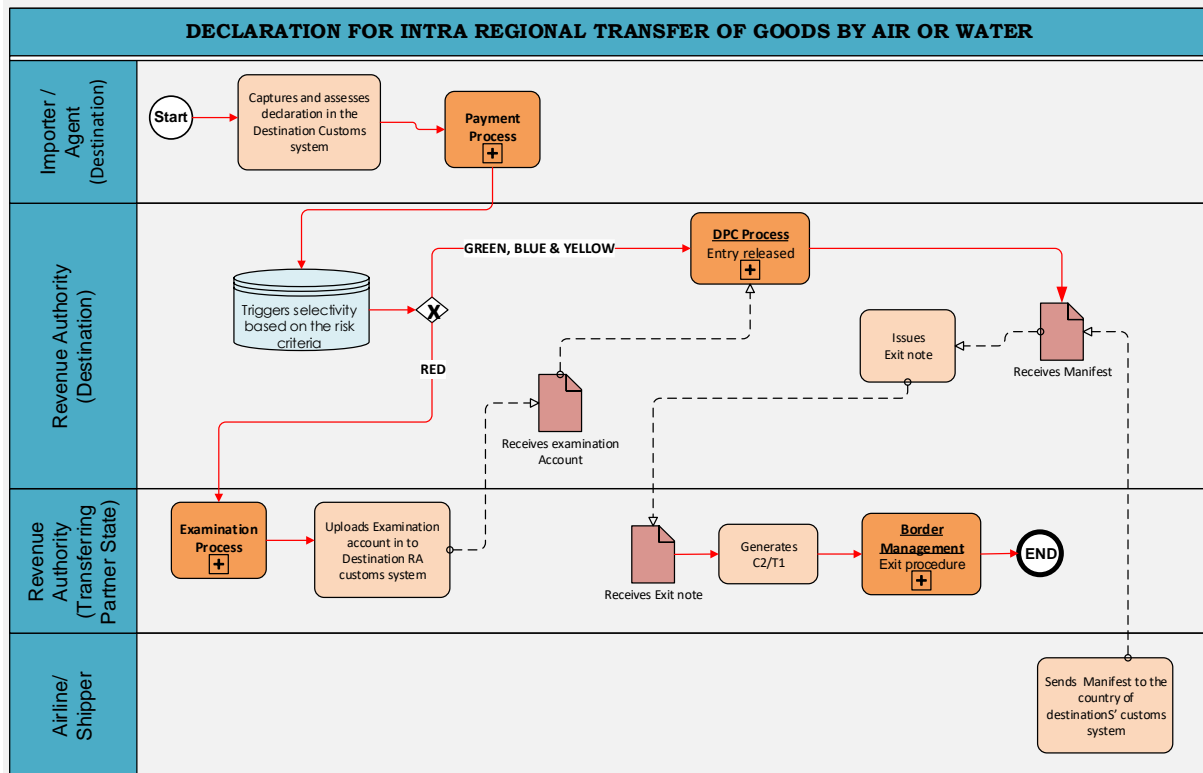
#### F.10.4.9 Intra Region transfer by Air or Water

- I. The importer or Agent shall make a declaration and pay taxes in the Customs management system of the Destination Partner State
- II. For Blue, Green, and yellow lane declarations, the Partner State of Destination shall issue a release order
- III. For Red Lane Declarations, physical Examination shall be done at the originating Partner State and the Examination report uploaded into the CMS of the destination Partner State
- IV. Upon Release of the Declaration, data will be automatically transmitted to the originating Partner State
- V. The Destination Partner State Staff at the Originating Partner State airport shall validate Exit (Exit Note issuance) of goods in the Destination Partner State CMS
- VI. The Originating Partner State Staff shall issue a C2 or T1
- VII. Cargo shall be loaded on the plane by the cargo handlers
- VIII. Destination Partner State Officer at Destination Partner State shall Exit the goods in the Destination Partner State CMS after capturing required details of manifest and airway bill (transire for water transfer)

**Note 1:** The Exit of goods should be able to write off the airway bill

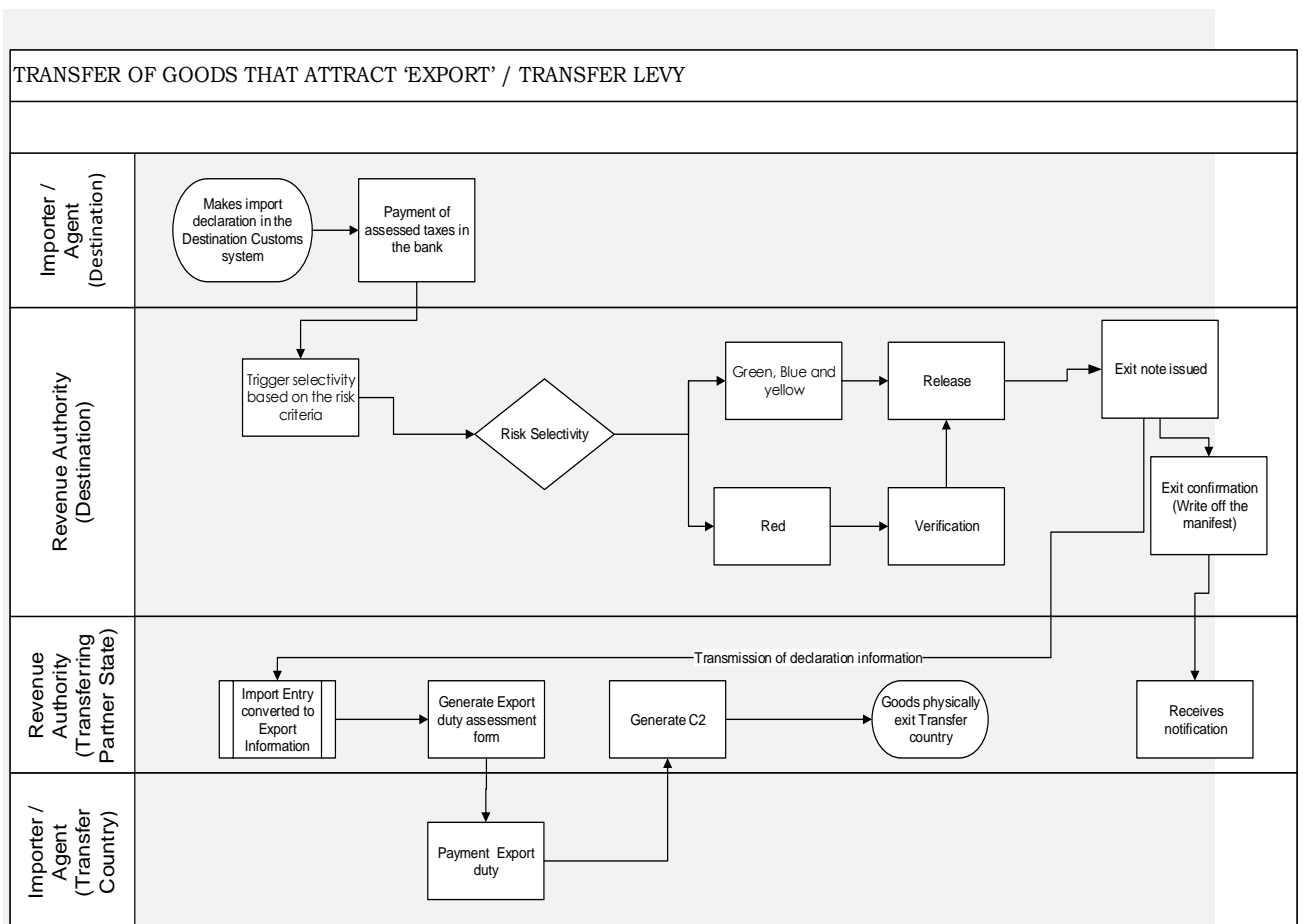
- IX. Upon arrival of the cargo at the Destination Partner State airport, destination Partner State Officers shall confirm arrival of the cargo in the CMS of the Destination Partner State.

**Flow Chart 14: Declaration for Intra regional Transfer of goods by Air or water**



**F.10.4.10 Transfer of goods that attract transfer levy (intra region)**

- I. The Importer or Agent shall make a Declaration and pay taxes in the CMS of the Destination Partner State,
- II. The Destination Partner State shall process and Release the Declaration
- III. Upon Release and exit of the Declaration in the Destination Partner State, the declaration shall be automatically transmitted to the customs system of the Originating Partner State,
- IV. The Partner State of transfer shall Examine the goods and generate a payment form for Export levy applicable in the transfer Partner State (based on the Declaration sent from the Destination Partner State)
- V. The Exporter shall pay the Export levy
- VI. The Originating Partner State shall issue a C2 or T1 and the consignment shall proceed to destination Partner State



### F.10.5 Process for the imports into or exports out of the export processing or special economic zones (EPZ or SEZ)

Goods may be imported into a Free Zone (FZ) in any of the Partner States. These Free Zones (FZ) include Export Processing Zone (EPZ), Special Economic Zones (SEZ) and Free port. Currently, goods imported into the Free Zone are treated as foreign territories within the EAC.

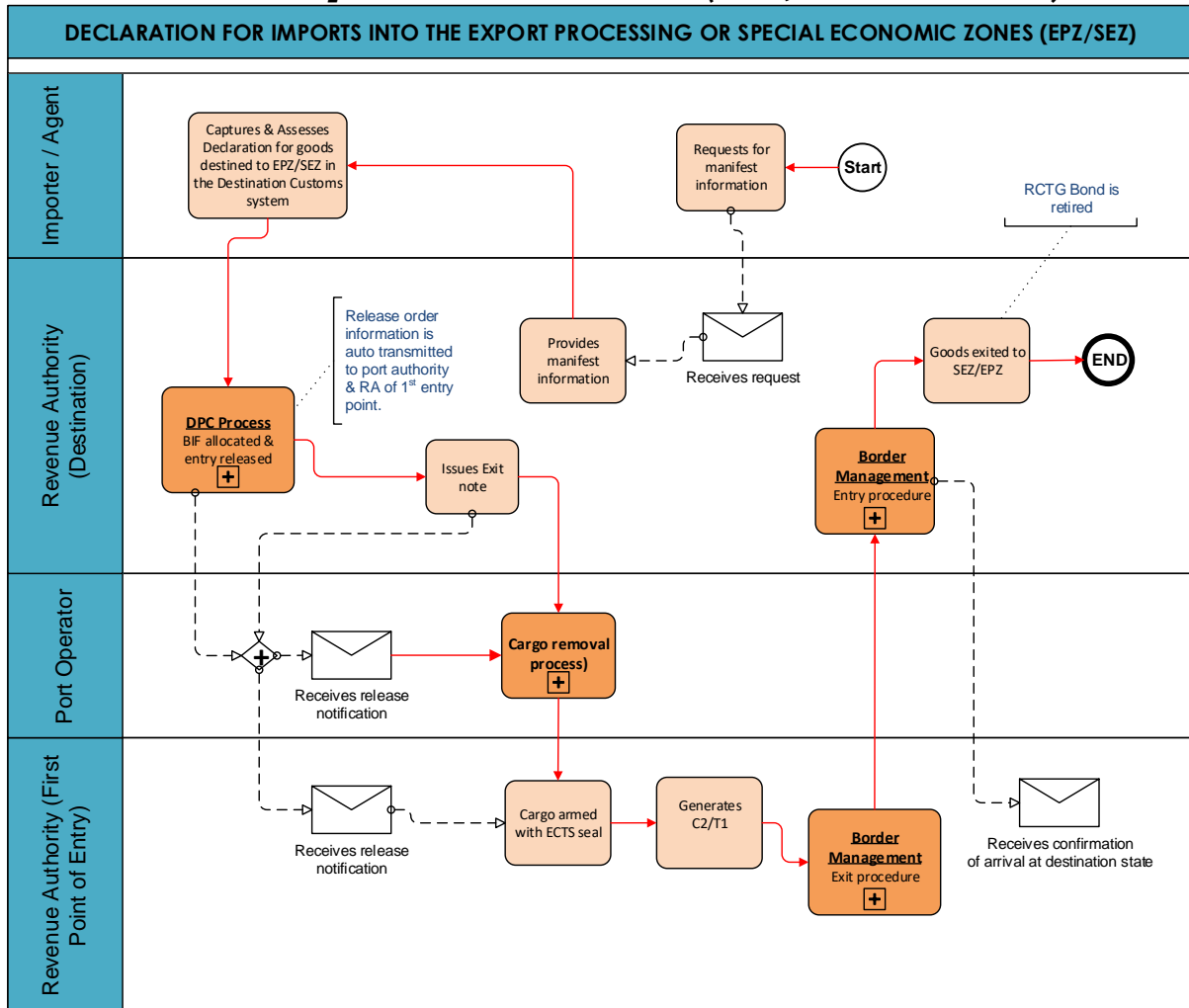
The following principles shall apply under free circulation:

- i. Goods destined into SEZs or EPZs shall be entered in the Partner State of destination prior or upon arrival at the first point of entry.
- ii. Transfer of goods from first point of entry to SEZ or EPZ in a Partner State shall be covered under single regional customs bond guarantee framework.
- iii. Imports of goods from an EPZ or SEZ in the SCT to a Partner State in the SCT shall be treated in accordance with Articles 25, 29, 30, 31 and 32 of the Protocol on the Customs Union.

**F.10.5.1 Stepwise instructions for the clearance of goods in to a Free Zone (FZ):**

- I. The process of initiating the transaction shall be the same as defined for the clearance of goods for Warehousing;
- II. Upon assessment of the declaration and Regional Bond guarantee allocated, the destination Customs Authority shall issue a Release Order;
- III. Upon release, a notification message shall be sent to the Port authorities and the Partner State of first point of entry to facilitate cargo removal process;
- IV. The officer of the destination Customs Authorities at Dar-es-salaam or Mombasa shall exit in their Customs electronic system and notify Customs Authorities in the Partner State of first point of entry (KRA or TRA);
- V. Upon fulfilment of shipping line and Port requirements by the importer, the truck is allowed in the Port to pick the cargo;
- VI. The respective Customs Authorities Enforcement Officers shall e-seal, arm and release the truck from the port;
- VII. The Customs Authorities officers at the gate shall confirm exit of the cargo in the respective Customs systems and generate transfer documents (EXIT NOTE and movement documents or Release Order).
- VIII. The cargo is handed over to the first point of entry Customs Authorities enforcement for monitoring through the Gazetted routes up to Partner State of destination.
- IX. The monitoring of goods shall be done by both the destination and transfer Customs Authorities;
- X. Receipt of cargo shall be acknowledged at the inland borders (OSBP office) and notification sent to the first point of entry once the cargo arrives at the final destination;
- XI. Note: KRA or TRA or URA officer confirms exit of cargo, while URA or RRA or OBR confirms arrival or entry of the cargo at the respective borders.
- XII. KRA or TRA or URA shall disarm the ECTS or tamper proof seals after receiving a notification of arrival from RRA or URA.
- XIII. The general bond covering the goods from Dar-es-salaam or Mombasa shall be retired upon the goods being received in the SEZ or EPZ.

**Flow Chart 15: Imports into the Free Zone (EPZ , SEZ & Free Port)**



### F.10.6 Movement of exempted goods and partner state specific remission or stay of application of CET:

The EAC Customs Union Protocol and the EAC Customs Management Act provides for exemption of goods and mandates the Council to grant specific remission on imported goods. Goods granted Partner State specific remissions and exemptions can pose a risk to revenue of other Partner States if they are diverted. The Council decided that such goods if transferred between Partner States shall attract duty at CET rates.

The following principle shall apply:

- i. The goods under this facility will be cleared under the warehousing regime (see **F.10.1.6**) upon arrival at the first point of entry and will move to the destination Partner State under a bond.



## **F.10.7 INLAND BORDER CONTROLS**

There are a number of agencies operating at the ports and borders with different mandates in the clearance of cargo. These include Customs, Port or Airport authorities, Bureau of standards, Public health, Police, Food and drug authorities, Military, Immigration, Pest control bodies, Radiation authorities, Clearing agencies, Shipping agencies, Banks, Transport, Shipping and handling companies.

The following principles shall apply under free circulation:

- i. Where the facilities have been established, One Stop Border Post (OSBP) model shall apply in accordance with the EAC OSBP Act.
- ii. Multi agency Coordinated Border Management (CBM) model shall apply at the ports through a Single Window System. A mechanism for mutual recognition in respect of certificates and other administrative instruments issued by related agencies in Partner States shall be implemented;
- iii. Partner States may have representation of their government and licensed agencies at the ports of entry or exit.

The cargo clearance guidelines under Coordinated Border Management shall be under taken as follows: -

- I. Electronic seals shall be assigned to consignments, based on the degree of risk assessed.
- II. Where e-seals have been attached to a consignment by any Partner State, they shall be disarmed or armed at the intra Partner State territorial borders until the pending cross border telecommunication roaming related challenges are addressed; however, on a bilateral arrangement, the e-seals attached by one Partner State can be used to track the consignment up to destination.
- III. There shall be confirmation of Exit and arrival at the OSBP; all Agencies shall perform their compliance checks at the OSBP.
- IV. In instances of Prohibited, Restricted, or sub-standard goods, they shall be handled in accordance to the Enforcement guidelines.

### **F.10.7.1 Processes for Border Management under the SCT:**

The SCT border management processes provide for administration and systems management of mainly the Exit note and C2 or T1 for inward, transit and out movement of goods. The border management process for direct exports has been provided for under the direct export process (**See F.10.3.1**)

#### **F.10.7.1.1 Stepwise instructions for inward Border management for home consumption and warehousing i.e. Exit note & C2 or T1:**

- I. On arrival at the inland border of the transfer Partner state, the barrier officer examines and confirms document details (Exit note & C2 or T1) against the physical vehicle and then **confirms exit** and

notification is transmitted to the destination Partner State and other Partner States of transit;

- II. On arrival at the inland border of destination Partner State, the barrier officer examines and confirms document details (Exit note & C2 or T1) against the physical vehicle;
- III. The officer performs **border arrival** in the Customs system;
- IV. For goods destined to the bonded warehouse, the officer then performs the **border clearance** function;
- V. For declarations that do not require PEV, after performing “*border arrival*”, the officer shall proceed to perform second tier (2<sup>nd</sup> Tier) **exit of goods** in the Customs system;
- VI. For declarations where physical examination is deferred; upon the performance of “*border arrival*”, the PEV shall be generated to enable PEV process to commence;
- VII. After PEV and DPC release, the officer then performs the second tier **exit of goods** in the Customs system.

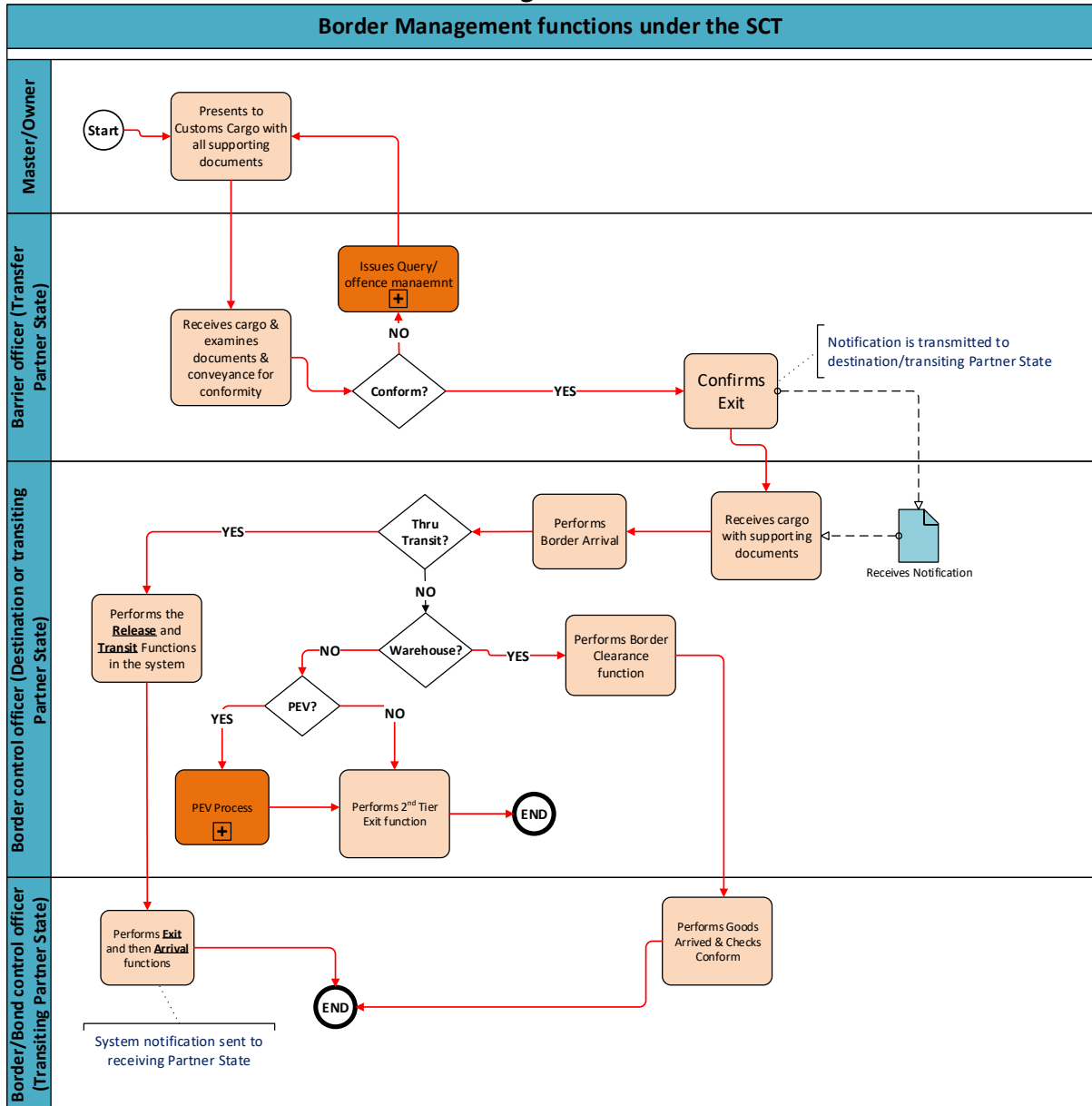
#### **F.10.7.1.2 Stepwise instructions for inward Border management for through Transits to Partner States**

- VIII. On arrival at the inland border, the barrier officer examines and confirms document details (Exit note & C2 or T1) against the physical vehicle;
- IX. Where the details conform, the officer performs **Release** function in the Customs system;
- X. After releasing in the system, the officer then performs the **transit** function in the Customs system.

#### **F.10.7.1.3 Stepwise instructions for outward Border management**

- XI. In the case of a direct export; on arrival at the inland exit border of the Partner State export, the officer performs the **Export exit** function in the Customs system;
- XII. In the case of a transfer, the officer at the exit border performs the system Exit function;
- XIII. After performing exit function, the officer then performs the Arrival function.

**Flow Chart 16: SCT Border Management**



## F.10.8 SCT SUB-PROCESSES

### F.10.8.1 Process for the clearance of used motor vehicles:

#### F.10.8.2 Stepwise instructions for Clearance of used motor vehicles:

- I. The Manifest data is sent to the Customs system of destination Partner State;

**Note 1:** CFS or ICD operator to liaise with shipping lines to know which units have been nominated to their CFS or ICD.

- II. CFS or ICD operator requests for the Motor Vehicle units in the data management system that is in use in the first point of entry;

- III. The Request is approved by Customs in the Partner State of first entry;
- IV. The Port Authority processes the request and prepares the Motor Vehicles to be transferred by CFS or ICD operators;
- V. Motor vehicles are transferred from the Port to CFS or ICD;

**Note 2:** *The officer at the exit gate at the port shall confirm the physical unit is tallying with the vehicle being transferred according to the system.*

- VI. The CFS or ICD confirms receipt of Motor vehicles in the CFS or ICD and acknowledges receipt in the Data Management system;
- VII. The revenue officer from the Partner State of destination shall be granted access rights to the data management system of the first point of entry for reconciliation purposes.
- VIII. the Motor vehicle is entered on a warehousing or home consumption regime (with scanned copy of all required attachments), payment of taxes and BIF is confirmed and entry released in CMS of Partner State of destination;

**Note 3:** *For containerised motor vehicles, warehousing entry may have more than one motor vehicle depending on the number of motor vehicles that are in the container*

- IX. Customs officers of the destination Partner State physically verifies the motor vehicle where necessary, (with or and Bureau of Standards) after which the verification Account is uploaded in destination Partner State CMS.

**Note 4:** *All containerised Motor Vehicles will be scanned at the CFS or ICD.*

- X. Destination Partner State Revenue officer in the CFS or ICD confirms status of motor vehicle in the system and exits entry in destination Partner State CMS. Notification is sent to the CFS or ICD operator and the taxpayer,
- XI. Destination Partner State Barrier officer in the CFS or ICD confirms status of entry in the system confirms exit & enter all particular as required in the exit note. Officer generates Exit note.
- XII. The Transfer Partner State issues a C2 or T1 and releases the Vehicle to destination.
- XIII. MV arrives at border, Transfer Partner State confirms Exits and Transiting or destination Partner State confirms arrival in CMS and a notification is sent to Partner State of first point of entry and any other Partner State through which the vehicle is passing;
- XIV. For Motor Vehicles under Warehousing regime, arrival at the Bonded warehouse shall be confirmed upon receipt of the motor vehicle in the Warehouse and validation in the system by the Officer. Upon validation, the movement Bond shall be retired and the Warehousing Bond committed.

### **F.10.8.3 Process for the clearance of petroleum products:**

#### **Pre-Arrival - Notice of Intention (NOI)**

Before a vessel arrives at the berth, the Fuel marketer (Dealers) informs the Revenue Authority of the first point of entry via a notice of intention, NOI (Form P1), that they are expecting a vessel, carrying a specific product for discharge into one or more of their tanks.

The NOI indicates details such as;

- i. The name of the vessel,
- ii. Product type,
- iii. Quantity expected,
- iv. Estimated date of arrival and discharge,

#### **F.10.8.3.1 Stepwise instructions for the clearance of petroleum products**

- I. Prior to the arrival of the vessel, the marketer (Dealer) submits NOI (Form P1) to the Revenue Authority of the first point of entry in to the community;
- II. On arrival of the vessel, the storage facility representative submits to both the Revenue Authority of the first point of entry and destination Partner State copies of the NOI for goods received;
- III. The Revenue Authority of the first point of entry registers, approves and issues a copy of the approved NOI to the facility representative and retains a file copy;

**Note 1:** *At this point, the manifest would have already been transmitted to respective destination Partner State Customs systems (see Manifest Transmission **F.10.1.1**)*

- IV. Upon docking at the jetty, Customs officers of both First point of entry & Destination Partner States, the facility or deport representative and the appointed surveyor (as a representative of marketers) board the vessel and jointly conduct the Vessel Ullage and dipping;

**Note 2:** *The process of Ullage taking involves measurements of product heights of the vessel tanks with their corresponding temperature which is used in the computation of the volume and density on board.*

- V. After ullage taking and dipping, samples for analysis are drawn and the vessel is then allowed to commence discharge;
- VI. On completion of discharge, the surveyor issues the outturn report whereas the facility representative issues the certificate of quantity (COQ);

**Note 3: The outturn report includes: -**

- a) The ships or Vessel Name,
- b) Depot or Tank name,
- c) Owner or Marketer or consignees of the Product,
- d) Final destination Partner State of the Product,
- e) Actual Volumes received in liters (in Metric Tonnes and in CBM - Litres)
- f) Product type,
- g) Discharge date,
- h) Bill of lading Quantity,
- i) The difference between Bill of lading quantity and the actual quantity received into tank.

**Note 4: Measurement of Petroleum Products:**

- a. Petroleum product are traded in Metric Tonnes (MT), however taxes are levied per liters, hence the need for conversion from MT to CBMs. (E.g. 1cbm=1000Ltrs) The Surveyors are mandated to determine the conversion rates that are applicable. The Volumes in MT and CBM is indicated on the Out turn report.
- b. At this point, various factors may change which would require amendment of the manifest. These may include:
  - i. Change of ownership
  - ii. Change of destination
  - iii. Change in allocated trading of Volumes between consignees or dealers;

- VII. After issuance of the outturn report, the importer or agent he captures and lodges a declaration in the destination Partner State Customs system, (see **F.10.1.10**)
- VIII. The declaration shall contain the following requisite supporting documents include;
  - i. Bill of lading
  - ii. Invoice
  - iii. Manifest
  - iv. Outturn report
- IX. Upon release of the Entry by destination Partner State; it is transmitted to the Customs system of the First Point of Entry and the stock management system for proper management of loading of trucks and reconciliation of evacuations;
- X. The marketer or consignee prepares and presents to Customs officers of the destination Partner State the loading order for validation and approval;
- XI. Where the loading order is approved, the truck is allowed in to the storage facility for loading;
- XII. Where the loading order is not approved, the officer issues a query;
- XIII. After loading the truck, the Customs officer confirms the loaded volume at 20° c by dipping the trucks and confirming against the loading advice generated by the facility owner;

- XIV. The file containing all the above details is submitted to Customs of destination Partner State;
- XV. Upon receipt of the file above, the Customs officer **validates** and generates **Exit note (1<sup>st</sup> Tier exit)** for the respective truck; exit note is transmitted into Customs and stock management systems;
- XVI. After generation of the exit note, the officer then proceeds to carryout bio-coding and sealing of the tanker;
- XVII. The customs officer of the Partner State of first port of entry then generates C2, and the Gate pass from the stock management system to release the truck or wagon out of the facility;
- XVIII. After release from the facility, Border management procedures are followed as stipulated in **F.10.7.1**

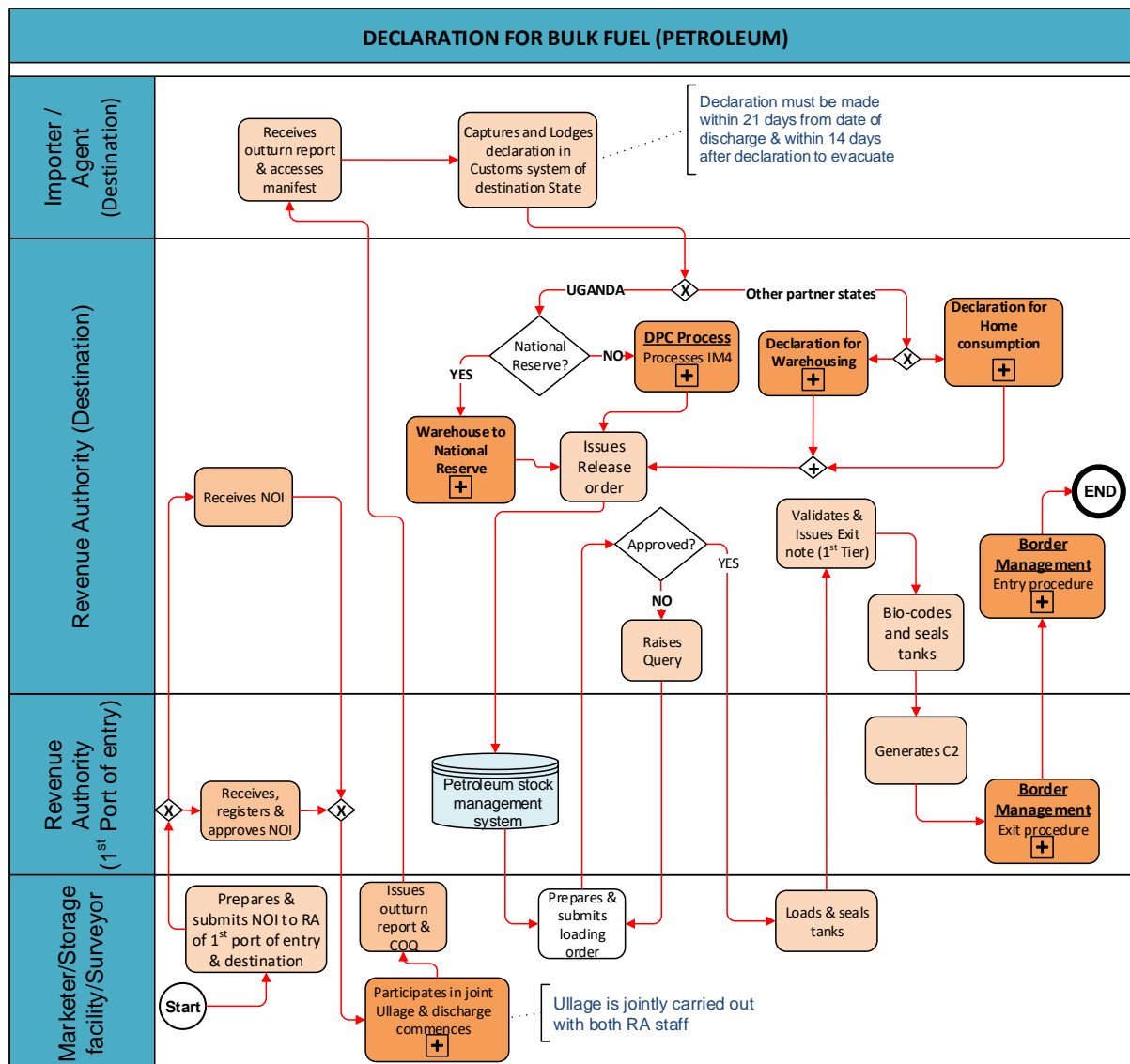
**Note 5: loading order includes the following; -**

- a) *Entry number*
- b) *Product*
- c) *Quantity to be loaded*
- d) *Truck details number*
- e) *Destination*

**NOTE 6: other declaration formalities**

- a) *Declaration or entry should be done within 21 working days from the last date of discharge, and product evacuated within 14 days. After that the product starts to accrue Customs Warehouse Rent;*
- b) *For Uganda, all fuels shall be entered for direct home consumption (except fuel destined to National Reserves which will be processed under warehousing regime), while for other Partner States it may be entered under Direct Home consumption ~~or~~ for warehousing;*
- c) *Products that are discharged to Private Depots, i.e. they are not Customs warehouses, e.g. SOT, VTTI, and Consignees are required to lodge Customs and payment taxes in destination Partner State before discharge of vessels.*
- d) *For Products that are discharged into Customs Bonded Ware houses or Facility e.g. KPC, KPRL etc. Vessels are allowed to discharge prior to lodgement of Entries*

**Flow Chart 17: Declaration for Bulk Petroleum fuel**



### F.10.8.4 Process for the clearance of bulk grains, edible oils & clinker

#### F.10.8.4.1 Stepwise instructions for the clearance of Bulk products:

- I. Manifest is received from the shipper (see the manifest pre-arrival process – **F.10.1.1**);
- II. The importer or agent presents a Notice of intention (NOI) is given by and approved by officers of the destination Partner State;
- III. All receiving storage facility outlets are sealed by Customs where applicable;
- IV. On Arrival of vessel, Customs officers of both the first port of entry and destination Partner State, storage Facility representative and Surveyor conduct process of taking ullages, while comparing documents issued against cargo found on board;



- V. Samples are drawn by the mandated inspection Laboratory staff and submitted to the laboratory for tests to confirm the state of product (raw, finished etc.);
- VI. Once actual quality and nature of product has been determined, the discharge of cargo from Vessel to storage Facility commences;
- VII. Upon the completion of discharge, the surveyor issues an outturn report while the storage facility issues a dry certificate;
- VIII. On completion of discharge, an Outturn report is issued by the surveyor, which indicates the actual total volumes for each Consignee.
- IX. Where gain, spillage or short landing is established, an amend manifest is done (See manifest amendment **F.10.1.2**) and where applicable, additional revenue is collected;  
**Note:** There is an allowable Loss or Gain of 0.5%)
- X. The cargo is declared and released in the Customs system of the destination Partner State for either home consumption or warehousing;
- XI. Upon release of the Entry by destination Partner State; it is transmitted to the Customs system of the First Point of Entry and the stock management system for proper management of loading of trucks and reconciliation of evacuations;  
**Notes:** declaration should be lodged within 21 days from discharge, and cargo evacuated within 14 days.
- XII. The Consignee or clearing Agent submits Entry and loading plan (trucks and weights to be loaded) to Customs officer of destination Partner State, deployed at respective Storage Facility;
- XIII. Upon receipt of the loading plan, the Customs officer **validates** and generates **Exit note (1<sup>st</sup> Tier exit)** for the respective truck; exit note is transmitted into Customs systems;
- XIV. After receiving the exit note, the truck or wagon is allowed into the facility, weighed, loaded as per weights on exit note and weighed after loading, to ascertain actual quantity;
- XV. The trucks may be sealed by Customs officers of either the destination or First Port of entry Partner State;
- XVI. The customs officer of the Partner State of first port of entry then generates C2, and the Gate pass from the stock management system to release the truck or wagon out of the facility;
- XVII. After release from the facility, Border management procedures are followed as stipulated in **F.10.7.1**

#### **F.10.8.5 Stepwise instructions for Forwarding of cargo from the Port to CFS or ICD:**

- I. Cargo destined to CFS or ICD is pre nominated by the shipper, consignee or Port Authority as the case may be;
- II. The CFS or ICD operator submits request for the cargo removal to the port authority, through the the Customs systems of the Partner State Port of first entry;

- III. The Port Authority accesses and processes the request and prepares to move cargo to the CFS or ICD;
- IV. Cargo is released from the Port to the respective CFS or ICD under bond, and is received by bond representative;
- V. The cargo is then entered for Clearance in the Customs system of the destination Partner State using the appropriate process for the selected declaration regime.

#### **F.10.8.6 Deconsolidation:**

A consolidator at the Port of loading may receive cargo for different consignees and or Countries to be shipped as groupage cargo. The shipping agent issues individual House bill of lading to each consignee; and a Master BOL to the local consolidator at Port of Destination or Discharge.

Deconsolidation is therefore the process whereby; Cargo belonging to different consignees and or destined to different countries initially packed and shipped in the same container(s) under a single Master BOL (MAB), is separated and each consignee is issued with an individual house bill on arrival at the Port of destination or discharge.

##### **F.10.8.6.1 Stepwise instructions for the deconsolidation of a MAB**

- I. The shipper submits the Master BL in the Customs system of the Partner State of the Port of discharge or destination;
- II. The container is moved from the Port to the nominated CFS or ICD in accordance with **process F.10.8.4**
- III. The respective consignees present their individual House BLs to the consolidator, and make the applicable payments;
- IV. The consolidator accesses the Master BL in the Customs system of the Partner State of first Port, and performs the deconsolidation function;
- V. After deconsolidation, the individual House BLs are transmitted to the Customs systems of the respective destination Partner States;
- VI. The cargo is then entered for Clearance in the Customs system of the destination Partner State using the appropriate process for the selected declaration regime.

**NOTE 1:**

- i. Deconsolidation Process is done after cargo has been moved at a CFS or ICD,*
- ii. For Consolidated cargo that is destined to the same Partner State, the cargo shall be entered on a Warehousing regime and delivered to the Destination Country for deconsolidation.*

#### **F.10.8.7 Scanning direct exports from partner states to foreign passing through a partner state**

- I. Upon entry of the consignment in the Port it proceeds to Scanning Unit to undergo scanning and this is mandatory for all export containers;
- II. After scanning, the scanner Officer inputs his report in transfer Partner State system on the received copy of the declaration (a comment or

report field to be created in the system of the transfer Partner State against the declaration received from the originating Partner State – ICT Team);

- III. The Customs Officer of the Transfer Partner State shall access the transfer Partner State System to view the report; if the scanner report passes the consignment, the Customs Officer of the Transfer Partner State will clear the consignment by executing a Customs release in Port operator system;
- IV. If the scanner report does not pass the consignment, it shall be handed over to the transfer Partner State who will subject the consignment to joint verification with the Officer of the originating Partner State.
- V. In case of any discrepancies, enforcement measures will take effect.

#### **F.10.8.8 Process for the Transshipment of goods**

The Sub Processes Caters where there is need for Change of Conveyances for SCT cargo whose C2 has been generated and released by the first point of entry or Transferring or origination Partner State. The mode of Conveyance may remain the same or may change. E.g. Cargo may be transshipped from truck to truck, wagon to wagon, wagon to truck, vessel to vessel etc.

The Vessel to Vessel Process may slightly defer from the other categories.

##### **F.10.8.8.1 Stepwise instructions for transshipment of goods:**

- I. The owner or appointed agent submits a request to the Customs Authority in the country of transshipment for permission to transship the cargo;
- II. Before approval of the request, the owner or appointed agent pays the prescribed transshipment fee to the Customs administration of the Partner State of transshipment;
- III. Where permission is granted, Customs officers in the Partner State of transshipment supervises the transshipment exercise;
- IV. Upon completion of the exercise and loading of the goods and sealing of the Truck, Wagon, vessel as the case may be, the country of transshipment effects the changes on original C2 and then issues a new C2;
- V. The new C2 is transmitted to the destination Partner states.

##### **F.10.8.9 Stepwise Process of amending a declaration:**

- I. Where there is need to amend a declaration, the declarant submits an application to amend as per the laid down procedures in each Partner State;
- II. Upon approval of the request, the amendment is effected in Custom system of destination Partner State, a notification is sent to the first point of entry Customs system and an update of the previous data is effected;

- III. The Customs system of destination Partner State maintains the trail and record of the amendments done on any particular declaration.

#### **F.10.8.10 Process for amending an Exit note:**

In some instances, there may be need to alter some details on the exit note depending on the reason and circumstances. The following process shall be followed in carrying out exit note amendment:

##### **F.10.8.10.1 Stepwise instruction for the amendment of an Exit note:**

- I. The importer or his appointed agent submits an application to the Commissioner Customs of the destination Partner State requesting to amend the exit note;
- II. The destination Partner State Customs officer at the first point of entry receives and verifies the authenticity of the request on behalf of the Commissioner;
- III. Where the request is granted, the Customs officer of the destination Partner State at first point of entry documents the amendment details on a designated exit note amendment form;
- IV. Where the request is rejected, the rejection notice is sent to the applicant with reasons and recourse thereof;
- V. Where the request has been granted under (III) above, the importer or appointed agent pays the amendment or alteration fees to the Partner State of destination;
- VI. The Customs officer of the destination Partner State at the first point of entry submits the completed amendment form to the authorized Customs officer who will affect the amendment;
- VII. A system generated amendment notification is sent to the Partner State of the first point of entry in order to update the record in their system and facilitate issuance of a new C2 or T1;
- VIII. After the amendment has been effected by the Partner State at the first point of entry, a notification is sent to the Customs officer of the destination Partner State;
- IX. The Customs Officer of the destination Partner State at the first point of entry then prints the amended exit note and flags-off the cargo to proceed to destination.

**Note 1.** *Both the Partner State of the first point of entry and the destination Partner State shall maintain versions of the amended exit note.*

**Note 2.** *The systems Partner State shall be enhanced to allow the exit note amendment to be effected within 48 hours.*

##### **F.10.8.11 Stepwise instructions for the cancellation of a declaration:**

- I. Where there is need to cancel a declaration, the declarant submits an application to cancel in accordance with laid out procedures in the respective destination Partner State;
- II. Upon approval of the request and effecting the cancellation the Customs system of the destination Partner State, a notification is sent to the

- Customs system of first point of entry to effect an updated of the previous data;
- III. The system shall maintain a record of the cancellation done on any particular declaration.

### **F.10.8.12 Process for warehousing of goods in to a Customs Warehouse:**

Maritime cargo imported by a Partner State but, not entered for Customs within 21 days from the date of commencement of discharge of cargo from the means of conveyance.

#### **F.10.8.12.1 Stepwise instructions for warehousing of goods in a Customs warehouse:**

- I. The manifest management units/teams of all the involved Partner States carryout reconciliation and cargo not entered for Customs upon lapse of 21 days, is transferred to the Customs warehouse at the first port of entry in to the Community in accordance with the applicable law;
- II. Where cargo deposited in a Customs warehouse under (I) above is not lawfully removed within thirty (30) days after deposit, then the Commissioner of the first Port of entry publishes a Want of Entry (WOE) list in the local Newspapers and shares the same with other Commissioners to be published in their respective local newspapers;
- III. The auction of such goods is managed as provided for under **Section 42 of the EAC CMA**;
- IV. The removal of the goods auctioned under (III) above from the first Port of entry customs warehouse, is provided for under **Section 5.2** of the SCT Procedure Manual;
- V. Any claim for a refund arising from this process is to be handled pursuant to provisions of **Section 144 of the EAC CMA** as amended.

**Note 1:** *This process shall also apply to goods originally destined to other Partner States but warehoused in the first point of entry, unexamined, abandoned, detained or seized as the case may be.*

### **F.10.9 Management of Refund Claims under the SCT Framework.**

#### **Description**

Under the SCT Framework, Bills of Lading are used as preceding documents to capture Customs declaration. The Customs declaration is processed and applicable taxes paid to the destination Partner State prior to release of Cargo from the First Port of entry and Intra Loading Point in the Community. The goods are released with a T1 or Exit Note and a C2. The Exit note or T1 is generated for each Truck or loading.

This Process is to be used in the management of cases where requisite taxes have already been paid under the SCT framework; but goods do not arrive in

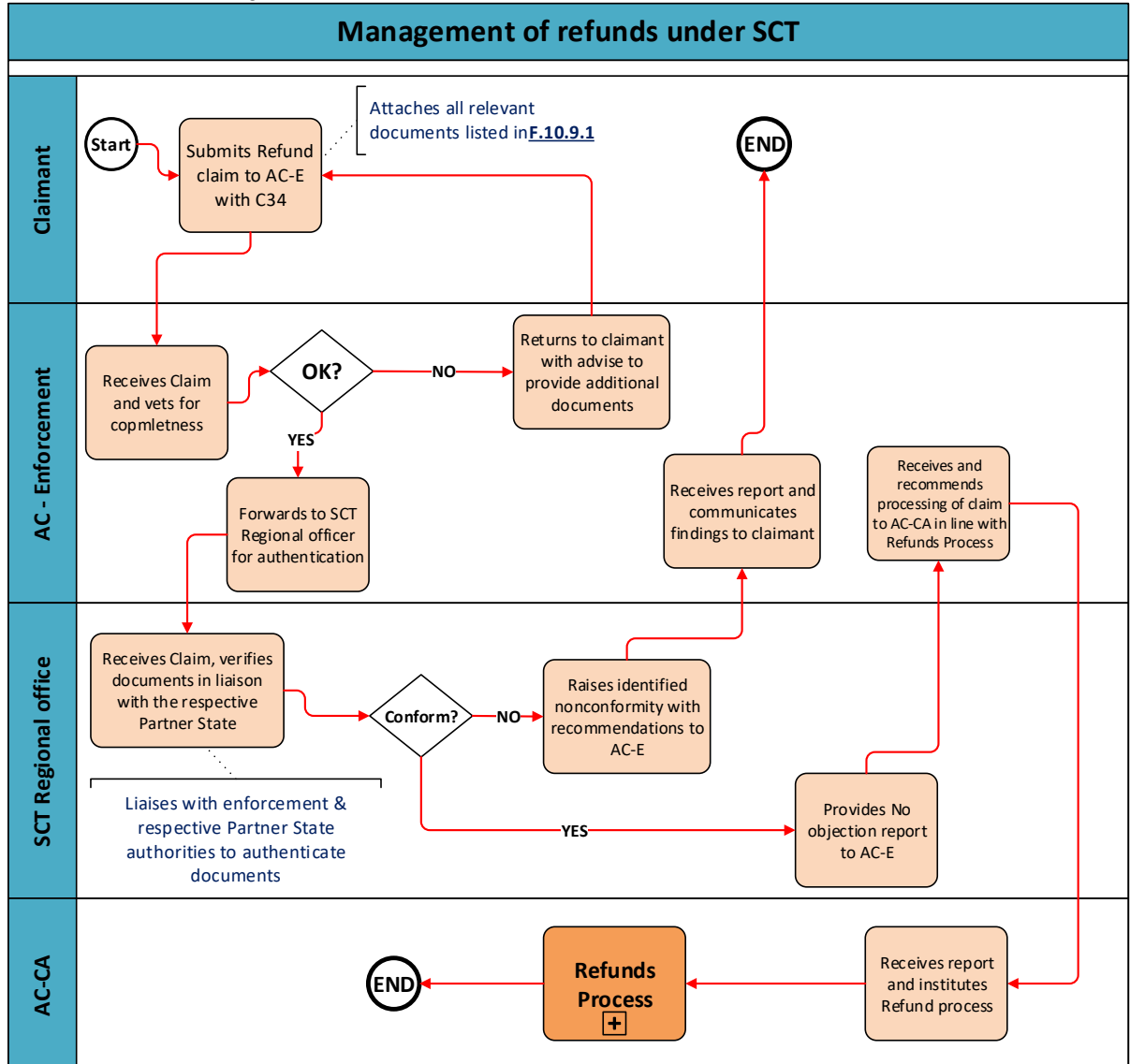
the destination Partner State due to various reasons or circumstances which among others include the following:

- a) Loss or diversion of goods while in transit from the First Port of entry to the destination Partner State, due to an accident, fire, theft, Natural calamities, fraud;
- b) Goods not found on board or were not loaded due to various reasons or circumstance that may include short landing, loss during loading or offloading, damaged prior to loading etc;
- c) Goods transferred to another Partner States under

**F.10.9.1 Stepwise instructions for the management of refund claims under the SCT:**

- I. This process starts with the claimant submitting to the Assistant Commissioner Enforcement (AC-E) Refund Claim together with the following attachments;
  - a) Completed C34 in original Form,
  - b) SCT declaration (SAD),
  - c) Duly stamped and or endorsed Exit Note or T1,
  - d) Verification Accounts and Inspection reports e.g. GFI,
  - e) Police Incident Report,
  - f) Police Scene of Crime,
  - g) Report by Enforcement team in Partner state where calamity happened;
  - h) Proof of payments (where payment of taxes, localization, etc...have been done),
  - i) Proof of localization and or clearance in another Country or partner State,
  - j) Presentation of any other authentic document as may be required on a case-by- case basis.
- II. The AC-E liaises with the enforcement team in Partner state and the SCT Regional office to confirm authenticity of circumstances and attached documentation,
- III. SCT Regional office avails feedback to AC-E with recommendations,
- IV. Where the documents are found authentic, AC-E submits the claim to Assistant Commissioner Customs Audit(AC-CA) for further management as per **Refunds process** in the compendium (**See C.8**),
- V. Where the documents are found lacking in authenticity, then the claim is rejected and AC-E communicates to the applicant the rejection with reasons thereof in writing.

**Flow Chart 18: Refund claim under the SCT**



## F.10.9.2 Other SCT Support Mechanisms:

### F.10.9.2.1 ICT information exchange:

Information exchange between the different revenue authorities has been implemented using standard technologies with the aim of achieving security, data reliability and non-repudiation.

The data is packaged in pre-agreed Extensible Mark-up Language (XML) structures and transmitted via a VPN (Virtual Private Network) from source to destination revenue authority. On consumption of the data, receipt is confirmed to the sender through the same channel.

#### How data is exchanged

SCT is leveraged on electronic data exchange that is enabled by interconnectivity of IT systems of the Revenue Authorities (RA), the Port



Authorities, the EAC and COMESA secretariats. These interconnected institutions include;

<b>SN</b>	<b>Country/Institution</b>	<b>IT System</b>
<b>01</b>	Uganda - URA	ASYCUDA World- Uganda
<b>02</b>	Kenya - KRA	SIMBA & Integrated Customs Management System (ICMS). However, SIMBA is been gradually phased out
<b>03</b>	Tanzania - TRA/TPA	Tanzania Customs Integrated System (TANCIS)
<b>04</b>	Rwanda - RRA	ASYCUDA World - Rwanda
<b>05</b>	Burundi - OBR	ASYCUDA World - Burundi
<b>06</b>	Mombasa Port -KPA	Kilindini Waterfront Automate Terminal Operating system (KAWTOS)
<b>07</b>	COMESA Secretariat	COMESA Management Information System - MIS
<b>08</b>	EAC Secretariat	EAC Centralized Platform (CP)

Customs declarations are captured and processed in the respective destination Revenue Authority systems after which; data is exchanged with the other affected Revenue Authorities and the respective Port Authority to facilitate Cargo handling and release.

The COMESA MIS is interconnected with the RA systems to facilitate the management of the single Regional Customs Transit Guarantee (RCTG) bond.

The EAC CP is a single regional platform that enables pooling of all Customs declarations, other information exchange data and, the dissemination and routing of data to the respective systems where it is needed, i.e. RAs or Port Authority. The CP is also used to share data on certificate of origin and information regional Authorized Economic Operators (AEO) companies.

#### **F.10.9.2.2 EAC Certificates of Origin:**

This process describes the process to be followed for the EAC certificate of origin to exchange the details of signatories, exporters and certificate data. The data on certificate of origin is exchanged via the Uganda electronic Single Window (UeSW) platform.

##### **F.10.9.2.2.1 Stepwise instructions for the sharing of signatory details:**

- I. List of authorized signatories is prepared, including names, emails, user names and validity period
- II. List is transmitted to all Partner States certificate issuing authorities
- III. Partner States acknowledge receipt of data

##### **F.10.9.2.2.2 Stepwise instructions for the sharing of exporter details:**

- I. List of authorized exporters is prepared, including names, emails, validity period, tariff codes of the goods they export
- II. List is transmitted to all Partner States certificate issuing authorities
- III. Partner States acknowledge receipt of data



**F.10.9.2.2.3 Stepwise instructions for the sharing of the certificates of origin:**

- I. The exporter applies for the certificate of origin in the issuing authority system
- II. The Certificate of Origin is approved by authorized signatory in the issuing authority
- III. The Certificate of origin data is transmitted to the processing Partner State's customs system in the agreed format
- IV. The Certificate of Origin Data is received in the processing Partner State's CMS
- V. The processing Partner State's CMS Acknowledges receipt of Certificate of Origin data
- VI. When capturing the intra-trade declarations, the clearing agents will enter the certificate of origin reference number which will also be part of the declaration message transmitted to the destination Partner State
- VII. The destination Partner States will reconcile the certificate of origins from the intra-trade declarations using the certificate of origin reference number.

## **F.10.10 Fall-back procedures for the clearance of cargo under the SCT:**

### **F.10.10.1 Introduction:**

Fall-back procedure is the procedure that will ensure smooth clearance and movement of cargo under the Single Customs Territory (SCT) in the event of temporary failure of information technology systems or operational instruments as well as provision of rectification or perfection procedures after application of the fall back procedure.

### **F.10.10.2 When to use the fall-back procedure:**

#### **a) Failure of the customs information systems**

Customs administrations can use the fall-back procedure, in case of unavailability or malfunctioning of one or more customs information systems.

#### **b) Failure of the IT system of external partners**

Where an external partner such as port authority, shipping line or cargo tracking service provider etc. has problems with its information systems, the Customs Administration may apply the fall-back procedure.

#### **c) Lack of instruments required for movement of cargo**

In absence or inadequacy of instruments such as electronic seals, the Customs Administration may apply the fall-back procedure.

### **F.10.10.2.1 Fall-back procedure in case of customs system failure**

#### **F.1.1.1.a.(1) Use of paper documents**

The customs authorities shall use the fall-back procedure by accepting documents in paper form (hard copy) and then initiate or finalize the cargo clearance process or confirmation of cargo arrival as follows:

- I. Where there is system downtime, lack of connectivity or malfunction leading to non-transmission of manifests, declaration, exit notes and C2 that cover movement of goods.
- II. The fall-back procedure shall be applied, where necessary under an administrative guidance, under the following circumstances:
- III. Termination of the initiated fall-back procedure at destination shall necessitate sending back a physical copy of the manual document fully endorsed in case the originating system is not functioning at the time of termination

#### **F.10.10.2.1.1 Use of other electronic services**

The alternative fall-back procedure in case of transmission failure may be the use of interfaces or other transmission channels such as email to fetch delayed documents

such as manifests, declarations and exit notes from the other Partner State on a case by case basis. Documents transmitted through such means shall be entered in the destination customs system manually.

#### **F.10.10.2.2 Fall-back procedure in case of external partner it system failure**

##### **F.10.10.2.2.1 Shipper's manifest**

Where there is failure of the Shippers/Port system to transmit the manifest within the stipulated time before arrival of goods, the customs administration shall take a decision to use the paper based fall-back procedure. The customs administration shall enter data manually into the system before transmitting it to the destination Partner State.

#### **F.10.10.2.3 Fall-back procedure due to lack of instruments**

##### **F.10.10.2.3.1 Insufficient cargo tracking seals**

In case where there are no enough seals, relevant Customs Authorities shall use the fall-back procedure as stipulated below.

### F.10.10.3 Fall-back procedure summary matrix

<b>Type of Failure</b>	<b>Test of Failure</b>	<b>Fall-back Measure</b>	<b>Supporting Docs</b>	<b>Timelines</b>	<b>Responsible / Approver</b>	<b>Post Fall-back Procedure</b>
Manifest transmission delay after approval to other Revenue and Port Authorities	<ol style="list-style-type: none"> <li>Shipping line has submitted manifest</li> <li>Manifest has correct country of destination</li> <li>Partner State has attempted manifest fetch but failed</li> </ol>	Manifest file is sent by email to ports/ revenue authorities for upload	Physical manifest/BL	12 hrs	SCT Coordinator	Control mechanism should be inbuilt in the customs/Port systems to avoid duplication in case the delayed documents are finally transmitted through the normal transmission channel.
C2 generation failure	<ol style="list-style-type: none"> <li>Declaration has been lodged, assessed and duties paid/bonded</li> <li>Exit note (EN) generated and T1 validated departure but not received by entry revenue authority</li> <li>Partner State has attempted EN/T1 fetch but failed</li> </ol>	<p>Release cargo and arm with ECTS/RECTS</p> <p>Inform border stations/projects office/ICT</p>	<p>Physical Declaration</p> <p>Physical T1/ EN</p> <p>Email confirmation of document authenticity from the officer handling the issue</p>	<p>2 hrs for perishables and inflammables</p> <p>6 hrs for other goods</p>	Gate and other revenue authority supervisors	When systems are back, regenerate C2 and input message for late validation within 6 hours of system being restored

Type of Failure	Test of Failure	Fall-back Measure	Supporting Docs	Timelines	Responsible / Approver	Post Fall-back Procedure
Insufficient gadgets for cargo tracking	There are no sufficient seals to arm cargo conveyors or motor vehicles	<p>Release duty-paid motor vehicles and AEO consignments without seals</p> <p>Release non-duty-paid cargo without seals but destination RA to take responsibility and confirm arrival</p>	Exit notes, T1, C2	<p>Within 6 hrs for AEO,</p> <p>12 hrs for non-AEO</p>	<p>Supervisor TMU</p> <p>Supervisor TMU to also notify the border stations</p>	
Customs release generation failure (imports)	<ol style="list-style-type: none"> <li>1. Declaration has been lodged, assessed and duties paid/bonded</li> <li>2. Port Authority has attempted fetch but failed</li> </ol>	<p>Partner State Revenue Authorities to log into KPA WEB IP Portal and input release information.</p> <p>Port Authority to log into Partner State Revenue</p>	Physical Declaration	2 hrs		

<b>Type of Failure</b>	<b>Test of Failure</b>	<b>Fall-back Measure</b>	<b>Supporting Docs</b>	<b>Timelines</b>	<b>Responsible / Approver</b>	<b>Post Fall-back Procedure</b>
		Authority system and confirm release to update the Port Authority system				
Exit note generation failure (exports)	<ol style="list-style-type: none"> <li>1. Declaration has been lodged, assessed and duties paid/bonded</li> <li>2. Port Authority has attempted to fetch but failed</li> </ol>	Partner State Revenue Authorities to log into KPA WEB IP Portal and input release information.	Physical Declaration	2 hrs		

## F.11 RACIS Matrix or Functionality and user mapping

SN	TASK	Manager	Supervisor	Team leader	Officer
1	Transmission of manifests and declarations data	A	C	C	R
2	Document checks and release of Entries	S	A	C	R
3	Generation of Exit notes and T1s	S	A	C	R
4	Physical examination of Goods	S	A	C	R
5	Validation of Examination Accounts	A	R	R	C
6	Sealing of consignments	I	C	A	R
7	Generation of Road Manifest ( C2)			C	R,A
8	Monitoring of goods in transit	A	I	C	R
9	Border management activities	A	C	C	R
10	Offence management	A	C	C	R
11	Sanction of fallback procedures	R,A	C	C	I
12	Confirmation of claims on loss of goods	A	R	C	I
13					

**RACI=R**-Responsible. **A**-Accountable. **C**-Consulted. **I**-Informed. **S**-Support

## F.12 Outputs

### F.12.1 Description of outputs

- I. Cargo manifest,
- II. SAD,
- III. COMESA Carnet,
- IV. Exit Note,
- V. Transit document (T1),
- VI. Road Manifest (C2),
- VII. Certificate of Quantity (COQ),
- VIII. Outturn Report.

### F.12.2 Storage of outputs

- I. Customs Systems (ASYCUDA World),
- II. The EAC Centralized Platform (CP),
- III. COMESA RCTG system.

## F.13 Customers

### F.13.1 Internal customers

- I. Customs officers,
- II. Customs Management,
- III. IT officers,
- IV. Other departments (DT, TID, IAC)

### **F.13.2 External customers**

- I. Other EAC Customs Authorities,
- II. Clearing agents,
- III. Ports Authorities (KPA and TPA,)
- IV. MDAs,
- V. Importers,
- VI. Exporters,
- VII. Transporters,
- VIII. EAC secretariat,
- IX. COMESA secretariat.

### **F.14 Key Process Measures (saved for validation exercise)**

<b>SN</b>	<b>Activity or Input or Output</b>	<b>Measure (Time, quality, cost )</b>
<b>1.</b>	Transmission of manifests (BOL),	Received by Customs 48 hours before vessel docks,
<b>2.</b>	Generation of exit note/T1 by port or inland Customs officer after DPC release,	Within one hour from time of request by the Agent,
<b>3.</b>	Transmission of declaration and Exit note information	Must be instantly transmitted upon the release of declaration and generation of exit note
<b>4.</b>	Generation of C2 by the transferring partner State,	Within one hour from the time of request by the Agent,
<b>5.</b>	Performing border management function	
<b>6.</b>		
<b>7.</b>		

### **F.15 Skills required**

- I. Customs operations,
- II. Customs tools (SAD details),
- III. SCT procedures,
- IV. Computer skills,
- V. Email navigation skills,
- VI. Customer care,
- VII. Phone etiquette,
- VIII. Communication skills,
- IX. Perfect English,
- X. Good Kiswahili.

### **F.16 Resources required**

- I. Computers with internet connectivity,
- II. Dedicated telephone lines,